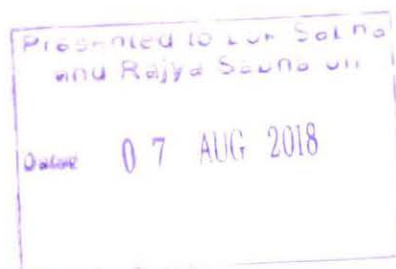


**Report of the  
Comptroller and Auditor General of India  
on**

**Performance Audit of  
Scheme of  
Post Matric Scholarships to the Students  
belonging to Scheduled Castes for  
studies in India**

**in Karnataka, Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh**



**Union Government (Civil)  
Ministry of Social Justice and Empowerment  
Report No. 12 of 2018  
(Performance Audit)**



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## Preface

The Report for the year ended March 2017 has been prepared for submission to the President under Article 151 of the Constitution of India.

The Report contains the results of performance audit on the implementation of the 'Post Matric Scholarship Scheme for Scheduled Caste Students' in five States of Karnataka, Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh. The audit findings mentioned in this Report are those which came to notice during the course of test audit for the period from April 2012 to March 2017.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.





# Executive Summary

## Key facts

<b>Scheme Objective</b>	To provide financial assistance to scheduled caste students studying at post matriculation or post-secondary stage to enable them to complete their education	
<b>Central assistance released (2012-17)</b>	All States/UTs	₹ 10,784 crore
	To five selected States	₹ 6,439 crore
<b>Expenditure during 2012-17</b>	In five selected States (Centre + State portions)	₹ 18,647 crore
<b>Intended beneficiaries</b>	Students from scheduled caste community whose parents/guardians' income from all sources does not exceed ₹ 2.5 lakh per annum (with effect from 2013-14). Earlier this limit was ₹ 2 lakh per annum.	
<b>No. of Beneficiaries covered in 2012-17 in selected States</b>	India (all States/UTs.)	268.69 lakh
	Karnataka	14.98 lakh
	Maharashtra	22.80 lakh
	Punjab	12.40 lakh
	Tamil Nadu	36.29 lakh
	Uttar Pradesh	49.49 lakh
	<b>Total (5 States)</b>	<b>135.96 lakh</b>
<b>Audit Findings:</b>	Diversion of scholarship funds	₹ 28.94 crore
	Delay in payment of scholarship	18.58 lakh students
	Unutilised/undisbursed funds of scholarship	₹ 375.30 crore
	Denial/short reimbursement of Scholarship	₹ 125.82 crore
	Excess payment of scholarship	₹ 49.67 crore to 1.88 lakh students
	Scholarship paid to ineligible students	₹ 1.95 crore to 374 students
	Discrepancies and inconsistencies in data generated through web portals	Financial implication of ₹ 455.98 crore



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The Post Matric Scholarship Scheme was introduced in 1944 for educational empowerment of students from the SC community. This scheme has been in uninterrupted operation since then. At the request of the Ministry of Social Justice and Empowerment, a performance audit of the implementation of the scheme covering a period of five years from 2012-13 to 2016-17 in five States of Karnataka, Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh was undertaken by audit. The total expenditure incurred in the scheme in the five States was ₹ 18,647 crore during the period 2012-17 benefitting 1.36 crore students from the SC community.

The performance audit of the implementation of the scheme brought out systemic gaps in scheme guidelines themselves as well as lack of planning, poor financial management and irregularities in disbursement of scholarship funds with a financial implication of ₹ 581.68 crore as well as discrepancies and inconsistencies in data generated through the web portals with an additional financial involvement of ₹ 455.98 crore that pointed to the need for a thorough review of the scheme guidelines as well as its implementation so as to ensure that the scheme funds were not misused or diverted for other purposes.

Scheme guidelines, critical for laying down mechanism for various processes, were found deficient in many aspects. No mechanism was prescribed for any of the planning exercises of preparation of action plan/perspective plan for identification of eligible beneficiaries before submission of proposals for central assistance to the Ministry nor did the guidelines prescribe any timelines for submission of application by students and their scrutiny and approval. Consequently, there were delays in payment of scholarship to 18.58 lakh students ranging between one to six years in four States of Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh. The guidelines also do not contain any provision for monitoring and evaluation that are essential for decision-makers to realistically evaluate the progress of the scheme and identify impediments to its efficient implementation.



The implementation of the scheme was constrained by inadequate allocation of funds by the Central Government as well as poor financial management by the States. Government of India could not meet the growing demand for funds from the States which resulted in accumulation of arrears amounting to ₹ 5,368 crore in the five selected States. Even the available funds could not be fully utilised in three States of Maharashtra, Tamil Nadu and Uttar Pradesh with ₹ 375.30 crore remaining undisbursed due to mismatch of bank details which resulted in depriving eligible students of the scholarships. Further, ₹ 28.94 crore of scholarship funds was diverted in Karnataka and Maharashtra for maintenance of e-scholarship portal and purchase of stationery, computers, etc., during 2012-17.

The States also failed to ensure adherence to the scheme guidelines relating to eligibility of beneficiaries and procedures for processing of applications and disbursement of scholarship funds. Audit noted short reimbursement/denial of scholarship amounting to ₹ 125.82 crore in three States of Karnataka, Tamil Nadu and Punjab. There was excess payment of scholarship of ₹ 49.67 crore to 1.88 lakh students in Punjab, Tamil Nadu and Uttar Pradesh during 2012-17 due to incorrect application of rates. In Uttar Pradesh, 374 ineligible students were reimbursed scholarship of ₹ 1.95 crore during 2012-17.

Non-adherence to the scheme guidelines relating to revision of income ceiling by Maharashtra and Uttar Pradesh with effect from academic session 2013-14 resulted in denial of benefit to eligible students in the States. The States of Punjab, Maharashtra, Tamil Nadu and Uttar Pradesh were also not covering certain components of the scholarship viz. thesis allowance, book allowance, disability allowance, study tour charges.

The Ministry was unable to implement PMS-SC through National Scholarship Portal due to technical issues and decided to implement the same through State portals. However, the State portals lacked both general and application controls required for ensuring access security and providing assurance that transactions are valid, authorized, complete and accurate. In Punjab, Tamil Nadu and Uttar Pradesh, audit noticed discrepancies in data generated by the

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State portals with financial implication of ₹ 455.98 crore that necessitates a comprehensive investigation by Ministry as well as States to obviate the risk of irregular payment and malfeasance.

Institutional mechanisms for monitoring and grievance redressal including internal audits, periodic inspections and appointment of grievance redressal officers were either not in place or practically non-operational. The Ministry had also not carried out any comprehensive evaluation of the implementation of the scheme to identify changes needed to enhance its effectiveness and ensure achievement of its objectives.



**Part- One**  
**Introduction**





# Introduction

The Post-Matric Scholarship Scheme for Scheduled Caste students (PMS-SC) is the single largest intervention by Government of India for educational empowerment of scheduled caste students. Its objective is to provide financial assistance to scheduled caste students studying at post matriculation or post-secondary stage to enable them to complete their education. The scheme is administered by the Ministry of Social Justice and Empowerment (Ministry) and the scholarship is awarded by the Government of the State/Union Territory to which the applicant belongs.

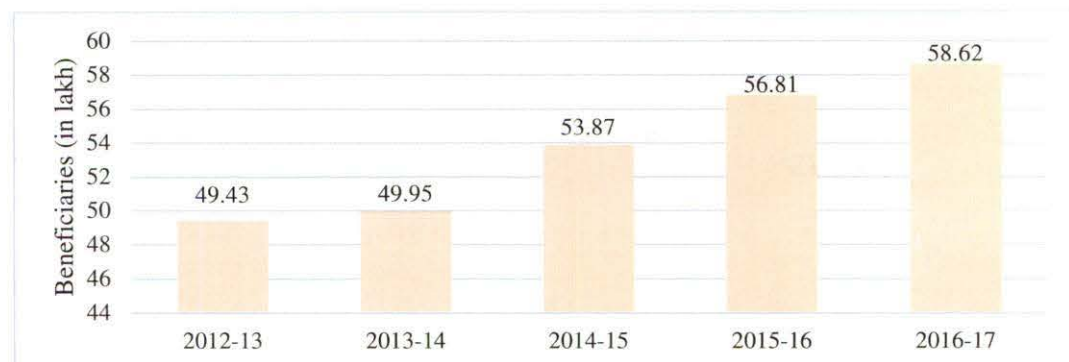
The salient features of the scheme are outlined below:

<b>Eligibility</b>	Students who belong to Scheduled Castes. Students whose parents/guardians' income from all sources does not exceed ₹ 2.5 lakh per annum.
<b>For study in</b>	All recognized post-matriculation or post-secondary courses <sup>1</sup> pursued in recognized institutions in India.
<b>Scholarship Components</b>	<ul style="list-style-type: none"><li>• Maintenance allowance (varies across groups of courses)</li><li>• Compulsory non-refundable fee</li><li>• Study tour charges</li><li>• Thesis typing/printing charges (for research scholars)</li><li>• Book allowance (for students pursuing correspondence courses)</li><li>• Book bank facility for specified courses</li><li>• Additional allowance for students with disabilities</li></ul>
<b>Four Groups of courses</b>	<p><b>Group I</b> includes degree/post graduate degree level professional courses such as engineering, all medical, business, finance and computer sciences and higher courses such as PhD., M.Phil., CA, ICWA, C.S., PGDM and commercial pilot licensing.</p> <p><b>Group II</b> includes graduate/ post graduate courses and other equivalent professional courses not included in Group-I such as Nursing, pharmacy and hotel management.</p> <p><b>Group III</b> includes all other courses leading to a graduate degree not covered under Group I &amp; II.</p> <p><b>Group IV</b> includes all post-matriculation level non-degree courses.</p>

<sup>1</sup> Except training courses like Aircraft Maintenance Engineer's Courses and Private Pilot license Courses. Courses at Training – Ship Dufferin (Now Rajendra), courses of training at the Military College, Dehradun, courses at Pre-examination Training Centres of all India and State levels.

The number of students who had benefitted under this scheme for the period 2012-13 to 2016-17 in all the States and Union Territories is given in **Chart-1**:

**Chart-1: Trend of beneficiaries (all States/UTs) during 2012-17**



Source: Ministry's records.

Note: Data for 2016-17 excludes beneficiaries of Bihar, Jharkhand, Delhi and Puducherry, being not available.

The increase in the number of beneficiaries is highest (8 per cent) in the year 2014-15 when compared to 2013-14 which may be attributed to increase in the income ceiling from ₹ 2 lakh to ₹ 2.5 lakh with effect from 2013-14. The Ministry attributed the increase in number of beneficiaries also to rise in awareness of the scheme apart from the increase in the income ceiling.

### **1.1 Background for taking up the audit**

The Ministry of Social Justice and Empowerment requested the Comptroller and Auditor General of India in July 2017 to audit the scheme in five States of Karnataka, Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh as the demand from States had been increasing disproportionately to the budgetary allocation over the years. Further, the Ministry also informed that a previous audit report on the implementation of the scheme in Uttar Pradesh (Report No.1 of 2016 of Comptroller and Auditor General of India) had highlighted a number of irregularities in the implementation of the scheme.

We also noticed that 60 per cent<sup>2</sup> of the central assistance was released to these five States during 2012-17 for disbursement to beneficiaries who constituted 51 per cent of total beneficiaries in all States/UTs.

<sup>2</sup> Reference: Paragraph No. 1.3



## 1.2 Organizational structure

At the central level, the scheme is administered by the Ministry of Social Justice and Empowerment under the Secretary who is assisted by a team of Joint Secretary and other officers.

At the State level, the Additional Secretary/Principal Secretary/Secretary in-charge of Social Welfare (Adi Dravidar & Tribal Welfare in Tamil Nadu), assisted by other officers, exercise overall control over the implementation of the scheme. The organisational structure at Ministry and State level in the five selected States is depicted in **Annexe-1**. The process of implementation in selected five States by respective authorities is given in **Annexe-2**.

## 1.3 Funding pattern

The funding for the scheme is borne by both the Union and State Governments. The expenditure incurred by a State/UT on the scheme during the terminal year of any Plan period (erstwhile five year plan periods) is termed as 'committed liability' of that State/UT and is required to be borne by it for each of the years during the next Plan period from its own budgetary provisions. Any further fund requirement over and above the 'committed liability' would be borne by the Union Government through Central releases<sup>3</sup>. The year-wise details of Budget Estimates, Revised Estimates and funds released (Central Assistance) to all the States for the period 2012-17 is given in **Table-1**:

**Table-1: Position of Budgetary provisions vis-à-vis funds released to States**

(₹ in crore)					
Year	Budget Estimates	Revised Estimates	Funds released to States*	Funds released to five selected States	Percentage of col. (5) to col. (4)
(1)	(2)	(3)	(4)	(5)	(6)
2012-13	1,500.00	1,500.00	1654.65	1130.42	68%
2013-14	1,500.00	1,908.87	2153.49	1235.02	57%
2014-15	1,500.00	1,904.78	1963.37	1303.73	66%
2015-16	1,599.00	2,216.05	2213.88	1337.25	60%
2016-17	2,791.00	2,820.70	2798.76	1433.01	51%
<b>Total</b>	<b>8,890.00</b>	<b>10,350.40</b>	<b>10784.15</b>	<b>6439.43</b>	<b>60%</b>

\* The release over the RE allocation was made from savings of other schemes.

<sup>3</sup> The North Eastern States have been exempted from making their own budgetary provisions towards committed Liability from Eleventh plan period (1997-2002) onwards and the entire expenditure under the scheme in respect of them is borne by the Central Government.

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Group-wise distribution of students and scholarship disbursed in the five selected States during 2012-13 to 2015-16 is shown in **Table-2**:

**Table-2: Group-wise distribution of scholarship and students, in selected States**

Groups ↓/ Year →	Number of Students				Amount of scholarship disbursed (₹ in crore)			
	2012-13	2013-14	2014-15	2015-16	2012-13	2013-14	2014-15	2015-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Group I courses</b>	2,37,693 (9.6%)	2,77,364 (10.5%)	3,31,145 (11.9%)	3,38,161 (13.3%)	1,140.15 (35.4%)	1,534.01 (40.4%)	1,832.72 (45.9%)	2,611.26 (50.4%)
<b>Group II courses</b>	3,13,473 (12.7%)	2,60,155 (9.8%)	2,76,575 (10.0%)	2,45,809 (9.7%)	723.94 (22.5%)	648.54 (17.1%)	654.01 (16.4%)	802.08 (15.5%)
<b>Group III courses</b>	8,88,821 (35.9%)	8,99,157 (34.0%)	9,31,140 (33.6%)	8,75,624 (34.5%)	716.59 (22.3%)	811.96 (21.4%)	778.72 (19.5%)	830.29 (16.0%)
<b>Group IV and others courses*</b>	10,35,750 (41.8%)	12,08,305 (45.7%)	12,33,021 (44.5%)	10,81,396 (42.5%)	637.88 (19.8%)	803.01 (18.2%)	728.34 (18.1%)	935.59 (18.1%)
<b>Grand Total</b>	<b>24,75,737</b> <b>(100%)</b>	<b>26,44,981</b> <b>(100%)</b>	<b>27,71,881</b> <b>(100%)</b>	<b>25,40,990</b> <b>(100%)</b>	<b>3,218.56</b> <b>(100%)</b>	<b>3,797.53</b> <b>(100%)</b>	<b>3,993.79</b> <b>(100%)</b>	<b>5,179.22</b> <b>(100%)</b>

(Source: Demand proposals submitted by States to Ministry)

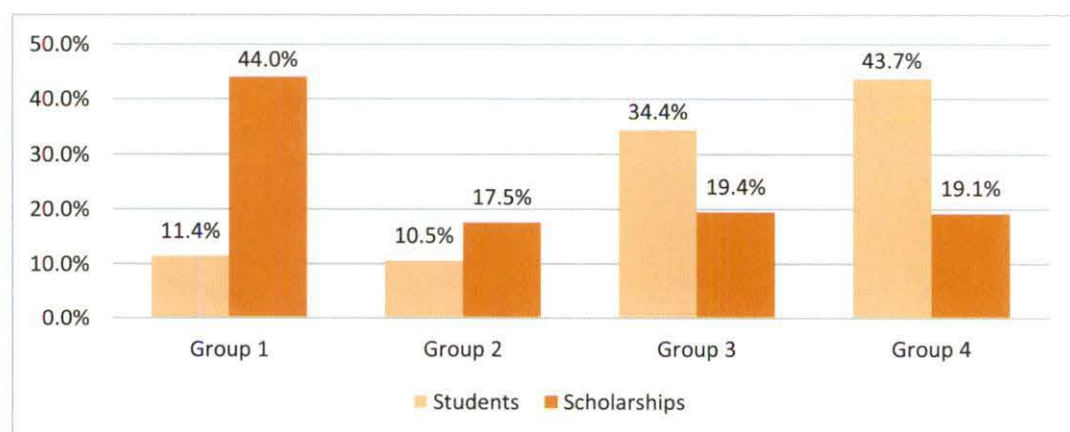
\* This includes cases for distance education, students pursuing education in other States since no group-wise segregation of such cases is available. .

Notes: Figures in parenthesis represent percentage of that group with respect to total for all groups.

Group-wise data in respect of 2016-17 was not available.

A graphical representation of percentage of students and percentage of scholarships disbursed to students during 2012-16 is in **Chart-2**:

**Chart-2: Percentage of students and scholarships disbursed during 2012-16**



Though the group-I courses (professional) consumed around 44 per cent of the scholarship funds, the percentage of students in this group was around 11 per cent. Most students who availed the benefit of the scheme pertained to group-IV i.e. non-degree level courses. During the period from 2012-13 to



2015-16, though the number of beneficiaries pursuing group-I courses increased marginally from 2.38 lakh (9.6 *per cent* of total) to 3.38 lakh (13.3 *per cent* of total), the scholarship amount disbursed to these students increased sharply from ₹ 1,140 crore (35 *per cent*) to ₹ 2,611 crore (50 *per cent*).

#### **1.4 Audit objectives**

The performance audit of PMS-SC was taken up with the objective of assessing whether:

- (a) the process of planning was robust and comprehensive;
- (b) the financial management including release and utilisation of funds was efficient and in conjunction with the stated objectives;
- (c) the implementation of the scheme was effective and ensured timely processing, sanction and disbursement of scholarship to eligible students; and
- (d) the internal controls and monitoring system at various levels were adequate.

#### **1.5 Audit criteria**

The audit criteria were derived from the following:

- a) Scheme guidelines of December 2010 issued by the Ministry;
- b) Ministry's instructions/guidelines for proper implementation and utilisation of PMS-SC scholarship funds; and
- c) Departmental instructions and manuals, if any, on the implementation of the scheme.

#### **1.6 Audit scope and methodology**

The performance audit covered the period of five years from 2012-13 to 2016-17. Audit involved scrutiny of records and other documents in the Ministry and the implementing agencies viz. State level and district level in the five selected States and surveys of selected institutes and selected beneficiaries.

The following statistical framework was adopted for drawing the sample in the five selected States:

- **Tier-I Sample:** 25 *per cent* of the total number of districts in the State were selected subject to maximum of ten districts and minimum of three districts using PPSWOR (probability proportionate to size without replacement) method. The size for PPSWOR was the amount of

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expenditure incurred in the districts for five years 2012-13 to 2016-17 clubbed together.

- **Tier-II Sample:** Under each selected district, 10 Institutions/Colleges/Schools claiming such scholarship were selected using PPSWOR method. The size for PPSWOR was the percentage of number of SC students availing scholarship to the total number of seats available in the institution in the academic years 2015-16 and 2016-17.
- **Tier-III Sample:** In each of the 10 selected institutions, 20 applications were selected.
  - i. These 20 applications comprised (i) four applications where the highest amount has been paid/compensated and (ii) 16 applications using SRSWOR method (simple random sampling without replacement), ensuring equal representation from both 'fresh' and 'renewal' cases.
  - ii. Out of 20 applications selected, 10 beneficiaries were surveyed (in the Institute only).
  - iii. Besides, for each selected district, 20 applications pertaining to 'Scholars covered for distance education', were also selected for detailed scrutiny using SRSWOR (simple random sampling without replacement) method. Accordingly, the sample for the performance audit is depicted in **Table-3**.

**Table-3: Details of sample selection**

Name of State	Total number of districts	No. of districts selected	Total No. of Institutes in selected districts	No. of institutes selected	Total number of beneficiaries in selected Institutes	No. of application selected for detailed check	Out of applications checked, number of beneficiaries surveyed (In Institutes)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Karnataka	30	8 <sup>#</sup>	1,985	80	57,440	1,600	825
Maharashtra	36	9	1,892	90	23,933*	1,800	924
Punjab	22	6	1,345	60	1,20,363	1,200	593
Tamil Nadu	32	8	2,552	80	64,693**	1,600	800
Uttar Pradesh	75	10	5,126	100	71,271**	2,000	973
<b>Total</b>	<b>195</b>	<b>41</b>	<b>12,900</b>	<b>410</b>	<b>3,37,700</b>	<b>8,200</b>	<b>4,115</b>

<sup>#</sup> In Karnataka, the scheme is implemented at Taluk level by Taluk Social Welfare Officers. Hence, 16 Taluka Social Welfare Offices located in eight districts had been selected in Karnataka.

\* Number of beneficiaries for 2016-17 only

\*\* Number of beneficiaries for 2015-17 only

The names of districts and institutes selected are given in **Annexe-3**.

The performance audit commenced with an Entry Conference with the Ministry on 3 October 2017 where the audit objectives, scope and methodology were explained. Similar entry conferences were held in each of the five States by the respective Principal Accountants General/ Accountants General with the nodal departments involved in the implementation of the scheme. Thereafter, records relating to the implementation of the scheme at the Ministry level and State level (nodal departments and District Social Welfare Offices) in the five selected States were examined between September and November 2017. Audit of the selected institutes and surveys of selected beneficiaries in each Institute was also carried out.

The draft audit report was issued to the Ministry on 29 December 2017. Exit conference with the Ministry was held on 11 January 2018 wherein major audit findings and other issues were discussed. Exit conferences were also held at the State levels where State specific findings were discussed. The Report has taken into consideration the replies furnished by the Ministry (January 2018) and States in addition to the points discussed in the exit conferences.

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**Part- Two**  
**Implementation of the**  
**Scheme**



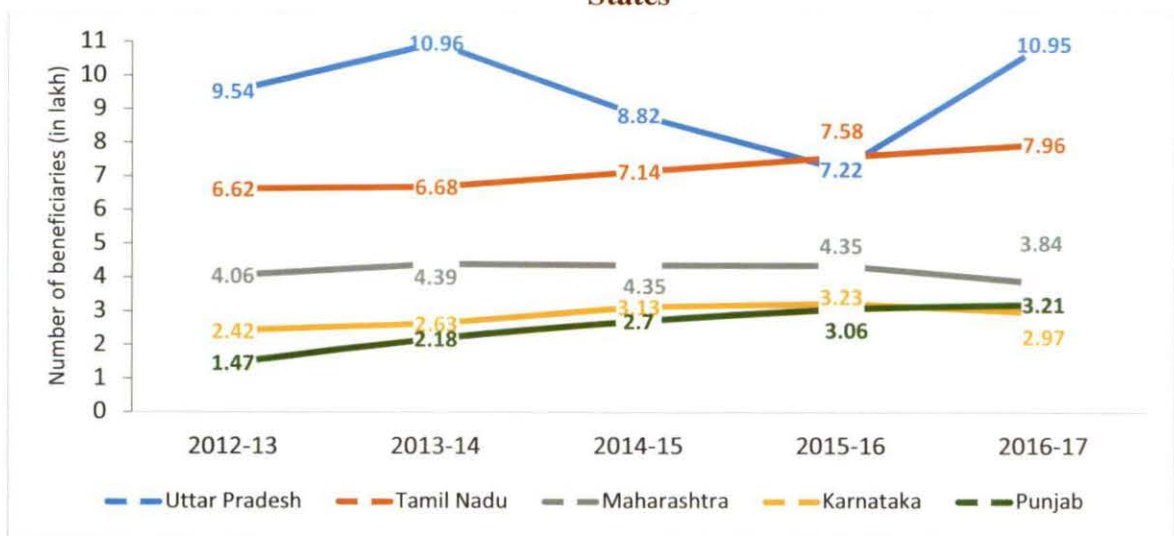
# Implementation of the Scheme

## Beneficiaries in five selected States

### 2.1 Trend of beneficiaries in five selected States

The year-wise trend of beneficiaries in the five selected States is depicted in **Chart-3**:

**Chart-3: Trend showing number of beneficiaries during 2012-17 in selected States**



Source: State Governments records (These figures do not match with Ministry's records)

The number of beneficiaries increased in **Punjab** and **Tamil Nadu** whereas it decreased in the remaining three States of **Karnataka**, **Maharashtra** and **Uttar Pradesh** in 2016-17.

In **Karnataka**, the reasons for decrease were not available with the Department.

In **Maharashtra**, the reasons for decrease in scholarships from 4.35 lakh in 2015-16 to 3.84 lakh in 2016-17 was due to the fact that only 82 *per cent* of the scholarship applications received (4.66 lakh) could be approved by the State Government during the year as seven and 10 *per cent* of the scholarship cases were pending at college and district level respectively.

In **Uttar Pradesh**, the number of beneficiaries decreased from 10.96 lakh in 2013-14 to 7.22 lakh in 2015-16 as three lakh scholarship applications pertaining to the year 2015-16 remained pending with the department for sanction. The District Social Welfare Officer, Allahabad, stated (December

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2017) that a large number of applications got rejected on Saksham (an online portal) in 2014-15 and 2015-16 due to stricter scrutiny and lack of proficiency of institutes/students in online submission of applications through Saksham. He added that the Government had taken cognizance of the problem and advised institutes/students to address the deficiencies in applications which had resulted in increase in number of beneficiaries in 2016-17.

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## Gaps in scheme guidelines

The guidelines for any centrally sponsored scheme are expected to be comprehensive outlining every factor of the scheme and the methodology/mechanism for the various processes required for achievement of the scheme's objective. Audit observed the following gaps in the scheme guidelines.

### 3.1 Preparation of annual work plan/perspective plan

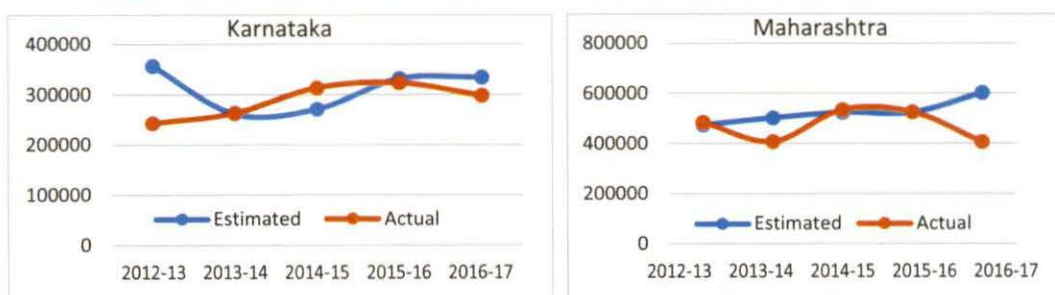
Preparation of annual action plan is essential for ensuring systematic and realistic assessment of requirement of funds for providing effective coverage to all eligible beneficiaries under the scheme. Audit identified the following deficiencies in the planning process:

**(i) Absence of any annual action plan or perspective plan:** No timelines had been prescribed in the guidelines nor any orders/directions issued by the Ministry for preparation and submission of annual action plans. Field audit in five selected States revealed that no annual action plan or perspective plan had been prepared during the years 2012-17 for assessing the number of eligible beneficiaries under PMS scheme and the strategy for their timely coverage.

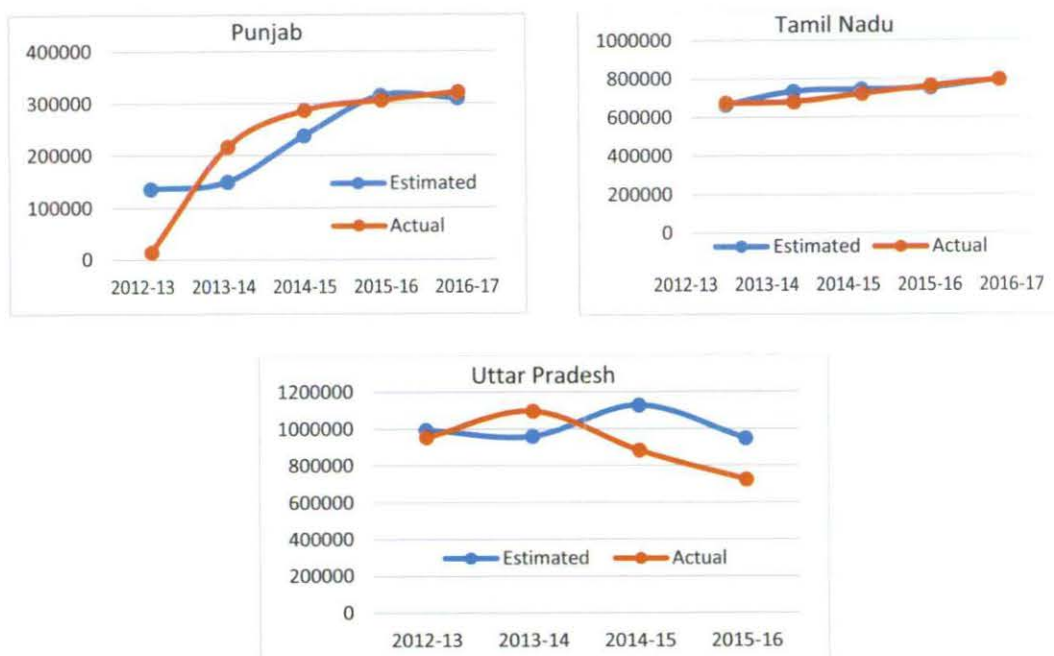
**(ii) Absence of any database of eligible students:** Further, none of the five selected States had prepared any year-wise database which could be used to arrive at estimates for succeeding year(s) during 2012-17. In **Maharashtra**, the Commissioner of Social Welfare arrived at an estimated figure of students during the academic year by increasing the number of students without any basis and sought funds for the same from the Government of India.

In the absence of annual work plan and database of eligible students with the selected States, there was wide variation in estimated number of beneficiaries vis-à-vis actual number of beneficiaries in the States except **Tamil Nadu** as depicted in the **Chart-4**:

**Chart-4: Estimated and actual number of beneficiaries in selected States**



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There was thus no institutional process for arriving at accurate estimates/plans for scholarships to be granted to eligible students in a particular year.

**3.2 Absence of specific timelines for scholarship disbursal**

The scheme guidelines stipulate that all State Governments/UT Administrations will announce in May-June each year the details of the scheme and invite applications by issuing an advertisement in leading newspapers of the State and through their respective websites and other media outfits. The applicant should submit the completed application to the prescribed authority before the last date prescribed for receipt of applications. The application is verified, processed and sanctioned by the prescribed authority after which the scholarship is granted to the student from the State Treasury. A diagrammatic representation of the process of implementation in selected five States by the respective authorities is given in **Annexe-2**.

In 1986, a Committee set up by the erstwhile Ministry of Welfare to review the scheme had recommended the following time schedule to be strictly adhered to in implementation of PMS-SC by the State Governments/UT administrations:

<b>a)</b>	Announcement of the scheme through mass media	By 31 <sup>st</sup> May
<b>b)</b>	Submission of applications by students	31 <sup>st</sup> July or one month after the admissions are over
<b>c)</b>	Scrutiny of forms	31 <sup>st</sup> August or within 30 days on receipt of application
<b>d)</b>	Sanction and payment of scholarship	By 30 <sup>th</sup> September



The Ministry did not implement the above recommendation except for announcement of the scheme by State Government in May-June every year. No dates are prescribed for subsequent events viz. the time by which a student has to submit his application, an institute has to forward the application to the District Social Welfare Officer, the District Social Welfare Officer has to approve the applications and sanction payment of scholarship.

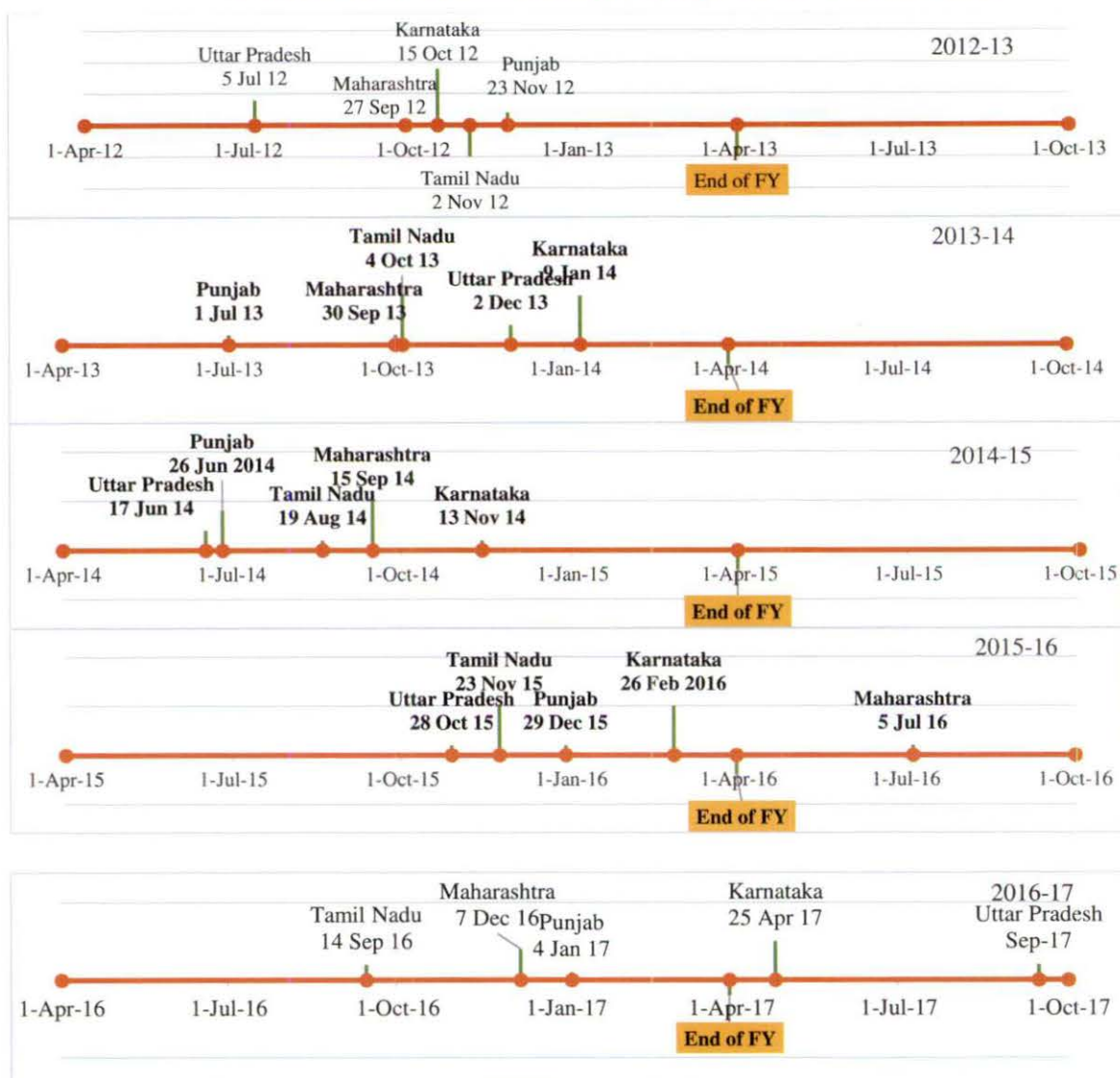
In **Karnataka**, no timelines were prescribed for receipt and processing of application at various stages and the online portal was kept open throughout the year for submission of applications. In **Tamil Nadu** too, no timelines were prescribed for processing of the applications at any level.

In **Maharashtra**, the applicants were to submit the completed application to the prescribed authority before 31 October each year. We noticed that the Department extended the stipulated date repeatedly till the end of March each year. The Commissioner of Social Welfare (November 2017) stated that admission processes for professional courses were delayed due to court cases and delay in obtaining various certificates by students. Extensions were given with the objective of not depriving the students the opportunity to avail scholarship.

In **Uttar Pradesh**, the last dates (i) for candidate to submit application on 30 September 2016 was extended four times (7 October 2016, 26 October 2016, 15 December 2016 and 18 December 2016), (ii) for Institute to forward application to concerned department was extended thrice (15 October 2016, 19 October 2016 and 05 November 2016) and (iii) for Social Welfare Department for payment of scholarship to student extended twice (31 December 2016 and 08 January 2017).

States submitted their proposals (demand for central assistance) for the period 2012-17 to Ministry at varied points of time each year as shown in the **Chart-5**:

Chart-5: Actual Dates of receipt of proposal from selected State



There was thus no uniformity amongst States in furnishing proposals to the Ministry. There is no uniformity from year to year even for a particular State. On three occasions, proposals were received after close of the financial years (**Maharashtra 2015-16; Karnataka 2016-17 and Uttar Pradesh 2016-17**).

The entire process of submitting and processing of proposals is thus deficient as there is neither any timeline for States for receiving the applications for scholarship nor submission of proposals by States to Ministry.

In a review of the scheme done by a joint team of NITI Aayog and Ministry in three States of Maharashtra, Punjab and Telangana in October-November 2015, it was observed that the absence of cut-off date for receipt of applications for grant of PMS had made it extremely difficult to determine the year-wise claims of central assistance under the scheme as previous year's backlog gets carried over to the succeeding year.



The Ministry stated (January 2018) that State Governments announce the details of scheme in the month of May-June which also includes last date of submission of applications. It varies from State to State as per local requirements. In the proposed revision of the scheme, provision has however been made for specific timelines regarding submission of applications, submission of proposal for demand of Central assistance, etc.

There were also no specific timelines for payment of scholarship to a student under the scheme. Scheme guidelines, however, stipulate that in order to ensure timely payment of scholarship amount to the beneficiaries, payment of scholarship should be made to beneficiaries through their accounts in post offices/banks, instead of payment in cash. In four States of **Maharashtra, Punjab, Tamil Nadu** and **Uttar Pradesh**, audit observed delay in payment of scholarship to 18.58 lakh students ranging between one to six years. The delays are tabulated in **Table-4**.

**Table-4: Details of delay in payment of scholarship**

Name of State	Total number of applications received	Number of applications delayed	Year	Remarks
<b>Maharashtra</b>	23.06 lakh	1.67 lakh	2012-17	The department attributed the delays to reasons such as late submission of application by students, shortcomings noticed in application, etc. (Year-wise details in <b>Annexe-4</b> )
<b>Punjab</b>	9.41 lakh	9.41 lakh	2012-16	The department attributed the delay to late/non-release of funds by the Ministry/State Government during the year
	3.21 lakh	3.21 lakh	2016-17	No scholarship has been disbursed in respect of 2016-17 as of November 2017.
<b>Tamil Nadu</b>	1.51 lakh	21,706	2012-17	The students in seven <sup>1</sup> out of eight selected districts were sanctioned scholarships after the close of the academic year.
<b>Uttar Pradesh</b>	41.19 lakh	4.07 lakh	2014-17	The applications were initially categorized as 'suspect' <sup>2</sup> and were yet to be verified by respective DSWOs.
<b>Total</b>	<b>78.38 lakh</b>	<b>18.58 lakh</b>		

Further, in **Maharashtra**, scholarship claims amounting to ₹ 10.58 crore in respect of 7,225 students of 879 colleges in Pune district for the period 2013-14 and 2014-15 were pending with ACSW<sup>3</sup> Pune till date. Since these claims were more than one year old, they had become time barred and were required to be forwarded again to the State Government for approval. Reasons for delay in

<sup>1</sup> Coimbatore, Cuddalore, Madurai, Pudukottai, Salem, Tiruvallur and Virudhunagar.

<sup>2</sup> The data which is verified online on the basis of various parameters is segregated into 'Correct' and 'suspect' data by the Scholarship payment System (Saksham Web-Portal). Both type of data are sent to DSWO for verification. The main difference between 'correct' and 'suspect' data is that scholarship in former case cannot be rejected without recording valid reasons whereas in the latter case scholarship can be paid only after recording proper justification.

<sup>3</sup> Assistant Commissioner of Social Welfare.

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making the payment of above scholarship funds were sought from ACSW Pune but not received.

Apart from above, delays in approval of applications pertaining to students pursuing Commercial Pilot licence course<sup>4</sup> were also observed both at Ministry and State levels. During the period 2012-17, out of 130 applications received from all States/UTs, 114 applications with fee of ₹ 33.77 crore were approved by the Ministry. For the five selected States, delay ranging from seven months to over two years in approval of 32 out of 69 cases of CPL during 2012-17 were noticed at the Ministry level which was attributable to delay in receipt of proposals from certain States resulting in delay in consolidation, flying institute/club not being functional due to non-availability of flying instructor on the date of consideration of such cases for approval and delayed/non-receipt of clarification regarding recognition of flying institute from DGCA.

Further, there were delays at State level both in forwarding the cases to Ministry and disbursement of scholarships after receipt of approval of Ministry. In **Tamil Nadu**, only two out of eight applications were forwarded to Ministry within six months of their receipt. Remaining six were forwarded with delays ranging from seven to 21 months due to non-receipt of verification report of certificates of students. Three out of seven cases sanctioned by Ministry were pending for disbursement as of October 2017 due to non-confirmation of candidature by flying Institute (2 cases) and non-receipt of bank account details (remaining one case). In **Maharashtra**, 12 out of the 39<sup>5</sup> cases were forwarded to the Ministry with delay exceeding six months. Four out of 39 cases were paid after a delay of more than six months of date of approval from Ministry. Delays in 12 applications paid in **Uttar Pradesh** ranged from one to 42 months.

Thus, absence of timelines for both receipt and processing of applications resulted in delay in disbursement of scholarships to the eligible beneficiaries.

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<sup>4</sup> Under the scheme of PMS-SC, scholarship is also awarded to SC students who undergo training of Commercial Pilot Licence (CPL) Course from approved flying clubs/institutes. Consequent upon receiving applications from concerned students, the respective State Governments scrutinize them for determining their eligibility and recommend the eligible applicants for CPL training each financial year to the Ministry. Upon receipt of such information, the Ministry enquires about the validity of the flying clubs/institutes from the Directorate General of Civil Aviation (DGCA). Subsequently, the Ministry approves the cases on the basis of criteria like annual income of the applicant etc. and conveys its recommendation for grant of scholarship to the concerned States/UTs on first-come-first-served basis up to 50 awards for the country as a whole.

<sup>5</sup> Total 42 cases were actually forwarded. Information in respect of three cases not available.



### **3.3 Mandatory returns not prescribed from institutes regarding completion of education, cancellation/stoppage/withholding of scholarship**

The objective of the scheme is to provide financial assistance to Scheduled Caste students studying at post-matriculation or post-secondary stage to enable them to complete their education. Audit observed the following shortcomings in the scheme guidelines:

a) No returns have been prescribed in the scheme guidelines for State Governments to assess the number of beneficiaries who have successfully completed their education after availing the scholarship.

b) Clause X (i) of the scheme guidelines stipulates that 'if it is reported by Head of Institution at any time that a scholar has by reasons of his/her own act of default failed to make satisfactory progress or has been guilty of misconduct such as reporting to or participating in strikes, irregularity in attendance without the permission of the authorities concerned etc., the authority sanctioning the scholarship may either cancel the scholarship or stop or withhold further payment for such period as it may think fit'. We noticed that none of the selected institutes reported such cases except in Bijnor (UP) where two institutes had once reported for stoppage of scholarship of 56 students for non-filling of examination forms (details in succeeding paragraph). As it is not mandatory for the Head of the institution to furnish this information at periodic intervals coupled with the fact that the institution stands to lose on compulsory non-refundable fee collected in respect of the defaulting candidate, there is a risk that the institution may not report such cases.

### **3.4 No monitoring framework in the guidelines**

The guidelines of the scheme do not contain any provision for monitoring and evaluation. The Ministry, however, prescribed a few modalities for the States/Districts to monitor the implementation of the scheme vide its orders of August 2009 and September 2015 as discussed in paragraph 8.2 of the report.

### **3.5 Audit summation**

Scheme guidelines critical for laying down mechanism for various processes were found deficient in many aspects. No mechanism was prescribed for any of the planning exercises viz. preparation of any action plan/perspective plan for identification of eligible beneficiaries in the States before submission of their proposals for central assistance to the Ministry. The guidelines do not prescribe

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any timelines at State level for submission of application by students, scrutiny of applications by implementing agencies and sanction/ disbursal of scholarship nor for submission of estimates by States to the Ministry. There was no framework laid down to assess the achievement of the scheme i.e. number of students successfully completing their education after availing the scholarship. In four States of Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh, audit observed delay in payment of fees to 18.58 lakh students ranging between one and six years. The guidelines of the scheme do not contain any provision for monitoring and evaluation. The possible risks associated with these factors have been tabulated below:

<b>Factors</b>	<b>Risk involved</b>
<b>Non-preparation of annual work plans</b>	Variations in estimating the number of beneficiaries which may in-turn affect financial estimates.
<b>Absence of specific timelines for application, sanction and disbursal of scholarship</b>	Applications received till end of the year. No idea of actual number of valid applicants to be catered during the year. Undue delay in disbursal of benefits to eligible beneficiaries causing financial hardship.
<b>Non-monitoring of successful completion of education</b>	State may not be able to assess the number of students actually getting the intended benefit of the scheme. Scholarship benefits may be disbursed to non-serious students at the cost of genuine applicants. Institutes may attract non-serious candidates for the sole purpose of claiming fee for themselves.

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## Financial Management

Efficient financial management including proper budget estimates and allocation of funds commensurate with requirements is important for effective delivery of benefits in any centrally sponsored scheme. We noticed instances of allocation of inadequate financial resources to States, diversion of funds and deficient record maintenance as discussed below.

### 4.1 Inadequate budgetary support

The Ministry releases its portion of central assistance to States/UTs on the basis of demands projected by the States/UTs considering the estimated expenditure to be incurred in that year on the estimated beneficiaries reduced by the amount of committed liability to be borne by them. Arrears of central assistance in respect of previous years, if any, are also claimed by States/UTs in their demands.

The Budget estimates proposed by the Ministry and approved by the Ministry of Finance *vis-à-vis* demand for Central Assistance (CA) received from the states and released during 2012-17 are in **Table-5**:

**Table-5: Budget Estimates, Demand and Central Assistance Released**

(₹ in crore)

Year	Demand by States	Budget proposed by Ministry	Budget Estimates	Revised Estimates	CA released	Arrears	Cumulative arrears <sup>#</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (2)–(6)	(8)
2012-13	2,755.58*	1,700.00	1,500.00	1,500.00	1,654.65 <sup>##</sup>	1,100.93	1,558.16
2013-14	3,597.72	1,700.00	1,500.00	1,908.87	2,153.50 <sup>##</sup>	1,444.22	2,209.00
2014-15	4,199.50	2,375.00	1,500.00	1,904.78	1,963.38 <sup>##</sup>	2,236.12	4,588.99
2015-16	4,532.31	4,500.00	1,599.00	2,216.05	2,213.88	2,318.43	6,182.16
2016-17	4,246.84**	4,500.00	2,791.00	2,820.70	2,798.77	1,448.07	7,579.64
<b>Total</b>	<b>19,331.95</b>	<b>14,775.00</b>	<b>8,890.00</b>	<b>10,350.40</b>	<b>10,784.18</b>		

<sup>#</sup> The amount of cumulative arrears in column (8) does not match with cumulative totals of arrears during any year at the time of placing the demand for next year, the states furnished revised figures of arrears for previous year based on their actual expenditure of that year.

\* After adjustment of the arrears or unspent balance of previous year, if any, with the States.

<sup>##</sup> The expenditure over Revised Estimates was made from savings of other schemes.

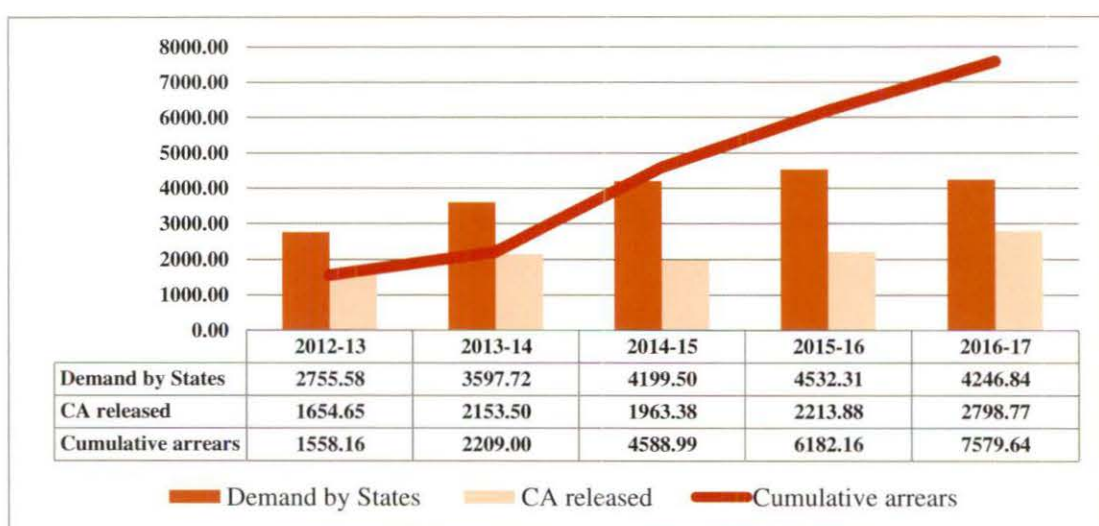
\*\* This figure does not include demands of five States of Bihar, Gujarat, Jharkhand, Meghalaya and Uttar Pradesh and four UTs of Chandigarh, Daman and Diu, Delhi, Puducherry which were either not received by end of the year or were received through web-portal and not incorporated by the Ministry.

Against the Budget Estimates of ₹ 14,775 crore proposed by the Ministry during 2012-17 for implementation of the scheme, the Ministry of Finance approved only ₹ 10,350 crore (70 per cent).

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The Ministry estimated the fund requirement for 2012-13 as ₹ 1,700 crore out of which ₹ 1,500 crore were provided by Ministry of Finance. Since these funds were not sufficient to meet the demand, arrears of ₹ 1,101 crore accumulated at the end of the year. In the year 2013-14, the Ministry submitted a budgetary proposal of ₹ 1,700 crore despite being aware of (i) previous year's demand of ₹ 2,755 crore and (ii) increase in demand across all states on account of revision in income ceiling from existing ₹ 2 lakh to ₹ 2.5 lakh per year. The Ministry continued to estimate the requirement lesser than previous years' demand in 2014-15 and 2016-17. **Chart-6** depicts the trend of growth of arrears as a result of persistent short release:

**Chart-6: Growth of Arrears during 2012-17**



Thus, persistent short release of central assistance by the Ministry resulted in accumulation of arrears amounting to ₹ 7,580 crore. After 2014-15, the accumulation of arrears led to a situation where the gap between availability of funds with Ministry and demand raised by the States started widening. The Ministry took up the matter to provide additional funds to meet the arrears with the Ministry of Finance as late as in June 2015. However, the projections for 2016-17 again did not take into account the arrears of ₹ 6,182 crore accumulated till the end of 2015-16.

The Ministry stated (January 2018) that as the scheme is open ended and the expenditure depends upon a number of factors like number of beneficiaries, tuition fees, number of courses, regulation of fees, etc. the estimated figures are likely to vary. Further, as States do not prepare any annual action plan for



assessing the estimated number of beneficiaries, the figures of estimated demand projected by them is inaccurate.

Audit observed that the Ministry did not take into account the arrears of previous years while projecting the budget requirements. The increasing arrears would lead to States having to bear a larger proportion of the expenses under the scheme in order not to deny the benefits to eligible students as well as possible delay in release of the benefits to the students.

The Ministry stated (January 2018) that so far as expenditure by States towards committed liability is concerned, it considers the release of central assistance assuming that the State has already utilized its committed liability and expenditure over and above the committed liability is released based on available funds. The Ministry added that the definition of committed liability would be modified in the proposed revision of the scheme to provide more clarity to the States.

#### **4.2 Additional Committed Liability**

The expenditure incurred by a State during terminal year of the last five year plan is transferred as committed liability for that State for every year during the succeeding five year plan. This mode of sharing liability between the Centre and States underwent a change during 2012-17 as the income limit for admissibility of scholarship under the scheme was increased from ₹ 1 lakh to ₹ 2 lakh with effect from 1 July 2010 i.e. at the end of the 11<sup>th</sup> Five Year Plan. The Government of India decided, as a special case, that this increase termed as Additional Committed Liability (ACL), will be transferred to the States at the end of the 12<sup>th</sup> Five Year Plan i.e. with effect from 31 March 2017 and not at the end of 11<sup>th</sup> plan.

The Ministry however neither worked out the amount of ACL nor did it have any planning in place to transfer the same after 1 April 2017 to States as envisaged.

The Ministry stated (January 2018) that the matter of ACL has been addressed in the proposed revision of scheme which was still under process.

#### **4.3 Fund management in States**

Out of the arrears of ₹ 7,580 crore (details in **Annexe-5**) at the end of the year 2016-17, arrears of ₹ 5,368 crore (71 *per cent*) pertained to the five selected States. Audit observed the following:

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**(a) Karnataka**

During 2012-17, against the total available funds of ₹ 1,733.39 crore<sup>6</sup>, only ₹ 1,505.46 crore was utilized leaving unspent balances at the end of each of the year ranging from ₹ 17.67 crore (2012-13) to ₹ 108.28 crore (2016-17). Despite these unspent balances, arrears of scholarship committed but not paid during each of these years ranged from ₹ 12.25 crore (10,250 students in 2016-17) to ₹ 76.36 crore (38,573 students in 2014-15).

**(b) Maharashtra**

Availability of funds was less than requirement during each of the years in 2012-17 and the arrears accumulated<sup>7</sup> to ₹ 1,155.09 crore at the end of 2016-17. During 2016-17, spill-over of accumulated arrears amounting to ₹ 850 crore of previous years resulted in coverage of only 17 per cent of the eligible applicants for that year thus depriving balance 83 per cent of the beneficiaries of the timely benefit which became arrears of payment.

In 2015-16, Commissioner of Social Welfare allowed supplementary grant of ₹ 100 crore which was approved to clear backlog of 1.92 lakh applications accumulated upto March 2015 to lapse.

**(c) Punjab**

During 2012-17, against the total budgeted demand for CA of ₹ 1,403.14 crore, the Ministry released only ₹ 1,031.06 crore leaving arrears of ₹ 372.08 crore. Similarly, against the total budgeted provision of ₹ 306.71 crore during 2012-17 as its own committed liability, State Government released only ₹ 273.48 crore resulting in short release of ₹ 33.23 crore. Due to short release of CA by Ministry, State Government did not disburse scholarship to beneficiaries as narrated in paragraph no. 3.2

Further, against ₹ 280.81 crore received as CA for the year 2013-14, State Government released only ₹ 279.77 crore and balance amount of ₹ 1.04 crore was retained by it.

**(d) Tamil Nadu**

Despite release of additional funds of ₹ 883.65 crore during 2013-17 by the State Government over and above the committed liability, the scholarships committed during each year of the period 2012-17 could not be paid resulting in accumulation of arrears to ₹ 1,201.95 crore (2016-17).

<sup>6</sup> This includes - ₹ 186.42 crore as CA, ₹ 82.95 crore as unspent balance of CA of previous year(s), ₹ 914.35 crore as State's committed liability and balance ₹ 549.67 crore released by State over and above its committed liability.

<sup>7</sup> Excluding arrears of Central assistance on account of scholarship committed but not paid as at the end of 2016-17.



**(e) Uttar Pradesh**

During 2012-17, the State Government approved scholarship of ₹ 7,361.39 crore of which State government's liability was ₹ 3,306.50 and remaining ₹ 4,054.89 crore was to be released by Ministry as CA. Against the total requirement of CA of ₹ 4,054.89 crore, the Ministry released ₹ 2,225.59 crore resulting in accumulation of arrears of ₹ 1,829.30 crore.

We also noticed that out of the overall release of funds of ₹ 9,580.43 crore<sup>8</sup> (including committed liability and CA) during 2012-17, only ₹ 7,332.72 crore was disbursed by State Government. This amount comprised of arrears which ranged between 12 and 48 per cent of total payments indicating inefficiencies in processing, approval and disbursement of scholarships.

**4.4 Undisbursed scholarships**

A successful transaction of payment of scholarship is dependent on such factors as submission of correct information of bank account and other related details by the beneficiary on scholarship portal and/or otherwise and its subsequent verification by educational institute/department. In three States of **Maharashtra, Tamil Nadu and Uttar Pradesh**, we noticed instances of undisbursed scholarships of ₹ 375.30 crore due to mismatch of bank details which resulted in depriving scholarships to the students as brought out in **Table 6**.

**Table-6: Details of undisbursed scholarships**

Name of State	Amount (₹ in crore)	Period	Current status of scholarship funds	Reasons
<b>Maharashtra</b>	2.50	2015-16	Lying in Bank accounts of Assistant Commissioners of seven districts <sup>9</sup>	Invalid bank account number, closed bank account, incorrect details and closure of e-portal
	14.70	2016-17		
<b>Tamil Nadu</b>	14.81	2013-17	Lying in Savings Bank account of CADW <sup>10</sup>	Incorrect bank account number, dormant account and the amount held by the bank not remitted back to Government account
<b>Uttar Pradesh</b>	196.52	2012-13	Treated by State Government as receipts in accounts <sup>11</sup>	These unutilized funds were returned by various districts to the nodal department.
	107.31	2013-14		
	39.46	2014-17	Credited back to treasury.	Dormant status of student bank accounts and lower credit limit
<b>Total</b>	<b>375.30</b>			

<sup>8</sup> This includes - ₹ 2,225.59 crore as CA, ₹ 3,306.50 crore as State's committed liability and balance ₹ 4,048.34 crore released by State over and above its committed liability.

<sup>9</sup> Thane, Solapur, Kolhapur, Ahmednagar, Nagpur, Aurangabad, Amravati

<sup>10</sup> Commissioner, Adi Dravidar Welfare

<sup>11</sup> General Provisions contained in List of Major and Minor Heads of Account of Union and States stipulate that refund of unspent balance of grant/contribution shall be recorded as reduction of expenditure under the concerned major/sub-major head

#### **4.5 Diversion of funds**

Audit scrutiny revealed two cases of unauthorized diversion of funds in selected States. In **Maharashtra**, it was noticed from the records of Commissioner of Social Welfare, Pune, that an expenditure of ₹ 28.60 crore (excluding unpaid liability of ₹ 0.15 crore) was incurred towards maintenance of e-scholarship portal during 2012-17. In **Karnataka**, an amount of ₹ 0.34 crore was diverted by two<sup>12</sup> Taluk Social Welfare Offices of Bengaluru Urban District from scheme funds for the purchase of stationary, computers, computer peripherals *etc.* in four years during 2013-17. Both the items of expenditure are not part of the scheme and hence the expenditure of ₹ 28.94 crore was irregular.

#### **4.6 Submission of Utilisation Certificates**

Utilisation certificates (UCs) in respect of the central assistance released by Ministry were to be submitted along with the demand proposals for ensuing years. Since State Governments were releasing funds to districts/institutes, submission of UCs by these agencies to State Governments become essential. Test check of records in selected States revealed the following:

➤ In **Maharashtra**, UCs from institutes to be submitted to the Assistant Commissioner of Social Welfare were neither asked for nor obtained in six<sup>13</sup> of the nine selected Districts. Assistant Commissioner of Social Welfare also did not submit UCs to the Commissioner of Social Welfare. In other three<sup>14</sup> selected districts, there was a delay in submission of UCs by Institutions.

➤ In **Tamil Nadu**, during the years 2012-13 and 2013-14, CADW released ₹ 377.49 crore and ₹ 899.49 crore respectively to DAD&TWOs in 32 districts but the utilization certificates for the same have not been furnished by them as of date. From the year 2014-15 onwards, funds released by the State Government were being deposited in the Personal Deposit account of DADW and scholarship was being credited into the bank account of the student and the institute and no UCs were being called for.

#### **4.7 Audit summation**

Government of India could not meet the growing demand for funds for scholarship from the States which resulted in accumulation of arrears amounting to ₹ 7,580 crore at the end of 2016-17. Of these arrears, ₹ 5,368 crore (71 *per cent*) pertained to the five selected States. In three States of Maharashtra, Tamil

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<sup>12</sup> Anekal and Bengaluru South

<sup>13</sup> Ahmednagar, Kolhapur, Nasik, Pune, Solapur, Thane

<sup>14</sup> Amravati, Aurangabad and Nagpur



Nadu and Uttar Pradesh, we noticed instances of undisbursed scholarships of ₹ 375.30 crore due to mismatch of bank details which resulted in depriving eligible students of the scholarships. An amount of ₹ 28.94 crore of scholarship funds was diverted in Karnataka and Maharashtra for maintenance of e-scholarship portal and purchase of stationery, computers, etc., during 2012-17. The possible risks associated with these factors have been tabulated below:

<b>Factors</b>	<b>Risk involved</b>
<b>Inadequate budgetary support by Government of India to States</b>	States having to bear larger proportion of the expenses under the scheme in order not to delay the benefits of the scheme to the students. Delay in release of benefits to the students.
<b>Undisbursed scholarship</b>	Denial of benefit to eligible students.
<b>Diversion of funds</b>	Delay in payment of scholarship to students. Undue financial burden on Central Government.
<b>Non-submission of UCs</b>	No assurance about proper utilisation of the funds placed at the disposal of the implementing authority.



## **Non-compliance of scheme guidelines and orders**

It is essential that the implementing authorities at all levels follow the scheme guidelines formulated by the administrative Ministry. Following instances of non-adherence to scheme guidelines by States came to notice.

### **5.1 Discontinuance of education by beneficiaries**

As per the scheme, the award of scholarship once made will be tenable from the stage at which it is given to the completion of course subject to good conduct and regularity in attendance. It will be renewed from year to year provided that within a course which is continuous for a number of years, the scholar secures promotion to the next higher class. If a scholar fails in the examination, the award is not renewable until he/she secures promotion to the next higher class. Moreover, if a scholar is unable to appear in examination owing to illness or other unforeseeable event, the award may be renewed for the next academic year on submission of medical certificate and/or other documentary proofs.

Scheme Guidelines further stipulate that the scholarship is dependent on the satisfactory progress and conduct of the scholar and if it is reported by the Head of the Institution at any time that a scholar has failed to make satisfactory progress or has been guilty of misconduct such as resorting to or participating in strikes, irregularity in attendance without the permission of the authority concerned, etc., the authority sanctioning the scholarship may either cancel the scholarship or stop or withhold further payment for such period as it may think fit. It is further provided that a scholar is liable to refund the scholarship amount, at the discretion of the State Government, if during the course of the year, the studies for which the scholarship has been awarded, is discontinued by her/him.

Test check in audit revealed instances of non-recovery of scholarship in cases of cancellation of scholarship and discontinuance of studies by students as discussed below:

#### **5.1.1 Reimbursement of fee in cases of cancellation of scholarship**

In three States of **Punjab, Tamil Nadu** and **Uttar Pradesh**, instances of non-recovery of scholarship amounting to ₹ 2.14 crore from 4,267 students who had either left the course mid-session, were long absent or obtained transfer certificate were noticed as below:

In **Punjab**, 3,684 out of 57,986 post matric students of 49 out of 60 selected institutes in six selected districts left the courses mid-session during 2012-17

(details in **Annexe-6**). However, fee as well Maintenance Allowance of ₹ 14.31 crore in respect of these students had been claimed by these institutions from the DWSCBC. Out of this, an amount of ₹ 0.47 crore was paid for 2012-14 in contravention of the guidelines. The Department stated (October 2017) that they had stopped the payment for the year 2014-15 and amount paid for the year 2012-14 and 2015-16 will be adjusted while making the next payment. No payment was made for the year 2016-17.

In **Tamil Nadu**, in 39 (details in **Annexe-7**) out of 80 selected institutes, 527 out of 66,370 students had either discontinued studies/were long absent/obtained transfer certificates during 2012-17 without completing the course but scholarship amounting to ₹ 1.61 crore paid to them had not been recovered from them.

In **Uttar Pradesh**, two<sup>15</sup> out of 10 selected institutes of district Bijnor informed (March 2017) DSWO for stoppage of scholarships of 56 students (out of 6,627 students), amounting to ₹ 5.63 lakh for 2016-17 as they had not filled the examination forms of the University for the courses in which they had been enrolled. However, no action had been taken by DSWO as of November 2017.

Thus, the institutes did not inform the nodal department/DSWO/line departments about discontinuance of studies by students and wherever the former had informed the latter about such cases, the latter failed to stop the payment of scholarship/recover the scholarship already paid.

### **5.1.2 Dropout/renewal of students**

The drop-out rate for beneficiaries should ideally be 'nil' or minimum. Conversely, the renewal rate of beneficiary students in 2<sup>nd</sup>, 3<sup>rd</sup> or subsequent years of the courses in which they are enrolled should be 100 *per cent*. Poor renewal rate in next year of the course is indicative of discontinuance of education by the beneficiary due to reasons such as failure in examination, obtained transfer certificates without completing the course, etc. Test check of records/database in three States of **Karnataka**, **Tamil Nadu** and **Uttar Pradesh** revealed low renewal rates in certain courses as narrated below.

In **Karnataka**, test check of 80 institutes in eight selected districts revealed that renewal of students in second year in case of professional courses and other courses was 62-63 *per cent* (2,955 out of 4,683 students ) and for courses of

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<sup>15</sup> Devata Mahavidyalaya, Bijnor (50 students: ₹ 5.12 lakh) and Rajnees Pratap Singh Degree College, Bijnor (six students: ₹ 0.51 lakh).



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B.Ped, M.Ped, Polytechnic, BHMS, M.Tech, B.F.A./B.V.A.<sup>16</sup> was below 50 per cent (122 out of 257 students). The State Government did not ascertain the reasons for poor renewal rate of students.

In **Uttar Pradesh**, test check of records in 100 institutes in 10 selected districts revealed that the renewal rates of students in second year of the course in case of professional courses (45 per cent) were considerably low as compared to other courses (89 per cent). Audit observed that the Government did not ascertain the reasons for poor renewal rate of students pursuing professional courses. Consequently, amount returnable by the students who left the course midway could not be ascertained.

In **Tamil Nadu**, analysis of the database for the period 2015-2017 of all self-finance management colleges revealed that students who were available in the database in the academic year 2015-16 were not found in the academic year 2016-17 indicating that they were not pursuing their studies in the second year of their course. For the year 2013-15, it was noticed that 25,531 students who joined a course in 2013-14 were not available in 2014-15 and 9,108 students who joined a course in 2015-16 were not available in 2016-17.

Thus, while the scheme guidelines prescribe a mechanism of reporting by Institutes about the discontinuance of education by beneficiaries, the State Governments did not ensure receipt of such information from Institutes in order to initiate corrective steps for improving the renewal rate.

## **5.2 Non-adherence to norms of income ceiling**

### **5.2.1 Non-revision of income ceiling**

The scheme guidelines stipulate that 'Scholarships will be paid to the students whose parents/guardians' income from all sources does not exceed ₹ 2.5 lakh per annum with effect from academic session 2013-14'. Scrutiny of records in Ministry revealed that two States of **Maharashtra** and **Uttar Pradesh** had not revised the income ceiling to ₹ 2.5 lakh per annum but retained the earlier ceiling of ₹ 2 lakh per annum. The Ministry had asked the State Government of Uttar Pradesh (4 December 2015 and 18 July 2016) to explain the reasons for non-implementation of the revised income ceiling under PMS-SC. In **Maharashtra**, the proposal for revision of income ceiling from ₹ 2 lakh to

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<sup>16</sup> B.Ped- Bachelor of Physical Education, M.Ped- Master of Physical Education, Polytechnic, BHMS- Bachelor of Homoeopathic Sciences, M.Tech.- Master of Technology, BFA/BVA- Bachelor of Fine Arts/Bachelor of Visual Arts.



₹ 2.5 lakh per annum was pending at the State Government since January 2014 onwards.

Thus, students whose parental/guardian's income was between ₹ 2 lakh to ₹ 2.5 lakh per annum were deprived of scholarship under the scheme.

### **5.2.2 Incorrect criteria for computing parental income**

As per the scheme guidelines<sup>17</sup>, scholarships will be paid to students whose parental income from all sources does not exceed ₹ 2.5 lakh per annum<sup>18</sup>. House Rent Allowance (HRA) is exempt<sup>19</sup> while computing income of a parent/guardian. In **Tamil Nadu**, the State Government, in addition to HRA, issued orders (September 1981) exempting Dearness Allowance (DA) and Dearness Pay (DP) in the calculation of income of a parent/ guardian working in its some offices<sup>20</sup>. This resulted in coverage of ineligible beneficiaries whose parents' income including DA and/or DP was more than the limit prescribed under the scheme guidelines and further resulting in creating extra burden on public exchequer.

Ministry stated (September 2017) that the guidelines were silent on relaxation of criteria by States and the matter has been taken up with the States.

### **5.3 Exclusion of certain components of the scholarship**

As per scheme guidelines, the scholarship included (i) maintenance allowance, (ii) reimbursement of compulsory non-refundable fees, (iii) study tour charges, (iv) thesis typing/printing charges for research scholars, (v) book allowance for students pursuing correspondence courses, (vi) book bank facility for specified courses and (vii) additional allowance for students with disabilities, for complete duration of the course. In the selected States, audit observed exclusion of certain components of the scholarship as tabulated in **Table-7**:

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<sup>17</sup> Provision No. IV. Means Test

<sup>18</sup> With effect from academic session 2013-14

<sup>19</sup> Note 2 below point no. IV pertaining to 'Means Test'

<sup>20</sup> Government Employees, Teaching/Non-Teaching, staff of Local Bodies, Teachers in Aided Institutions, Quasi-Government employees, other autonomous bodies and Corporations and Government undertaking

**Table-7: Details of exclusion of certain components of the scholarship**

Period	Components not Implemented	Remarks
<b>Karnataka</b>		
2012-17	Book Bank (partially implemented only)	Out of 14,071 total institutes in the State, Book Banks were established in 237 institutes.
<b>Punjab</b>		
2013-17	Thesis/typing charges, additional allowance for students with disabilities and Book allowance (except 2013-14)	State did not implement the same.
2012-17	Book Bank facility	Nodal department did not release the funds.
<b>Maharashtra</b>		
2012-17	Study tour charges, thesis typing/printing charges for Research Scholars, book allowance, additional allowance for students with disabilities and Book Bank facility	Only 52 per cent of the allocated budget for book bank was utilized for establishment of book banks. Instances <sup>21</sup> of non-establishment of Book Bank facility in some of the professional institutes were noticed.
<b>Tamil Nadu</b>		
2012-17	Study tour charges, thesis typing/printing charges for Research Scholars and Book Bank	The department attributed the same to lack of clarity on implementation.
2013-17	Book allowance	The department attributed the non-implementation to difficulty in exercising control over payment of allowance as different fee was claimed by various study centers for same course.
2012-17	Additional allowance for students with disabilities	The department attributed the same to existence of separate scheme for differently abled students.
<b>Uttar Pradesh</b>		
2012-17	Study tour charges, typing/printing charges, book allowance, book bank facility and allowance to the students with disabilities	State did not implement the same.

In **Maharashtra**, in Amaravati district, ₹ 12.81 lakh and ₹ 32 lakh was released by State and Central government respectively for Book Bank during 2015-16 though as per prescribed norms<sup>22</sup>, the expenditure on book bank component was to be shared on 50-50 basis between Centre/States. Out of the total available

<sup>21</sup> For example, BJ Government Medical College Pune stated that they were not aware of this scheme.

<sup>22</sup> As per Ministry's letter (September 2015) regarding proposals from States for seeking central assistance during 2015-16.



fund of ₹ 44.81 lakh, Assistant Commissioner Social Welfare, Amravati released ₹ 24.44 lakh and surrendered the balance amount of ₹ 20.37 lakh to the State Government. Due to less release of fund for book bank by the State government, SC students could not get benefit of books costing ₹ 20.37 lakh.

#### 5.4 Irregular practice of charging fee from SC students

In April 1995, the erstwhile Ministry of Welfare issued guidelines for streamlining sanction and disbursement procedure for the scheme wherein it directed all State Governments to *inter-alia* give directions to the educational institutions, including private institutions, to ensure that no compulsory non-refundable fee are collected from the eligible SC students since these would be provided directly to the institutions by the State Government/sanctioning authority. In contravention of these directions, we found instances of collection of fee from eligible SC students in four States of **Karnataka, Maharashtra, Punjab** and **Tamil Nadu** during 2012-17 as below:

In **Karnataka**, in three<sup>23</sup> selected districts, 52 out of 80 selected Institutions admitted SC students after obtaining full fee from them. The details of fee obtained from these students were not available. Instances noticed where the institutes first collected fee from eligible SC students and later did not reimburse the same after receiving the same from government are mentioned in paragraph no.5.6.

In **Maharashtra**, one institute collected an amount of ₹ 52.62 lakh as fee from 101 students during 2012-17 in violation of the above orders.

In **Punjab**, during 2013-17, 29 institutes<sup>24</sup> (listed in **Annexe-8**) out of selected 60 institutes had charged an amount of ₹ 10.14 crore from 39,213 students on account of examination fee/school funds/registration fee/etc.

Consequent upon judgment (October 2014) of Hon'ble Punjab & Haryana High Court, private institutions were allowed to collect the fee from the SC students subject to the condition that that they will not claim the reimbursement of fee from the Government. Therefore, in such cases, full scholarship should have been disbursed directly to the account of beneficiary. Cases where private institutions collected fee from students and also claimed the same from State Government but did not reimburse the same to the students have been commented upon in paragraph no.5.6. Audit observed that the State portal

<sup>23</sup> Belagavi, Shivamogga and Yadgir

<sup>24</sup> Includes 14 Private institutes as mentioned in paragraph no.5.6



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however lacked the column necessary for identification of these cases where fee was to be reimbursed to students instead of institutions.

In **Tamil Nadu**, the State Government ordered (September 2012) that self-finance Private Colleges admitting SC students under Management Quota in Government approved courses should not collect fees fixed by Fee Fixation Committee from the eligible SC students which will be given as scholarship. The Commissioner of Adi-Dravidar Welfare (CADW<sup>25</sup>) should in each year allocate to the respective self-finance private colleges the required funds under PMS at the beginning of the year itself. In four<sup>26</sup> out of eight selected districts, audit observed that in contrary to the instructions of State Government, out of 56 self-financing institutions, seven<sup>27</sup> institutions collected fees amounting to ₹ 7 crore upfront from 8,491 SC students who were eligible for scholarship and reimbursed the fees after receipt of the same from State Government. Further, in five<sup>28</sup> colleges, undisbursed scholarship amounting to ₹ 23.38 lakh for the period 2005-17 was lying in bank account of the institutes as of November 2017.

Non-adherence to Ministry's guidelines by the States to ensure that fees are not collected from eligible students cast an unintended financial burden upon the students and undermined the objectives of the scheme. Further, there is no mechanism to ensure that the fee so collected from students has been refunded to them by the institute after receipt of the same from State Government.

#### **5.5 Approval of fee structure of Institutes by Fee Fixation Committee**

The Ministry had asked (September 2015) all States to ensure that the fee claims of institutions are to be regulated by the Fee Fixation Committee (FFC) in terms of Supreme Court orders of WPC350 of 1993 in the Islamic Academy of Education and another vs. State of Karnataka & Others. Besides, State Governments also fix the amount of fee to be levied by institutes for various courses run in their State.

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<sup>25</sup> Commissioner of Adi-Dravidar Welfare (CADW) is the nodal officer for disbursement of scholarship under the scheme in Tamil Nadu.

<sup>26</sup> Madurai, Virudhunagar, Pudukottai and Kancheepuram

<sup>27</sup> Mepco Schlenk Engg. College (Private), District Institute of Education and Training (Government), Arputha College of Arts and Science, Pudukottai, Sri Bharathi Arts and Science College for women, Pudukottai, Sri Sankara Arts and Science College, Kancheepuram, SDMB Vaishnava Arts and Science College, Kancheepuram, Dr.Arulappa Higher Secondary School, Neerpair, Kancheepuram,

<sup>28</sup> SDNBV Arts and Science college, Dr.Arulappa Hr. Sec. School, Neerpair, Kancheepuram district, Jaya Polytechnic, Tiruniravur, Tiruvallur, Thiagarajar Engineering College, Madurai Kamraj University, Distance Education Centre,

Audit scrutiny revealed that no Fee Fixation Committee was constituted in **Karnataka**. However, the State Government fixed fees for various professional courses run by Government aided/ unaided/deemed universities.

In **Tamil Nadu**, in seven<sup>29</sup> (four colleges, one school, one District Institute of Education and Training and one University) out of 80 selected Institutes, the management collected fee of ₹ 4.55 crore in excess of the fees fixed by the Fee Fixation Committee of the State Government during the period 2012-17 from 1,552 eligible SC students.

The State Government fixed fee structure for all courses in self-finance colleges, medical and engineering courses except certain courses like BCA, B.Sc. (Nursing), M.Sc. (CS&IT) for reasons not on record. Due to non-fixation of tuition fee for certain courses, SDNB Vaishnava Arts and Science College changed the name/code of the course to the courses for which the fee was fixed e.g. B.Com., B.Sc., etc. on scholarship portal for 668 students during 2012-13 to 2016-17 so that they could claim scholarship. This resulted in irregular disbursement of scholarship of ₹ 12.65 lakh to the students. Other instances where the eligible SC students were deprived of benefit of scholarship due to non-fixation of fee for certain courses have been mentioned in paragraph no.5.6.

Non-fixation of fee charged by institutions could lead to institutions charging arbitrary fees for their courses resulting in undue financial burden on the scheme.

#### **5.6 Denial/short reimbursement of scholarship in contravention of prescribed norms**

We noticed that 31,290 eligible students in three selected States were either denied scholarship or were short reimbursed totalling ₹ 6.89 crore during the period 2012-17 due to unjustified reasons such as imposing incorrect income criteria, non-fixation of fee by Fee Fixation Committee, etc. as in **Table-8**:

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<sup>29</sup> Bharathi Arts & Science College, Pudukottai; Arputha College of Arts and Science, Pudukottai; Vellammal College of Nursing; Vellammal School of Nursing; Mepco Schlenk Engg. College; District Institute of Education and Training; Annamalai University



Table-8: Details of denial/short reimbursement of scholarship

State	Number of beneficiaries	Amount (₹ in crore)	Period	Remarks
<b>Karnataka</b>	4,221	1.52	2012-17	In violation of scheme norms, Institute collected the fee but did not reimburse the same to the students who had passed out of the Institutes.
<b>Punjab</b>	32	0.01	2013-16	The students were denied scholarship without any reason or imposing pass percentage and income criteria of ₹ 2 lakh, which were not part of the scheme.
	9,696	1.45	2012-17	In violation of scheme norms, 11 out of 18 selected government institutes collected the fee from 11,830 students (details in <b>Annexe-9</b> ) and claimed the said amount from State Government. Out of these students, fee was not reimbursed to at least 9,696 students. Further, these students had left the Institutes (except 1 <sup>st</sup> year students of 2016-17).
	17,288	3.65	2013-17	In violation of scheme norms, 14 institutes collected the fee but did not reimburse the same to the students.
<b>Tamil Nadu</b>	40	0.25	2014-17	There was short reimbursement of tuition fee to these students as the new rates of fee fixed by FFC were not incorporated in the online system disbursing scholarship.
	13	0.01	2013-17	CADWO did not sanction tuition fee due to non-fixation of fee for the course.
<b>Total</b>	<b>31,290</b>	<b>6.89</b>		

In addition to above, there were also instances of denial of scholarship due to reasons such as non-approval of courses of correspondence/distance education, non-fixation of fee by FFC and rejection of application due to non-availability of Aadhaar details where the financial implications could not be ascertained as summarised below:

#### **Maharashtra**

➤ As per the clause (ix) of para III of the scheme guidelines, students registered under the scheme of continuing education were eligible for availing



scholarship under the scheme. Audit observed that 1,926 eligible SC students of IGNOU (Nagpur Regional Centre) who were registered during the period January 2012 to July 2017 were denied the benefits of the scheme.

➤ SJSAD<sup>30</sup> decided in 2015 not to grant scholarship to correspondence courses as they were finding it difficult to verify the affiliation of the Institutes and the recognition of the courses offered by them.

### ***Tamil Nadu***

➤ The State Government fixed fee structure for all courses in self-finance colleges, medical and engineering courses except certain courses e.g. BCA, B.Sc. (Nursing), M.Sc. (CS&IT), etc. for reasons not on record. In eight out of 16 Arts and Science colleges selected for test-check, 379 eligible SC students pursuing three courses were deprived of scholarship during 2012-17 due to non-fixation of fee by State Government.

➤ Further, 27 students who did not update their applications with Aadhaar details were denied scholarship in selected ten institutions in Madurai district though the Ministry had clarified that a student should not be denied his due benefits if he is unable to submit his Aadhaar ID.

➤ Scholarship to 1,437 students in Madurai Kamaraj University and 18 students in Bharathiyar University Coimbatore who were pursuing courses under Distance Education during the years from 2013-14 to 2016-17 were not sanctioned scholarship as State Government had discontinued payment of scholarship for students pursuing studies through correspondence/ distance education courses from 2013-14 which was in violation of scheme guidelines. The Department stated (December 2017) that this decision was taken as there was no mechanism to check whether the students of distance education were actually studying and some of study centres operated through franchise mode were collecting fees from students which was more than the fee charged by the University for such students. Denial of benefit of scheme to the students of distance education on the ground of absence of mechanism for verification of the details is not tenable.

### **5.7 Audit summation**

Non-adherence to scheme guidelines led to non-recovery of scholarship amounting to ₹ 2.14 crore from 4,267 students who had either left the course

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<sup>30</sup> In Maharashtra, the Department of Social Justice and Special Assistance Department (SJSAD) is the Administrative Department for implementation of the scheme.

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mid-session, were long absent or had obtained transfer certificate in three States of Punjab, Tamil Nadu and Uttar Pradesh. Further, Maharashtra and Uttar Pradesh had not revised the income ceiling to ₹ 2.5 lakh per annum while Punjab, Maharashtra, Tamil Nadu and Uttar Pradesh did not implement certain components of the scheme. In Karnataka, Maharashtra, Punjab and Tamil Nadu, there were instances of collection of fee by institutes from eligible SC students during 2012-17 in contravention of scheme provisions. Fee Fixation Committee was not constituted in Karnataka and 31,290 eligible students in three States of Karnataka, Punjab and Tamil Nadu were denied scholarship/short reimbursement of scholarship of ₹ 6.89 crore during the period 2012-17 due to unjustified reasons such as imposing incorrect income criteria, non-fixation of fee by Fee Fixation Committee. The possible risks associated with these factors are tabulated hereinafter:

<b>Factors</b>	<b>Risk involved</b>
<b>High drop-out/low renewal rate of students</b>	Non-achievement of intended objective of the scheme.
<b>Non-adherence to income ceiling</b>	Denial of benefit to the potential eligible beneficiaries who otherwise would have been covered under the scheme.
<b>Non-implementation of certain components</b>	Denial of complete benefit of the scheme to eligible beneficiaries.
<b>Exemption of Dearness Allowance/Pay while computing the parental income</b>	Additional burden on Government of India as scheme benefit may extend to otherwise ineligible students.
<b>Irregular practice of charging fee from SC students</b>	Undue financial hardship to poor SC students who may discontinue studies permanently.
<b>Non-approval of fee structure of Institutes by Fee Fixation Committee</b>	Financial hardship to poor SC students who may have to bear the additional portion of fee beyond the prescribed limit.

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## **Inadequate scrutiny and processing of applications**

Steps involved in the grant of scholarship include verification of income/ caste/ occupation certificates submitted by the eligible candidates (either online or hard copies) by DSWO/institutes with the concerned issuing authorities viz. State Education Board, Revenue authority, etc. for verifying the genuineness of the eligible candidate. We noticed the following instances of mismatch of such certificates which may result in payment of scholarship to ineligible students.

### **6.1 Mismatch between certificates and departmental records/database**

In two States of **Tamil Nadu** and **Uttar Pradesh**, out of 2,420 test checked applications, there was a mismatch in 117 applications between certificates and/or other particulars between those available online, departmental records and physical application forms which raises the risk of ineligible students availing of benefits under this scheme.

#### ***Tamil Nadu***

- Audit noticed differences in the income/caste/occupation certificates in respect of 12 out of 160 students (in eight<sup>31</sup> out of 64 selected institutes) when records of institutes were compared with actual copies of the certificates and information available on on-line portal.
- Out of 1,600 applications test checked, income/caste certificates in respect of 53 applications pertaining to 15 colleges/ schools<sup>32</sup> where scholarship of ₹ 10.64 lakh was disbursed were not found on record.
- Cross verification of certificates submitted by seven out of 140 students of seven institutes out of 50 selected institutes in five districts<sup>33</sup> with the concerned issuing authorities revealed instances of submission of false income/community certificate, false declaration of occupation of parent by students, alteration in the official seal/date of issue of certificate and non-matching of address with other documents submitted.

<sup>31</sup> SRR Engg. College; Sri Sankara Arts & Science College; PSG College of Arts and Science; Ranganathan Engg. College; Sakthi Engg. College; Easwari Engg. College; Jaya Polytechnic college; Jaya college of Engg. & Tech

<sup>32</sup> Easwari Engineering College, Tiruvallur district, Venkateswara Engineering College, Tiruvallur, RMJ Government Higher Secondary School, LN Government College, Tiruvallur, Two Government Higher Secondary Schools, at Senjeriputhur and Madukkarai, Coimbatore, P.S.G. College of Arts and Science, Sakthi Engineering College and Ranganathan Engineering College, Coimbatore, Government Arts College, Coimbatore, Chenglepet Medical College, Government Arts and Science College, Uthiramerur, Kancheepuram, Sri Krishna Institute of Technology, Kancheepuram, Dr.Arulappa Higher Sec. School, Government HSS for Girls,

<sup>33</sup> Coimbatore, Cuddalore, Kancheepuram, Pudukottai and Tiruvallur



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➤ Further verification of 15 community certificates in Taluk Office, Coimbatore (South) revealed that four certificates were not genuine.

### **Uttar Pradesh**

➤ Income certificates of 30 out of 600 students available on scholarship portal did not match with the documents available with the respective institutes in three selected districts (Agra, Allahabad and Mathura).

➤ Caste certificates of nine out of 180 students in nine<sup>34</sup> institutes and high school certificates of two out of 40 students in two<sup>35</sup> institutes available in scholarship portal did not match with the copies of the certificates available with the institutions.

Beneficiary survey in **Tamil Nadu** also revealed mismatch in the occupation of parent declared by the student in the application as compared to that from survey questionnaire in three cases. Beneficiary survey in **Uttar Pradesh** revealed similar mismatch in case of 49 out of 973 students surveyed.

## **6.2 Scholarship paid to ineligible students/inadmissible claims of scholarship**

We noticed instances of ineligible students getting the benefit of scholarship as well as double/inadmissible claims of scholarship getting approved.

### **6.2.1 Scholarship paid to ineligible students**

Irregular payment of scholarship amounting to ₹ 1.95 crore to 374 ineligible students was noticed in **Uttar Pradesh** as discussed hereinafter.

➤ Payment of scholarship of ₹ 1.95 crore to 367 students of two institutes<sup>36</sup> of district Bijnor in 2015-17 was made even after declaring the institutes ineligible in December 2014 by Dy. Inspector of School who verifies correctness of an institute's data.

➤ In two districts of Bijnor and Mathura, seven students (six whose parental income exceeded ₹ 2 lakh and one whose parental income was ₹ 5 lakh) were paid scholarship ₹ 57,669/- during 2015-16. DSWO Bijnor wrote

<sup>34</sup> Agra: Raghuram College Kagarol, Raja S P Singh Degree College Itaura, Seth Ram Swaroop Govindi Devi Memorial Degree College and Shri Lal Singh Degree College Avidgarh, Allahabad: Sardar Patel Inter College Sikro, Raj Narayan Pandey P G College and Pratap Narayan Subhadra Devi Degree College and Mathura: Brij Hitkari Inter College Bajna and USHA Educational Institute.

<sup>35</sup> Mathura: Shri Babulal Mahavidyalaya, and Jaswant Singh Institute of technology Mathura.

<sup>36</sup> Dharmveer Degree College Bijnor and Dharamveer College of Education Bijnor.

(February, March 2016) letters to the concerned Banks for stoppage of scholarship. No action was, however, taken as of November 2017.

### **6.2.2 Inadmissible claims of scholarship**

In **Punjab**, analysis of electronic data (85,166 beneficiaries for 2013-14) and 17 institutions<sup>37</sup> (13,997 beneficiaries for 2012-17) in four<sup>38</sup> out of six selected districts revealed that the particulars of 115 SC students viz. name, father's name, date of birth, etc. appeared twice indicating that these students as well as the concerned institutions had claimed the fee and Maintenance Allowance amounting to ₹ 59.12 lakh twice by submitting false statements. The Department had stopped the payment of ₹ 9.92 lakh for the year 2014-15 and payment of ₹ 1.28 lakh for the year 2016-17 was yet to be made. The Department stated (October 2017) that the amount paid for the year 2013-14 and 2015-16 will be adjusted while making the next payment and no payment was made for the year 2016-17.

In another case, Hi-Tech Polytechnic College, Bathinda, collected the documents of nearby SC students by advertising about the scheme and helped them to upload the applications forms for scholarship during 2015-16. Out of these students, 81 students did not attend the Institute and the Institute too did not intimate DWSCBC in this regard. Cross verification of records of the Hi-Tech Polytechnic College, Bathinda with the portal data revealed that the said college claimed fees and MA for 479 students on the portal against the actual 398 students and the said claim had been paid by the department to the concerned institutions resulting in reimbursement of ₹ 26.02 lakh against 81 bogus students. The Department stated (October 2017) that amount paid in excess will be adjusted while making the final payment and directions will be issued to the implementing department to initiate necessary action against the institute.

### **6.3 Discrepancies in bankers' cheques**

In districts of Allahabad and Saharanpur in **Uttar Pradesh**, audit observed that the names of beneficiaries and the banks in respect of 230 bankers cheques amounting to ₹ 9.42 crore (Allahabad: ₹ 0.03 crore and Saharanpur: ₹ 9.39 crore) were not available in the records maintained by the DSWOs.

<sup>37</sup> Nancy Polytechnic College; Adarsh Polytechnic College; Patiala Polytechnic College Rakhra; Punjabi University; ITI Patiala; GSSS Nabha G; GSSS Hoshiarpur; GGSSS Bagha Purana; GGSSS Moga; Mehar Chand Polytechnic College Jalandhar; Satyam College of Polytechnic; DAV College of Edu; SGGs Khalsa College; Sant Hari Singh Memorial College for Women; DAV College, Hoshiarpur; Govt. College Hoshiarpur; BCMS Polytechnic, Attalgarh

<sup>38</sup> (i)Hoshiarpur; (ii) Jalandhar; (iii) Moga; and (iv) Patiala.



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Hence, there was no assurance that the scholarship amounts of ₹ 9.42 crore had actually been credited to beneficiary accounts and the funds have not been diverted elsewhere.

Further in Meerut district, bankers' cheques of ₹ 5.91 crore were not deposited in student's bank accounts by the bank due to incorrect name/account number/IFSC code/*etc.* and were returned to DSWO. DSWO instead of taking necessary action for rectifying the deficiencies and ensuring payment to the beneficiaries concerned, deposited ₹ 1.51 crore in the receipt head of account of the department. Details of the remaining amount of ₹ 4.40 crore was not available.

#### **6.4 Denial/short-reimbursement of scholarship due to improper processing of claims**

Instances of denial of scholarship due to factors such as exclusion of certain components by State Governments, non-compliance of GoI orders, irregular practice of charging fee etc., have been described in paragraph no.5.4. We also noticed other instances of short coverage/denial of coverage of eligible beneficiaries due to improper processing of the claims by implementing authorities and non-compliance of orders of State Government in **Maharashtra, Punjab, Tamil Nadu** and **Uttar Pradesh** under the scheme which are discussed below.

##### ***Maharashtra***

➤ As per directive issued (February-March 2016) by the Commissioner, Social Welfare, mapping of new colleges, institutes and courses was required to be done to include them into *e-scholarship* online software system to extend benefit of PMS to students. The Assistant Commissioner, Social Welfare Aurangabad forwarded (March 2017) a proposal for mapping of 16 colleges during 2016-17 to Commissioner Social Welfare, Pune. However, the mapping was not done by Commissioner Social Welfare, Pune. Consequently, 896 out of 3,014 students enrolled in eight colleges could not register and submit online scholarship applications and were deprived of the scholarship.

➤ In Nagpur district, there were nine out of 11 educational institutions that have not been mapped resulting in depriving 133 SC students of these colleges from scholarship.

### **Punjab**

- Three<sup>39</sup> out of 18 selected government institutions had not disbursed scholarship of ₹ 2.79 lakh to students transferred by DWSCBC on account of reimbursement of fee during 2015-16 and 2016-17 as details of students as well as years to which it pertained was not provided by DWSCBC.
- During the period 2012-17, out of ₹ 235.70 crore claimed by 59 institutions (details in **Annexe-10**), only ₹ 117.74 crore was reimbursed by the Department and balance amount of ₹ 117.96 crore was still pending to be reimbursed. The nodal department stated (October 2017) that reimbursement of claims to the institutions could not be made due to short release of funds by Government of India.

### **Tamil Nadu**

- All the seven applicant students of VPMM Nursing College for Women, Virudhunagar, were denied scholarship (reimbursable tuition fee component of ₹ 2.10 lakh) during 2012-17 despite being eligible without any recorded reasons. Further, during 2012-17, 589 out of 2,156 eligible students whose applications were forwarded by respective seven<sup>40</sup> institutes to CADW were not sanctioned either tuition fee or maintenance allowance or both amounting to ₹ 66.49 lakh without any reasons on record.
- In other seven<sup>41</sup> Institutes, it was observed that all the 924 eligible students were denied scholarship (reimbursable tuition fee component of ₹ 25.80 lakh) due to usage of wrong code of course, though the students already paid ₹ 95.52 lakh to the Institutes as tuition fees.

### **Uttar Pradesh**

- During 2014-17, out of 8.41 lakh applications approved, payment to 1.16 lakh students in selected 10 districts was not made.

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<sup>39</sup> DIET Ajjowal (Hoshiarpur); DIET Jalandhar; Government senior secondary girls school Giddarbaha (Mukhtasar)

<sup>40</sup> PSR Polytechnic College Virudhunagar District, Mepco Engineering College, Ramco Institute of Technology, PSR Engineering College, of Virudhunagar district, Sri Sankara Arts and Science College, Kancheepuram, Mount Zion College of Engineering, Government Girls' Higher Secondary school, Pudukottai

<sup>41</sup> Rajapalayam Raju's College, Ayya Nadar Janaki Ammal College, Madura College, Madurai, Arul Anandar College, Madurai, Vellaichamy Nadar College, Madurai, PSG Arts and Science College, Coimbatore, Sri. Ramakrishna Mission Vidyalaya college of Arts and Science,



### 6.5 Excess reimbursement of scholarship claims

Audit noticed instances of excess payment of scholarship amounting to ₹ 49.67 crore to 1.88 lakh students against the prescribed norms under the scheme and orders of the State Government and overpayment due to incorrect calculation in three States of **Punjab**, **Tamil Nadu** and **Uttar Pradesh** during 2012-17 as tabulated in **Table-9**:

**Table-9: Details of excess reimbursement of scholarship claims**

Scholarship Component	Number of students	Amount of excess payment (₹ in lakh)	Remarks
<b>Punjab</b>			
Study Tour Charges (₹ 1600 per annum per student)	49,422 students of 769 institutes (details in <b>Annexe-11</b> )	2,509.00	The Department stated (October 2017) that the amount paid in excess will be adjusted in the next claim.
Book allowance (admissible for distance education scholars only)	4,421 regular students of Nursing, medical and para-medical colleges (details in <b>Annexe-12</b> )	54.55	
Maintenance allowance (payable at one-third of hosteller's rate to scholars availing free boarding and lodging)	2,518 students of six <sup>42</sup> Schools pertaining to 2014-17	13.08	The Department stated (October 2017) that recovery in such cases is difficult but directions will be issued to implementing department for further necessary action.
Scholarship Claim	1500 students of two institutes <sup>43</sup>	35.29	
<b>Tamil Nadu</b>			
Maintenance allowance	62 students of five institutes <sup>44</sup>	1.27	Maintenance allowance is payable at one-third of hosteller's rate to scholars availing free boarding and lodging.
Compulsory non-refundable Fee	40 students of Mepco Schlenk Engineering College, Virudhunagar	2.00	Tuition fee reimbursed by State Government as per rates applicable for accredited courses despite the fact that the courses were non-accredited during the period 2012-13.

<sup>42</sup> Six Government Senior Secondary Residential Schools (GSSRS) were (i) GSSRS, Amritsar; (ii) GSSRS, Bathinda; (iii) GSSRS, Jalandhar (school shifted to Hoshiarpur in 2016-17); (iv) GSSRS, Ludhiana; (v) GSSRS, Mohali; and (vi) GSSRS, Patiala. Claims of ₹ 98.30 lakh were submitted against the admissible amount of ₹ 32.77 lakh (one-third) resulting in excess claim of ₹ 65.53 lakh. Out of this amount, maintenance allowance of ₹ 13.08 lakh for 2014-15 had already been disbursed.

<sup>43</sup> DAV college, Jalandhar and Adarsh Polytechnic college, Dhanthal, Patiala

<sup>44</sup> Government Arts and Science College for Women, (Pudukottai); Madurai Kamaraj University (Madurai); Madura College (Madurai); Vellaichamy Nadar College (Madurai); Madurai Constituent College, Sattur (Virudhunagar)

Scholarship Component	Number of students	Amount of excess payment (₹ in lakh)	Remarks
<b>Uttar Pradesh</b>			
Compulsory non-refundable Fee	1,29,618 students	2,352.00 <sup>45</sup>	State issued instructions (July 2003) prescribing fee for graduate courses (BA, B.Sc and B.Com) at a maximum of ₹ 5,000 per year for all State universities and their affiliated colleges. It further stipulated (September 2014) that the reimbursement of fee will be made at the rates fixed by the Government.
<b>Total</b>	<b>1,87,581</b>	<b>4,967.19</b>	

### 6.6 Audit Summation

The audit findings were indicative of lack of due diligence on the part of implementing authorities and line departments in verifying the documents and weaknesses in internal controls and checks. Mismatch between certificates and/or other particulars between those available online, departmental records and physical application forms raises the risk of ineligible students availing of benefits under this scheme. The overall financial implication of irregular payment of scholarship in Uttar Pradesh and Punjab, short coverage/denial of coverage of eligible beneficiaries due to inefficiency of the implementing authorities in Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh and excess payment of scholarship due to incorrect calculation in Punjab, Tamil Nadu and Uttar Pradesh amounted to ₹ 171.40 crore. The factors highlighted above can pose the following risks:

Factors	Risk involved
<b>Mismatch between certificates and/or other particulars between those available online, departmental records and physical application forms.</b>	Any <i>mala fide</i> intention on the part of DSWO/student/institution may go unnoticed which can result in ineligible students getting scheme benefit.
<b>Incomplete application forms on record.</b>	

<sup>45</sup> Only those records had been considered where fee taken was between ₹ 5001 and ₹ 10,000 for specialized B.A./B.Sc./B.Com. courses.



<b>Factors</b>	<b>Risk involved</b>
<b>Submission of false statements of name, father's name, date of birth, etc.</b>	Ineligible applicants getting the benefit of the scheme.
<b>Improper scrutiny of scholarship claims by implementing authorities.</b>	Denial/short reimbursement of benefit to eligible students. Extra payment of scholarship beyond the prescribed norms

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## Lack of Controls at IT System level

IT controls in a computer system are all the manual and programmed methods, policies and procedures that ensure the protection of the entity's assets, the accuracy and reliability of its records and the operational adherence to the adopted standards. We noticed that IT systems (web-portals) disbursing scholarship in States were deficient in general, input, processing and validation controls as discussed below.

### 7.1 Non-payment of Scholarship through National Scholarship portal leading to disbursement through State portals

During 2016-17, Ministry incorporated Post Matric Scholarship for Scheduled Caste Students (PMS-SC) in the National Scholarship Portal<sup>46</sup> (NSP) on trial basis for Union Territories. However, payment for PMS-SC could not be disbursed during 2016-17 as (i) NSP was not able to configure with the treasuries of UTs, and (ii) lack of incorporation of digital signatures for beneficiary data by UT nodal/Welfare Office.

It was then decided to implement PMS-SC through State portals. All State Governments/UT Administrations were to ensure that the scholarship is paid to the students through Post Offices/Bank accounts by opening accounts in the name of beneficiary through Direct Benefit Transfer (DBT) mode and that bank accounts of beneficiaries are Aadhaar seeded. Databases from these web-portals in the five selected States were analysed and the deficiencies noticed are discussed in succeeding paragraphs.

### 7.2 Deficient application controls on State web portals

Applications controls have a direct impact on processing of individual transactions and provide assurance that all transactions are valid, authorized, complete, accurate and recorded. Applications are further sub-divided into input controls and processing controls. Input controls ensure that the procedures and controls reasonably guarantee that the data received for processing are genuine, complete, not previously processed, accurate, properly authorized and are entered accurately and without duplication. On the other hand, adequate processing controls ensure complete and accurate processing of input and generated data.

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<sup>46</sup> <https://scholarships.gov.in/>

Ministry launched NSP on 1 July 2015 on pilot basis, wherein two other schemes i.e. (i) 'Pre-matric Scholarship for SC Students' and (ii) 'Schemes of Top Class Education for SC Students' were also taken up for implementation.



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IT audit of State web portals disbursing scholarship revealed that system was not only allowing junk/duplicate data but was also processing the same for payment of scholarship as follows.

**(a) Payment of scholarship in respect of data with duplicate bank account numbers**

In **Uttar Pradesh**, data analysis of 47.49 lakh students (2012-17) by audit brought out that bank account numbers were being repeated in applications of 1.62 lakh students pertaining to 2012-15 involving scholarship payments of ₹ 118.45 crore. Release of scholarship in the bank account of others is not only in violation of rules but also involves risk of non-payment of scholarship to the actual beneficiary.

**(b) Payment of scholarship amount more than once for a same student in same academic year under different student ID in colleges**

Data analysis (6,29,668 cases pertaining to 2015-17) in **Punjab** revealed that 1,709 and 1,564 Aadhaar numbers were used in 3,428 and 3,163 cases involving scholarship of ₹ 6.82 crore and ₹ 8.81 crore respectively thereby indicating that one Aadhaar number was entered more than once in the system indicating fraudulent means to claim scholarship.

Data analysis in **Tamil Nadu** revealed<sup>47</sup> disbursement of scholarship more than once in same academic year for a same course to the same student for the years 2012-13 to 2016-17. In the State as a whole, 450 students (433 students – two times, 12 students- three times, five students - four times) had claimed scholarship more than once in an academic year for the same course with different student ID for the years 2012-13 to 2016-17 resulting in excess payment of ₹ 22.17 lakh.

There was evidently lack of input validation control in the application software to reject more than one entry for the same student in the same academic year and course year which resulted in multiple disbursement of scholarship to the same student.

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<sup>47</sup> Criteria: Same institution same academic year, same course year, same student name, same parent name and same DOB - Source: t\_student\_scholarship\_details and m\_student\_details

**(c) Multiple Payment on same caste certificate number/high school roll number**

In **Uttar Pradesh**, High School Roll Number, Caste Certificate Number, Bank Account Number have been used for unique identification of the students in the portal. Data analysis revealed that out of 47.49 lakh cases-

- 1.76 lakh cases where students were paid ₹ 233.55 crore as scholarship on the basis of same caste certificate numbers during 2012-17.
- 34,652 cases where students with same high school roll numbers were paid scholarships of ₹ 59.79 crore during 2012-17.
- In 13,303 cases, students obtained scholarships of ₹ 27.48 crore during 2012-17 on the basis of same caste certificate and same board roll number.

Interestingly, the above cases included 1,566 students (pertaining to 2016-17) who were identified as ‘correct’<sup>48</sup> data by the system (Saksham Portal) despite having same caste certificate and/or Board roll numbers which indicated failure of scrutiny by the system, institute and the State Social Welfare Department. This was despite the fact that the Saksham portal was improved in 2014-15 incorporating controls for stricter scrutiny.

**(d) Acceptance of applications where parental income exceeded the ceiling prescribed**

In two States of **Tamil Nadu** and **Uttar Pradesh**, the system was not only accepting the applications from ineligible students i.e. whose parental income was more than the limit prescribed but were also processing these applications for payment of scholarship.

In **Tamil Nadu**, due to input process failure in the application software, ineligible applications of 1,577 students whose annual parental income was more than ₹ 2.5 lakh were processed and payment released through ECS as scholarship of ₹ 43.54 lakh, for the years 2012-13 to 2016-17.

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<sup>48</sup> The data which is verified online on the basis of various information obtained from the websites of concerned departments and found to be correct is categorised as ‘Correct’ data. Scholarship in respect of this correct data cannot be denied without sufficient justification on record. The remaining data is categorised as ‘suspect’ data and scholarship in these cases can be paid only after sufficient justification to be recorded.



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In 57 cases in **Uttar Pradesh**, students were paid ₹ 23.45 lakh scholarship during 2012-13 and 2015-16, despite their parental income being more than the prescribed<sup>49</sup> limit of ₹ 2.00 lakh.

#### **(e) Excess payment of maintenance allowance**

In **Tamil Nadu**, audit of scholarship portal also revealed that the maintenance allowance had been calculated and paid for more than 12 months in an academic year to 689 hostellers and 1022 day scholars amounting to ₹ 10.02 lakh and ₹ 9.44 lakh respectively for the years 2013-14 to 2016-17.

#### **(f) Acceptance of incorrect data by Systems**

Audit observed deficiencies such as acceptance of incorrect data by system and absence of other input controls, etc. which resulted in drawal of scholarship by multiple students on one bank account number, disbursal of scholarship without verification of genuineness of the student, etc. in the State portals of **Maharashtra, Punjab** and **Tamil Nadu** (details in **Annexe-13**).

The above discrepancies indicated lack of input and processing controls as the system had not flagged the invalid and duplicate entries at the time of initial data entry raising the risk of ineligible students availing the benefits under the scheme. Non-mapping of business rule in the application software further resulted in disbursement of scholarship amount to ineligible students.

### **7.3 Absence of general controls**

General controls include controls over system software acquisition and maintenance, access security and application system development. They create the environment in which IT applications and related controls work. Main general controls, inter-alia, include organizational and management controls, logical access controls, program change controls, etc.

In **Karnataka**, audit noticed that the vital information i.e. user id and default passwords of students was displayed on home page of the portal. Since this information is required to gain access into the system, it could lead to unauthorised access by impersonation besides other associated risks. The department stated (December 2017) that NIC has since rectified the issue.

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<sup>49</sup> Uttar Pradesh has not implemented the increased parental income limit, as discussed in paragraph No. 5.2.1.

In **Punjab**, line departments i.e. Technical Education, Medical Education, etc. were restricting the amount of fees to be paid for respective courses. However, the capping was not reflected in the State portal for disbursement of scholarship. Further, as already mentioned in paragraph no. 5.4, the web portal lacked the column necessary for identification of cases where fee was to be reimbursed to students instead of institutions.

In **Karnataka** and **Uttar Pradesh**, Audit noticed that in the scholarship portals, users interaction with the server was on an unencrypted channel i.e. HTTP<sup>50</sup> instead of HTTPS which does not guarantee confidentiality and integrity of the data transferred.

#### **7.4 Partial operation of portal**

In **Maharashtra** the scholarship portal was earlier developed through a private company. As the agreement with the private company was expiring in April 2016, the State extended the agreement with the private company for one year i.e. till April 2017 and simultaneously decided to operate it through MahaDBT<sup>51</sup> portal. However the Department of Information Technology (Maharashtra) denied (May 2017) permission for the same resulting in non-operation of the portal from May till November 2017. This resulted in non-clearance of scholarship claims for this period and claims representing arrears of scholarship of earlier years.

#### **7.5 Audit Summation**

The Ministry was unable to implement PMS-SC through National Scholarship Portal due to technical issues and implemented the same through State portals. State portals however lacked both application and general controls required for ensuring access security and providing assurance that transactions are valid, authorized, complete and accurate. The web portal systems in Punjab, Tamil Nadu and Uttar Pradesh were not restricting invalid and duplicate entries at the time of initial data entry raising the risk of ineligible students availing the benefits under the scheme. Given the discrepancies in data generated by the State portals with financial implication of ₹ 455.98 crore determined by audit, the Ministry as well as the State Governments should ensure a comprehensive investigation of all cases to obviate the risk of irregular payment and malfeasance. These factors could pose the following risks:

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<sup>50</sup> Hyper Text Transfer Protocol Secure (HTTPS) and Hyper Text Transfer Protocol (HTTP)

<sup>51</sup> State's DBT portal being developed by its Department of IT



Factors	Risk involved
Acceptance of duplicate data in identification fields	Inadmissible claims may be processed. Ineligible students not only getting the irregular benefit of scheme but also of future employment irregularly. Fraudulent withdrawal of scholarship/ manipulation of the scholarship payment system may also lead to loss for state exchequers.
Acceptance of invalid/junk data	System may not be able to filter out the duplicate data which may result in multiple drawal of scholarships by the same student
Display of sensitive information	Unauthorised access into the system, which may further lead to fraudulent withdrawals of scholarships.
Communication over insecure channel	Insecure channel does not guarantee confidentiality and integrity of the data transferred. Application is vulnerable <sup>52</sup> to exposure of the biometric information.

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<sup>52</sup> Open Web Application Security Project (OWASP) top 10 -2013 – A6 Sensitive data exposure.

## Ineffective Monitoring and Evaluation

Monitoring and evaluation is an integral part of any scheme as it helps the administrative Ministry to identify the problems in implementation of the scheme so that it can take necessary corrective steps to rectify the same.

### 8.1 Internal controls at State and district level

Internal audits were not being conducted except in **Uttar Pradesh** where the internal control in the form of internal audit was weak in performing the auditing task of the scheme. The Internal Audit Cell at the Directorate of Social Welfare Department issued 18 Audit Reports of the audit of different District Social Welfare offices during 2012-17 pointing out irregular release of ₹ 9.48 crore but the amount could not be recovered as of November 2017.

### 8.2 Monitoring of implementation of the scheme

#### 8.2.1 Quarterly Progress Reports

In August 2009, the Ministry asked all States/UTs to submit Quarterly Progress Reports in the prescribed format by 30<sup>th</sup> of the month following each quarter (starting from April-June every year) and reiterated these directions in September 2015 and June 2016. States have, however, not been submitting quarterly progress reports regularly.

#### 8.2.2 Annual inspection of educational institutions

The Ministry had asked (September 2015) all States/UTs to ensure annual inspection of educational institutions by a State Government Officer not below the level of a Group 'A' officer in Government of India and intimate the number of institutes cancelled after verification.

In **Punjab** and **Karnataka** no inspections of institutes were carried out during 2012-17. In **Maharashtra**, out of nine selected districts, no physical inspection was carried out in five<sup>53</sup> districts during 2012-17. In other four<sup>54</sup> districts, shortfall in inspection ranged between 67 to 94 *per cent*. The Commissioner of Social Welfare stated (November 2017) that it was impossible to inspect each college each year due to manpower constraints.

<sup>53</sup> Ahmednagar, Pune, Kolhapur, Solapur and Amravati

<sup>54</sup> Nagpur (88 *per cent*), Aurangabad (67 *per cent*), Thane (94 *per cent*) and Nashik (90 *per cent*)



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In **Tamil Nadu**, no inspection was conducted during 2014-15 to 2016-17 in test checked eight districts except in Virudhunagar district where the shortfall<sup>55</sup> was 98 per cent.

In **Uttar Pradesh**, State Government stipulated that annual inspection will be carried out by a district level Monitoring and Inspection Committee in three cases viz. (i) Private Institutes admitting SC students more than 30 per cent of their sanctioned seats, (ii) Institutes demanding fee reimbursement more than ₹ 1 crore or more, and (iii) at the discretion of Committee randomly; instead of all Institutes as prescribed by Ministry. In the selected 10 districts, the said committee was not constituted and therefore inspections were not carried out.

### **8.3 Grievance Redressal Mechanism at State level**

The guidelines of the scheme (w.e.f. December 2010) provide that all States will designate Grievance Redressal Officers at the State and district levels to ensure expeditious redressal of grievances of SC/OBC students. These grievance redressal mechanisms were, however, not in place. Grievance Redressal Officers were not appointed at the district level or at the State level for redressal of grievances. In **Tamil Nadu**, the complaints/grievances were addressed to the Director of Adi Dravidar Welfare and action was stated to have been taken as per rules. In **Uttar Pradesh**, the actual number of grievances received and addressed could not be made available to audit. In the online portal, there was no provision of online grievance redressal system.

Ministry stated (September 2017) that most of the States are redressing the grievances of the students at the level of District Social Welfare Office and Principal Secretary (SW) office which tantamounts to conflict of interest because grievances can also be against the District Social Welfare office.

### **8.4 Grievances redressal at Ministry level**

The Ministry also received complaints from individuals, students, student federations and newspaper reports regarding malpractices in the implementation of the scheme in **Uttar Pradesh** and **Punjab**. The Ministry forwarded these complaints/reports to the concerned States for necessary action and issued reminders in December 2016 and July 2017. No action taken report from States in respect of these complaints/ reports was found on record in the Ministry.

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<sup>55</sup> 23 Institutes inspected in 2016-17 only out of total 1185 colleges during 2012-17

### 8.5 Inadequate monitoring for Commercial Pilot Licence Course

DGCA had asked the Ministry in May 2014 to develop a mechanism to monitor the scholarships granted by them so that public funds are not misused by the Flying Training Organizations and the benefits are passed to the actual candidates. Staggering of disbursement of the scholarship amount in phased manner based on verification of actual training being carried out by the applicant was also advised. Audit ascertained this information from DGCA to confirm the grant of CPL in respect of all 114 cases. Out of 114 cases approved during 2012-17, DGCA could confirm the status in respect of only 41 applicants with sanctioned scholarship of ₹ 12.76 crore

We noticed that out of these 41 students,

- (i) Only eight have completed the training successfully whereas other 24 were undergoing the training as of date;
- (ii) Four students, sanctioned scholarship of ₹ 1.25 crore, had left the course/dropped out;
- (iii) Three students who had been sanctioned scholarship of ₹ one crore did not report for training;
- (iv) One student of Haryana was sanctioned scholarship of ₹ 35.50 lakh out of which ₹ 3.59 lakh was incurred was terminated due to fraudulent activity; and
- (v) Details in respect of one other student of Bihar (sanctioned scholarship of ₹ 34.79 lakh) are not available with the flying Institute.

In five selected States, there is no mechanism to monitor the performance of candidates getting scholarship for CPL under PMS. In **Maharashtra**, out of 42 candidates who availed the scholarship, only one candidate who had completed CPL training, had got employment. Details of candidates who had completed their CPL course were not on record.

The States as well as the Ministry are, thus, not aware of number of students who have passed the course and got gainful employment. The Ministry is approving substantial grant of scholarship for CPL course without the requisite monitoring mechanism in place for this course.



### **8.6 Evaluation of the scheme**

The Committee on restructuring of Centrally Sponsored Schemes (CSS) by Planning Commission emphasized (September 2011) the need for independent evaluation of all CSS on regular basis as it had observed that the monitoring and evaluation is generally poor due to gaps in design of scheme and lack of ownership among States and no emphasis was being laid on outcomes or impact of these schemes.

No comprehensive evaluation of the scheme country-wide had been carried out during the XII<sup>th</sup> five year Plan. No specific outcome indicators were available for measuring the impact of the scheme.

During 2012-17, four\* evaluation studies were carried out which observed (i) absence of any cut-off date for receipt of applications of scholarship, (ii) wide variation in rates of fees for same courses across the government, (iii) absence of foolproof attendance marking system in Institutes, (iv) higher drop-out percentage in most of the Institutes, etc. The Ministry had forwarded the findings and recommendations of these inspection reports to these States for remedial action in October 2016. However, no action taken reports on these findings were received from the States.

The Ministry stated (January 2018) that revised guidelines for the scheme are under process for approval of CCEA.

### **8.7 Outcome Review of the Scheme and its Continuance beyond Twelfth Five Year Plan**

The Ministry of Finance circulated (August 2016 and February 2017) instructions for continuance of ongoing schemes beyond 12<sup>th</sup> Five Year Plan to all Ministries/Departments wherein they were directed to undertake outcome review of their ongoing Schemes at the end of 12<sup>th</sup> Five Year Plan and for further continuation, re-submit the same for appraisal and approval unless the scheme has already been made co-terminus with the 14<sup>th</sup> Finance Commission (FFC) period or beyond. The appraisal was to be submitted by the end of March 2017.

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\* (1) Joint evaluation of NITI AAYOG and the Ministry in Maharashtra, Punjab and Telengana - October-November 2015, (2) Survey/inspection of 33 educational institutes in Uttar Pradesh by Ministry-(July 2016), (3) Survey/inspection of 16 educational institutes in Maharashtra by Ministry - (July 2016) and (4) Survey/inspection of 14 educational institutes in Odisha by Ministry – (August 2016)

We observed that Ministry had not undertaken any outcome review of the Scheme for its continuance beyond the 12<sup>th</sup> Plan period. The Scheme was in operation up to March 2017 as per the period of Twelfth Five Year Plan. The Ministry released central assistance to the States/UTs during 2017-18 for clearing arrears accumulated up to 2016-17.

The Ministry stated (January 2018) that revision/continuation proposal is under process for approval of CCEA and that third party evaluation of the scheme is also under process.

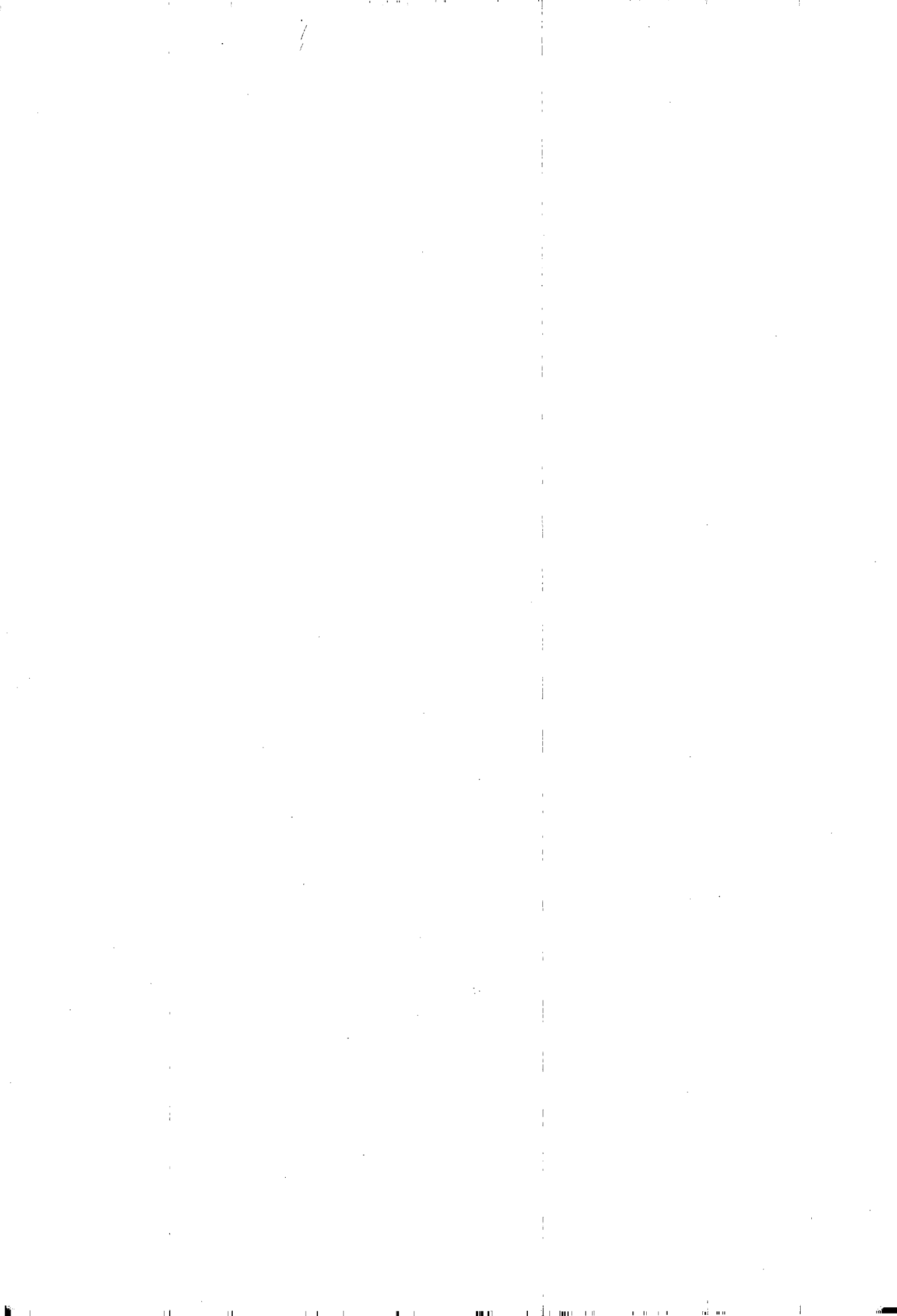
**8.8 Audit summation**

The institutional mechanisms for effective monitoring and grievance redressal were either non-existent or weak in operation. Directions of the Ministry to States to furnish quarterly progress reports, carry out annual inspections of institutes and establish grievance redressal mechanism, were either not complied with or partially complied with by the five selected States. There was also no evaluation of the scheme during the 12<sup>th</sup> Five Year Plan to assess its effectiveness at the ground level. The factors mentioned above may lead to following possible risks:

<b>Factors</b>	<b>Risk involved</b>
<b>Deficient internal audits</b>	The failure of internal control mechanism in the implementation of the scheme will go unnoticed and may result in faulty scheme execution.
<b>Non/partial receipt of quarterly progress reports from States</b>	The physical and financial progress of the scheme may not be ascertained.
<b>Shortfall in inspection of institutes</b>	Any <i>mala fide</i> activity in implementation of the scheme may go unnoticed.
<b>Deficient grievance redressal mechanism</b>	The grievances may not be addressed resulting in denial of benefit to the aggrieved party.
<b>Non-conducting of evaluation</b>	The deficiencies in the implementation of the scheme as well as gaps in scheme guidelines may remain unnoticed.

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**Part-Three**  
**Conclusion and**  
**Recommendations**





# Conclusion and Recommendations

## 9.1 Conclusion

The Ministry of Social Justice and Empowerment released central assistance of ₹ 6,439 crore to the five States of Karnataka, Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh and a total of 135.96 lakh beneficiaries were covered in these States during 2012-17.

The performance audit of the implementation of the scheme brought out poor planning as the States neither had any database of eligible students nor had prepared any action plans for assessing the estimated number of beneficiaries and their timely coverage. As a result, the number of eligible continuing beneficiaries and fresh candidates could not be ascertained and one of the results of this weakness was inadequate budget which led to delay in providing scholarship and at times even denial of scholarships to eligible beneficiaries.

Further, there were significant gaps in the scheme guidelines themselves which impaired its effective implementation. The scheme guidelines did not prescribe any timelines for processing, sanction and disbursement of scholarship and there were delays ranging from one to six years in payment of scholarship to 18.58 lakh students in Maharashtra, Punjab, Tamil Nadu and Uttar Pradesh. The States did not furnish their proposals seeking demand of central assistance in timely manner to the Ministry resulting in inadequate or part demand of central assistance. The scheme guidelines did not contain provisions to assess the extent of achievement of the objective of the scheme i.e. the number of beneficiaries who have successfully completed their education after availing the scholarship.

There were persistent short releases of fund by Ministry resulting in accumulation of arrears amounting to ₹ 5,368 crore (71 per cent) pertaining to the five selected States. Poor financial management was reflected with diversion of funds amounting to ₹ 28.94 crore in Maharashtra for maintenance of e-scholarship portal during 2012-17 and in Karnataka for purchase of stationary, computers, peripherals, etc. in contravention of the scheme guidelines. There was also undisbursed scholarship funds of ₹ 375.30 crore in Maharashtra, Tamil Nadu and Uttar Pradesh.



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Poor implementation of the scheme in the States was also reflected in non-compliance with scheme guidelines and criteria, short coverage of eligible beneficiaries, denial of coverage of eligible beneficiaries, short/denial of reimbursement of scholarship, excess reimbursement of scholarship claims, reimbursement of scholarship to ineligible students and delay in payment of scholarship. Uttar Pradesh and Maharashtra did not adhere to the revised income ceiling of ₹ 2.50 lakh with effect from academic session 2013-14 and continued as per the earlier ceiling of ₹ two lakh thereby excluding otherwise eligible beneficiaries.

The Ministry was unable to implement PMS-SC through National Scholarship Portal due to technical issues and implemented the same through State portals. State portals lacked both general and application controls required for ensuring access security, and providing assurance that transactions are valid, authorized, complete and accurate. In Punjab, Tamil Nadu and Uttar Pradesh, Audit noticed discrepancies in data generated by the State portals with financial implication of ₹ 455.98 crore which needs to be investigated by the Ministry as well as States to obviate the risk of irregular payment and malfeasance.

Despite the scheme being in existence since 1944, Ministry had not included any provision for effective monitoring and evaluation in the guidelines. Internal audit was absent in all test checked States except Uttar Pradesh where it was found to be deficient. Ministry did not ensure the receipt of quarterly progress reports from States. Annual inspections of educational institutes were either not carried out or were deficient in States. Grievance redressal mechanism both at Ministry and States/District level was also not in place.


### **9.2 Recommendations**

Given the above audit findings and the evident risk of misuse of scheme funds and irregular payments, it is necessary that the Ministry should review and streamline the guidelines as well as institute measures to ensure strict adherence to them and accountability of implementing authorities so that the intended benefits of the scheme reach the eligible beneficiaries in a meaningful manner. In this context, we recommend as follows:

- (i) The Ministry may mandate preparation and submission of annual action plan for coverage of eligible students/beneficiaries which should be submitted along with demands for assistance;

- (ii) The Ministry should prescribe indicative timelines for the States for furnishing their demand for central assistances and for completion of processing, sanction and disbursement of scholarship;
- (iii) States may be asked to strengthen their monitoring and control mechanisms including verification of eligibility of applications as well as payments and reimbursements to make implementation of the scheme effective;
- (iv) Ministry should take steps to ensure accountability of officials and institutions for release of undue amounts as well as for non-release or delay in release of scheme benefits to the eligible students;
- (v) The Ministry may review the existing Saksham and other web portals to strengthen validation controls to obviate the possibility of acceptance of invalid applications; and
- (vi) In light of the instances of irregular payments of scholarship brought out by audit through its test check, the Ministry should carry out an investigation of all similar cases to obviate the risk of such irregular payments or malfeasance.

**New Delhi**  
**Dated: 24 April 2018**

  
**(MAMTA KUNDRA)**  
**Director General of Audit**  
**Central Expenditure**

**Countersigned**

**New Delhi**  
**Dated: 26 April 2018**

  
**(RAJIV MEHRISHI)**  
**Comptroller and Auditor General of India**





# ANNEXES

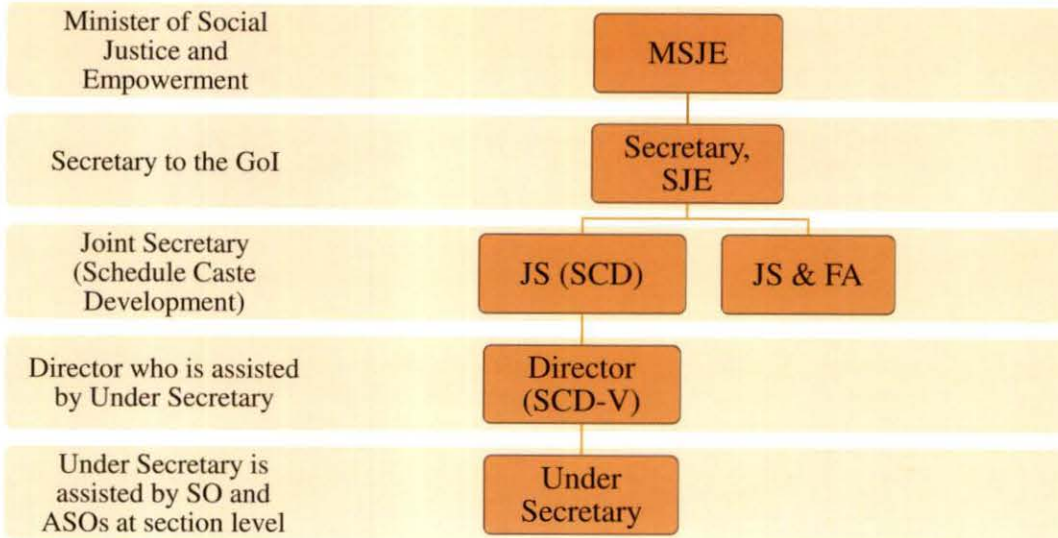




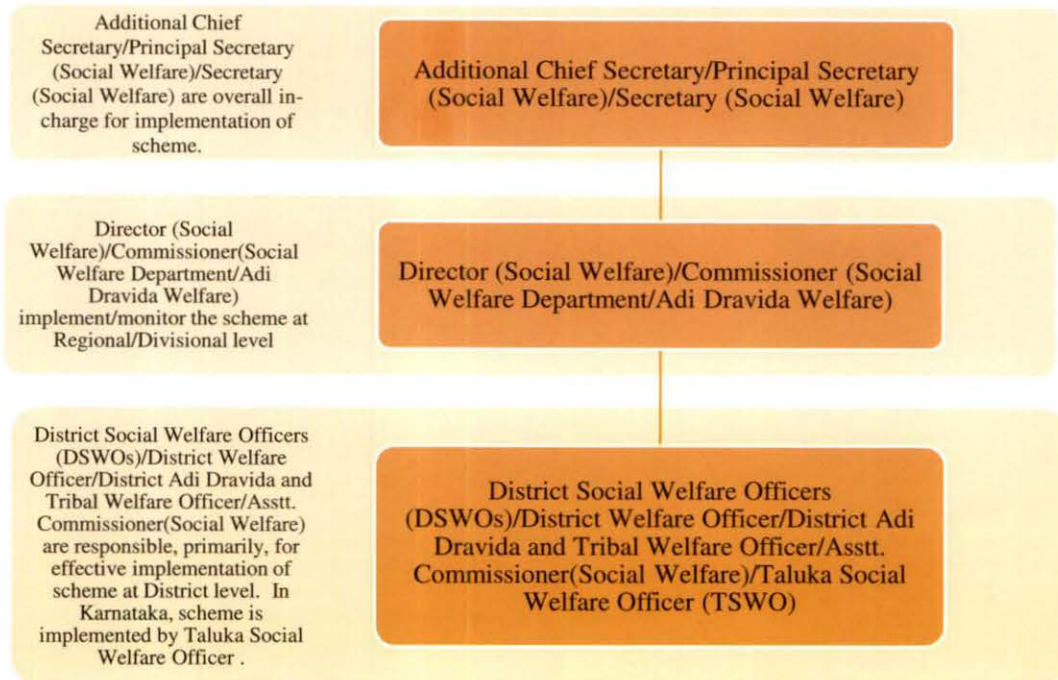
**Annexe-1**

*(Refer to Para no. 1.2)*

**Organizational Chart at Ministry level**



**Organisational structure in five selected States for implementation of PMS-SC**





## Annexe-2

(Refer to Paras no. 1.2 &amp; 3.2)

## Steps involved in grant of scholarship across the selected States

Name of the State	Entity	Roles/Responsibilities
Karnataka	Students	Applies online for 'unique' registration number
	System	Issues Registration number on the basis of Matriculation certificate
	Students	Submits application with registration number to the Institute for verification
	Students (ICSE and CBSE only)	Submit application directly to Taluk level
	Institutes	Attests the applications and submit to Taluk level
	Taluk SW officers	(i) Captures biometrics and photo of students to confirm identity, (ii) scrutinise the application and enter fees to be sanctioned after verification, (iii) verifies affiliation status of Institute
	System	Generates the bill and submits details to treasury
Maharashtra	Treasury	Releases check to concerned bank
	Students	Apply online and submit to Institute
	Institutes	Verify the application and forward online to District office (Welfare Department) i.e. Assistant Commissioner
Punjab	Assistant Commissioner	Verifies and sanction application. Draw the bill from treasury in two parts – (i) tuition fee in Institute's account and (ii) maintenance allowance in Student's account
	Students	Apply online for PMS and submit hard copies to Institutes with relevant documents
	Institutes	Fills the amount columns, verifies and recommends the application to 'Sanctioning authority' appointed by Nodal/line department
	Sanctioning authority	Verifies the application online, and forwards list of eligible students online to Nodal/Line departments
	Nodal/line departments	Verifies the eligibility of students, lock the application online and forwards the lists to Welfare Department
Tamil Nadu	State Welfare Department	Scrutinises and sanctions the application for disbursement to Students/Institutes' bank accounts
	Student	Apply for scholarship
	Institute	Verifies eligibility online and forwards the list to District Adi Dravidar Welfare Officer (DADWO)
	District officer	Approves and forwards the same to line departments
	Line departments	Verify and forward the applications to Director, Adi Dravidar Welfare (ADW)
	Director, ADW	After approval, ECS list is generated for credit of scholarship to students' accounts.
Uttar Pradesh	Student	Apply online for PMS and submit hard copies to Institutes with relevant documents
	Institutes	Verify the application and forward online to District Education Officer
	District Education Officer	Counter verifies the application and forwards the application after 'locking' it online
	State NIC	Segregates the total data into 'correct' and 'suspect' data based on information obtained online from the concerned department's portals
	District Social Welfare Office	'Correct' and 'suspect' data generated online is re-verified. After sanction of the scholarship from the 'Scholarship sanctioning committee' submit the data online with his digital signatures for making payment through PFMS from State treasury.



## Annexe-3

(Refer to Para no. 1.6)

## State-wise list of selected districts and selected institutes

## 1. Karnataka

Sl. No.	Name of the District	Name of the Taluk	Sl. No.	Name of the Institutes
1.	Bellary	Bellary	1	Bellary Institute of Technology and Management College, Bellary
			2	Chaithanya P.U. College, Bellary
			3	Government First Grade Women's College Bellary
			4	Government Commerce Management College, Bellary
			5	Royal College of Education [B.Ed.], Bellary
			6	Sanjay Gandhi Polytechnic, Bellary
			7	Sri Sai Education Society
			8	Veerashaiva College, Bellary
		Hospet	9	Kannada University, Hampi
			10	Vijayanagar College, Hospet
2.	Belagavi	Belagavi	11	Belgaum Private I T I College, Auto Nagar
			12	Bharatesh Homeopathic Medical College Belagavi
			13	Govt. Polytechnic College, Belagavi
			14	Jain College of Engineering, Belagavi
			15	KLS's Gogte Institute of Engineering Technology, Belagavi
			16	K S R College of Education, Nehru Nagar, Belagavi
			17	Sangolli Rayanna First Grade Constituent College, Belagavi
		Chikkodi	18	Govt. First Grade Degree College, Chikkodi
			19	KLE's P U College, Chikkodi
			20	R.D. P.U. College, Chikkodi
3.	Bengaluru Urban	Anekal	21	Canara P U College, Yadavanahalli
			22	Govt. First Grade College, Anekal
			23	Swamy Vivekanada P.U. College, Chandapura
		Bengaluru South	24	B M S College of Engineering, Bengaluru
			25	Bangalore University, Bengaluru -56.
			26	Don Bosco Institute of Technology, Bengaluru
			27	Govt. First Grade College, Bengaluru -102
			28	R J S First Grade College, Bengaluru 34
			29	Smt. Gangamma Hombegowda First Grade College
			30	Udaya Composite Pre-University College, Bengaluru

Sl. No.	Name of the District	Name of the Taluk	Sl. No.	Name of the Institutes	
4.	Chitradurga	Chitradurga	31	Chinmuladri Rastriya P U College, Chitradurga	
			32	Govt. Arts College Chitradurga	
			33	Govt. Boys P U College	
			34	Maharani Composite P U College, Chitradurga	
			35	Pathanjali School of Nursing, Chitradurga	
			36	S J M Women's College, Chitradurga	
			37	S S K S School of Nursing, Chitradurga	
			38	Saraswathi Law College, Chitradurga	
			Holalkere	39	Govt. Composite P U College, Chikkajajur
				40	Sri.Kotre Nanjappa PU College, Holalkere
5.	Mysuru	Hunsur	41	Govt. Girls P U College, Hunsur	
			42	Talent Composite Pre-University College, Hunsur	
		Mysuru	43	B.M.H. Institute of OTT Training	
			44	D O S in Communication and Journalism	
			45	J S S Science and Technology University (formerly SJCE), Mysuru	
			46	Jyothi Composite PU Science College, Mysuru	
			47	M E S C O ITI, Mysuru	
			48	Maharani's Commerce and Management College for Women, Mysuru	
			49	Vidhya Vikas First Grade College, Mysuru	
			50	Vidya Vardhaka First Grade College, Mysuru	
6.	Ramanagara	Channapattana	51	Govt. Pre-University College for Boys, Channapatna	
			52	Sri Hombegowda I.T.I Training Centre, Kengal	
			53	Srimathi Anusuyamma Nanjappa Pre-University College, Channapatna	
		Ramanagara	54	Ghousia College of Engineering, Ramanagara	
			55	Govt. Boys Pre-University College, Ramanagara	
			56	Govt. First Grade College, Ramanagara	
			57	M. H. Institute of Management Science, Ramanagara	
			58	Maharishi Institute of Management, Bidadi	
			59	Shanthinikethana Polytechnic College, Ramanagara	
			60	Sri Basaveshwara Composite Pre-University College, Ramanagara	
7.	Shivamogga	Shivamogga	61	Acharya Thulsi National College of Commerce, Shivamogga	
			62	D V S College of Arts & Science	
			63	D V S Composite Junior College, Shivamogga	
			64	Kamala Nehru Memorial National College for Women, Shivamogga	



Sl. No.	Name of the District	Name of the Taluk	Sl. No.	Name of the Institutes
			65	S J P I T I College, Shivamogga
			66	Sahyadri Arts and Commerce College
			67	Sarvodaya Girls PU College
		Soraba	68	Amarajyothi P U College, Hale Soraba
			69	Govt. P U College, Anavatti, Soraba
			70	Govt. P U College, Soraba
8.	Yadgir	Shahpur	71	Govt. P U Girls College, Shahapur
			72	Yashaswini B A, B B M Degree College, Shahapur
		Yadgir	73	Govt. Kaigarika Tarabeti Samste, Gurumitkal
			74	Govt. P U College, Yadgir
			75	Huligappa Paramedical College, Yadgir
			76	Huligeppa Degree College, Yadgir
			77	Jawahar Polytechnic, Yadgir
			78	Mahatma Gandhi Polytechnic College, Yadgir
			79	Rajeev Gandhi Paramedical College Yadgir
			80	Sri Siddalingeshwar Independent P U College, Yadgir

## 2. Maharashtra

Sl. No.	District	Sl. No.	Name of the Institutes
1.	Ahmednagar	1.	Agriculture Biotechnology College, Loni
		2.	Amrutvahini College of Engineering, Amrutnagar Post Sangamner
		3.	Government Polytechnic
		4.	K.J Somaiya, Arts Commerce, Science College, Kopargaon
		5.	New Arts, Science & Commerce College Parner
		6.	New Arts, Science & Commerce College, Ahmednagar
		7.	Pad. Dr. V.V. Patil Foundation's College of Nursing Dr. V. Patil Memorial Hospital And Medical College Viladghat
		8.	Pravara Rural Education Society's Padmashri Dr. Vittalrao Vikhe Patil Institute of Technology and Engineering Polytechnic, Pravaranagar
		9.	Sant Eknath Institute of Nursing
		10.	Shree Sai Nursing (RGNM) College, Jamkhed, Tal-Jamkhed,
2.	Amravati	11.	Ashok Kala Vanijya Mahavidyalay, Chandur Railway
		12.	Dhamangaon Education Society's L.A.M.I.T Dhamangaon Rly
		13.	Government Polytechnic
		14.	Govt. Industrial Training Institute
		15.	Govt. Vidarbha Institute of Science and Humanities
		16.	Late R.G. Deshmukh Arts Commerce And Science Mahavidyalaya
		17.	Mahatma Fule Arts Commerce And Sitaramji Chaudhari Science College
		18.	N.G. Moghe Uchha Madhyamik Vidyalay, Shendurjanaghat
		19.	Shri Shivaji Arts, Commerce College
		20.	VYWS Prof. Ram Meghe Institute of Technology & Research, Badnera



Sl. No.	District	Sl. No.	Name of the Institutes
3.	Aurangabad	21.	Anjitha Education Society Sanchalit Pandit Jawaharla Nehru Arts , Commerce & Science College
		22.	Dr. Babasaheb Ambedkar Marathwada University, University Campus
		23.	Government Arts & Science College
		24.	Government Polytechnic, Aurangabad
		25.	Jan Shikshan Sanstha Aurangabad Sanchalit Vijendra Kabara Samajkarya Mahavidyalay
		26.	Marathwada Shikshan Prasarak Mandal Sanchalit Devgiri Institute of Technology & Management Studies
		27.	MSPM Sanchalit Devgiri Institute of Engineering & Management Studies
		28.	SC & Navbodhha Girls & Boys Govt. Higher Grade ITI Kille Ark, VIP Road
		29.	Shri Yash Pratishthan Sanchalit Shriyash Engineering College
		30.	Vivekanand Sanstha Sanchalit Vivekanand Arts, Sardar Dalip Singh Commerce & Science College
4.	Kolhapur	31.	Agriculture Technology College, Kale
		32.	Bahrati Vidyapeeth"s College of engineering
		33.	Dr J.J. Magdum Charitable Trust Dr J.J. Magdum Institute of NSG Education
		34.	Government Polytechnic, Kolhapur
		35.	Govind High School, Echalkaranji
		36.	Kamala College
		37.	R.C.S.M. Govt Medical College Kolhapur
		38.	Rajaram College
		39.	Shivaji University, Vidyanagar, Kolhapur
		40.	Shri Shahji Shatrapati Mahavidyalaya
5.	Nagpur	41.	Government Polytechnic, Mangalwar Bazar, Sadar, Nagpur
		42.	Government Science Sanstha, Ravindranath Tagore road, Nagpur
		43.	Indira Gandhi Govt. Medical College Nagpur
		44.	Kamala Nehru Mahavidyalaya, Sakkardara Chowk, Nagpur
		45.	Karmaveer Dadasaheb Kannamwar Technical College, Nandanvan, Nagpur
		46.	Maharashtra Uchh Madhyamik Vidyalay, Khaparkheda, TalSauner
		47.	P.W.S. Art & Commerce College, Indora, Kamthi Road, Nagpur
		48.	Ramkrishna Wagh College of Arts and Commerce
		49.	Shri Binjhani Nagar Mahavidyalay, Umred Road, Nagpur
		50.	Jyotiba Phule Sanajkarya Mahavidyalaya, Umared Road, Nagpur
6.	Nashik	51.	Arts, Science & Commerce College, Nampur Baglan, Nashik
		52.	Arts, Science & Commerce College, Pimpal Gaon Baswant, Nashik
		53.	Arts, Science & Commerce College, Deolali, Nashik
		54.	Gokhale Education Society Institute of Nursing Education For (B.Sc.) Nursing & Training Vidyanagar, Nashik
		55.	Janta English School & Junior College, Saikheda Ta-niphad dist-Nashik
		56.	K.R.T. Arts, B.H. Commerce and A.M. Science College Nashik
		57.	Kalyani Charitable Trust, Late Gambhirrao Natuba Sapkal

Sl. No.	District	Sl. No.	Name of the Institutes
			College of Engineering, Anjaneri, Trimbakeshwar Road, Nashik
		58.	RNC Arts, JDB Commerce, NSC Science College, Nashik Rd, Nashik
		59.	S.M.B.T. Institute of Medical Science And Research Center
		60.	V.N. Naik Arts, Commerce & Science College, Canada Corner, Sharanpur Road, Nashik
7.	Pune	61.	Abhinav Education Society's College of Computer Science & Management Sr.No.13 Ambegaon (BK) Katraj-Dehu Bypass
		62.	Anekant Education Society's Tuljaram Chatuchand College (Arts, Science & Commerce), Baramati, Pune- 413102
		63.	B.J. Govt. Medical College, Pune-1
		64.	B.J. Medical College & Sassoon General Hospital Pune's Training College of Nursing (B.Sc.)
		65.	Camp Education Society's Arvind B. Telang Arts, Science & Commerce College, Nigdi
		66.	MAEER MIT's MIMER Medical College Talegoan, Pune
		67.	Rayat Shikshan Santha's Mahatma Phule Mahavidyalaya (Arts, Science & Commerce), Pimpri-Waghire, Pune-411017
		68.	Savitribai Phule University of Pune
		69.	Shree Chanakya Education Society's Indira College of Engineering & Technology, 1094, Parandwadi
		70.	The Shetkari Shikshan Mandal's Vasantdada Patil Institute of Technology, Bavdhan (Khurd)
8.	Solapur	71.	Dr.V.M. Govt. Medical College
		72.	Government Polytechnic
		73.	K.N. Bhese Arts & Commerce College, Kurduwadi, Madha, Tal-Madha
		74.	Kai. Shankarrao Bajirao Patil Higher Secondary School Angar
		75.	Karmvir Bhaurao Patil College, Pandharpur Tal- Pandharpur
		76.	Mauli College, Wadala, Tal-North Solapur, Solapur
		77.	Nagesh Karjagi Orchid College of Engineering & Technology, Solapur
		78.	Shankarraomohite College, Akaluj, Tal- Malsheras
		79.	Shree Ram Institute of Engineering & Technology, (Poly), Paniv
		80.	Shri Shivaji College, Barshi, Tal- Barshi
9.	Thane	81.	Government Polytechnic, Mumbra Shil road, Opp. Bharat Ltd, Thane
		82.	Government Polytechnic, Zadpoli, Shil road, Vikramgad, Thane
		83.	Padamshri Annasaheb Jadhav Bhartiya Samaj Unnati Mandal Bhiwandi Nizampur Nagarpalika Arts, Science and Commerce College
		84.	R.K. Talreja College of Arts, Science & Commerce
		85.	Ramrao Adik Education Society's Padmashree Dr. D.Y. Patil Law College, Nerul, Navi Mumbai
		86.	Samyak Prabodhan Sangh, Bhimrao T.Pradhan College of Art, Science & Commerce, AtBamane (Avare), Tal-Shahapur, Dist.-Thane.
		87.	Shivajirao S. Johndhale College of Engineering
		88.	Terena Public Charitabale Trust Terena College of Engineering
		89.	Terna Medical College Nerul Navi Mumbai
		90.	Utkarsha Vidyalaya & Junior College



3. Punjab

Sl. No.	Selected District	Sl. No.	Name of the Institutes
1.	Bathinda	1.	Bhai Man Singh Polytechnic
		2.	BM College of Education
		3.	GGSSS Bathinda
		4.	Guru Hargobind Polytechnic
		5.	Guru Kashi University
		6.	Hi tech Polytechnic
		7.	Punjab Public College of Nursing
		8.	Punjab University TPD Malva College Rampura
		9.	Saraasvati ITI
		10.	SSRS Bathinda
2.	Hoshiarpur	11.	DAV SSS Dasuya
		12.	GGSSS Railway Mandi Hoshiarpur
		13.	Govt. College Hoshiarpur
		14.	GSSS Garhshankar
		15.	Guru Nanak Institute of Technology Dallewal
		16.	Mata Vidyawati Memorial ITC Mukerian
		17.	Mother Mary's Institute of Nursing Hoshiarpur
		18.	Rayat Bahra Institute of Engg. & Nano Tech. Hoshiarpur
		19.	SBCMS Institute of Technology Mukerian
		20.	SGGS Khalsa College Mahilpur
3.	Jalandhar	21.	DAV College
		22.	DIET Jalandhar
		23.	DIPS Institute of Management and Technology
		24.	GGSSS Nehru Garden
		25.	GGSSS Phillour
		26.	Guru Nanak College
		27.	Lyallpur Khalsa College
		28.	Mehar Chand Polytechnic
		29.	Partabpur ITC
		30.	Satyam Polytechnic
4.	Moga	31.	BIS Institute of Science and Technology
		32.	GGSSS Bhaga Puran
		33.	GGSSS Moga
		34.	LLR Govt. College Dudike
		35.	LLRM ITI Ajitwal
		36.	LLRM Polytechnic Ajitwal
		37.	MLM College of Nursing
		38.	MLM Polytechnic College
		39.	North West Institute
		40.	Sukhdev Krishan College of Education Moga
5.	Patiala	41.	Aadarsh Polytechnic College Samana
		42.	Adarsh College of Nursing Samana
		43.	Asian College Patiala
		44.	GGSSS Nabha
		45.	GSSS Nabha
		46.	Malva ITC Patran
		47.	Nancy College of Education Samana
		48.	Nancy Polytechnic College Samana
		49.	Patiala polytechnic Rakhra
		50.	Punjabi University Patiala
6.	Sri Muktsar Sahib	51.	Adesh Polytechnic College Sri Muktsar Sahib
		52.	Baba Deep Singh Polytechnic College Sri Muktsar Sahib

Sl. No.	Selected District	Sl. No.	Name of the Institutes
		53.	CGM College Mohlan
		54.	GGSSS Ward No. 5 Sri Muktsar Sahib
		55.	GGSSS Ward No. 6 Giderbaha
		56.	Guru Nanak College for Girls Sri Muktsar Sahib
		57.	Guru Teg Bahadur Polytechnic College Malout
		58.	Little Angel College of Education of Sri Muktsar Sahib
		59.	State Institute of Nursing and Para Medical Sciences Badal
		60.	Techno Industrial Training Centre Sri Muktsar Sahib

#### 4. Tamil Nadu

Sl. No.	Selected District	Sl. No.	Name of the Institutes
1.	Coimbatore	1.	Cherran College of Nursing
		2.	Government Arts College
		3.	Govt. Girls Higher secondary school , Sencheriputhure
		4.	Govt. Hr. secondary school, Madukkarai
		5.	PSG College of Arts and Science
		6.	PSG Institiute of medical science and Research
		7.	Ramakrishna Mission Vidyalaya College of Arts and Science
		8.	Ranganthan Engineering College
		9.	SreeSakthi Engineering College
		10.	VKN Arts College
2.	Cuddalore	11.	Annamalai University
		12.	Annamalai University - Professional
		13.	Annamalai University, Annamalai Nagar
		14.	Government Girls Higher Secondary School, Pudhupettai
		15.	Government Higher Secondary School, Pannuti
		16.	OPR Memorial College of Para Medical Science, Vadalur
		17.	Periyar Government Arts College
		18.	Sri Venkateswara College of Education M.Ed. Cuddalore
		19.	St. Annes College of Engineering and Technology, Pannuti
		20.	Vikneswara Polytechnic, Alapakkam
3.	Kancheepuram	21.	Chenglepet Medical College(Govt.)
		22.	Dhanalakshmi Engineering college(PVT)
		23.	Dr. Arulappa Higher Sec. School(PVT)
		24.	Govt. Arts and Science college(Govt.)
		25.	Govt. Hr. Sec. School for Girls (Govt.)
		26.	SDNBV Arts & Science College for women(PVT)
		27.	Sri Krishna Inst. of Tech.(PVT)
		28.	Sri Sankara Arts and Science College(PVT)
		29.	SRR Engineering College(PVT)
		30.	Tagore Medical college (PVT)
4.	Madurai	31.	Aeulanandar College, Madurai
		32.	Govt. Hr. Sec. Schoolsedapatty
		33.	Madura College
		34.	Madurai Kamaraj University
		35.	Madurai Medical College
		36.	Nirmala girls Hr. Sec. School Madurai
		37.	Sourashtra Girls Hr. Sec. School Madurai
		38.	Thyagarajar College of Engineering



Sl. No.	Selected District	Sl. No.	Name of the Institutes
5.	Pudukottai	39.	Velammal Medical, College
		40.	Vellaisamy Nadir College Madurai
		41.	Arputha College of Arts and Science
		42.	Government Arts College for Women
		43.	Government Girls Higher Secondary School Thirumayam
		44.	Government Polytechnic College, Aranthangi
		45.	Mount Zion College of Engineering and Technology
		46.	Nainar Mohammad college of Arts and Science
		47.	Pavender Bharathidasan college of Arts and Science
		48.	SMR College of Education
		49.	Sri Bharathi Arts and Science College for Women
6.	Salem	50.	Venakateswara College of Education
		51.	Annapoorna Medical College & Hospital
		52.	Fathima GHSS
		53.	Ganesh College of Engineering
		54.	Govt. Arts College for Women
		55.	Govt. GHSS Ayothiapattinam
		56.	Greentech College of Engineering
		57.	Mahendra College of Engineering
		58.	Periyar University Constituent College
		59.	Salem College of Engineering
		60.	Sri Kailash College for women
7.	Tiruvallur	61.	DRBCC Hr. Secondary School, Tiruvallur
		62.	Easwari Engineering College
		63.	Government L.N. Arts College
		64.	Govt. RMJ Girls Higher Secondary School , Tiruvallur
		65.	Jaya Institute of Engineering and Technology
		66.	Jaya polytechnic college
		67.	Sri Venkateswara Engineering College
		68.	Sridevi College of Arts and Science
		69.	Veltechhitech Dr. Rangarajan Dr. Sakunthala Engineering College
		70.	Vivekanadha Teacher Training Institute
8.	Virudunagar	71.	Aiya Nadar Janaki Ammal College Sivakasi
		72.	Dist. Institute of Education and Training Palayampatty
		73.	Govt. Hr. Sec. School Palavanatham
		74.	Madurai Kamaraj University Constituent College Sattur
		75.	Mepco Schlenk Engineering college Sivakasi
		76.	PSR. Engineering college
		77.	Rajapalayam Rajus College
		78.	Ramco Institute of Technology Rajapalayam
		79.	SHN. Girls Hr. Sec. School Sivakasi
		80.	VPMM College of Nursing Krishnan Kovil

## 5. Uttar Pradesh

Sl. No.	Selected District	Sl. No.	Name of the Institutes
1.	Agra	1.	Agra College, Agra
		2.	Balwant Rural Engineering Institute, Bichpuri
		3.	Kunal Professional Educational Academy, Tehra
		4.	Pt. Manish Sharma Degree College, Devri Road
		5.	Raghuram college, Kagarol
		6.	Raja S.P. Singh Degree college, Itaura
		7.	S.S. Educational Institute, Gamri Malpura
		8.	Seth ram Swaroop Govindi Devi Mahavidhyalaya, Etmadpur
		9.	Shri lal singh degree college, Avidhgarh
		10.	Smt. B.D. Jain Girls College, Agra
2.	Aligarh	11.	Amrita Singh Memorial Degree College Aligarh
		12.	Institute of Information Management And Technology, Aligarh
		13.	Lalaram Shri Devi Degree College
		14.	M.K. GOVT. Degree College Gabhana Aligarh
		15.	P.M. College of Education
		16.	Pt. Shri chand Sharma memo. College Manpur Kalan, Khair, Aligarh
		17.	Shri Lalaram Sharma Memorial Mahavidhyalaya, Jarara, Aligarh
		18.	Tikaram Kanya Mahavidaya, Aligarh
		19.	Uday Singh Jaan Kanya Inter College
		20.	Vishwakarma Degree Collage Tappal, Aligarh
3.	Allahabad	21.	Bala Prasad Kushwaha Inter college, Balrampur Barethi block, Saidabad
		22.	Degree college, Upardaha, Baraut
		23.	Institute of Engineering & Rural Technology
		24.	Kalawati Devi Degree college Bara, Allahabad
		25.	Mahaveer Sumitra Mahila Mahavidyalay Bajaha Mishran Saidabad Handia
		26.	Pratap Narayan Subadhra Devi Mahavidhyalay Firojapur Hetapatti
		27.	Raj Narayan Pandey P.G. college Berui Garapur
		28.	Sardar Patel Inter college Sikro Koraon All. block Koraon
		29.	Shri Mati Kailashi Devi R. Saroj Mahavidyalay Rastipur Handia
		30.	Siddharth Inter College Sadare Pur Sarai Mamrej block Pratappur
4.	Bijnor	31.	Devta Mahavidyala
		32.	Dhampur Degree College
		33.	Dharamveer Degree College
		34.	Gulab Singh P.G. College
		35.	Lakshya college of Management and Technology Bagbara, Seohara
		36.	Prem Singh Swatantrata Senani Mahavidyalaya
		37.	Rajnish Pratap Singh Degree College
		38.	S.N.S.M. Inter College
		39.	Vardhman College
		40.	Vinayak College



Sl. No.	Selected District	Sl. No.	Name of the Institutes
5.	Lucknow	41.	Ambalika Institute of Management and Technology
		42.	BBD Institute of Technology
		43.	Bhalchand Institute of Education and Management
		44.	DNM Institute of Engineering & Technology
		45.	Karamat Hussain Muslim Girls PG College
		46.	Lucknow University
		47.	R R Institute of Modern Technology
		48.	Rama Mahavidyalaya
		49.	S.R.Institute of Management and Technology
		50.	Shia P.G. College. Lucknow
6.	Mathura	51.	Brij Hitkari inter College Bajna
		52.	Chameli Devi Khandelwal IC
		53.	EDIFY, Institute of Management and Technology
		54.	Hardayal Technical campus, Mathura
		55.	Jaswant Singh Bhadauriya Institute of Tech, Mathura
		56.	P.K.Institute of technology and Management
		57.	Rashtriya Inter College, Surir, Mathura
		58.	S.R. Mahavidyalay, Indavali, Baldeo
		59.	Shri Babu Lal Mahavidyalay
		60.	USHA Educational Institute
7.	Meerut	61.	D.N. College Meerut
		62.	DAV College Kharkhoda Meerut
		63.	Dayanand Vidyapeeth Educational Institute
		64.	Dharmendra Singh Memorial College Kithore Road
		65.	J.P. Institute of Engineering & Technology, Meerut Cantt
		66.	K.L. Girls College Meerut
		67.	Kite Group of Institution Near Subharti
		68.	Meerut College
		69.	Pt. Sujan Singh Degree College
		70.	Shrinathji Institute For Technical Education
8.	Rae Bareli	71.	Babu Bhisham Singh Institute of Higher Education Gojhari
		72.	Babu Pt. Rameshwar Prasad Dwivedi Mahavidyalaya Jariya Atoura.
		73.	Dayanand Dbachhrawan P.G. College Bachrawan
		74.	Dr. Ambedkar Rajkiya Mahavidhalaya, Unchahar
		75.	Durga Bal Vidhya, H.S.S. Shastri Nagar, Khiron Block Khiro.
		76.	Janpad Inter College, Harchandpur
		77.	Prag Mahavidyalaya Semari Ranpur Unchahar
		78.	Pt.Raj Narayan Mishra Digree College, Dhoota
		79.	Sarvodaya Digree College, Salon
		80.	Shri Rameshwar Tripathi Mahavidyalaya Bahapur.
9.	Saharanpur	81.	Bhila PG College
		82.	Ch. Kaliram Mahavidyalay
		83.	Deoband Collenge of higher education, Deoband
		84.	Doon College of Education for Women
		85.	Dreams College of Polytechnic
		86.	Gocher Mahavidyalaya
		87.	Infinity Institute of Management & Technology
		88.	Islamia Degree College
		89.	TPSM Inter College
		90.	Yamuna Khadar Inter College
10.	Varanasi	91.	Gramyanchal Mahila Vidyapeeth

Sl. No.	Selected District	Sl. No.	Name of the Institutes
		92.	Haji Alihasan S.G.IC.
		93.	Harishchandra PG College, Varanasi
		94.	Jagatpur P.G. College Jagatur Varanasi
		95.	Jay Prakash Mahavidyalay
		96.	Jeevandeep Mahavidyalay
		97.	Mahadev P.G. College Bariyasanpur, Varanasi
		98.	Saraswati Higher Education & Technical College of Engineering
		99.	Subhash Chandra Mahavidyalaya Chakarama Varanasi
		100.	Uday Pratap College Varanasi



### Annexe-4

(Refer to Para no. 3.2)

#### Year wise status of applications in Maharashtra

Year	Scholarship applications registered	Scholarship pending at College Level (Percentage)	Scholarship pending at District Level (Percentage)	Total Pending (Percentage)	Scholarship approved (Percentage)	Scholarship rejected (Percentage)
2012-13	432796	14663 (3.39)	857 (0.2)	15520 (3.59)	405883 (93.78)	11393 (2.63)
2013-14	469423	18753 (3.99)	2228 (0.47)	20981 (4.47)	438617 (93.44)	9825 (2.09)
2014-15	466128	18757 (4.02)	5325 (1.14)	24082 (5.17)	434611 (93.24)	7435 (1.60)
2015-16	471380	19547 (4.15)	10270 (2.18)	29817 (6.33)	434674 (92.21)	6889 (1.46)
2016-17	465791	30849 (6.62)	46047 (9.89)	76896 (16.51)	384448 (82.54)	4447 (0.95)
<b>Total</b>	<b>2305518</b>	<b>102569 (4.45)</b>	<b>64727 (2.81)</b>	<b>167296 (7.26)</b>	<b>2098233 (91.01)</b>	<b>39989 (1.73)</b>

*Source: Information received from Commissioner of Social Welfare*

## Annexe-5

(Refer to Para no. 4.3)

## State-wise details of arrears and releases of central assistance as of 31 July 2017

									(₹ in lakh)
Sl. No.	State/UTs	Estimated CA demand for 2016-17	Arrear /pending claims for past	Total demand upto 31 <sup>st</sup> March 2017	CA released in 2016-17	Balance 31.03.2017	CA released 2017-18	Balance	
(1)	(2)	(3)	(4)	(5) = (3)+(4)	(6)	(7) = (5)- (6)	(8)	(9) = (7)- (8)	
1.	Andhra Pradesh	23800.57	30419.00	54219.54	14398.00	39821.54	8010.48	31811.06	
2.	Assam	2450.00	0.00	2450.00	1690.00	760.00	0.00	760.00	
3.	Bihar	0.00	11666.50	11666.46	4081.00	7585.46	0.00	7585.46	
4.	Chandigarh	0.00	640.17	640.17	0.00	640.17	0.00	640.17	
5.	Chhattisgarh	3061.55	1624.77	4686.32	190.00	4496.32	717.38	3778.94	
6.	Daman & Diu	0.00	16.69	16.69	0.00	16.69	0.00	16.69	
7.	Delhi	0.00	473.76	473.76	473.76	0.00	0.00	0.00	
8.	Goa	62.55	29.99	92.54	0.00	92.54	14.99	77.55	
9.	Gujarat	0.00	15935.10	15935.09	5244.00	10691.09	5345.54	5345.55	
10.	Haryana	5645.34	8960.98	14606.32	10735.00	3871.32	0.00	3871.32	
11.	Himachal Pradesh	10100.00	7310.48	17410.48	2400.00	15010.48	2450.00	12560.48	
12.	Jammu & Kashmir	848.39	783.52	1631.91	202.00	1429.91	290.76	1139.15	
13.	Jharkhand	0.00	3856.91	3856.91	2071.00	1785.91	892.95	892.96	
14.	Karnataka	17076.04	29722.00	46798.00	3300.00	43498.00	13210.98	30287.02	
15.	Kerala	7138.56	7484.00	14622.56	4267.20	10355.36	1608.40	8746.96	
16.	Madhya Pradesh	11604.96	10575.10	22180.04	3308.00	18872.04	3633.54	15238.50	
17.	Maharashtra	58164.93	111665.00	169829.85	10669.00	159160.85	50497.96	108662.89	
18.	Manipur	583.31	0.00	583.31	583.31	0.00	0.00	0.00	



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Sl. No.	State/UTs	Estimated CA demand for 2016-17	Arrear /pending claims for past	Total demand upto 31 <sup>st</sup> March 2017	CA released in 2016-17	Balance 31.03.2017	CA released 2017-18	Balance
19.	Meghalaya	7.06	0.00	7.06	0.00	7.06	0.00	7.06
20.	Odisha	18057.00	20113.10	38170.11	19879.80	18290.31	0.00	18290.31
21.	Punjab	71951.68	51154.80	123106.51	28008.40	95098.11	11573.21	83524.90
22.	Puducherry	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23.	Rajasthan	20458.17	32529.60	52987.79	20056.00	32931.79	7942.48	24989.31
24.	Sikkim	255.50	0.00	255.50	255.50	0.00	0.00	0.00
25.	Tamil Nadu	121307.91	141220.00	262528.39	74324.00	188204.39	33448.24	154756.15
26.	Telangana	21354.66	37918.50	59273.14	33166.00	26107.14	2376.24	23730.90
27.	Tripura	1904.68	0.00	1904.68	1904.68	0.00	0.00	0.00
28.	Uttar Pradesh	0.00	77840.40	77840.43	27000.00	50840.43	25420.21	25420.22
29.	Uttarakhand	9067.81	0.00	9067.81	7301.00	1766.81	0.00	1766.81
30.	West Bengal	16431.63	14567.60	30999.24	4369.00	26630.24	5099.31	21530.93
	<b>Total</b>	<b>421332.30</b>	<b>616508.00</b>	<b>1037840.61</b>	<b>279876.65</b>	<b>757963.96</b>	<b>172532.67</b>	<b>585431.29</b>

Source: Ministry's records

Note: Proposal of Uttar Pradesh for 2016-17 received after 31 July 2017 and therefore not incorporated in above table.

**Annexe-6**

(Refer to Para no. 5.1.1)

**Detail of inadmissible claim of fee and Maintenance Allowance (MA) in respect of SC students who dropped out/ not appeared in examination under 'Post Matric Scholarship Scheme' in Punjab**

Sl. No.	Name of district	Sl. No.	Name of the Institution	Total left out students	Total amount of Fee claimed (in ₹)	Total amount MA claimed (in ₹)
1.	<b>Bathinda</b>	1.	Bhai Man Singh Polytechnic College Dyalpura	262	12075408	1130220
		2.	BM College of education, Bathinda	9	327525	20700
		3.	GGSSS, Bathinda	65	53708	153180
		4.	Guru Kashi University Bathinda	766	43594490	3018700
		5.	Hi-Tech Polytechnic College, Bathinda	131	3721803	337640
		6.	Punjab Public college of Nursing, Bathinda	21	730250	136760
		7.	Sarashwati Private ITI, Malout Road, Bathinda	10	146990	27600
		8.	SSRS, for Meritorious students, Bathinda	2	0	9120
2.	<b>Hoshiarpur</b>	9.	BCMS, Institute of Technology, Hoshiarpur (aicte)	167	4808716	302910
		10.	Govt. College, Hoshiarpur	39	429519	135560
		11.	Guru Nanak Institute of technology Dalewal.	224	6343324	548320
		12.	Mata Vidyawati ITC, Mukerian	18	246296	49680
		13.	Mother Marry Institute of Nursing, Hoshiarpur	13	551250	126360
		14.	Rayat Bahra Institute of Engg nano Tech (aicte), Hoshiarpur	43	3329250	3565750
		15.	SGGS Khalsa College Mahilpur	79	1538779	298200
3.	<b>Jalandhar</b>	16.	DAV College, Jalandhar	5	146700	23200
		17.	DIPS Institute of Management and Technology, Jalandhar	104	4443200	449780
		18.	GSSS Nehru Garden, (G), Jalandhar	25	24140	59340
		19.	GSSS Phillour (G)	10	9930	23460
		20.	Guru Nanak Nursing Training Institute Hospital, Jalandhar	16	563500	72960
		21.	Lyallpur Khalsa College for Boys, Jalandhar	140	3993650	432600
		22.	Mehar Chand Polytechnic College, Jalandhar	98	2752026	255760
		23.	Partabpur, ITC, Partabpura, Jalandhar	9	106174	24840
		24.	Satyam College of Polytechnic, Jalandhar	73	1932913	201480



Sl. No.	Name of district	Sl. No.	Name of the Institution	Total left out students	Total amount of Fee claimed (in ₹)	Total amount MA claimed (in ₹)
4.	Moga	25.	APS, ITC, Moga	1	19006	2760
		26.	BIS Institute of Science & Technology, Gagra, Moga	85	3207825	0
		27.	GGSSS, Bagha Purana	13	13944	34040
		28.	GSSS Moga (G)	27	24570	62100
		29.	Lala Lajpat Rai Memorial Poly College, Ajitwal	30	872298	82110
		30.	MLM Polytech College, Moga	54	1451984	126500
		31.	MLM School for Nursing, VPO Killi Chahal, Moga	14	494500	136080
		32.	Sukhdev Krishan College of Education (G) Moga	31	1695835	79700
5.	Muktsar	33.	Adesh Polytechnic College, Muktsar	135	3829003	345640
		34.	Baba Deep Singh Polytechnic College, Sri Muktsar Sahib	169	4733157	430330
		35.	CGM College Mohlan	17	178500	61200
		36.	GSSS (G), W. No. 5, Muktsar	10	9624	25300
		37.	GSSS (G), W. No.6 Gidderbaha	11	9900	25300
		38.	Guru Nanak College for Girls, Sri Muktsar Sahib	33	680379	139080
		39.	Guru Teg Bahadur Polytechnic, Maloat	163	4704407	415560
		40.	Little Angel College of education, Muktsar	2	53050	5060
		41.	Techno Industrial Training Institute, Muktsar	66	1154912	182160
		6.	Patiala	42.	Adarsh College of Nursing, Patiala	17
43.	Adarsh Polytechnic College, Dhanthal, Patiala			94	2628434	224030
44.	Asian College, Patiala			118	3239900	451290
45.	GSSS Nabha (B)			1	1510	2300
46.	Malwa ITC Burar Patran, Patiala			81	1353196	223560
47.	Nancy College of Education, Patiala			5	219225	13340
48.	Nancy Polytechnic College, Patiala			41	1153585	42320
49.	Patiala Polytechnic College, Rakhra			137	3966561	338790
<b>Total</b>				<b>3684</b>	<b>128191596</b>	<b>14891770</b>

**Annexe-7***(Refer to Para no. 5.1.1)*

**Details of Institutions where students had discontinued studies without completing the course but scholarship paid to them had not been recovered in Tamil Nadu**

Sl. No.	Name of District	Name of the Institution
1.	Coimbatore	1. Cheraan College of Nursing
		2. Government Arts College, Coimbatore
		3. Ranganathan Engineering College
		4. Sri Sakthi Engineering College, Karamadai
2.	Cuddalore	5. Annamalai University – Government aided
		6. Annamalai University –professional
		7. Govt. Girls Hr. Sec. School, Pudupettai
		8. OPR memorial college of para medical science, Vadalur.
		9. Periyar Arts College
		10. St. Anne’s College of Engineering and Technology
		11. Vignaeswara Polytechnic College, Alappakkam
3.	Kancheepuram	12. Dhanalakshmi Engineering College
		13. Dr. ArulappaHr.Sec. School
		14. Sri Krishna Institute of Technology
		15. Sri Sankara Arts and Science College
		16. SRR Engineering College
		17. Tagore Medical College
4.	Madurai	18. Madurai Kamaraj University
		19. Vellammal Medical College and Hospital
5.	Pudukottai	20. Government Polytechnic College, Aranthangi
		21. Mount Zeon College of Engineering, Pilivalam
		22. Nainamohd. Arts and Science College, Rajendrapuram
		23. PavendarBarathidasan Arts & Science College, Mathur
		24. SMR college of Education, Mathur
		25. Sri Bharathi Arts & Science College for women
6.	Salem	26. Ganesh College of Engineering
		27. Govt. Arts College Autonomous
		28. Govt. Girls Hr. Sec. School, Ayodyapattinam
		29. Greentech College of Engineering
		30. Mahendra College of Engineering
		31. Periyar University Constituent College
		32. Salem College of Engineering



Sl. No.	Name of District	Name of the Institution
		33. Sri Kailash College for Women
7.	Tiruvallur	34. Vivekananda Teachers Training Institute, Uthukottai
8.	Virudhu Nagar	35. Govt. Hr. Sec. School, Plavakkam
		36. Mepco Engineering College, Sivakasi.
		37. Raju's College, Rajapalayam
		38. Ramco Institute of Technology, Sivakasi
		39. VPMM College of Nursing, Srivilliputhur

## Annexe-8

(Refer to Para no. 5.4)

## Details of irregular collection of fees/registration Fee/exam fee from Scheduled caste students in Punjab

Sl. No.	Name of the Institution	Year 2013-14		Year 2014-15		Year 2015-16		Year 2016-17		Total	
		No. of Students applied	Amount collected (in ₹)	No. of Students applied	Amount collected (in ₹)	No. of Students applied	Amount collected (in ₹)	No. of Students applied	Amount collected (in ₹)	No. of Students applied	Amount collected (in ₹)
1.	Adarsh College of Nursing Village Chounth Patiala	6	14250	55	113100	98	336900	101	287200	260	751450
2.	Adesh Polytechnic College	125	143150	206	247100	243	295750	243	297750	817	983750
3.	CGM COLLEGEMohlan	0	0	0	0	0	0	146	2580700	146	2580700
4.	DAV College, Jalandhar	470	2350000	721	3605000	856	4280000	972	4860000	3019	15095000
5.	Diet, Ajjowal	44	418000	56	379200	75	316000	86	363400	261	1476600
6.	DIET, Jalandhar	26	226850	35	305375	34	296650	51	96900	146	925775
7.	GGSSS, Bagha Purana	320	403617	424	579014	377	369396	365	353860	1486	1705887
8.	GGSSS, Bathinda	354	614650	477	858497	389	341162	371	338458	1591	2152767
9.	Govt. College, Hoshiarpur	0	0	1470	12895600	1406	13876214	0	0	2876	26771814
10.	GSSS (G), W. No. 5, Muktsar	316	315810	293	382488	254	222000	280	274838	1143	1195136
11.	GSSS (G), W. No.6 Gidderbaha	331	315384	326	311444	346	336680	314	311372	1317	1274880
12.	GSSS Moga (G)	275	390548	308	434666	302	253424	316	295143	1201	1373781
13.	GSSS Nabha (B)	225	434916	287	554412	250	476242	220	454406	982	1919976
14.	GSSS Nehru Garden, (G), Jalandhar	623	713720	691	986344	742	739936	832	834354	2888	3274354
15.	GSSS Phillour (G)	398	560598	381	524998	343	316944	375	344632	1497	1747172
16.	GSSS, Garhshankar	271	540340	274	367437	242	310742	229	287702	1016	1506221
17.	GSSS, Railway Mandi, Hoshiarpur	433	346668	444	424640	343	331048	396	382548	1616	1484904
18.	Guru Nanak Nursing Training Institute Hospital, Jalandhar	52	260000	84	420000	94	338000	84	448000	314	1466000
19.	Lala Lajpat Rai Memorial Poly College, Ajitwal	603	683199	850	963050	1076	1219108	1016	1151128	3545	4016485
20.	Lyallpur Khalsa College for	463	1944600	982	4124400	1378	5787600	1417	5951400	4240	17808000



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Sl. No.	Name of the Institution	Year 2013-14		Year 2014-15		Year 2015-16		Year 2016-17		Total	
		No. of Students applied	Amount collected (in ₹)	No. of Students applied	Amount collected (in ₹)	No. of Students applied	Amount collected (in ₹)	No. of Students applied	Amount collected (in ₹)	No. of Students applied	Amount collected (in ₹)
	Boys, Jalandhar										
21.	Malwa ITC Burar Patran, Patiala	181	262450	243	317850	0	0	100	30000	524	610300
22.	Mehar Chand Polytechnic College, Jalandhar	771	886650	750	862500	0	0	0	0	1521	1749150
23.	MLM Polytech College, Moga	324	178200	442	243100	546	300300	673	370150	1985	1091750
24.	MLM School for Nursing, VPO Killi Chahal, Moga	0	0	0	0	73	87600	79	94800	152	182400
25.	Mother Marry Institute of Nursing, Hoshiarpur	47	56850	97	121850	107	879600	108	1226400	359	2284700
26.	Partabpur, ITC, Partabpura, Jalandhar	0	0	17	187000	0	0	0	0	17	187000
27.	Patiala Polytechnic College, Rakhra	199	235500	387	454500	506	582150	445	514500	1537	1786650
28.	Satyam College of Polytechnic, Jalandhar	289	158950	423	232650	607	333850	552	303600	1871	1029050
29.	State Institute of Nursing & Para-medical Science, Muktsar	193	378500	249	764200	239	990500	205	812000	886	2945200
	<b>Total</b>	<b>7339</b>	<b>12833400</b>	<b>10972</b>	<b>31660415</b>	<b>10926</b>	<b>33617796</b>	<b>9976</b>	<b>23265241</b>	<b>39213</b>	<b>101376852</b>

**Annexe-9***(Refer to Para no. 5.6)***Details of short-reimbursement of scholarship claims in Punjab**

Sl. No.	Name of Institute	No. of students	Amount collected on a/c of Fee (in ₹)	Amount reimbursed (in ₹)
1.	GGSSS, Bathinda	1114	1294270	0
2.	Diet, Ajjowal	173	1585450	0
3.	GSSS, Railway Mandi, Hoshiarpur	1581	1387060	0
4.	GSSS, Garhshankar	830	1240924	0
5.	GSSS Nehru Garden, (G), Jalandhar	2197	2288010	0
6.	GSSS Phillour (G)	1116	1227172	0
7.	GGSSS, Bagha Purana	1166	1302270	57717
8.	GSSS Moga (G)	1141	1288457	0
9.	GSSS (G), W. No.6 Gidderbaha	968	959496	165268
10.	GSSS (G), W. No. 5, Muktsar	850	812648	0
11.	GSSS Nabha (B)	694	1365574	0
	<b>Total</b>	<b>11830</b>	<b>14751331</b>	<b>222985</b>



**Annexe-10**

(Refer to Para no. 6.4)

**Details of Fee claimed and reimbursed by welfare department in respect of SC students under 'Post Matric Scholarship Scheme' in Punjab**

Sl. No.	Name of district	Sl. No.	Name of the Institution	Amount claim (in ₹)	Amount reimbursed (in ₹)	Balance (in ₹)
1.	Bathinda	1.	Bagla Mukhi /College of Education	10292000	1440500	8851500
		2.	Bhai Man Sing Polytechnic College	45851469	28799005	17052464
		3.	BM College of Education, Bathinda	9786100	5093630	4692470
		4.	GGSSS, Bathinda	2154102	858497	1295605
		5.	Guru Hargobind Polytechnic College Gill Kalan	118638522	103174666	15463856
		6.	Guru Kashi University Bathinda	250083933	65726754	184357179
		7.	Hi-Tech Polytechnic College, Bathinda	35680088	24764758	10915330
		8.	Punjab Public college of Nursing, Bathinda	13347500	5636450	7711050
		9.	Sarashwati Private ITI, Malout Road, Bathinda	5597518	1417673	4179845
		10.	TPD Malwa College	27751226	10585505	17165721
2.	Hoshiarpur	11.	BCMS, Institute of Technology, Hoshiarpur (aicte)	62107211	41206433	20900778
		12.	Diet, Ajjowal	1181890	315848	866042
		13.	Govt. College, Hoshiarpur	54733744	16791570	37942174
		14.	GSSS, Garhshankar	1608361	357982	1250379
		15.	GSSS, Railway Mandi, Hoshiarpur	1811700	640008	1171692
		16.	Guru Nanak Institute of Technology Dwlewal	80564726	62293820	18270906
		17.	Mata Vidyawati ITC, Mukerian	7002030	1259070	5742960
		18.	Mother Marry Institute of Nursing, Hoshiarpur	14223195	7308482	6914713
		19.	Rayat Bahra Institute of Engg	145603350	74870086	70733264

Sl. No.	Name of district	Sl. No.	Name of the Institution	Amount claim (in ₹)	Amount reimbursed (in ₹)	Balance (in ₹)
			nano Tech (aicte), Hoshiarpur			
		20.	SGGS Khalsa College Mahilpur	35392906	13154790	22238116
<b>3.</b>	<b>Jalandhar</b>	21.	DAV College, Jalandhar	101310820	46725850	54584970
		22.	DIET, Jalandhar	1928225	932916	995309
		23.	DIPS IMT Jalandhar	71481050	3835048	67646002
		24.	GSSS Nehru Garden, (G), Jalandhar	3274354	984344	2290010
		25.	GSSS Phillour (G)	1751922	524748	1227174
		26.	Guru Nanak Nursing Institute Training Hospital, Jalandhar	12072569	7210400	4862169
		27.	Lyallpur Khalsa College for Boys, Jalandhar	139175632	52707360	86468272
		28.	Mehar Chand Polytechnic College, Jalandhar	99737783	69326375	30411408
		29.	Partabpur, ITC, Partabpura, Jalandhar	1674585	468235	1206350
		30.	Satyam College of Polytechnic, Jalandhar	61870278	38330686	23539592
<b>4.</b>	<b>Moga</b>	31.	APS, ITC, Moga	5703400	1476987	4226413
		32.	BIS Institute of Science & Technology, Gagra, Moga	44252150	22920100	21332050
		33.	GGSSS, Bagha Purana	1705887	373955	1331932
		34.	GSSS Moga (G)	1723123	421086	1302037
		35.	L.L.R. Govt. College, Moga	8579321	1817020	6762301
		36.	Lala Lajpat Rai Memorial Poly College, Ajitwal	118969473	95464391	23505082
		37.	LLRM ITI Ajitwal Moga	5875410	128535	5746875
		38.	MLM Polytech College, Moga	64292026	34923472	29368554
		39.	MLM School for Nursing, VPO Killi Chahal, Moga	19279125	6265742	13013383



Sl. No.	Name of district	Sl. No.	Name of the Institution	Amount claim (in ₹)	Amount reimbursed (in ₹)	Balance (in ₹)
		40.	Sukhdev Krishan College of Education (G) Moga	22915485	5232975	17682510
5.	Patiala	41.	Adarsh College of Nursing, Patiala	9143650	3370749	5772901
		42.	Adarsh Polytechnic College Dhanthal, Patiala	44890535	22126767	22763768
		43.	Asian College, Patiala	28940246	10503746	18436500
		44.	GSSS Nabha (B)	2250834	885260	1365574
		45.	Malwa ITC Burar Patran, Patiala	8504241	3957361	4546880
		46.	Nancy College of Education, Patiala	12956150	5701083	7255067
		47.	Nancy Polytechnic College, Patiala	52685400	30145914	22539486
		48.	Patiala Polytechnic College, Rakhra	73887676	43097922	30789754
		49.	Punjabi University, Patiala	194589716	80103034	114486682
6.	Sri Muktsar Sahib	50.	Adesh Polytechnic College, Muktsar	52261382	30617984	21643398
		51.	Baba Deep Singh Polytechnic College, Muktsar	57880841	40414079	17466762
		52.	CGM College	7548078	2549126	4998952
		53.	GSSS (G), W. No. 5, Muktsar	1967016	1180903	786113
		54.	GSSS (G), W. No.6 Gidderbaha	1274880	480652	794228
		55.	GTB Polytechnic College	50162042	28983357	21178685
		56.	Guru Nanak College for girls	20849452	7393441	13456011
		57.	Little Angel College of education, Muktsar	8590050	2349225	6240825
		58.	State Institute of Nursing & Para-medical Science, Muktsar	12291700	6049699	6242001
		59.	Techno Industrial Training, Muktsar	5310278	1678840	3631438
<b>Total</b>				<b>2356968356</b>	<b>1177354894</b>	<b>1179613462</b>

## Annexe-11

(Refer to Para no. 6.5)

## Details of excess payment of study tour amount in Punjab

Year	Types of Institution	No. of Institutions	No. of students	Amount paid as Study Tour	Maximum admissible (₹ in lakh)	Excess payment of study tour amount
(1)	(2)	(3)	(4)	(5)	(6) = (4) x 1600	(7) = (5) – (6)
2013-14	Technical Education Institutes	402	40019	2955.57	640.30	2315.27
	Industrial Training Institutes	203	3353	119.41	53.65	65.76
2014-15	Technical Education Institutes	14	301	13.94	4.81	9.13
2015-16	Educational Training & Research Institutes	7	331	12.07	5.30	6.77
	Industrial Training Institutes	7	131	4.06	2.10	1.96
	Technical Education Institutes	16	434	18.57	6.94	11.63
	Institutes under Directorate of Public Instructions	47	2001	75.26	32.02	43.24
	Medical & Research Institutes	73	2852	100.79	45.63	55.16
<b>Total</b>		<b>769</b>	<b>49422</b>	<b>3299.67</b>	<b>790.75</b>	<b>2508.92</b>



## Annexe-12

(Refer to Para no. 6.5)

## Details of students who have claimed inadmissible Book Allowance during 2013-14 in Punjab

Sl. No.	Name of the institute	No. of students	Amount of book allowances claimed/paid (in ₹)
1.	Adarsh College of Nursing	5	6000
2.	Adarsh Institute of Medical Sciences	11	13200
3.	Adesh College of Physiotherapy	2	2400
4.	Adesh Institute of Dental Sciences Research	4	4800
5.	Adesh Institute of Med. Scie. (College of Nursing)	5	6000
6.	Aggarwal College of Nursing	154	184800
7.	Ajit Nursing Institute Sunam	14	16800
8.	All Saints Institute of Med Science Research VPO Jaspal Bangar	9	10800
9.	Anil Baghi College of Nursing	6	7200
10.	APS College of Nursing	6	7200
11.	APS College of Nursing (School of Nsg) Malsian	23	27600
12.	Army College of Nursing	2	2400
13.	Aryans Institute of Nursing	3	3600
14.	Ashoka Institute of Nursing	3	3600
15.	Baba Banda Bahadur College of Nursing-	12	14400
16.	Baba Jaswant Singh Dental College	11	13200
17.	Baba Mahan Dass Memorial Institute of Nursing	40	48000
18.	Baba Mangal Singh Nursing Training Institute	16	19200
19.	Baba Mehar Singh Memorial College of Nursing	3	3600
20.	Baba Moni ji Maharaj College of Nursing	15	18000
21.	Baba Sheikh Farid Medical Institute	6	7200
22.	Batala Institute of Medical Science	5	6000
23.	Bebe Ke Institute of Nursing	7	8400
24.	Bhai Ghanaiya Ekta School of Nursing	12	14400
25.	Bhai Mati Dass School of Nursing	19	22800
26.	Bharat Institute of Nursing Training	24	28800
27.	Charanjit Singh Memorial Institute of Nursing Edu	16	19200
28.	Chief Khalsa Diwan International College of Nsg	10	12000
29.	Chintpurni Medical College Hospital Bungal	8	9600
30.	College of Nsg. CMC Hospital Ludhiana	3	3600
31.	College of Nursing Adesh Med. Insti.	3	3600
32.	College of Nursing DMC Civil Lines Ludhiana	27	32400
33.	College of Nursing Pubic Khalsa College for Women	27	32400
34.	Colonel School of Nursing Chural Kalan	7	8400
35.	Dashmesh College of Nursing Talwandi Road	12	14400
36.	Dashmesh Institute of Research Dental Sciences	4	4800
37.	Dashmesh Nursing Institute Malout	23	27600
38.	DAV Institute of Physiotherapy Rehabilitation	12	14400
39.	Davindra Memorial College of Nursing Patti	4	4800
40.	Dayanand Ayurvedic College	14	16800
41.	Dayanand Medical College Hospital	9	10800
42.	Deep Institute of Nursing and Medical Science	11	13200
43.	Deep Institute of Pharmacy Ayurvedic	2	2400
44.	Desh Bhagat Ayurvedic College VPO Saunti	25	30000
45.	Desh Bhagat Dental College Sri Muktsar Sahib	9	10800
46.	Desh Bhagat Institute of Nursing	32	38400
47.	Dilbagh Memorial School of Nursing Sohian Kalan	15	18000



Sl. No.	Name of the institute	No. of students	Amount of book allowances claimed/paid (in ₹)
48.	Dr Balbir Singh Institute of Nsg Bhagta Bhai Ka	26	31200
49.	G.H.G. College of Ayurvedic Pharmacy	1	1200
50.	Genesis Institute of Dental Sciences Research	10	12000
51.	Gian Sagar College of Nursing	6	7200
52.	Gian Sagar Dental College Hospital	8	9600
53.	Gian Sagar Medical College Hospital	6	7200
54.	GNM Training School Civil Hospital Mansa Road	30	36000
55.	Govt. Ayurvedic College Patiala	22	26400
56.	Govt. Dental College Amritsar	5	6000
57.	Govt. Dental College Patiala	8	9600
58.	Govt. GNM Training School Civil Hospital Ropar	31	37200
59.	Govt. Medical College Amritsar	21	25200
60.	Govt. School of Nursing Civil Hospital Gurdaspur	28	33600
61.	Gursewa College of Nursing VPO Panam	72	86400
62.	Guru Amar Dass School of Nursing	6	7200
63.	Guru Angad Dev School of Nursing	28	33600
64.	Guru Gobind Singh College of Nursing	6	7200
65.	Guru Gobind Singh College of Nursing Barnala	15	18000
66.	Guru Gobind Singh Medical College Faridkot	11	13200
67.	Guru Gobind Singh Nursing Institute Patran	36	43200
68.	Guru Nanak Ayurvedic Medical College	14	16800
69.	Guru Nanak College of Nursing Dhahan Kaleran	52	62400
70.	Guru Nanak College of Nursing Gopalpur	18	21600
71.	Guru Nanak Dev School of Nursing	7	8400
72.	Guru Nanak Nursing Institute	25	30000
73.	Guru Nanak Nursing Training Institute Hospital	51	61200
74.	Guru Ram Dass Ayurvedic College Fatehgarh Churian	3	3600
75.	Guru Teg Bahadur College of Nursing	10	12000
76.	H.K.L. College of Nursing	119	142800
77.	Himalaya Modren School of Nursing	7	8400
78.	Holy Nursing School Singhwala	6	7200
79.	Homoeopathic Medical College Abohar	1	1200
80.	Indian Medical Institute of Nursing	9	10800
81.	Institute of Nursing Education GTBS (C) Hospital	36	43200
82.	International College of Nursing-	22	26400
83.	International Divine School of Nursing	2	2400
84.	Jai Ambey School of Nursing	4	4800
85.	Jeewan Jot Nursing Institute	42	50400
86.	Juss Institute of Nursing Medical Sciences	1	1200
87.	Kalyan Homoeopathic Medical College Hospital	1	1200
88.	KCM Ayurvedic College	14	16800
89.	Khalsa College of Nursing	14	16800
90.	Kiran Memorial Kular School of Nursing	1	1200
91.	Kular College of Nursing	2	2400
92.	Lajjiawati Jain Memorial Nursing Institute	48	57600
93.	Lala Lajpat Rai Institute of Nursing Education	21	25200
94.	Lala Lajpat Rai Institute of Nursing Moga	16	19200
95.	Life Guard Institute of Ayu. Pharmacy	13	15600
96.	Ludhiana Institute of Nsg Kubbe Near Neelon bridge	31	37200
97.	Luxmi Bai Institute of Dental Sciences Hospital	7	8400
98.	Maa Saraswati School of Nursing Abohar	34	40800
99.	Maha shiv Shakti School of Nursing Patti	1	1200
100.	Mahant Gurbanta Dass Memorial Ayurvedic Ins	4	4800



Sl. No.	Name of the institute	No. of students	Amount of book allowances claimed/paid (in ₹)
101.	Mahant Gurbanta Dass Memorial School of Nursing	17	20400
102.	Maharaja Aggarsain Institute of Nursing	1	1200
103.	Maharishi Prushuram School of Nursing	18	21600
104.	Mai Bhago College of Nursing Tarn Taran	15	18000
105.	Malwa College of Pharmacy (Ay. D-Pharmacy)	21	25200
106.	Mata Gujri Institute of Nursing Adampur	16	19200
107.	Mata Ishar Kaur Nursing Institute Tamkot	17	20400
108.	Mata Kushalya Devi Institute of Medical Sciences	28	33600
109.	Mata Sahib Kaur Nursing Institute Giddarbaha	13	15600
110.	Meera Medical Institute of Nursing and Hospital	39	46800
111.	Mohali Nursing College	26	31200
112.	Mohan Dai Oswal College of Nursing	8	9600
113.	Mother Mary Institute of Nursing	47	56400
114.	Nightingale College of Nursing-	34	40800
115.	NRI College of Nursing	16	19200
116.	Nursing School Mata Kaushalya Hospital Patiala	41	49200
117.	Punjab College of Pharmacy (Ay) Village Kot Shamir	28	33600
118.	Punjab Institute of Medical Sciences (PIMS)	6	7200
119.	Punjab Medical Institute of Nursing Hospital	15	18000
120.	Punjab National Nursing School Gulabgarh	12	14400
121.	Punjab Public College of Nursing	81	97200
122.	Ramgarhia Institute of Health Sciences Research	31	37200
123.	Rattan Professional Education College Sohana	7	8400
124.	Rayat Bahra College of Nursing VPO Bohan	16	19200
125.	Rayat-Bahra College of Nursing	4	4800
126.	Rayat-Bahra Dental College Hospital	15	18000
127.	Royal Institute of Nursing	17	20400
128.	Sachkhand School of Nursing	27	32400
129.	Sai College of Nursing	43	51600
130.	Saint Sahara Institute of Nursing	7	8400
131.	Salutary Nursing Institute	5	6000
132.	Sandhu Institute of Nursing	23	27600
133.	Sangrur Ayurvedic College	14	16800
134.	Sanjeevani Institute of Pharmacy-Ayurvedic	34	40800
135.	Sanjeevani School of Nursing	13	15600
136.	Sant Baba Bhag Singh Institute of Nursing	8	9600
137.	Sant Prag Raj Ayurvedic Medical College	13	15600
138.	Saraswati Ayuvedic Hospital and Medical College	5	6000
139.	Saraswati Institute of Nursing	7	8400
140.	Saraswati Prof. and Higher Edu. College of Nursing	5	6000
141.	Sardar Patel Medical Institute of Nursing	17	20400
142.	School of Nursing (SBLs)	46	55200
143.	SGL Nursing Institute	30	36000
144.	Shaheed Kartar Singh Sarabha Ayurvedic College	5	6000
145.	Shaheed Kartar Singh Sarabha College of Nursing	8	9600
146.	Shaheed Kartar Singh Sarabha Dental College	11	13200
147.	Shree Balaji Institute of Medical Sciences	4	4800
148.	Shree Lakshmi Narayan Ayurvedic College Amritsar	4	4800
149.	Shri Guru Ram Dass College of Nursing	5	6000
150.	Shri Guru Ram Dass Nursing Inst. Pandher	12	14400
151.	Sri Guru Ram Das Institute of Dental Science	5	6000
152.	Sri Guru Ram Das Institute of Medical Science	7	8400
153.	Sri Sukhmani Institute of Nursing	1	1200



Sl. No.	Name of the institute	No. of students	Amount of book allowances claimed/paid (in ₹)
154.	SSD College of D-Pharmacy (Upvaid)	21	25200
155.	SSD Institute of Nursing	4	4800
156.	SSS College of Pharmacy Ayurveda (Upvaid)	34	40800
157.	SSS Institute of Nursing	19	22800
158.	ST College of Nursing VPO Mehlanwali	41	49200
159.	St. Soldier Nursing Training Institute-Khambra	24	28800
160.	State Institute of Nursing and Pera Med.Sci.	56	67200
161.	Sukhjinder Ayurvedic Pharmacy (upvaid) College	4	4800
162.	Sukhjinder Novel Institute of Nursing	1	1200
163.	Swami Premanand College of Nursing	24	28800
164.	Swami Vivekanand College of Nursing	14	16800
165.	Swift Institute of Nursing	3	3600
166.	Synergy International Institute of Nursing	32	38400
167.	The Salvation Army MacRobert H. School of Nursing	2	2400
168.	United Christian School of Nursing	3	3600
169.	University College of Nursing	45	54000
170.	University College of Physiotherapy	5	6000
171.	University Institute of Pharmacy	6	7200
172.	Victor Institute of Nursing	23	27600
173.	Vms Institute of Nursing And Paramed. Sciences	91	109200
174.	Zeera School of Nursing	42	50400
	<b>Grand Total</b>	<b>3144</b>	<b>3772800</b>
175.	Adarsh College of Nursing	1	1200
176.	Adesh Institute of Medical Sciences Research	21	25200
177.	Ajit Nursing Institute Sunam	14	16800
178.	Baba Amar Singh Kirti Ayurvedic Medical College	15	18000
179.	Baba Jaswant Singh Dental College	1	1200
180.	Baba Mangal Singh Nursing Training Institute	30	36000
181.	Babe Ke Ayurvedic Medical College Hospital	10	12000
182.	Bebe Ke Institute of Nursing	3	3600
183.	Bhai Ghanaiya Ekta School of Nursing	26	31200
184.	Bhai Gurdas Institute of Nursing	13	15600
185.	Chief Khalsa Diwan International College of Nsg	6	7200
186.	Colonel School of Nursing Chural Kalan	8	9600
187.	Desh Bhagat Ayurvedic College VPO Saunti	1	1200
188.	Desh Bhagat Institute of Nursing	3	3600
189.	Dilbagh Memorial School of Nursing Sohian Kalan	4	4800
190.	Dr Shyam Lal Thapar School of Nursing	37	44400
191.	Dr. Shyam Lal Thapar College of Nursing Moga	8	9600
192.	Eastend School of Nursing	4	4800
193.	G.H.G. College of Ayurvedic Pharmacy	9	10800
194.	G.H.G.School of Nursing	17	20400
195.	Gian Sagar Dental College Hospital	1	1200
196.	Global Institute of D-Pharmacy	67	80400
197.	Global Institute of Nursing	15	18000
198.	Govt. Medical College Patiala	26	31200
199.	Govt. Medical College, Chandigarh	1	1200
200.	Govt. Nursing Training School Civil Hospital	57	68400
201.	Govt. School of Nursing Civil Hospital Gurdaspur	4	4800
202.	Gursewa College of Nursing VPO Panam	3	3600
203.	Guru Amar Dass School of Nursing	3	3600
204.	Guru Nanak Dev Dental College Research Institute	4	4800



Sl. No.	Name of the institute	No. of students	Amount of book allowances claimed/paid (in ₹)
205.	Guru Nanak Dev Institute of Nursing Education	9	10800
206.	International Divine School of Nursing	2	2400
207.	KCM Ayurvedic College	1	1200
208.	Kular College of Nursing	2	2400
209.	Lala Lajpat Rai Institute of Nursing Moga	29	34800
210.	Life Guard Institute of Ayu. Pharmacy	11	13200
211.	Life Guard Nursing Institute	50	60000
212.	Lord Shiva College of Nursing Hamirgarh	30	36000
213.	Mahatma Hans Raj DAV Institute of Nursing	14	16800
214.	Malwa College of Nursing	22	26400
215.	Mata Gujri School of Nursing	17	20400
216.	Meera Medical Institute of Nursing and Hospital	1	1200
217.	Meera School of Nursing	5	6000
218.	MLM School of Nursing VPO Killi Chahal	84	100800
219.	National institute of Nursing	64	76800
220.	Punjab Multipurpose Ins.of Pharmacy (Ayu) Sehna	18	21600
221.	Punjab Multipurpose Institute of Nursing	26	31200
222.	Rattan Professional Education College Sohana	1	1200
223.	Rehbar Institute of Medical Sciences	58	69600
224.	S.M.L.School of Nursing Bhanord	14	16800
225.	Sandhu Institute of Nursing	1	1200
226.	Sant Prag Raj Ayurvedic Medical College	14	16800
227.	Saraswati Institute of Nursing	3	3600
228.	Sardar Patel Medical Institute of Nursing	5	6000
229.	School of Nursing Dr. B. L. Kapur Memorial	23	27600
230.	SD College of Pharmacy (Up-Vaid)	10	12000
231.	SFC Institute of Nursing	17	20400
232.	Shaheed Bhagat Singh Ayurvedic College	3	3600
233.	Shiraz School of Nursing	3	3600
234.	Sri Satya Sai Murlidhar Ayurvedic College	4	4800
235.	Sri Sukhmani Dental College Hospital Derabassi	6	7200
236.	Sri Sukhmani Institute of Nursing	1	1200
237.	St. Kabir School of Nursing	5	6000
238.	State Institute of Nursing and Pera Med.Sci.	1	1200
239.	Swift Institute of Nursing	1	1200
240.	Vaid Sulakhan Singh D.Pharmacy College	26	31200
241.	Vidya Jyoti College of Nursing	10	12000
242.	Vidyasagar College of Nursing Bhikhi	12	14400
243.	Vidyasagar Institute of Nursing Ahlupur	5	6000
244.	Zeera School of Nursing	3	3600
	<b>Total</b>	<b>1023</b>	<b>1227600</b>
	<b>Grand Total 213 Institutes</b>	<b>4167</b>	<b>5000400</b>
	Adarsh College of Nursing, Village Chounth, Distt. Patiala		
	2014-15	55	122400
	2015-16	98	213800
	2016-17	101	118812
		<b>4421</b>	<b>5455412</b>



### Annexe-13

[Refer to Para no. 7.2 (f)]

#### Details of deficiencies noticed in audit of State Portals

In <b>Maharashtra</b> , software accepted junk data (less than 12 digits or non-numeric data in UID Number), duplicate data in UID Number and SSC Seat Number columns and application from ineligible students, as shown below:	
a)	There were 2875 records where 100 Aadhaar numbers and 3075 records where 644 SSC seat numbers were used. The UID Number and SSC Seat Number are important information for validating the duplicate entry of student in the system. In its report on status of implementation of PMS-SC in Maharashtra, the Ministry also highlighted the fact that e-scholarship Portal created by State Government needed substantial improvements including integration with other Scholarship Schemes Shikshan Shulk Samiti, State Revenue Department, HSC Board, Aadhar and Bank Details etc.
b)	There are 13531 records where Income as well as Caste Certificates were having 'Null' values.
c)	In 1084 records, both Caste Certificate number and Income Certificate Number contained the same value. These records related to only cases where 10 or more such records were found for the same Caste/Income Certificate Number.
d)	195 applications were received before the commencement of the Academic Year (date specified by Commissioner, Social Welfare). Also 5924 applications were received after the completion of the academic year of which 50 applications were received after the delay of one year after completion of academic year. Thus, the system was permitting the applications at any point of time (Before and after the academic year) and those applications are found to be approved also.
e)	In 1384 cases where parental income was shown more than specified <sup>1</sup> i.e. ₹ 2 lakh per annum.
In <b>Punjab</b> , analysis of data for the year 2015-16 and 2016-17 revealed:	
a)	In 17147 cases for 2015-16 the Aadhaar number was blank and in 83 cases the length of Aadhaar number was not twelve digits (the required length).
b)	In three and 108 cases pertaining to 2015-16 and 2016-17 respectively, the Aadhaar numbers captured were invalid. These numbers were captured in the system as ("000000000000").
c)	In 37 and 20 cases pertaining to 2015-16 and 2016-17 respectively, the Bank Account numbers captured were invalid. These numbers were either captured in the system as Alpha numeric or ("000000000000")
d)	Wherever duplicate records were detected, the Department was rejecting both the records with the result that there were chances of denial of legitimate claim of a student because his data had been entered twice. In case of invalid bank account number of a student, it could not be ascertained whether the scholarship had been transferred to the student or not as the process to transfer the scholarship in these cases was not explained by the

<sup>1</sup> Maharashtra has not implemented the increased parental income limit, as discussed in paragraph No.5.2.1.



	Department. The Department stated (October 2017) that improvements in the portal are being made i.e. they have started to capture the Aadhaar of student's father/mother/guardian from the year 2017-18.
In <b>Tamil Nadu</b> , an analysis of the data for the years 2013-2015 and 2015-17 relating to scholarship disbursed cases <sup>2</sup> revealed:	
a)	The column regarding date of sanction by line departments was left blank in 6,43,279 cases out of 15,77,591 cases, i.e. 41 <i>per cent</i> , for the years 2013-17. As these departments are the final authority to confirm the <i>bona fide</i> of the student, lack of validation control in the database resulting disbursement of scholarship to students without verifying their genuineness.
b)	Date of birth has not been captured in 3,59,780 cases
c)	In 2,165 cases, age of students was above 55 years <sup>3</sup>
d)	In 7,407 cases the admission date was before 1 January 2010, despite the data pertained to academic year 2013 onwards
e)	Age of 4,860 students was less than 14 years at the time of their admission.
f)	In other 1,174 cases the date of admission was shown as earlier than their date of birth.
g)	In 10,18,388 cases the date of admission to education Institution was not captured, which is a crucial information for calculation of maintenance allowance.
h)	In 6,17,780 cases, it was noticed <sup>4</sup> that the ECS credit has taken place before sanction by District ADW
i)	Reasons for the discrepancies and steps taken by the Department to correct and supply the information in respect of the above instances as well as providing controls in the application software are awaited.

<sup>2</sup> M\_STUDENT\_DETAILS (2013-15 - 19,18,2015 records; 2015-17 - 10,34,117 records) and disbursed cases in T\_STUDENT\_SCHOLARSHIP\_DETAILS (2013-15 - 7,55,017 records; 2015-17 - 8,22,574 records)

<sup>3</sup> Criteria DOB < '01-Jan-1963'

<sup>4</sup> In the workflow system used for disbursement of scholarship, ECS credit of the scholarship to the student's bank account will take place after it is approved by the District ADW. The date of approval by District ADW and date of ECS credit are captured under 'SANC\_DATE' and 'ECS-CRT\_DT' columns of the table respectively.

## List of Abbreviations

<b>ACL</b>	Additional Committed Liability
<b>AD&amp;TW</b>	Adi Dravidar and Tribal Welfare
<b>AG (A&amp;E)</b>	Accountant General (Accounts and Entitlement)
<b>CA</b>	Central Assistance
<b>CAD&amp;TW</b>	Commissionerate, Adi Dravidar and Tribal Welfare
<b>CADW</b>	Commissioner of Adi Dravidar Welfare
<b>CCEA</b>	Cabinet Committee on Economic Affairs
<b>CL</b>	Committed Liability
<b>CPL</b>	Commercial Pilot Licence
<b>DAD&amp;TW</b>	Directorate, Adi Dravidar and Tribal Welfare
<b>DSWCBC</b>	Director, Welfare of Scheduled Castes and Backward Classes
<b>DSWO</b>	District Social Welfare Officer
<b>FFC</b>	Fee Fixation Committee
<b>IEC</b>	Information, Education and Communication
<b>MoF</b>	Ministry of Finance
<b>MoSJE</b>	Ministry of Social Justice and Empowerment
<b>PFMS</b>	Public Finance Management System
<b>PMS</b>	Post Matric Scheme
<b>SJSAD</b>	Social Justice and Special Assistance Department ( <b>Maharashtra</b> )
<b>SC</b>	Scheduled Castes
<b>SMIS</b>	Scholarship Management Information System
<b>TP</b>	Taluk Panchayat
<b>TSWO</b>	Taluka Social Welfare Officer
<b>ZP</b>	Zilla Panchayat

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