

CHAPTER V SCHOLARSHIP SCHEMES FOR SCHEDULED TRIBE STUDENTS - POST-MATRIC

Recommendations of Public Accounts Committee with regard to conduct of a survey or study to identify the potential beneficiaries were not complied with. Non-processing of scholarship applications at institutions and Directorate was noticed. There was delay of one to four years in disbursement of various components of the scholarship to students. Non-implementation of book bank scheme resulted in non-receipt of benefits by eligible students. Inadequate input control in e-grantz software resulted in payment of accommodation charges for institutional hostel and private hostel to the same student. Instances of multiple payments of components of scholarship and granting of State funded scholarship to students pursuing unaided courses in unaided colleges were noticed by Audit. Reconciliation of expenditure figures was not carried out by the Department in respect of Centrally sponsored ST Post-Matric scholarships.

5.1. Eligibility for claiming scholarship

The conditions of eligibility for claiming scholarship under Centrally sponsored Post-Matric schemes for ST students are given in **Table 5.1**.

Table 5.1: Conditions of Eligibility for claiming Centrally sponsored Post-Matric Scholarship for ST students

| | | | | |
|--|---|---|---------------------|-------------------|
| Eligibility | All students who belong to Scheduled Tribes whose parents/ guardians' income from all sources does not exceed ₹2.5 lakh per annum. | | | |
| For study in | Institutions of national importance, State/ Central Universities, Autonomous colleges recognised by UGC and Universities/ Colleges recognised under Section 2(f) and 12(b) of UGC Act, Deemed Universities, Private Universities recognised by State/ Centre with A Level or equivalent accreditation by NAAC/ NBA, Private professional institutions affiliated to recognised Central/ State Universities and covered by Fee Fixation Committee, recognised schools/ colleges for Class XI and XII, Diploma granting institutions, Vocational Training institutes affiliated to NCVT, Institutions affiliated/ approved by MCI/ AICTE etc. | | | |
| Scholarship Components⁹¹ | Item | | Day Scholars | Hostellers |
| | Maintenance Allowance | Group I – Degree and P.G level courses, Engineering/ Medical/ CA/ ICWA/ M Phil/ PhD/ LLM etc. | ₹550 | ₹1200 |
| | | Group II – Professional courses leading to Degree (BFS, other para-medical courses, etc.) | ₹530 | ₹820 |
| | | Group III – All other courses leading to Graduate degree (BA, BSc etc.) | ₹300 | ₹570 |
| | | Group IV – All post matriculation level non-degree courses, XI and XII, | ₹230 | ₹380 |

⁹¹ Rates applicable from 01 July 2010. No revision thereafter

| | | | | |
|--|---------------------------------|---|--|--|
| | | ITI, three-year Diploma courses in Polytechnics | | |
| | Tuition Fee | All compulsory fees payable by the scholar to the University/ Board | | |
| | Study Tour | ₹1600 per annum | | |
| | Thesis Typing/ Printing charges | Maximum of ₹1600 | | |
| | Book Bank | Varies from ₹2400 to ₹7500. One set for two students | | |

The conditions of eligibility for claiming scholarship under State Post-Matric schemes for ST students are given in **Table 5.2**.

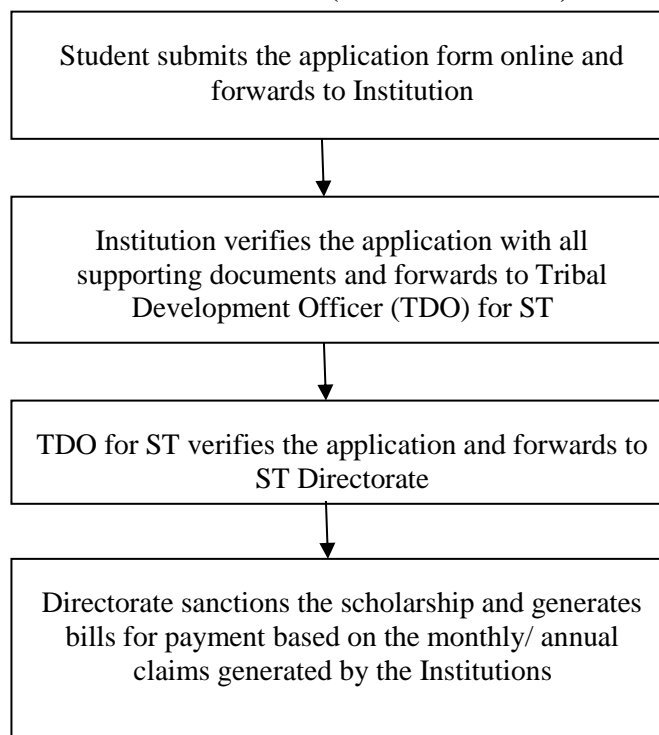
Table 5.2: Conditions of Eligibility for claiming State Post-Matric scholarship for ST students

| | | |
|--|---|---|
| Eligibility | All students who belong to Scheduled Tribes without any income limit | |
| For study in | Plus 1 and 2, VHSE, KV, Sainik School, Technical Schools, GV Raja School, Polytechnic colleges, IHRD schools, Diploma/ Degree/ PG/ Professional courses approved by Universities, ITI/ ITC Matric trade, courses offered by Government regulated Co-operative institutions, Central/ State Government institutions, LBS, C-DIT, CDAC, ER&DC, unaided courses of University/ aided institutions (rates fixed by University/ Government), M Phil, M Tech, M Lit, Off-campus courses of State Universities/ IGNOU, Evening courses, Distance Education courses, etc. | |
| Scholarship Components⁹² | Item | Amount |
| | State provides all components provided in Post-Matric scholarship for ST (Central Scheme) for students whose annual family income is more than ₹2.5 lakh. In addition, State Government provides Lumpsum Grant, Actual Boarding and Lodging Charges (ABLC), Private Accommodation Charges, Pocket Money (for Hostellers), Fellowship, Stipend (for Day Scholars) up to 2020. | <u>Lumpsum Grant (depending upon the course)</u> up to 2019-20 – ₹440 to ₹3130 from 2020-21 – ₹500 to ₹3800 <u>ABLC: Actuals/</u> ₹4500 <u>Private Accommodation:</u> ₹1500 per month (10 months) <u>Pocket Money:</u> ₹200 per month <u>Stipend:</u> up to 2019-20 – ₹500 to ₹750 from 2020-21 – ₹600 to ₹900 |

5.2. Procedure/ Process flow

In Post-Matric schemes the scholarship applications were to be submitted online by the student. The process flow in e-grantz portal was as shown in **Figure 5.1**.

⁹² The last rate revision of Central scheme on Post-Matric scholarship for ST was done in July 2010. However, there was revision in the rate of Post-Matric scholarship for SC in 2017 and 2020. In order to compensate for the difference in rates, State Government provided additional allowance to ST students at par with SC students.

Figure 5.1: Process flow in e-grantz**Post-Matric ST (Central and State)****5.3. Coverage of beneficiaries (Post-Matric Central)****5.3.1. Non-identification of potential beneficiaries****5.3.1.1. Central and State Post -Matric scholarships to students belonging to ST category**

Audit noticed that for the period 2017-22, Directorate did not maintain the data pertaining to the eligible beneficiaries, based on a survey or study to identify the potential beneficiaries. Further, as detailed in paragraph 4.3.1.1 of this Report, the recommendations of the 15th Report of PAC (2016-19) were not complied with.

Government replied (June 2023) that a detailed survey was conducted in 2018 covering all ST households but the Department had not made use of the data and since the data was old, they were in the process of updating it.

5.3.2. Inadequate publicity to ST Post-Matric scholarship schemes

The scheme Guidelines stipulated that adequate publicity was to be given to the scholarship schemes. Similar to Pre-Matric scholarship schemes, from the details furnished by the Directorate regarding administrative expenses incurred for Post-Matric scheme during 2017-22, it was noticed that no expenditure was incurred by the ST Directorate towards advertising in newspaper or through other media.

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

5.4. Planning and financial management

5.4.1. Centrally sponsored Post-Matric ST scholarship schemes

According to the Guidelines of Centrally sponsored Post-Matric scholarship schemes for ST students, Central Government was to provide 100 *per cent* financial assistance for expenditure under the scheme, over and above the Committed liability of the State. From the year 2014-15, the funds for the Post-Matric ST scholarship schemes were shared in the ratio 75:25 between Central and State Government. Each year, the expenditure under the scheme was first met by the State and then the State availed the Central share (75 *per cent*) of the expenditure on reimbursement basis. Central Government released its share as arrear grant which was credited to the Finance Department, GoK.

Fund availability and disbursement for the period 2017-22 for Post-Matric scholarship was as given in **Table 5.3**.

Table 5.3: Details of availability and disbursement of funds under Centrally sponsored Post-Matric ST scholarship for the period 2017-22

(₹ in lakh)

| Year | State release | | | | Central reimbursement | | |
|---------|---------------|-------------------------|-------------------|--|--------------------------------|---|----------------------------------|
| | Demand | State budget allocation | Total expenditure | Closing balance and surrendered amount | OB (unspent balance available) | Reimbursement and adjustment in further release | Central Government share pending |
| 2017-18 | 2910.46 | 3000 | 3506.31 | -506.31 | 165.27 | 2629.73 | Nil |
| 2018-19 | 3603.43 | 5333 | 3309.90 | 2023.10 | Nil | 2482.43* | Nil |
| 2019-20 | 3519.89 | 4500 | 3505.33 | 994.67 | Nil | 2629 | Nil |
| 2020-21 | 3499.98 | 3500 | 2489.11 | 1010.89 | Nil | 1866.83 | Nil |
| 2021-22 | 3482.41 | 3500 | 3481.42 | 18.58 | Nil | 1305.91** | - |

(Source: Annual proposals and Central fund releasing orders)

* Central fund balance of ₹165.27 lakh was adjusted in total release for the year 2018-19

** 50 *per cent* of admissible Central release

The total savings of ₹4047.24 lakh which was 24.04 *per cent* of total budget allocation during the period 2018-22 was indicative of improper budget estimation and allocation. In 2017-18, the expenditure reported by the Department was ₹506.31 lakh higher than the allocation. However, as per Voucher Level Computerisation (VLC) data, the expenditure was only ₹2903.87 lakh which was within the allocation. There was difference between expenditure figures as per the records of the Office of the AG (A&E), Kerala with that reported by the Department each year as given in **Table 5.3**.

Table 5.4: Budget allocation and expenditure for the period 2017-22 (Centrally sponsored Post-Matric ST)*(₹ in lakh)*

| Year (1) | Budget allocation (2) | Departmental figure of expenditure (3) | Expenditure as per VLC (4) | Difference (5)=(3)-(4) |
|--------------|-----------------------|--|----------------------------|------------------------|
| 2017-18 | 3000 | 3506.31 | 2903.87 | 602.44 |
| 2018-19 | 5333 | 3309.90 | 3309.75 | 0.15 |
| 2019-20 | 4500 | 3505.33 | 3556.17 | -50.84 |
| 2020-21 | 3500 | 2489.11 | 2488.55 | 0.56 |
| 2021-22 | 3500 | 3481.42 | 3481.41 | 0.01 |
| Total | | 16292.07 | 15739.75 | 552.32 |

(Source: VLC data of AG (A&E) Kerala and Annual proposals prepared by the Department)

There was a net difference of ₹552.32 lakh between the expenditure statement of the Department and that of the Office of the AG (A&E) Kerala, and the reconciliation of the figures was not carried out by the Department. On this being pointed out, GoK replied (June 2023) that the expenditure incurred during 2017-18 was ₹2905.10 lakh against ₹3506.31 lakh reported to Central Government in the proforma for claiming Central assistance. Audit observed that there was a difference of ₹601.21 lakh between the two, which resulted in excess receipt of ₹450.91 lakh as Central assistance for the implementation of the scheme for the year 2017-18. As the Central release was based on the expenditure reported by the State in a particular year, the correctness of expenditure reported by the State needs to be ensured.

During the Exit Conference (May 2023), Special Secretary, SCSTDD assured that the pending issues will be resolved.

5.4.2. State funded Post-Matric ST scholarship schemes

In addition to the Centrally sponsored Post-Matric scholarship schemes, State Government implemented State Post-Matric schemes fully funded by the State, intended to cover all students, regardless of whether they received central scholarship or not. During the period 2017-18 to 2021-22, these State schemes were implemented through the 17 ITDPOs/ TDOs under the Directorate. It was noticed that on getting allocation from the State Government, Directorate distributed the fund among the 17 ITDPOs/ TDOs for onward transmission to beneficiary accounts. The budget allocation and expenditure during the period of Audit were as shown in **Table 5.5**.

Table 5.5: Budget allocation and expenditure for the period 2017-22 in Post-Matric ST State scheme*(₹ in lakh)*

| Post-Matric scheme (2225-02-277-98-12 (Non-Plan)) | | | | |
|---|--------------------------------------|--------------------|----------------------|-------------|
| Year | Budget allocation (re-appropriation) | Amount surrendered | Net amount available | Expenditure |
| 2017-18 | 630.00 | 28.77 | 601.23 | 597.62 |
| 2018-19 | 630.00 (-385.34) | Nil | 244.66 | 243.43 |
| 2019-20 | 630.00 (-392.14) | Nil | 237.86 | 236.89 |
| 2020-21 | 630.00 | 347.96 | 282.04 | 281.78 |
| 2021-22 | 630.00 | 259.79 | 370.21 | 370.21 |

(Source: VLC data of AG (A&E), Kerala)

It was noticed that each year, ₹630 lakh was allotted for Post-Matric schemes without any proposal, based on estimated number of beneficiaries. There were savings ranging from ₹28.77 lakh to ₹392.14 lakh (re-appropriated amount shown as savings) from 2017-18 to 2021-22. Funds were transferred to TDOs in instalments. However, utilisation certificates indicating the amount utilised under each component of the scheme with details of beneficiaries were not submitted by the TDOs. This indicated lapse on the part of the implementing agency in effectively monitoring the implementation and coverage of beneficiaries in the State funded scholarship schemes. Director, STDD, replied (May 2023) that the utilisation certificate with details of beneficiaries would be obtained from the sub offices.

5.4.3. Non reconciliation of expenditure figures (ST State schemes)

In the case of Post-Matric scholarship for ST (State), there were differences ranging from ₹0.01 lakh to ₹3.60 lakh between the expenditure figures booked by the AG (A&E) and that of the Department, for the period 2017-22. This was not reconciled by the Department.

The reasons for non-reconciliation were not included in the Government reply received in June 2023.

5.5. Implementation of Post-Matric ST scholarship schemes

5.5.1. Non-Processing of Post-Matric ST scholarship applications at institutions -Central and State schemes

On verification of the applications of ST students in the selected districts for the period 2018-19 to 2021-22, Audit noticed that processing of 336 applications⁹³ at Post-Matric level was pending (June 2022) with the institutions without any action as detailed in **Table 5.6**.

⁹³ Total applications received for ST Post-Matric schemes during 2018-22 was 23,755

Table 5.6: Non-Processing of scholarship applications at institutions

| District | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------|-----------|-----------|-----------|------------|
| Ernakulam | 5 | 6 | 19 | 82 |
| Kollam | 1 | 4 | 0 | 7 |
| Kozhikode | 9 | 12 | 5 | 52 |
| Wayanad | 18 | 12 | 18 | 86 |
| Total | 33 | 34 | 42 | 227 |

(Source: e-grantz data)

Retaining the application at institution level without processing, resulted in non-receipt of scholarship by 336 ST students in the selected districts.

On verifying the above issue at the selected institutions⁹⁴, the institutional authorities stated that 18 applications were not approved due to students discontinuing studies, shortage of attendance, TC issued, students not eligible for the allowances, in four cases applications were not forwarded due to non-submission of documents by the students, in four cases due to shortage of staff, in four cases due to non-submission of application by the students on time, in three cases payment was received, in three cases student was not part of the institution, in two cases due to non-receipt of complaint from the students, in one case due to delay in commencement of course and in one case application was being processed at the district office.

Government replied (June 2023) that the Director's login received the details of applications only after verification at the institution level and that strict instructions would be issued to all institutions to be vigilant in verifying the applications received in e-grantz portal and that C-DIT would also be directed to generate reports on pending list for effective monitoring in future.

The reply is not acceptable as once a student submits the application through e-grantz, the Directorate had the provision to monitor the pendency at the institutional level through e-grantz. Further, Government should have monitored the pendency in processing of applications at each level and evolved a mechanism to ensure that all the eligible ST students were benefitted through the scheme.

5.5.2. Non-Processing of Post-Matric ST scholarship applications at Directorate -Central and State schemes

On verification of e-grantz data pertaining to the selected districts for the period 2018-22, Audit noticed that 198 Post-Matric scholarship applications were pending (June 2022) at the Directorate without any payment, after approval by the institution and district office.

Government replied (June 2023) that the delay in forwarding the applications by the institutions to the district offices resulted in late receipt of the same in Directorate from district offices.

⁹⁴ 36 cases were seen in 12 selected institutions in two selected districts (Kozhikode and Wayanad).

The reply is not acceptable as Government should have monitored the pendency in processing of applications at each level and evolved a mechanism to ensure that all the eligible ST students were benefitted through the scheme.

5.5.3. Delay in disbursement of various components of Central and State Post-Matric schemes

An important task of the ST Development Department was the timely disbursement of educational assistance to students. One of the objectives of implementing the e-grantz software was to avoid delay in the disbursement of scholarship. However, on verification of e-grantz data relating to Central and State Post-Matric schemes for the period 2018-22 in the selected districts, it was noticed that in both the schemes, there was delay ranging from one to four years in the disbursement of various components of scholarship to the students. In Central and State Post-Matric ST scholarship schemes, the number of cases in which there was delay in disbursement of various components⁹⁵ of scholarship was as follows - one to two years in 8189 cases, two to three years in 1000 cases and three to four years in 47 cases.

The delay noticed in the disbursement of various components of Central and State Post-Matric scholarship schemes is shown in **Appendix 5.1**.

During beneficiary survey, 146 out of 230 ST students stated that they had not received Pre and Post-matric scholarship at the beginning of the academic year.

Further, components like pocket money, private accommodation charges (for Post-Matric scholarship), etc. are intended for daily expenses and boarding charges for students staying in private hostels. Delay in disbursement of these components of the scholarship necessitates the students to identify alternate sources to pay hostel fees, which is against the objectives of the scheme.

Government replied (June 2023) that the delay occurred due to factors like incomplete application, invalid bank account details, lack of funds, etc. and that delay on the part of the Department would be avoided in future.

Government reply citing lack of funds as one of the reasons is not acceptable since there were savings under both the schemes during 2017-18 to 2021-22. Thus, Audit observed that the purpose of providing scholarship was defeated and one of the objectives of implementing e-grantz software was not achieved.

5.5.4. Non-implementation of Book Bank scheme for Post-Matric ST students under Central scheme

According to Chapter XIII of the Guidelines for 'Centrally sponsored Post-Matric scholarship scheme and Regulation governing the award of scholarship⁹⁶' issued by the Ministry of Tribal Affairs (MoTA), Central Government, book banks were to be set up in all Medical, Engineering, Agriculture, Law and Veterinary degree colleges, institutions imparting

⁹⁵ Total number of transactions for the period 2018-22 was 1,97,263.

⁹⁶ Applicable from 01 July 2010.

Chartered Accountancy, MBA and similar Management courses and Polytechnics, where ST students received Post-Matric scholarship under the Centrally Sponsored Scheme (CSS). The total expenditure on the scheme was to be shared between the Central and State Governments on matching grant basis (50:50). The Directorate of Scheduled Tribes Development, GoK was the Nodal office for implementing the Post-Matric scholarship schemes for the eligible ST beneficiaries in the State. Audit observed that 1251 eligible ST students who were fresh applicants and had received Post-Matric scholarship during 2018-19 to 2021-22 as per e-grantz portal, did not receive the benefit of this scheme as the Directorate did not forward any proposal to GoK for implementing the scheme in the State.

Government replied (June 2023) that almost all institutions offering the above-mentioned courses had good library facilities and hence no demand or complaints were received from the students in this regard. It was informed that steps would be initiated to commence the scheme in the institutions from the academic year 2023-24. The reply is not acceptable, since the objective of the scheme was to provide prescribed text books for the entire course to poor and needy students among the Scheduled Tribes, and non-commencement of the scheme had led to non-receipt of the facility by the eligible ST students.

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

The detailed procedure to be followed when payment was rejected by e-kuber portal of RBI is given in paragraph 2.5.3 of this Report. On verifying the e-grantz data⁹⁷ relating to the selected districts, it was revealed that as regards Post-Matric (Central and State) scholarship schemes, 681 transactions involving an amount of ₹3.68 lakh were rejected during the period 2018-21 due to invalid bank account / IFS code and the amount was returned to Government account due to inaction by the Drawing and Disbursing Officer at the Directorate.

Government replied (June 2023) that the rejection occurred due to the entry of invalid bank account details despite earnest efforts taken by the institutions to help children in providing accurate details in the portal. It was also stated that due to the ignorance of the parents, the alert messages regarding the rejection of scholarship payment sent to the registered mobile numbers remained unnoticed and that rejected/ returned payments were being cleared as soon as accurate details were received.

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

⁹⁷ Post-Matric data relating to the period 2018-19 to 2020-21

5.5.6. Dual / ineligible payment of scholarships

5.5.6.1. Multiple payment of components of Post-Matric ST scholarship - Central and State schemes

The different components of Centrally sponsored and State Post-Matric scholarships given to ST students are detailed in **Tables 5.1 and 5.2.**

As a recurring process, the Principals of the educational institutions should ensure that the current month's attendance statement of the student, actual boarding and lodging charges (ABLC) of the current month and any other additional fee like examination fee, tuition fee etc. which were payable for the succeeding months were entered in e-grantz without fail within the fifth working day of the succeeding month for claims in respect of stipend, academic allowances, pocket money etc. which required sufficient attendance for each month (75 per cent every month). The ITDPO/ TDO shall verify the claims from the educational institutions (monthly fund statement) and sanction the same, subject to eligibility. The Directorate approves the claim and the Superintendent/ Uploader at the Directorate generates the bill using the SBI Internet Banking Module/ e-treasury for crediting of funds to the students' accounts.

On verifying the Bill Status module of the e-grantz portal, it was seen that multiple payments of the same component of scholarship were made by the DDO at the Directorate.

It was seen that in Post-Matric scholarship for ST students, 430 transactions involving an amount of ₹1.52 lakh were made in excess by multiple payment during the period 2018-19 to 2019-20. Details are given in **Appendix 5.2.**

In the Government reply (June 2023), it was stated that since approximately 15,000 applications per academic year were dealt with at the Directorate, it was quite impossible to check each transaction for possible errors. It was informed that directions would be given to C-DIT to activate separate validation checks in the portal so that the system could identify such errors and block multiple payments.

Thus, lack of diligence on the part of officials at the Directorate and shortcomings in the software resulted in multiple payment to beneficiaries.

5.5.6.2. Granting of State Post-Matric scholarship to students pursuing unaided courses in unaided colleges

As per Government order (02 July 2009), students studying in unaided colleges and pursuing unaided courses⁹⁸ were not eligible for the State Post-Matric scholarship. On verification of e-grantz data, it was seen that scholarships worth ₹30,900 involving 44 transactions were disbursed to students pursuing unaided courses in four unaided colleges in the State as given in **Table 5.7.**

⁹⁸ except professional courses and job-oriented courses

Table 5.7: Scholarship disbursed to students pursuing unaided courses in unaided colleges

| Name of the Institution | District | Academic Year | Name of the course | No. of transactions | Amount (₹) |
|--|-----------|---------------|--------------------|---------------------|--------------|
| Arts and Science College, Thaliparamba | Kannur | 2019-20 | B.A. English | 4 | 1650 |
| | | 2020-21 | | 2 | 1200 |
| D.B. College, Keezhoor | Kottayam | 2018-19 | B.A. Malayalam | 11 | 8250 |
| | | 2019-20 | | 7 | 5250 |
| JPM College of Arts and Science, Labakkada, Kattappana | Idukki | 2018-19 | B.A. English | 5 | 3750 |
| Jai Bharath Arts and Science College | Ernakulam | 2018-19 | B.Com. | 4 | 2700 |
| | | 2019-20 | | 11 | 8100 |
| Total | | | | 44 | 30900 |

(Source: Data from e-grantz)

Since scholarship was not admissible for pursuing unaided non-professional courses in unaided institutions, such courses should not have been mapped in the e-grantz portal for submission of application and there should have been no provision for processing of the application. The fact that payment was effected in above unaided non-professional courses pointed to lapse of the Directorate which mapped the unaided non-professional courses in the e-grantz portal and laxity of the verifying/ approving officials at the institution/ district level.

Government replied (June 2023) that explanation was sought from the Project Officers/ Tribal Development Officers concerned.

5.5.6.3. Irregular payment of both ABLC and Private Accommodation charges to same students - State Post-Matric scholarship scheme

Under the State Post-Matric scholarship scheme, ST students studying in Government/ Aided/ Self-financing institutions and staying in private hostels due to non-availability of accommodation in the institutional hostels were eligible for private accommodation charges and students staying in the hostels of educational institutions were eligible for actual boarding and lodging charges (ABLC). Thus, a hosteller was either eligible for ABLC (actuals /maximum ₹4500/ month) or private accommodation charges (₹1500/ month).

On verification of e-grantz data in the selected districts for the period 2018-22, it was seen that in 14 transactions, the claims for both ABLC and private accommodation were generated by the institution for the same student. Since the data did not contain details as to whether the student was eligible for ABLC or private accommodation charges, Audit calculated the excess amount by assuming that the students were eligible for ABLC. Audit noticed that the inadequate input controls in e-grantz resulted in generation of ABLC and private accommodation charges for the same students resulting in excess payment of at least ₹42,000.

On verifying the above issue at the selected institutions, it was admitted by the institutions that both ABLC and private accommodation charges were granted to seven students and that the institutions came to know about the issue only when Audit pointed out the same.

5.5.6.4. Irregular payment of both ABLC and Stipend to same students - State Post-Matric scheme

As per GoK Notification (May 1982), monthly stipend (for meeting travel expenses) was given to Post-Matric ST students who were day scholars. Pocket money (to meet the cost of soaps, hair cutting and washing charges) was given to boarders in the Government / Institutional hostels. Both stipend and pocket money were fixed by the Government from time to time. In addition, hostellers were given ABLC. Thus, the students who were entitled to get stipend were not entitled to get pocket money or ABLC and *vice-versa*.

However, on verification of e-grantz data pertaining to State Post-Matric scholarship scheme for ST students in the selected districts for the period 2018-22, Audit observed that claims were generated by the institutions for ABLC and stipend to the same students in 36 transactions. Since details to ascertain whether the beneficiaries were entitled to ABLC or stipend were not available in the portal, ABLC being the higher amount, Audit quantified the excess amount paid based on the stipend paid in these 36 transactions. Thus, the inadequate input controls in e-grantz resulted in excess payment of at least ₹26,460.

On verifying the above issue at the selected institutions⁹⁹, it was admitted by institutions that both ABLC and stipend was granted to nine students and that the institutions came to know about the issue only when Audit pointed out the same.

Government replied (June 2023) to the above two paragraphs that, presently e-grantz did not have the provision for validation check facility to identify the double transactions pointed out by Audit. It was informed that C-DIT will be given direction to update the e-grantz portal with validation check facility to avoid such double payments in future.

5.5.7. Exclusion from the scholarship

5.5.7.1. Part Payment of Centrally sponsored and State Post-Matric scholarship to ST students due to non-processing of different components of scholarship

The process of payment of different components of the Post-Matric scholarship to ST students was as shown below:

- Institution (authorised personnel and Principal) will initiate different claims (components) such as stipend, lumpsum grant, ABLC, pocket money, fees etc. prepare attendance statement and forward to the TDO.
- The TDO shall verify the claims from the educational institutions (monthly fund statement) and sanction the same subject to eligibility.
- Processing at the Directorate for approval and sanction for payment.

⁹⁹ Nine cases were seen in two selected institutions in two selected districts (Ernakulam, Wayanad).

- The Superintendent/ Uploader at the Directorate will upload to the SBI Internet Banking Module/ treasury by generation of bill for crediting of funds to the accounts of the students.

In the selected districts, during 2018-19 to 2021-22 it was seen that in 16,262 instances, different components of the scheme involving an amount of ₹115.63 lakh were not transferred to the students due to non-marking of attendance and non-processing of claim at institutions/ TDO/ Directorate etc. as detailed in **Appendix 5.3**.

On verifying the above issue at the selected institutions¹⁰⁰, institutional authorities stated that 872 transactions were pending due to technical error, 732 transactions due to clerical mistakes, 544 cases were pending due to reasons such as course discontinued, shortage of attendance, TC issued, not eligible for the allowances etc., 323 cases were pending / not processed at Directorate and in 647 cases payment was made post June 2022 i.e., after handing over dump data to Audit.

The Director replied (March 2023) that non-processing of claims occurred due to the non-marking of attendance by the institutions and non-processing of claims at institution/ Departmental offices including Directorate. The technical issues could be monitored and remedial steps taken only with IT based real time monitoring system which was not available now. It was further stated that action would be taken to evolve an IT Control mechanism with the help of C-DIT.

Government replied (June 2023) that validation checks for the issue were not available in e-grantz portal. However, on switching over to the online mode which was proposed to be implemented shortly, the issue would be monitored and prevented.

5.6. Monitoring and evaluation

The deficiencies in monitoring and evaluation in Post-Matric ST scholarship schemes were similar to those in Pre-Matric ST scholarship schemes as detailed in paragraph 4.7 of this Report.

Recommendations (Pre and Post-Matric scholarship schemes for ST students)

In addition to the following recommendation, Recommendations 1 to 9 mentioned in Section A, are also applicable to Section B.

Recommendation 12: The Directorate should forward to Government a detailed proposal for implementation of the book bank scheme for Post-Matric ST students.

¹⁰⁰ 3,118 cases were seen in 57 selected institutions in four selected districts.