CHAPTER-II

COMPLIANCE AUDIT

Tribal Affairs Department

2.1 Audit on functioning of Residential Schools and Hostels for Scheduled Tribes

2.1.1 Introduction

The Constitution of India empowers the Central and the State Governments to make special provisions for the socio-economic development of deprived sections of the society to provide them with opportunities at par with the rest of the society. In Madhya Pradesh, 89 blocks in 20 districts are tribal blocks. According to the 2011 Census figures, the literacy rate among the Scheduled Tribes (STs) in Madhya Pradesh increased from 41.2 *per cent* in 2001 to 50.6 *per cent* in 2011[1]. However, there was a gap of 18.7 *per cent* in literacy rate among STs as compared to the total literacy rate of 69.3 *per cent* in the State. In view of lower literacy rate among STs, following residential schools and hostels for STs are established in the State:

- *Ashram Schools*: These residential schools impart education to tribal children from classes I to VIII. In the State, 1,051 ashram schools were functioning as on March 2017, out of which, 242 ashram school building were constructed under the centrally sponsored scheme[2].

- *Kanya Shiksha Parisars* (KSP): During the years 2012-13 to 2016-17, State Government established 78 KSPs as girls' residential schools to impart education from classes VI to XII in tribal blocks having low female literacy rates.

- *Eklavya Model Residential Schools* (EMRS) are set up in the State under Central Sector Scheme with grants under Article 275(1) of the Constitution of India.

- Pre-Matric and Post-Matric hostels are established to provide accommodation to students of ST category from remote areas. Out of 1,368 pre-matric hostels and 210 post-matric hostels functioning (as on March 2017) in the State, 255 pre-matric hostels and 28 post matric hostels were constructed with financial assistance[3] from the Government of India (GoI).

- As on March 2017, 76 residential schools/hostels are also run by 35 Non-Government Organisations (NGOs), which are monitored by district offices of Tribal Affairs Department (TAD).

---

[1] Statistical Profile of Scheduled Tribes in India 2013 by Ministry of Tribal Affairs, Government of India.

[2] Under centrally sponsored scheme of establishment of Ashram Schools in Tribal Sub-Plan Areas, provision for central assistance was 100 *per cent* for construction of girls ashram schools and 50 *per cent* for boys ashram schools.

[3] Under the centrally sponsored scheme of hostels for scheduled tribe girls and boys, provision for central assistance was 100 *per cent* for construction of girls' hostels and 50 *per cent* for boys' hostels.

TAD is responsible for education of children from primary to higher secondary classes in the tribal blocks. At Government level, Principal Secretary (PS) is the administrative head of TAD and the Commissioner, Tribal Development (CTD) is the head of the Department. MP Tribal Welfare Residential and Ashram Educational Institutions Society, which is registered under Madhya Pradesh Society Registration Act 1973, was empowered by CTD in 2001 for management of EMRS. Assistant Commissioner, Tribal Development (ACTD)/District Organiser Tribal Welfare (DOTW) are responsible for functioning of residential schools and hostels for STs at the district level. The residential schools and hostels for STs are headed by Principals and Superintendents respectively and Block Education Officer (BEO) is responsible for their inspection.

2.1.2 Scope of Audit

The audit of 'Functioning of Residential Schools and Hostels for STs' was conducted for the period from 2012-13 to 2016-17. The audit objectives were: (i) was the infrastructure sufficient to cover eligible beneficiaries and providing quality education?; (ii) were the human resources adequate?; (iii) was there an effective monitoring mechanism?; (iv) how was the fund management for implementation of schemes for residential schools and hostels for STs ?

The audit objectives, scope and methodology were discussed with PS, TAD in the entry conference held on 18 April 2017. Records were examined at the apex level, in the offices of CTD and MP Tribal Welfare Residential and Ashram Educational Institutions Society. Four districts (Dhar, Khargone, Mandla and Shahdol), having 32 tribal blocks, were selected for audit at the field level. The records in the offices of four ACTDs and nine BEOs, 31 residential schools and 28 hostels in the selected nine tribal blocks were examined as detailed in ***Appendix 2.1.1***. Test checked residential schools and hostels constituted 10 *per cent* of total number of residential schools and hostels in the tribal blocks of the selected district.

The draft report was issued to TAD in August 2017. Audit findings were also discussed in the exit conference with the PS, TAD held on 11 December 2017. The replies of TAD and views expressed during the exit conference were suitably incorporated in the report. A revised draft report incorporating the replies, was issued to TAD in April 2018. However, replies to the revised report were awaited as of August 2018.

Audit findings

The audit findings are discussed in succeeding paragraphs under two sections: Section A – EMRS, functioning under the central sector scheme; and, Section B – Other residential Schools and Hostels, mainly functioning under State Schemes. As this was a test audit in the sampled residential schools/hostels and most of the audit findings are of a nature that may reflect in other residential schools/hostels not covered in the test audit, Department may therefore like to internally examine the position in rest of the residential schools/hostels with a view to ensure that these are functioning as per requirement and rules.

Section (A) – Eklavya Model Residential Schools (EMRS)

GoI launched (1997-98) EMRS scheme with the objective of providing quality education from middle to higher secondary level (classes VI to XII) to students from the ST category in remote areas of the State. Under the scheme, GoI provides capital cost for construction of school building and recurring cost for running the school at a prescribed rate. State Governments have to provide sufficient land for the school, play grounds, hostels, residential quarters, etc., free of cost. State Governments are solely responsible for the management and effective functioning of EMRS.

There are 29 EMRS functioning in the State, which were opened in five phases[4]. The MP Tribal Welfare Residential and Ashram Educational Institutions Society (Society) is responsible for functioning of EMRS at the State level. Minister of TAD is the ex-officio President, PS, TAD is the ex-officio Vice President and CTD is the ex-officio Secretary of the Board of Directors of the Society. District monitoring committees under Collectors of the respective districts are set up for functioning and control of EMRS at the district level. The present audit covered six[5] out of 29 EMRS.

2.1.3 Financial management of EMRS

GoI provides grants–in-aid (GIA) under EMRS to the Tribal Area Development Planning (TADP) Department, Government of Madhya Pradesh (GoMP), which in turn re-allocates this budget to CTD, which releases the funds to the Society. The Society releases funds to Collectors for functioning of EMRS and to the Public Works Department (PWD) for construction works.

Under the scheme, capital cost of ₹ 12 crore for the school building, including hostel buildings and staff quarters, is provided as non-recurring GIA. The scheme provides for recurring GIA of ₹ 42,000 per child per annum for the first year of school, which may be raised by 10 *per cent* every second year to compensate for inflation, etc. An amount of ₹ 10 lakh per school is allowed once in every five years for procurement of essential non-recurring items, such as furniture/equipment including for the kitchen, dining, hostel, recreation, garden etc.

During 2012-13 to 2016-17, GIA of ₹ 282.19 crore was received by TADP from GOI, which was transferred to CTD who in turn released the entire GIA to the Society. Audit noticed that CTD did not exercise due diligence in transferring funds to the Society. CTD, being the ex-officio Secretary of the Society, was aware of unutilized balances with the Society. However, funds were released without adjusting unutilized balances, which resulted in large accumulated balance of ₹ 113.84 crore in the bank accounts of the Society as on 31 March 2017.

Further, due to non-finalisation of accounts of the Society for the period 2015-16 and 2016-17, the expenditure incurred by the Society could not be

---

[4] Eight Schools in 1st Phase (1999-2000), four schools in 2nd phase (2005-06), eight Schools in 3rd phase (2010-11), five schools in 4th phase (2014-15) and four schools in 5th phase (2015-16).

[5] Dhar (Kukshi and Dhar), Khargone, Mandla (Sijhora and Mandla) and Shahdol

vouched in Audit. However, Society provided the following details (**Table 2.1.1**) of expenditure incurred by it during 2012-13 to 2016-17.

Table 2.1.1: Details of grants received and expenditure incurred by Society

(₹ in crore)

Year	Opening Balance	Recurring grant	Non-recurring grant	Interest received from Bank	Total available fund	Expenditure	Closing Balance
2012-13	48.61	25.08	21.83	1.84	97.36	20.58	76.78
2013-14	76.78	25.63	0.00	2.66	105.07	35.35	69.72
2014-15	69.72	28.32	39.37	2.46	139.87	31.68	108.19
2015-16	108.19	30.09	50.00	1.43	189.71	30.15	159.56
2016-17	159.56	34.21	27.66	2.80	224.23	126.90	**97.33**
Total		**143.33**	**138.86**	**11.19**		**244.66**	

(Source: Records of TADP, CTD and Society)

The savings of ₹ 97.33 crore during 2012-13 to 2016-17 was due to slow progress in construction of EMRS buildings, as detailed in para 2.1.4.2, and non-transfer of funds ranging from ₹ seven crore to ₹ 13 crore per year to EMRS in proportion of student enrolments. The reason for non-transfer of funds to EMRS in the proportion of enrolled students was neither available in the records of the Society nor provided to Audit despite reminder.

Non-maintenance of prescribed books of accounts

As per by-laws of the Society, cash book and other relevant accounts were to be maintained by Assistant Secretary (Accounts). Audit observed that the cash book was not properly maintained and did not contain essential information like GIA received, opening and closing balances etc. The Society also did not prepare other relevant records like ledgers and bank reconciliation statement. Scrutiny of bank statements revealed that against ₹ 113.84 crore in the EMRS bank accounts of the Society as on 31st March 2017, Society records reported the closing balance as ₹ 97.33 crore. The Annual Accounts of the Society which were to be prepared within 90 days of completion of the financial year, were not prepared for the years 2015-16 and 2016-17 as the Society failed to appoint the Chartered Accountant (CA). CTD as ex-officio Secretary of the Society was responsible for proper functioning of the Society, but failed to ensure finalization of accounts.

The absence of essential records is a red flag to presumptive misappropriation and fraud, as is also the fact that the Society failed to appoint a CA and the accounts are in arrears.

In the exit conference (December 2017), PS, TAD accepted the audit findings.

Recommendation

TAD should examine the failure to maintain the mandatory books of accounts and finalization of accounts of the Society from a vigilance angle to ensure that the failure was not deliberate and there were no instances of *misappropriation and fraud. TAD should also fix accountability on Society functionaries for this failure and take appropriate disciplinary and other action immediately.*

Submission of fictitious utilisation certificates

Scrutiny of utilisation certificates (UCs) furnished by the Society for the GIA of ₹ 282.19 crore received from GoI during 2012-13 to 2016-17 and cross verification with the EMRS bank accounts of the Society revealed that the UCs were fictitious, since there was unutilised balance of ₹ 113.84 crore (including interest) in EMRS bank accounts of the Society as on March 2017. Audit noticed that CTD had approved the submission of UCs as Secretary of the Society. Thus, CTD was responsible for submission of fictitious UCs of ₹ 113.84 crore.

In the exit conference (December 2017), PS, TAD accepted the audit findings.

Recommendation

TAD should fix accountability on Society functionaries for furnishing incorrect utilisation certificates to GoI and take appropriate departmental action.

Unadjusted/untraceable advances for construction of EMRS

The Society released advances of ₹ 30.69 crore to 18 district collectors[6] for the construction of EMRS buildings during the year 2001-02 to 2008-09. Audit scrutiny revealed the following:

✓ The advances of ₹ 30.69 crore sanctioned over eight to 15 years ago remained unadjusted till date (August 2018). Audit did not find any evidence of follow up by the Society for adjustment/recovery of unadjusted advances.

✓ Advances of ₹ 1.00 crore and ₹ 0.99 crore were released to the Collectors of Shivpuri (2006-07) and Sheopur (2008-09) respectively, even though no EMRS was planned or established in these districts.

✓ Similarly, advances of ₹ 2.00 crore each (total: ₹ 8.00 crore) were released to Balaghat, Khandwa, Khargone and Shahdol districts during 2006-07 to 2008-09 even though no EMRS was sanctioned in these districts till 2009-10. Subsequently, ₹ 12.00 crore was released to each of these districts[7] (total ₹ 48.00 crore) for construction of EMRS buildings. However, the earlier advance of ₹ 8.00 crore remained unadjusted.

✓ In the four test checked districts, records of advances of ₹ 6.03 crore[8] out of ₹ 8.03 crore[9] were not traceable in the records of three Districts

---

[6] Anuppur (₹ 1.66 crore), Badwani (₹ 1.61 crore), Balaghat (₹ 2.00 crore), Betul (₹ 1.62 crore), Chhindwara (₹ 1.00 crore), Dhar (₹ 4.02 crore), Dindori (₹ 0.50 crore), Jhabua (₹ 2.10 crore), Khandwa (₹ 2.00 crore), Khargone (₹ 2.00 crore), Mandla (₹ 2.01 crore), Ratlam (₹ 2.21 crore), Seoni (₹ 2.37 crore), Shahdol (₹ 2.00 crore), Shivpuri (₹ 1.00 crore), Sidhi (₹ 1.00 crore), Sheopur (₹ 0.99 crore) and Umaria (₹ 0.60 crore).

[7] Balaghat, Khandwa and Shahdol in 2010-11 and to Khargone in 2015-16

[8] Dhar: ₹ 2.02 crore, Mandla: ₹ 2.01 crore and Shahdol: ₹ 2.00 crore.

[9] Dhar: ₹ 4.02 crore (released during 2001-09), Mandla: ₹ 2.01 crore (released during 2001-05) and Shahdol: ₹ 2.00 crore (released during 2006-09).

Collectors (Dhar, Mandla and Shahdol), and advance of ₹ 4.00 crore in two districts (Dhar and Khargone) though utilised by PWD, remained unadjusted in the books of the Society.

In the exit conference (December 2017), PS, TAD accepted the audit findings and promised corrective action.

Recommendation

TAD should examine the issue of the advances lying unadjusted for long periods from a vigilance angle and ensure that there is no misappropriation or fraud. TAD and GoMP should take appropriate disciplinary and other action against District and Society functionaries for failing to refund/adjust unutilized advances. CTD, who is also ex-officio Secretary of the Society, should ensure periodic review of outstanding advances for their adjustment before closing of the financial year.

2.1.4 Programme Implementation

2.1.4.1 Quality of education in EMRS

EMRS guidelines (June 2010) stipulate that the State Government is solely responsible for the management and effective functioning of EMRS, and should ensure and maintain the highest quality in the selection of teachers and staff for academic and extra-curricular excellence.

GoMP approved (June 2013) the Service Recruitment and Promotion Rules 2013 for recruitment of teaching and non-teaching staff in EMRS. However, EMRS had substantial shortage of teachers (***Appendix 2.1.2***). The posts of principals in 15 EMRS out of 29 EMRS were lying vacant. Similarly, as against 120 posts of lecturers, 95 posts were vacant and out of 180 posts of teachers, 152 were vacant. None of the posts of lecturers and teachers were filled by regular employees. The posts of craft teachers, *tabla* teachers, assistant science teachers, physical training instructors and assistant teachers were not filled up in any EMRS. The concern of GoI over failure of State Government in providing qualified and permanent teachers in EMRS of Madhya Pradesh was also communicated (May 2016) by the then Minister of State, Tribal Affairs, GoI to the Chief Minister, GoMP.

Audit scrutiny revealed that the measures taken by CTD to fill up the vacant posts of teachers were only intermittent. CTD had requested (June 2014, July 2014 and June 2015) Vyapam[10] for recruitment of teachers. However, the reasons for non-recruitment of teachers by Vyapam was not evident from record. As per minutes of meeting (April 2015) of Board of Directors of the Society, Vyapam was not able to recruit teachers due to its involvement in other process[11]. TAD also requested (November 2016 and January 2017)

---

[10] Vyapam is a recruitment body of the State Government constituted under *Madhya Pradesh Vyavsayik Pariksha Mandal Adhiniyam, 2007*. State Government informed (January 2015) that Vyapam was not covered under Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971.

[11] The expression 'other process' is not clarified in the minutes.

Central Board of Secondary Education (CBSE) to provide suitable candidates for appointment to the posts of principals/lecturers/teachers out of waitlisted candidates in the examination held for selection of Navodaya Vidyalayas teachers.

Consequently, vacancies were only partially filled by hiring teachers on contract or as guest teachers. However, this ad hoc arrangement adversely impacted the quality of education due to non-availability of subject wise teachers in EMRS. This also affected the quality of results in EMRS as mentioned below:-

The pass percentage of students in class XII of EMRS was extremely poor as compared to results of class X of EMRS as well as class XII in Ajmer Region of CBSE[12] as detailed in **Table 2.1.2**.

Table 2.1.2: Performance of EMRS students in class-XII examination

Year	Class-X pass percentage of EMRS	Class-XII pass percentage of EMRS	Class-XII pass percentage in Ajmer Region of CBSE
2012-13	99.70	40.95	86.26
2013-14	100.00	53.69	86.22
2014-15	95.90	54.39	85.17
2015-16	93.65	78.00	86.64
2016-17	96.38	65.37	84.69

(Sources: Data provided by Society and information available on the website of CBSE)

The position of results in EMRS are an area of concern, particularly in view of the fact that EMRS have a rigorous selection process for admission of students and a substantial infrastructure and other financial support are provided to these schools which are otherwise not available in other government schools. Thus, the objective of establishing EMRS as quality residential schools for ST suffered in the State due to failure of TAD to recruit teachers.

In the exit conference (December 2017), PS, TAD accepted that the performance of students was not good due to non-availability of subject wise/ English medium guest teachers and guest teachers not having adequate knowledge of CBSE course. PS, TAD further stated that efforts were being made to recruit principals/lecturers/teachers through departmental online examination.

Recommendation

TAD should take urgent measures to fill up the vacant posts of principals/ lecturers/teachers in EMRS and not depend on contractual/guest teachers to provide children with quality education.

2.1.4.2 Construction of EMRS buildings

Between 2010-11 to 2016-17 GoI sanctioned Central Assistance (GIA) for construction of 17 EMRS buildings for ₹ 12.00 crore each. The status of construction of these EMRS as on December 2017 is given in **Table 2.1.3**.

[12] EMRS students in the State are enrolled in Ajmer Region of CBSE.

Table 2.1.3: Status of construction of EMRS buildings as on December 2017

Year	Sanctioned	Complete	Incomplete
2010-11	8	7	1
2014-15	5	Nil	5
2015-16	4	Nil	4
Total	**17**	**7**	**10**

(Source: Data provided by the Society)

Audit observed that out of GIA of ₹ 120 crore received for the 10 incomplete buildings, the PWD (construction agency) had incurred expenditure of ₹ 87.64 crore (out of the ₹ 100.70 crore released to it).[13] The main reason for slow progress of construction of these EMRS was delay in site selection ranging from two months to 17 months. However, as per departmental construction rules of TAD, ACTD was responsible to ensure site selection before administrative approval for construction of buildings of EMRS. As these EMRS were functioning in incomplete buildings/provisional arrangements, the students were deprived of the facilities envisaged for their quality education and extracurricular activities.

In the exit conference (December 2017), PS, TAD attributed the failure to the PWD, who did not complete the works within the stipulated 18 months. Further, the Chief Minister had in an online review meeting directed completion of these works by July 2018 (in respect of EMRS, Budhni district Sehore, Khargone, Mandla, Sendhwa district Badwani and Chandrashekhar Azad nagar district Alirajpur) and July 2019 (in respect of EMRS Gardawad district Dhar, Singrauli, Maihar and Chitrakoot district Satna). The reply of the PS, TAD however, did not address the failure of TAD in granting administrative approval without ensuring site selection.

2.1.4.3 Meetings of Board of Directors and district level committee

The Society by-laws stipulate that the Board of Directors should meet at least once in a quarter of each year, and if necessary, more than once on such dates and at such places as may be decided by the Chairman. Audit noticed, however, that, during 2012-17 the Board of Directors met only seven times against the 20 meetings due.

District level committees were to ensure arrangements of buildings and quality control of construction, basic facilities in EMRS, innovation in education, utilization of funds received, etc. These committees were required to meet four times each year. Audit observed, however, that in the test checked six EMRS, only 12 meetings of district level committee were held during 2012-17 against the 76 required as detailed in ***Appendix 2.1.3***.

In the exit conference (December 2017), PS, TAD accepted the audit observation and assured corrective action.

[13] Out of the balance, ₹13.06 crore was lying with the PWD and ₹ 19.30 crore was lying with the Society.

Section (B) – Other residential schools and hostels for STs

2.1.5 Budget Provision and Expenditure

During the year 2012-17, the State Government incurred expenditure of ₹ 2,441.46 crore on residential schools and hostels for STs, which included central assistance of ₹ 71.31 crore (₹ 43.50 crore for construction of 50 hostel buildings and ₹ 27.81 crore for construction of 92 ashram school buildings). Budget provisions and expenditure on residential schools and hostels for STs during 2012-13 to 2016-17 are detailed in **Table 2.1.4**.

Table 2.1.4: Budget provision and expenditure on residential schools and hostels for STs

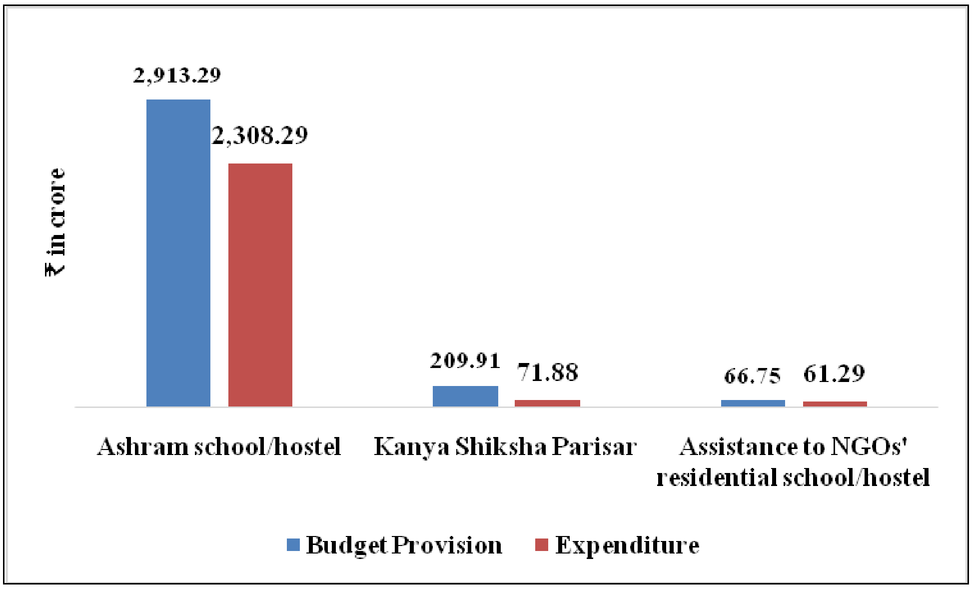
(₹ in crore)

Year	Budget allotment			Expenditure	Saving against budget provision
	Budget Provision	Reappropriation	Total allotment		
2012-13	431.28	(-) 25.22	406.06	404.11	27.17
2013-14	546.04	(-) 60.12	485.92	423.68	122.36
2014-15	632.43	(-) 116.60	515.83	464.48	167.95
2015-16	785.63	(-) 235.98	549.65	531.88	253.75
2016-17	794.57	(-) 142.89	651.68	617.31	177.26
Total	**3,189.95**	(-) **580.81**	**2,609.14**	**2,441.46**	**748.49**

(Source: Detailed Appropriation Accounts of the respective years)

Scheme wise budget provision and expenditure during 2012-17 are given in **Chart 2.1.1**.

Chart 2.1.1: Scheme wise budget provision and expenditure during 2012-17



(Source: Detailed Appropriation Accounts)

Audit scrutiny revealed that savings against budget provisions were mainly due to slow progress in construction works and less expenditure on salary due to vacancies against sanction posts, as discussed in succeeding paragraphs 2.1.6.4 and 2.1.6.6.

In the exit conference (December 2017), PS, TAD accepted the audit observation and stated that budget provisions would be made realistic in future.

The reply is not acceptable, as instead of trying to make their budgets realistic, TAD should address the root cause of their inability to spend budgeted funds.

2.1.6 Programme Implementation

2.1.6.1 Upgradation of hostels without planning

TAD upgraded (December 2012) 330 pre-matric hostels for STs to 50-seater hostels. However, this upgradation did not result in any actual increase in the accommodation capacity of these hostels. Out of the 318 upgraded hostels functioning from their own building, new buildings/additional rooms were constructed in only 71 upgraded hostels. Thus, 247 (75 *per cent*) upgraded hostels did not have adequate accommodation against sanctioned seats. As a result, students had to face various difficulties, such as, one cot was being shared by two students, lack of toilets and bathrooms etc.

In the exit conference (December 2017), PS, TAD stated that the upgradation of hostels was done urgently in view of resolution passed in a special session of Madhya Pradesh Legislative Assembly in May 2010 due to which the new buildings/additional rooms could not be ensured before upgradation of hostels to 50-seat accommodation. The plan for construction of buildings/additional rooms would be made very soon to provide adequate accommodation in all upgraded hostels. In future, hostels would be upgraded only after availability of buildings as per norms.

The reply is not acceptable, as the resolution passed in the special session of State Legislature did not direct TAD to upgrade hostels without ensuring availability of sufficient infrastructure (accommodation, toilets, bathrooms, etc.). The reply of the PS, TAD also does not address the reasons why there was a gap of more than two years between the resolution in the special session and the departmental orders of December 2012, which was sufficient time for TAD to formulate plans for upgrading infrastructure in 247 upgraded hostels. Thus, the order of TAD to upgrade hostels without ensuring necessary infrastructure was ill-planned.

Recommendation

TAD should formulate an action plan to urgently provide adequate infrastructure in 247 hostels, which were upgraded in December 2012.

2.1.6.2 Selection of students in ashram schools/hostels

According to Hostels Rules 1966-67 and instructions issued by CTD (July 1998), selection of students in ashram schools and hostels was to be done by a selection committee on the basis of Below Poverty Line (BPL), non-availability of any educational institution in the radius of eight km (for boys)/

three km (for girls) from their residence, distance of residence to ashram schools/ hostels and marks obtained in their last examination.

Scrutiny of the records in test checked districts revealed that the concerned Block Education Officers (BEO) had forwarded notifications for admission in ashram schools and hostels to schools in the block and a selection committee was constituted by BEO to scrutinize and select students. However, selection committee arbitrarily selected students without following selection parameters of distance from residing place to ashram schools/ hostels, merit list and BPL, etc. ACTDs, who were responsible to monitor the selection of students, also failed to ensure compliance of selection criteria.

In the exit conference (December 2017), PS, TAD accepted the facts and informed that instructions had been issued in November 2017 to ensure compliance of admission as per rules in future.

2.1.6.3 Admission of other than ST students in ashram schools/ hostels

The Hostels Rules 1966-67 and TAD order (July 1973) provided for admitting 90 *per cent* students from the ST category, five *per cent* from the Scheduled Castes (SC) category and five *per cent* from other categories in ashram schools and hostels. Apart from this, CTD order (April 1998) provided for reservation of three *per cent* seats for differently abled students. ACTDs were responsible for ensuring compliance to these instructions.

Scrutiny of records of selected 49 ashram schools/hostels revealed that the category wise quota for admission was not adhered to as detailed in **Table 2.1.5**.

Table 2.1.5: Details of category wise students against sanctioned seats

Year	Sanctioned seat	Selected Students				Disabled students
		ST	SC	Others	Total	
2012-13	3,752	3,451	41	8	3,500	19
2013-14	3,786	3,562	32	6	3,600	15
2014-15	3,820	3,589	29	24	3,642	11
2015-16	3,820	3,715	16	39	3,770	13
2016-17	3,820	3,767	11	27	3,805	11
Total	**18,998**	**18,084 (98.72 *per cent*)**	**129 (0.71 *per cent*)**	**104 (0.57 *per cent*)**	**18,317**	**69 (0.36 *per cent*)**

(Source: Selected ashram schools/hostels)

ACTDs attributed the non-adherence of quotas for other category students to higher tribal population in these areas due to which, all seats are filled by ST students.

In the exit conference (December 2017), PS, TAD accepted the audit observation and stated that directions would be issued to all district collectors/ACTDs to strictly comply with the reservation provisions.

2.1.6.4 Construction of residential schools/hostels

Audit scrutiny revealed that CTD had sanctioned construction of buildings for 355 ashram schools/hostels/*Kanya Shiksha Parisars (KSPs)* during 2012-17. The status of construction is given in **Table 2.1.6**.

Table 2.1.6: Status of construction of ashram schools/hostels/KSPs

Sanction Year	Total Sanctioned	Complete	Incomplete	Not commenced
2012-13	84	79	3	2
2013-14	53	51	2	0
2014-15	52	39	10	3
2015-16	52	17	27	8
2016-17	114	1	35	78
Total	**355**	**187**	**77**	**91**

(Source: Records of CTD)

The incomplete/non-commenced construction works included 64 hostels, 39 ashram schools and 65 KSPs. Scrutiny of records in PWD and CTD revealed that slow progress in the construction of these buildings was mainly due to delay in site selection, non-availability of land and land disputes. However, as per departmental construction rules of TAD, site selection, for which ACTD was responsible, was to be done before administrative approval for construction of buildings for ashram schools/ hostels/KSPs. The reasons for according administrative approvals by TAD for construction of buildings without ensuring availability of site was not available in records.

Further scrutiny of records revealed that the construction of 17 ashram schools/ hostels sanctioned before 2012-13 was incomplete as on March 2017 even after transfer of ₹ 11.44 crore to construction agencies[14], out of which ₹ 4.33 crore remained unspent with the construction agencies. Out of these 17 incomplete ashram schools/hostels, three ashram schools[15] were located in the selected district (Mandla). Financial sanctions of ₹ 14.14 lakh for each of these three ashram school buildings were issued in March 2000 (ST Girls Ashram School, Ghugari and ST Boys Ashram School, Kapa) and March 2003 (ST Girls Ashram School, Khajri). During the years 2001-07, ACTD, Mandla released ₹ 58.33 lakh to Rural Engineering Services (RES), Mandla, which was the construction agency for all three buildings. Audit scrutiny of records of Executive Engineer, RES, Mandla (May 2017) revealed that RES had incurred ₹ 47.10 lakh on these works but the construction works were stopped due to non-approval of the revised administrative sanction by CTD. The revised administrative sanctions were sought (November 2010) by RES due to cost escalations in the works as a result of delay in proper site selection and increase in cost of wages and material. Audit noticed during the joint physical

[14] PWD for eight buildings and RES for nine buildings.

[15] ST Girls Ashram School, Ghugari, ST Boys Ashram School, Kapa and ST Girls Ashram School, Khajri.

verification (April-May 2017) that the construction sites were abandoned by RES as depicted in photographs below.

Abandoned works of three ashram schools in Mandla district	
	
Incomplete construction of ST Girls Ashram School Ghugari, Mandla	**Incomplete construction of ST Boys Ashram School, Kapa, Mandla**
	
Incomplete construction of ST Girls Ashram School, Khajri, Mandla	**Students of ST Girls Ashram School, Khajri, Mandla studying in gallery due to lack of class rooms**

In the exit conference (December 2017), PS, TAD stated that the proposal of RES for revision of administrative sanction had been rejected (September 2017) with the recommendation to complete the work as per previous sanction and concerned department was being requested to initiate action against defaulting officers. Necessary action would be initiated to complete the works after necessary review/inquiry at high level.

The reply is not acceptable, as no construction work was started till August 2018 resulting in unfruitful expenditure of ₹ 47.10 lakh on abandoned construction works of three ashram schools.

2.1.6.5 Deficient infrastructure/facilities in residential schools/hostels

During the joint physical verification of 53 test checked (25 boys and 28 girls) residential schools/hostels the following deficiencies were observed:

- As per approved lay out plans, six toilets were required in 50-seater hostels. However, 36 residential schools/hostels had shortage of toilets against norms and shortage ranged between one and 15 toilets.

- Dining halls were not constructed in 24 residential schools/hostels and students were taking food in gallery/class rooms. Students of 22 residential schools/ hostels had to sit on the floor for taking food as dining tables were not purchased.

- Quarters for Superintendents were not constructed in 13 residential schools and nine hostels due to which Superintendents were not residing in seven residential schools and nine hostels. Superintendents of remaining six residential schools were residing with students in the hostels.

- There was no boundary wall in nine boys and four girls residential schools/ hostels. Ramp for differently abled children was not constructed in 52 residential schools/ hostels, although 69 differently abled children were studying in 13 of these residential schools/ hostels during 2012-17.

- There were only 2,094 cots (*57 per cent*) available against 3,674 students in 41 residential schools/hostels due to lack of space. Shortage of cots ranged from four to 130 in these residential schools/hostels. As a result, single cot was being shared by two students. Further, windows of 37 residential school/hostels were not covered with mosquito net.

- Sports materials were not available in 31 residential schools/hostels and 43 residential schools/hostels did not have library.

- Night Chowkidar was not deployed in 11 residential schools/hostels, of which, four were girls residential schools/hostels.

- All residential schools/hostels were required to use LPG cylinder for cooking. However, audit noticed that firewood was used for cooking in 18 residential schools/hostels.

As per orders of TAD (June 2013 and June 2014), *Palak Samitis*[16] are to be formed in residential schools/hostels every year with the objective of providing basic facilities, like study materials, furniture, sports materials, safe water, regular health checkup, purchase of materials as per purchase rule under supervision and direction of Collector. Superintendents and BEOs were required to hold quarterly meeting of *Palak Samiti* in every residential school/ hostel. However, there was shortfall of 365 meetings as against 804 meetings due in 51 test checked residential schools/hostels during 2013-17. Further, scrutiny of minutes of *Palak Samiti* meetings revealed that deficiencies noticed by Audit in selected residential school/hostels were not discussed in these meetings. No *Palak Samiti* was formed in two residential schools/hostels run by NGOs.

In the exit conference (December 2017), PS, TAD accepted the audit observations and assured corrective action.

Recommendation

TAD should ensure Palak Samitis constituted in every residential school/hostel and that they function effectively. TAD should also ensure that all residential schools/hostels have adequate facilities as per requirements.

[16] Parents of students, two students of each class residing in the residential schools/hostels who had secured highest percentage and heads of respective residential schools/hostels are members of *Palak Samiti*.

2.1.6.6 Deployment of human resources in residential schools/ hostels

- ***Male employees deployed in girls ashram schools/hostels***

As per order issued (August 2011) by CTD, all employees in girls ashram schools/hostels should be female. The Superintendent and the staff are required to reside within the premises of ashram schools/hostels where residence facility is available.

Scrutiny of records in four test checked districts revealed that 199 male employees were deployed in 116 girls' ashram schools/hostels. Thus, ACTDs failed to comply instructions of CTD. Audit noticed that TAD had no management information system (MIS) to monitor staff deployment in ashram schools/hostels, and to ensure compliance to TAD's directions.

In the exit conference (December 2017), PS, TAD accepted the audit observations and assured corrective action on priority.

- ***Deployment of Superintendents in ashram schools/hostels***

As per circulars (May 1982 and May 1999) of CTD, Superintendents from ST category are to be deployed in ST ashram schools/hostels. Further, all Collectors were instructed (May 1996) that in case of non-availability of Superintendents from ST category, proposal for posting of Superintendents from other districts/ divisions should be sent.

Scrutiny of records of four test checked districts revealed that 107 ashram schools/hostels out of 578 ashram schools/hostels had Superintendents belonging to category other than STs. However, respective Collectors did not send the proposal to CTD for posting of ST category Superintendents from other districts/divisions.

In the exit conference (December 2017), PS, TAD accepted the audit observations and assured corrective action.

- ***Shortage of teachers in KSPs***

According to the norms and standards for a school under the Right of Children to Free and Compulsory Education Act, 2009, upper primary school should have at least one teacher per class so that there shall be at least one teacher each for – (i) science and mathematics, (ii) social studies, and (iii) language. These norms clearly prohibit single teacher schools.

Audit scrutiny revealed, however, that out of the 16 KSPs, 10 KSPs had only a Principal, with no teacher; one KSP had only a Principal and one teacher; in five KSPs there was only a Principal and two teachers.

In the exit conference (December 2017), PS, TAD stated that a special recruitment drive would be conducted for KSPs.

2.1.6.7 Inspections of ashram schools/hostels

The Scheduled Caste and Scheduled Tribe Welfare Department prescribed (May 2006) roster for regular inspection of ashram schools and hostels for their proper functioning. Further, quarterly inspection of each ashram school/hostel by ACTD and monthly by BEO was prescribed.

Audit noticed in test checked districts that the Collectors did not prepare rosters for inspection of ashram schools and hostels. In test checked ACTDs, shortfall in inspection of ashram schools and hostels during 2012-17 ranged between 72 *per cent* and 81 *per cent* and in test checked BEOs, the shortfall ranged between 54 *per cent* and 58 *per cent.* Audit further noticed that the CTD failed to monitor the inspections, and districts also did not send monthly inspection reports.

In the exit conference (December 2017), PS, TAD accepted the audit observations and assured corrective action.

2.1.7 Other irregularities

2.1.7.1 Purchase of material for residential schools/hostels

The Madhya Pradesh Store Purchase Rules prescribe the following methods for procurements of goods:

Codal provisions	Cost of goods	Mode of purchase
As per Madhya Pradesh Store Purchase Rules 1974	up to ₹ 1,000	without calling tender
	more than ₹ 1,000 but not more than ₹ 25,000	by limited tender
	exceeding ₹ 25,000	by open tender
As per Madhya Pradesh Store Purchase Rules and Service Procurement Rules 2015	up to ₹ 20,000	without calling quotation/ tender
	more than ₹ 20,000 and upto ₹ one lakh	by purchase committee
	Between ₹ one and ₹ five lakhs	by limited tender
	exceeding ₹ 5.00 lakhs	by open tender

Test check of records revealed that 34 residential schools/hostels purchased material costing ₹ 1.40 crore without inviting quotation, tender or by approval from purchase committee. Further, 26 out of 34 residential schools/hostels resorted to splitting of tenders to avoid sanction/permission of higher authorities as detailed in ***Appendix 2.1.4.***

In the exit conference (December 2017), PS, TAD stated that the matter would be examined, and appropriate corrective measures, including action against those who violated the rules deliberately would be taken.

2.1.8 Health check-up of inmates

CTD instructions (January 2009 and June 2011) stipulated monthly medical check up of students of residential schools/hostels. CTD directed (May 2016) the Collectors to constitute, in consultation with the Chief Medical and Health Officer (CMHO), teams of doctors for this purpose.

Scrutiny of records in test checked 59 residential schools/hostels revealed, however, shortfall of 86.53 *per cent* in monthly health check-ups during 2012-17.

In the exit conference (December 2017), PS, TAD accepted the audit findings and assured corrective action.

Camps for check-up of Sickle Cell Anaemia[17]

CTD directed (November 2014) mandatory health check-up and tests for management of sickle cell anaemia (SCA) in all the schools and hostels run by the Tribal Department. Health cards indicating the status of SCA were to be issued to every child. ACTDs and District Medical Officers were responsible for organizing camps for the test of SCA in each tribal block. For this purpose, the CTD released ₹ 5.30 crore to 17 District Collectors (January 2015) during the financial year 2014-15. In this connection, Audit observed the following based on test check of four districts:

✓ Khargone and Shahdol surrendered the entire allocation of ₹ 41.65 lakh and ₹ 47.60 lakh respectively provided to them. The concerned ACTDs attributed the surrender to non-receipt of guidelines and work plan for SCA test.

✓ Dhar district utilized only ₹ 10.48 lakh out of allotment of ₹ 71.40 lakh, but did not conduct any camp for the SCA test. Instead, the CMHO, Dhar purchased SCA test equipment for ₹ 9.94 lakh.

✓ Though CMHO, Mandla utilized the entire allotted fund of ₹ 53.55 lakh, SCA tests were not organised in 10 out of 19 test checked residential schools/hostels. No health cards indicating status of SCA were issued even in the nine residential schools/hostels where tests were conducted. Thus, the objective of organizing camps for SCA test was not achieved and the entire expenditure of ₹ 53.55 lakh was unfruitful.

In the exit conference (December 2017), the PS, TAD stated that SCA test would be conducted again through health department.

Recommendation

TAD may examine the reasons for not conducting monthly health check-up of inmates and fix responsibility. TAD may also fix the responsibility of concerned ACTD/ health department officers for not organizing camps for SCA and for not issuing cards indicating health status of students in cases where SCA camps were organized.

2.1.9 Summary of conclusions

- EMRS established with the objective of providing quality residential schools for ST did not adhere to stipulated standards in the State due to lackadaisical approach of TAD in recruitment of teachers and delays in

[17] Sickle cell anemia is an inherited form of anemia and the prevalence of sickle cell anemia is higher in the tribal belt of Central, Western and Southern India

development of infrastructure. Non-availability of subject wise teachers in EMRS affected the quality of education and results.

- Other residential schools and hostels set up in the State also had deficient infrastructure. Hostels were upgraded for higher number of accommodation without commensurate increase in the infrastructure. The funds available for these residential schools/hostels could not be utilised due to slow progress in construction works and vacancies against sanction posts. Collectors failed to ensure regular health check-up of inmates residing in residential schools/hostels.

- Financial management for functioning of residential schools and hostels in the State was characterised by non-maintenance of prescribed books of accounts, arrear of annual accounts, submission of fictitious utilisation certificates to Government of India, untraceable advances released eight to 15 years back and violation of codal provisions in purchases.

- There was acute shortfall in regular inspection of ashram schools/hostels by ACTDs and BEOs.

2.1.10 Summary of recommendations

- *TAD should examine the failure to maintain the mandatory books of accounts and finalization of accounts of the Society from a vigilance angle to ensure that the failure was not deliberate and there were no instances of misappropriation and fraud. TAD should also fix accountability on Society functionaries for this failure and take appropriate disciplinary and other action immediately.*

- *TAD should fix accountability on Society functionaries for furnishing incorrect utilisation certificates to GoI and take appropriate departmental action.*

- *TAD should examine the issue of the advances lying unadjusted for long periods from a vigilance angle and ensure that there is no misappropriation or fraud. TAD and GoMP should take appropriate disciplinary and other action against District and Society functionaries for failing to refund/adjust unutilized advances. CTD, who is also ex-officio Secretary of the Society, should ensure periodic review of outstanding advances for their adjustment before closing of the financial year.*

- *TAD should take urgent measures to fill up the vacant posts of principals/ lecturers/teachers in EMRS and not depend on contractual/guest teachers to provide children with quality education.*

- *TAD should formulate an action plan to urgently provide adequate infrastructure in 247 hostels, which were upgraded in December 2012.*

- *TAD should ensure Palak Samitis constituted in every residential school/hostel and that they function effectively. TAD should also ensure that all residential schools/hostels have adequate facilities as per requirements.*

- *TAD may examine the reasons for not conducting monthly health check-up of inmates and fix responsibility. TAD may also fix the responsibility of concerned ACTD/health department officers for not organizing camps for SCA and for not issuing cards indicating health status of students in cases where SCA camps were organized.*

Appendices

Appendix 2.1.1

(Reference: Paragraph 2.1.2, Page No. 8)

Selected districts, blocks and residential schools/hostels

Selected District	Selected Block	Selected residential schools/ hostels	Type of residential schools/ hostels
Dhar	Dharampuri	ST Boys Ashram School English Medium Dharampuri	Ashram School
		ST Girls Ashram School, Bhavanya	Ashram School
		ST Boys Excellence education Centre, Dharampuri	Pre-matric hostel
		ST Girls Excellence education Centre, Dharampuri	Pre-matric hostel
		ST Post Matric Girls hostel, Dharampuri	Post-matric hostel
		Kanya Shiksha Parisar, Dharampuri	KSP
	Kukshi	ST Boys Ashram School, Dehri	Ashram School
		ST Girls Ashram School,Dholya	Ashram School
		ST Pre-Matric Boys Hostel, Kukshi	Pre-matric hostel
		ST Pre-Matric Girls Hostel, Dholya	Pre-matric hostel
		ST Post Matric Girls Hostel Kukshi	Post-matric hostel
		EMRS, Kukshi	EMRS
		Nehru Ashram Talawadi Kukshi	Aided NGO residential school
	Saradarpur	ST Boys Ashram School English medium Sardarpur	Ashram School
		ST Girls Ashram School Amjhera	Ashram School
		ST Boys Excellence Education Centre Sardarpur	Pre-matric hostel
		ST Girls Excellence Education Centre Sardarpur	Pre-matric hostel
		ST Post Matric Girls Hostel Sardarpur	Post-matric hostel
		EMRS, Dhar, Block Dhar	EMRS
Khargone	Bhagwanpura	ST Girls Ashram School, Sirvel	Ashram School
		ST Boys Ashram School, Kabri	Ashram School
		Pre-Matric Excellence ST Boys Hostel	Pre-matric hostel
		Pre-Matric Excellence ST Girls Hostel	Pre-matric hostel
	Khargone	ST Girls Ashram School, Oon	Ashram School
		ST Boys Ashram School, Bejapura	Ashram School
		Pre-Matric ST Boys Hostel, Khargone	Pre-matric hostel
		Pre-Matric ST Girls Hostel, Khargone	Pre-matric hostel
		Post Matric ST Boys Hostel, Khargone	Post-matric hostel
		Post Matric ST Girls Hostel, Khargone	Post-matric hostel
		Kanya Shiksha Parisar, Khargone	KSP

Selected District	Selected Block	Selected residential schools/ hostels	Type of residential schools/ hostels
		Girls Ashram School *Adiwasi Vikas Kendra Bablai*	Aided NGO residential school
		EMRS, Khargone	EMRS
Mandla	Bichhiya	ST Boys Ashram School, Ramnagar	Ashram School
		ST English Medium Girls Ashram School, Bichhiya	Ashram School
		Pre-Matric ST Boys Hostel, Sijhora	Pre-matric hostel
		Pre-Matric ST Boys Hostel, Bichhiya	Pre-matric hostel
		Post-Matric ST Boys Hostel, Bichhiya	Post-matric hostel
		EMRS, Sijhora	EMRS
	Mandla	ST Girls Ashram School, Maharajpur	Ashram School
		ST Boys Ashram School, Prempur	Ashram School
		Pre-Matric ST Boys Hostel, Mandla	Pre-matric hostel
		Pre-Matric ST Girls Hostel, Mandla	Pre-matric hostel
		Post Matric ST Boys hostel Mandla	Post-matric hostel
		Post Matric ST Girls hostel Mandla	Post-matric hostel
		Kanya Shiksha Parisar, Mandla	KSP
		EMRS, Mandla	EMRS
		Vanwasi Seva Mandal Kumar Hostel Maharajpur	Aided NGOhostel
	Narayanganj	ST Boys Ashram School, Kapa	Ashram School
		ST English Medium Girls Ashram School	Ashram School
		Pre-Matric Excellence ST Girls Hostel	Pre-matric hostel
		Pre-Matric Excellence ST Boys Hostel	Pre-Matric hostel
Shahdol	Sohagpur	ST English Medium Girls Ashram School Shahdol	Ashram School
		ST Boys Ashram School Kudratola Dhurwar Shahdol	Ashram School
		ST Pre-matric Boys hostel Shahdol	Pre-matric hostel
		ST Pre-matric Girls hostel Shahdol	Pre-matric hostel
		ST Post-matric Boys hostel Shahdol	Post-matric hostel
		Kanya Shiksha Parisar, Shahdol	KSP
		EMRS, Dhurwar	EMRS
		Residential Girls HSS Jaisinghnagar Block Jaisinghnagar	Aided NGO residential school

Appendix 2.1.2

(Reference: Paragraph 2.1.4.1, Page No. 12)

Sanctioned posts and persons-in-position in EMRS

Sl. No.	Designation	Sanctioned Posts	Post to be filled*	Persons-in-position		Vacant Posts
				Permanent	Contractual	
1.	Principal	29	29	9	0	15**
2.	Lecturer (P.G.T.)	290	120	0	25	95
3.	Teacher (T.G.T.)	261	180	0	28	152
4.	Teacher (Music)	29	27	0	01	26
5.	Teacher (Craft)	29	29	0	0	29
6.	Teacher (*Tabla*)	08	08	0	0	08
7.	Assistant Teacher (Science)	63	58	0	0	58
8.	Physical Training Instructor	29	29	0	0	29
9.	Assistant Teacher	53	53	0	0	53

(Source: Records of Society)

* There was difference in sanctioned posts and posts to be filled as some of the schools were new and did not require full strength of principal/teachers.

** The remaining five posts were managed by in-charge principals as these schools were opened in 2016-17

Appendix 2.1.3
(Reference: Paragraph 2.1.4.3, Page No. 14)
Meetings of District level Committees in test checked EMRS

Name of District	Name of EMRS	Year of opening	No. of quarterly meetings due during 2012-17	No. of meetings held during 2012-17	Shortfall
Dhar	Kukshi	2006-07	20	0	20
Dhar	Dhar	2015-16	8	0	8
Khargone	Khargone	2016-17	4	3	1
Mandla	Mandla	2016-17	4	0	4
Mandla	Sijhora	2005-06	20	4	16
Shahdol	Shahdol	2011-12	20	5	15
Total			**76**	**12**	**64**

(Source: Records of test checked EMRS)

Appendix 2.1.4

(Reference: Paragraph 2.1.7.1, Page No. 22)

Purchases without adherence to MP Purchase Rules

Sl. No.	Name of District	Name of Block	Name of selected Institution	Details of purchase items (₹ in lakh)		
				Year	Items	Expenditure
1.	Dhar	Dharampuri	Boys Ashram School (English Medium) Dharampuri	2014-15	Water cooler, Tank etc.	0.81
2.	Dhar	Kukshi	Boys Ashram School, Dehri	2014-17	Furniture, Dining table etc.	1.76
3.	Dhar	Kukshi	Girls Ashram School, Dholya	2014-17	Almirah, water filter etc.	2.65
4.	Dhar	Kukshi	Pre-matric boys hostel, Kukshi	2015-17	Almirah, furniture etc.	1.47
5.	Dhar	Kukshi	Pre-matric girls Hostel, Dholya	2014-17	Almirah, utensils etc.	1.91
6.	Dhar	Kukshi	Eklavya Model Residential School, Kukshi	2014-15	Uniforms	11.58
7.	Dhar	Sardarpur	Boys Ashram School (English Medium), Sardarpur	2015-16	Utensils, chair etc.	0.33
8.	Khargone	Bhagwanpura	ST Girls Ashram School, Sirvel	2015-16	Iron cot, utensils	5.56
9.	Khargone	Bhagwanpura	ST Boys Ashram School, Kabri	2015-16	Iron cot, utensils	2.16
10.	Khargone	Bhagwanpura	Pre-Matric ST Boys Excellence Hostel, Bhagwanpura	2014-15	Iron cot	2.00
11.	Khargone	Bhagwanpura	Pre-Matric ST Girls Excellence Hostel, Bhagwanpura	2016-17	Iron cot, utensils	1.63
12.	Khargone	Khargone	ST Girls Ashram School, Oon	2016-17	Iron cot, utensils	1.60
13.	Khargone	Khargone	ST Boys Ashram School, Bejapura	2016-17	Iron cot, utensils	2.44
14.	Khargone	Khargone	Pre-Matric Boys hostel, Khargone	2016-17	Iron cot, utensils	2.55
15.	Khargone	Khargone	Pre-matric girls Hostel, Khargone	2016-17	Utensils	1.60
16.	Khargone	Khargone	Post Matric Girls Hostel, Khargone	2016-17	Iron cot, utensils	1.33
17	Mandla	Bichhiya	ST Boys Ashram School, Ramnagar	2015-16	Bed sheet, cot	3.18
18.	Mandla	Bichhiya	ST English Medium Girls Ashram School, Bichhiya	2015-17	Dining table, utensils	3.98

Sl. No.	Name of District	Name of Block	Name of selected Institution	Details of purchase items (₹ in lakh)		
				Year	Items	Expenditure
19.	Mandla	Bichhiya	Pre-Matric ST Boys Hostel, Sijhora	2015-17	Dining table, utensils	4.83
20.	Mandla	Bichhiya	Pre-Matric ST Boys Hostel, Bichhiya	2015-17	Dining table, blanket	5.84
21.	Mandla	Bichhiya	Post-Matric ST Boys Hostel, Bichhiya	2015-17	Dining table, blanket	7.99
22.	Mandla	Bichhiya	EMRS, Sijhora	2012-16	Computers, sports materials, stationery items	49.55
23.	Mandla	Mandla	ST Boys Ashram School, Prempur	2016-17	Dining table, pillow	1.18
24.	Mandla	Mandla	Pre-Matric ST Boys Hostel, Mandla	2015-17	Utensils, cot	1.30
25.	Mandla	Mandla	Pre-Matric ST Girls Hostel, Mandla	2015-17	Cot, utensils	2.55
26.	Mandla	Mandla	Post Matric ST Boys hostel Mandla	2015-17	Cot, utensils	2.49
27.	Mandla	Mandla	Post Matric ST Girls hostel Mandla	2016-17	Mattress, fan	3.62
28.	Mandla	Mandla	Kanya Shiksha Parisar, Mandla	2016-17	Cot, utensils	1.64
29.	Mandla	Narayanganj	ST Boys Ashram School, Kapa	2016-17	Dining table, pillow	3.42
30.	Mandla	Narayanganj	Pre-Matric Excellence ST Girls Hostel	2015-17	Cot, utensils	1.89
31.	Mandla	Narayanganj	Pre-Matric Excellence ST Boys Hostel	2015-17	Cot, Dining table	1.93
32.	Shahdol	Sohagpur	Pre-Matric ST Boys Hostel, Shahdol	2016-17	Utensils, game items	0.79
33.	Shahdol	Sohagpur	Pre-Matric ST Girls Hostel, Shahdol	2016-17	Amplifier, Mike set	1.10
34.	Shahdol	Sohagpur	Post Matric ST Boys hostel, Shahdol	2016-17	Utensils, game items	1.07
Total						**139.73**

(Source: Records of test-checked residential schools/hostels)