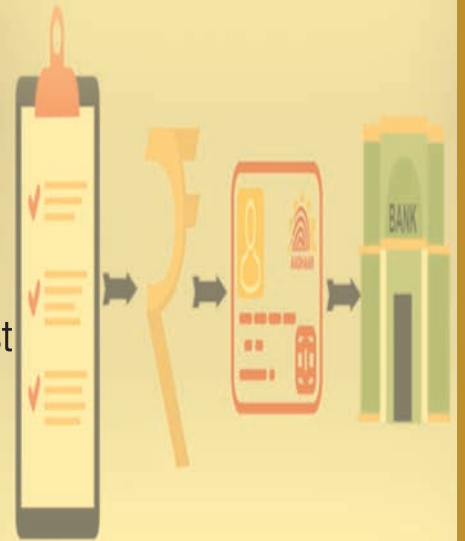
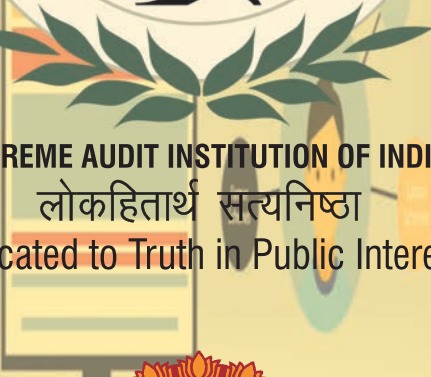
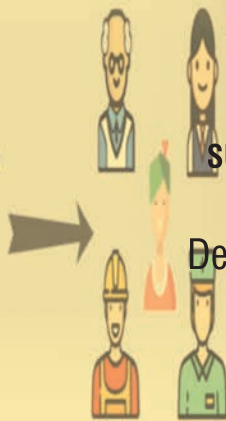


सत्यमेव जयते

**Performance Audit Report of the  
Comptroller and Auditor General of India  
on  
Implementation of Direct Benefit Transfer  
in Scholarship Schemes of Other Backward Bahujan  
Welfare Department, Government of Maharashtra**



**SUPREME AUDIT INSTITUTION OF INDIA**  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



शासनाच्चान्तराज्यस्य मुद्रा भद्राच राजते  
शासनान्तराज्यस्य मुद्रा भद्राच राजते

**Government of Maharashtra**  
Report No. 4 of the year 2023



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Transfer in Scholarship Schemes  
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## **Preface**

This Report for the year ended 31 March 2021 has been prepared for submission to the Governor of Maharashtra under Article 151 of the Constitution of India.

The Report covering the period 2018-19 to 2020-21 contains the results of performance audit on “Implementation of Direct Benefit Transfer in Scholarship Schemes of Other Backward Bahujan Welfare Department, Government of Maharashtra”.

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





## *Executive Summary*



## Executive Summary

### **Implementation of Direct Benefit Transfer in Scholarship Schemes of Other Backward Bahujan Welfare Department, Government of Maharashtra**

Direct Benefit Transfer (DBT) is a major reform initiative of the Government of India to ensure better and timely delivery of benefits from the Government to the people. The Government of Maharashtra (GoM) launched the Maharashtra DBT system in 2018, as an electronic platform for the direct transfer of benefits and subsidies to the beneficiaries. Disbursement of scholarships to students was one of the key schemes to be taken up in the DBT system and the process is online.

An amount of ₹ 7,227.58 crore was disbursed as scholarships by 10 departments of GoM during 2018-19 to 2019-20 through the online DBT system. Since the disbursement of scholarship through the online mode was a pioneering initiative of GoM and in view of the huge amount of disbursements, a Performance Audit of disbursement of scholarship through DBT was taken up.

The Other Backward Bahujan Welfare Department (OBBWD), GoM having the highest expenditure of ₹ 2,751.47 crore (38.07 *per cent*) on scholarships disbursed through DBT was selected to review the implementation of DBT in the scholarship scheme. Two schemes namely, centrally sponsored Post-Matric Scholarship to Other Backward Classes (OBC) students and State-funded Post-Matric Scholarship to *Vimukt Jati* Nomadic Tribes (VJNT) students were taken up for detailed scrutiny in the Performance Audit.

The disbursement of scholarships is through the Maharashtra State DBT and Services (MahaDBT) portal, developed by Maharashtra Information Technology Corporation Limited (MahaIT), a GoM Company.

This Performance Audit covering the period 2018-19 to 2020-21 was conducted to assess whether (i) the business re-engineering process was effective for the implementation of DBT in scholarship schemes, (ii) the mapping of business rules was done effectively to ensure efficient functioning of DBT system and (iii) the general and application controls were adequate.

Audit observed that there was no provision of preparation of system documents. Since, technical documentation of an Information Technology system is necessary to ensure the quality of the system as well as for its future maintenance, ***Government should ensure that the system documents are to be obtained and kept on record, which would aid in future maintenance of the system.***

Security audit plays a vital role in ensuring that web-based applications are secure and free from vulnerabilities that may lead to these being hacked or compromised. Audit revealed that security certification of MahaDBT portal was not carried out though a period of more than one year had elapsed from the last certification in August 2020. **Government should, hence, ensure that security audit of the application is carried out at specified intervals without fail.**

Audit found that business rules were not properly mapped into the online system. This resulted in several instances of applications being processed though vital documents *i.e.*, income certificate and caste certificate were not uploaded by the applicants. Also, applications that were approved later were given precedence during bill generation in violation of business rules. Moreover, improper mapping of business rules led to excess scholarship disbursement of ₹ 53.41 crore to institutions/students during academic year 2018-19 and 2019-20. **Therefore, Government should ensure that the critical business rules are properly mapped and tested rigorously to ensure that the system functions as required. Government should also ensure that program change controls are adequate to prevent incorrect payments.**

Though the entire DBT system was online, submission of bills to treasury for approval and disbursement of funds to the scheme-specific bank account continued in offline mode, exposing the system to risk associated with manual process. **Government may, hence, review the existing manual processes in the DBT system for its re-engineering and integration with MahaDBT system.**

Scholarships approved for disbursements were plagued with significant issues such as non-disbursement of scholarships and time-lag in disbursement of scholarship from bill-generation to final credit to the applicant/college. Audit observed that the scholarship amounts were often disbursed in the years subsequent to the academic year to which the application pertained. The deficiencies warrant that **Government should take appropriate action for reducing the time period in disbursement of scholarships using the DBT system.**

A system of cross-verification of data was found to be absent in the MahaDBT system since it was not integrated with other State Government Systems which would have contributed towards improving the reliability of data. Biometric attendance system was also not integrated with the MahaDBT system. **Government should ensure data integration amongst various Government agencies including biometric attendance of students, for improving the reliability of data in MahaDBT.**

***CHAPTER 1***

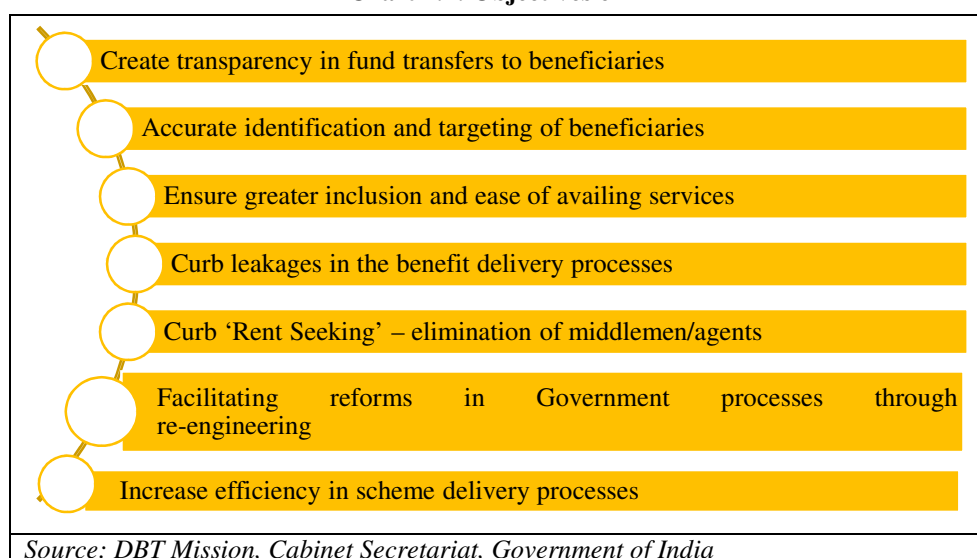
***Introduction***



## 1.1 Direct Benefit Transfer

Direct Benefit Transfer (DBT) is a major reform initiative of the Government of India (GoI), to ensure better and timely delivery of benefits from the Government to the people. This marks a paradigm shift in the process of delivering benefits like wage payments, fuel subsidies, food grain subsidies and scholarships directly into the bank accounts of the beneficiaries, thereby removing leakages and enhancing financial inclusion. The objectives of DBT are shown in **Chart 1.1**.

**Chart 1.1: Objectives of DBT**



## 1.2 State level engagement for DBT implementation

The main requirements for the implementation of DBT were as follows:

- Establishment of State DBT cell which would aggregate and assess the information of all schemes with beneficiaries, analyse and identify DBT applicable schemes, strategise adoption of DBT in the identified schemes and monitor the status of implementation of the scheme on the DBT framework.
- Technology enablement involving beneficiary digitisation, developing scheme management system and integration with Unique Identification Authority of India (UIDAI), Central Identities Data Repository (CIDR), Public Financial Management System (PFMS), Treasury systems, Banks and National Payments Corporation of India (NPCI) for NPCI-Aadhaar mapper.
- Adoption of technology standards complying with guidelines for Indian Government websites, web content accessibility guidelines and security

vetted by the Standardisation Testing and Quality Certification Directorate (STQC) or from the empanelled agency of STQC.

### **1.3 Implementation of DBT system in Maharashtra**

In Maharashtra, the disbursement of scholarships was done through the Maharashtra State DBT and Services (MahaDBT) portal developed by Maharashtra Information Technology Limited (MahaIT), a government company and the same was functional since August 2018.

Ten departments of Government of Maharashtra (GoM) were disbursing scholarships to students and institutions and an amount of ₹ 7,227.58 crore was disbursed during 2018-19 to 2019-20 through the online DBT system. The Other Backward Bahujan Welfare Department (OBBWD)<sup>1</sup>, GoM had the highest expenditure on scholarships during 2018-19 to 2019-20 amounting to ₹ 2,751.47 crore (38.07 per cent). Therefore, OBBWD was selected to review the implementation of DBT in the scholarship scheme.

### **1.4 Organisational structure of Other Backward Bahujan Welfare Department**

The OBBWD, GoM was headed by Principal Secretary. The Principal Secretary was assisted by a Director, OBBWD at Pune who was vested with the powers of Drawing and Disbursing Officer (DDO). Under the Director, OBBWD, there are five regions, *namely*, Nagpur, Nashik, Pune, Aurangabad and Amravati headed by Joint Directors, from the Social Justice and Special Assistance Department (SJ&SAD), GoM. The Joint Directors are assisted by Assistant Commissioners from SJ&SAD, GoM at the district level.

The responsibility for online approval of all types of scholarship schemes for scheduled castes, schedule tribes, other backward classes, *vimukt jati* nomadic tribes and special backward classes was with the Assistant Commissioners.

### **1.5 Audit objectives**

The objectives of the Performance Audit were to assess:

- Whether the business re-engineering process was effective for the implementation of DBT in scholarship schemes;
- Whether the mapping of business rules was done effectively to ensure efficient functioning of DBT system; and
- Whether the General and Application controls were adequate.

### **1.6 Audit criteria**

The audit findings were benchmarked against the following criteria:

- GoI guidelines and orders on scholarship scheme implementation;
- Guidelines for Indian Government Websites issued by National Informatics Centre; and
- GoM orders/instructions related to DBT project.

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<sup>1</sup> *Vimukt Jati* Nomadic Tribe Department was carved out of Social Justice and Special Assistance Department in March 2017 which was renamed Other Backward Bahujan Welfare Department in March 2020



## 1.7 Audit scope and methodology

The OBBWD was operating eight DBT schemes (one scheme was centrally sponsored and seven schemes were funded by the State). Two schemes having the highest expenditure (₹ 1,827.21 crore) during 2018-19 to 2019-20 viz., centrally sponsored post-matric scholarship to Other Backward Classes (OBC) students and State-funded post-matric scholarship to *Vimukt Jati* Nomadic Tribes (VJNT) students were selected out of the eight DBT schemes.

Nine out of the 36 districts in the State were also selected for audit scrutiny. Out of the nine selected districts, seven districts viz., Ahmednagar, Aurangabad, Kolhapur, Nagpur, Nashik, Pune and Solapur were having the highest disbursement in respect of the two selected scholarship schemes for the year 2018-19 to 2019-20 while the remaining two districts i.e., Gadchiroli and Nandurbar were remote and backward districts. 10 institutes under four categories<sup>2</sup> from each of these nine districts were selected for online scrutiny of scholarship applications. Thus, a total of 90 institutes<sup>3</sup> were selected for online verification of documents submitted along with the scholarship application. From each institute, 30 applications (having scholarship of more than ₹ 2,000) were selected for scrutiny. Accordingly, 2,241 applications<sup>4</sup> were selected in these 90 institutes for online scrutiny of documents attached with the application.

The records in OBBWD, Director, OBBWD, Assistant Commissioners of SJ&SAD in the selected districts (for substantive checking), DBT cell established by General Administration Department (GAD), GoM under the chairmanship of Additional Chief Secretary (Finance), Directorate of Information Technology under General Administration Department and Maharashtra Information Technology Corporation Limited<sup>5</sup> (MahaIT) were test-checked.

The scholarship data of both the selected schemes for the year 2018-19 to 2020-21 was provided by MahaIT. State Government employees' General Provident Fund and pensioners data obtained from the Accountant General (Accounts & Entitlement) Offices at Mumbai and Nagpur were also used by Audit to link whether the parents of the students were Government servants/Government pensioners.

The datasets were analysed using Computer Aided Audit Tools (IDEA and Postgre Structured Query Language). Wherever cross-verifications or scrutiny of applicant data was required the same was done by logging into the MahaDBT

<sup>2</sup> Aided/partially aided: Three; Unaided/University managed (non-aided): Three; Government: Two and University department: Two

<sup>3</sup> Aided/partially aided: 33; Unaided/University managed (non-aided): 30; Government: 18; University department: Nine. In districts which did not have institutes of a particular category, the selection was done from the remaining categories

<sup>4</sup> As against 2,700 applications (30 applications x 90 selected institutes=2,700), only 2,241 applications were selected as the required number of applications were not available in each category of the selected institutes

<sup>5</sup> Maharashtra Information Technology Corporation Limited (MahaIT) is a Government Company registered under Company Act, 2013, to bolster efficient and effective implementation of Information, Communication and Technology initiatives and to establish a robust e-Governance eco-system framework

portal<sup>6</sup> wherein a facility was available to the user to view an applicant's scholarship status, *i.e.*, whether the application has been rejected/approved, funds disbursed or pending on account of certain deficiencies in the application, applicant's personal details, applicant's uploaded documents, the scholarship amounts disbursed to the applicant as well as the institutes. Since the scheme implementation was completely online, remote access audit was done using this facility to scrutinise scholarship applications.

An entry conference was held on 12 February 2021 with the Principal Secretary, OBBWD and Principal Secretary, GAD. The audit was conducted between February 2021 and March 2022 and covered the academic year 2018-19 to 2020-21. The audit findings were discussed with the Additional Chief Secretary, OBBWD, GoM in an exit conference held on 7 December 2022 and the responses of the department have been incorporated appropriately in the report. The reply received (December 2022) from the OBBWD, GoM has been suitably incorporated at appropriate places in the Report.

### **1.8 Acknowledgement**

Audit is thankful for the co-operation and assistance extended by the Maharashtra Information Technology Corporation Limited, Directorate of Information Technology, Other Backward Bahujan Welfare Department, Social Justice and Special Assistance Department, State DBT cell in providing the data, records and clarifications from time to time for the smooth conduct of audit despite the constraints induced by the COVID-19 pandemic.

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<sup>6</sup> DBT portal developed by MahaIT was known as the MahaDBT portal

## ***CHAPTER 2***

### ***Implementation of DBT system***



*This chapter throws light on the DBT system development and its implementation, Information Technology security of the DBT application, business process re-engineering, disbursement of scholarship, application integration with other State Government systems and monitoring mechanisms in place.*

*Audit found security audit of the system was not a continuous process. Several instances of business rule violations were observed, such as, scholarship applications being approved without vital documents, improper bill generation, excess scholarship disbursements etc.*

*There was time-lag in disbursement of scholarships and the DBT system was not integrated with other State Government systems resulting in ineligible applicants getting the benefit of scholarships. A proper monitoring mechanism had also not been put in place.*

## 2.1 Direct Benefit Transfer System in Maharashtra

As mentioned in **paragraph 1.3**, the Maharashtra Information Technology Corporation Limited (MahaIT), developed Maharashtra State DBT and Services (MahaDBT) portal<sup>1</sup> which was functional from August 2018. The MahaDBT portal is an integrated State-wide portal with the primary objective of disbursing benefits and subsidies electronically to the beneficiaries. MahaDBT portal envisages multiple integration with various agencies/authorities such as State Treasury, Public Financial Management System (PFMS), Caste validity Committees and the Unique Identification Authority of India (UIDAI).

The DBT disbursement process for scholarships was as follows:

- Any citizen/applicant desirous of availing of any welfare benefit under the MahaDBT portal must register on the portal and create a profile. After registration and creation of a profile on the portal, the applicant can check the eligibility criteria and eligibility against the notified schemes on the portal.
- The application submitted goes through a multi-level scrutiny process at Institution/Authority and Department level. The MahaDBT portal also provides a “send back” option at different scrutiny levels in case adequate information/documentation has not been received from the applicant. Post completion of all required approvals from each level, the application is forwarded for bill generation.

<sup>1</sup> The database for the MahaDBT system was MS SQL Server 2012; Windows operating system; Internet Information Services application server; Visual Studio 2015 framework, C# jquery and Javascript as the application programming language; hosted on Amazon Web Services cloud platform

- The MahaDBT portal is integrated with Budget Estimation, Allocation and Monitoring System (BEAMS), which is the online bill portal of the Finance Department, GoM.
- The departmental Drawing and Disbursing Officer (DDO) generates Treasury bills on the MahaDBT portal as per the prescribed and applicable format of Maharashtra Treasury Rules (MTR). Thereafter, as per the MTR, the bills and the generated documents are submitted to the Treasury Office for approval and obtaining payment in the registered bank account.
- The Treasury officer transfers the approved amount to the scheme-specific bank account, which is registered in BEAMS by the respective department.
- After the amount is received by the DDO in the scheme-specific bank account, the DDO transfers the amount to the “Central Pool Account”, which is an escrow account for transferring benefits to the beneficiaries. Once the fund is credited to the “Central Pool Account”, the applicant receives a notification from MahaDBT portal, so that the applicant can redeem the e-voucher and avail direct benefit disbursement to either Aadhaar linked bank account or directly to the respective authorised institution/agency’s account based on the nature of the application.
- Once the applicant clicks on the redeem button in MahaDBT portal, disbursement is initiated and the benefit is transferred to the respective beneficiary or authorised institution/agency’s account through PFMS.
- The payment file sent from the MahaDBT portal to PFMS contains authorisation of the Principal Secretary, Information Technology Department in the form of digital signature certificate authentication and the file is sent to the bank maintaining “Central Pool Account”, so that the bank can finally cross-check the authentication and transfer the benefit to the beneficiary account.
- The approved applicants/institutions against which the treasury bills are generated are validated and registered on PFMS, through a beneficiary registration process. For beneficiary registration, applicant/institute details are sent to PFMS in the prescribed format, which is then validated and registered. Reconciliation and handling of unsuccessful/failed cases are done by the MahaDBT portal. Applicants are sent reasons for failure and on rectification, the applicant details are sent again to PFMS for validation and registration. The validation and registration are primarily done to make sure that the banking details of the applicants (Aadhaar linked accounts) are valid and active and future payments can be made.

The workflow for DBT scholarship schemes is depicted in **Chart 2.1 and Chart 2.2.**

Chart 2.1: DBT scholarship scheme workflow

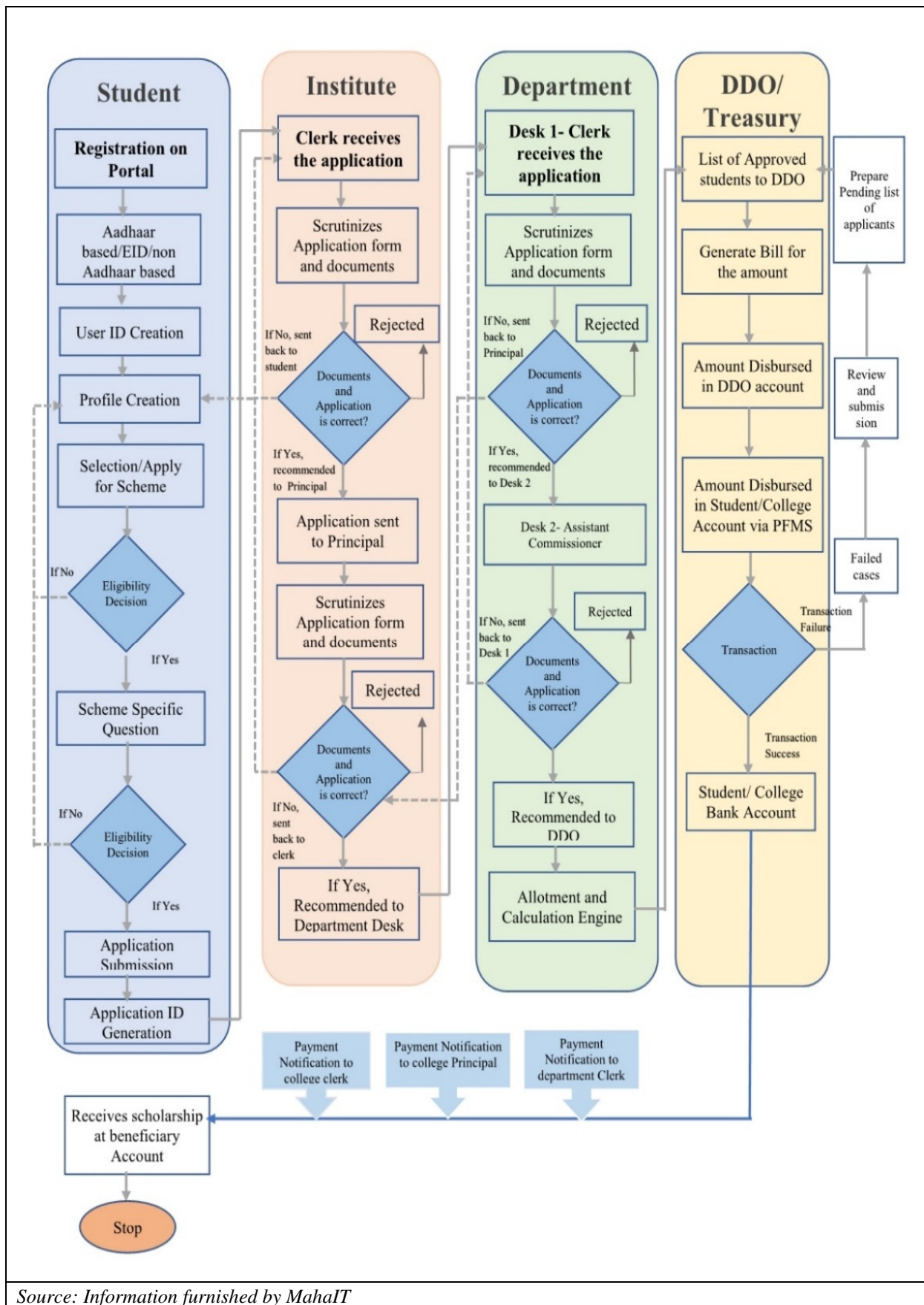


Source: Information furnished by MahaIT

Note: The DBT system accepts non-Aadhaar applicants also but disbursement to such applicants is made subsequently only if the applicant obtains Aadhaar number.



**Chart 2.2: DBT scholarship scheme-detailed process flow**



Source: Information furnished by MahaIT



The salient features of the post-matric scholarship (PMS) for OBC students and PMS for VJNT students are outlined in **Table 2.1**.

**Table 2.1: Salient features of the post-matric scholarship scheme**

Particulars	Salient features
<b>Eligibility criteria</b>	<ol style="list-style-type: none"> <li>1) Students of parents/guardians whose annual income is up to ₹ one lakh can get full scholarship. The income limit was increased to ₹ 1.50 lakh per annum in March 2021 by GoM.</li> <li>2) Applicants must be a resident of Maharashtra.</li> <li>3) Applicants must be pursuing the education course approved by the government.</li> <li>4) Repeaters are not eligible for scholarship till promotion to the next higher class (academic term).</li> <li>5) A maximum of two boys of the same parents are allowed scholarships while there was no restriction on the number of girl child who could apply for the scholarship.</li> <li>6) Scholarship is not payable to the applicants under this scheme from the date he /she accepts another scholarship/stipend.</li> </ol>
<b>Benefits provided</b>	<ol style="list-style-type: none"> <li>1) Scholarship <i>inter alia</i> includes maintenance allowance, tuition fees, examination fees, library fees, admission fees. OBC students studying in unaided institutes were eligible for 50 <i>per cent</i> of tuition fees and examination fees and 100 <i>per cent</i> of other fees. OBC students studying in aided institutes and VJNT students studying in aided and non-aided institutes were eligible for 100 <i>per cent</i> scholarship.</li> <li>2) The scholarship disbursement was done in two installments.</li> <li>3) The scholarship components (Exam fee and Maintenance allowance) pertaining to the student is credited to the student's account and that which pertains to the college (Tuition and Other fees) is credited to the college account.</li> </ol>
<i>Source: Information obtained from MahaDBT portal and GoI guidelines (2018)</i>	

The number of applications received and scholarship disbursed on the portal for the period 2018-19 to 2020-21 is shown in **Table 2.2** and detailed in **Appendix 2.1**.

**Table 2.2: Year-wise number of applications received and amount disbursed**

Scholarship category	Academic year	Number of applications received	Total amount disbursed (₹ in crore)
Post Matric Scholarship to OBC Students	2018-19	6,78,770	747.94
	2019-20	5,88,696	716.13
	2020-21	6,25,861	809.10
Post Matric Scholarship to VJNT Students	2018-19	2,88,044	507.07
	2019-20	2,52,544	522.47
	2020-21	2,59,460	640.31
<b>Total</b>		<b>26,93,375</b>	<b>3,943.02</b>
<i>Source: Data compiled by Audit from MahaDBT portal</i>			

## **2.2 Non-preparation of system documents**

Technical documentation of an Information Technology (IT) system such as system requirement specifications (SRS), system design documentation (SDD), entity relation diagram (ERD) is necessary to ensure the quality of the system as well as for future maintenance.

Audit observed that there was no provision of preparation of system documents. Lack of system documentation would lead to functional requirements of the department not being included in the system. Further, in the absence of system documents any transfer of the project to another System Integrator (SI) in the future, may lead to the SI being unable to run the system, disruptions in its operations and wastage of time and resources in re-ascertaining the system function.

The OBBWD, GoM while accepting the fact stated (December 2022) that they have initiated the preparation of the system documentation and proposed to complete it by June 2023.

***Recommendation 1: Government should ensure that the system documents are to be obtained and kept on record, which would aid in future maintenance of the system.***

## **2.3 Information Technology security**

Information Technology (IT) security allows an organisation to protect its Information System infrastructure from various security threats. Audit findings related to security certification is discussed in the succeeding paragraphs.

### **2.3.1 Non-compliance to GoI guidelines for Web-based applications**

As per the Guidelines for Indian Government Websites (GIGW) issued (January 2014) by National Informatics Center, compliance audit of web applications was to be done before the portal goes live. Security audit of applications was also required to be conducted by National Informatics Center (NIC)/Computer Emergency Response Team (CERT) empanelled agencies.

Audit scrutiny revealed that the security certificate for the MahaDBT portal was issued (August 2019) by CERT-empanelled security auditors. The certification was valid for one year from the date of issue of the certificate or till any additional changes in the dynamic content of the portal were carried out, whichever was earlier. However, subsequent certification was not carried out till March 2022 though a period of one year had lapsed in August 2020.

Since security audit plays a vital role in ensuring that web-based applications are secure and free from vulnerabilities that may lead to it being hacked or compromised, conducting security audit at specified interval is of vital importance for business continuity.

The OBBWD, GoM stated (December 2022) that the security audit has been completed. The fact remained that security audit was not carried out at the

specified interval. The reply also did not specify the system put in place to ensure mandatory conduct of security audit at specified interval in future.

**Recommendation 2: Government should ensure that security audit of the application is carried out at specified intervals without fail.**

## 2.4 Implementation of DBT system

MahaDBT system envisaged converting a manual system to an online system that would ensure the objectives of the schemes such as accurate identification of beneficiaries, transparency in fund transfer, curbing leakages and increased efficiency in benefits delivery are achieved.

The deficiencies in the implementation of DBT system are discussed in the succeeding paragraphs.

### 2.4.1 Acceptance of scholarship applications despite non-uploading of mandatory documents

OBBWD, GoM had prescribed various documents such as income certificate, caste certificate and domicile certificate to be submitted by the applicant while applying for scholarship under PMS to OBC and VJNT students.

Analysis of data in the nine test-checked districts was done to assess whether two important documents viz., income certificate and caste certificate were uploaded into the system, in respect of applications submitted for the first time during the academic year 2018-19 to 2020-21. Analysis revealed applications accepted by the system without the mandatory documents as shown in Table 2.3 and Table 2.4.

**Table 2.3: Applications accepted without income certificate**

PMS scheme for	Number of approved applications without income certificate			Total	Total No. of applications where payment initiated/completed	Total amount paid/payable (₹ in crore)
	2018-19	2019-20	2020-21			
OBC	1,042	382	155	1,579	1,041	2.97
VJNT	496	221	83	800	475	2.48
<b>Total</b>				<b>2,379</b>	<b>1,516</b>	<b>5.45</b>

*Source: Analysis of data furnished by MahaIT*

**Table 2.4: Applications accepted without caste certificate**

PMS scheme for	Number of approved applications without caste certificate			Total	Total No. of applications where payment initiated/completed	Total amount paid/payable (₹ in crore)
	2018-19	2019-20	2020-21			
OBC	395	266	102	763	344	0.49
VJNT	203	150	57	410	153	0.32
<b>Total</b>				<b>1,173</b>	<b>497</b>	<b>0.81</b>

*Source: Analysis of data furnished by MahaIT*

As seen from **Table 2.3 and 2.4**, 3,552 (2,379 + 1,173) applications were processed through the system though vital documents were not uploaded by the applicants.

The fact that the MahaDBT system allowed the submission of applications without uploading vital documents indicated that the DBT system did not have critical business rule validation checks to ensure that scheme-mandated documents are uploaded by the applicant. Further, the fact that the applications were approved by the departmental authority without vital documents being uploaded indicated deficiencies in the verification process of departmental authorities.

Audit also noticed that some of the applications submitted without the mandatory documents were resent to the applicants by the colleges/departmental authorities. However, the absence of validation checks in the system resulted in delays and thereby reduced the efficiency of the entire process.

The District Assistant Commissioner, SJ&SAD, Solapur (DAC) stated (February 2022) that in all the cases pointed out by Audit, the applications were approved with all the documents in place, which were uploaded by the colleges/institutes of the applicants since the time limit for submission of documents by the applicants had expired and further added that the documents were displayed under the colleges/institutes uploaded documents section of the MahaDBT system.

The reply that the documents were displayed under the colleges/institutes uploaded documents section of the MahaDBT system was not correct as the verification done by Audit through the front-end-facility to MahaDBT portal and the database provided by MahaIT, did not reveal the documents. Further, the application process workflow of the MahaDBT system also did not depict such facility of uploading of documents of applicants by the colleges/institutes.

In the Exit Conference, Head of Department (HoD), MahaIT stated (December 2022) that there was lack of validation checks in the system and the same has now been incorporated.

#### **2.4.2 Approval of scholarship applications despite uploaded documents not being viewable**

The online application for the PMS to OBC and VJNT students required the students to upload various documents that would enable the appropriate authorities to evaluate and approve/reject scholarship applications.

Scrutiny of 2,241 approved applications selected by Audit revealed that in 922 applications (PMS-OBC: 647 applications and PMS-VJNT: 275 applications), the documents attached with the applications were not viewable.

This was indicative of failure at two levels, one at the DBT application system level which was unable to display uploaded documents and thus violated the output control validation, which requires that the outputs from a particular process should be complete and accurate so that further processing of applications is not impacted. The second level of failure was in the manual verification and approval process, which allowed such applications for grant of scholarship despite omissions in the application process.

The DBT system's success is dependent on the systemic level checks and balances both at the application system as well as at the manual level. Failure at any of these levels, especially in respect of the IT system would compromise the effectiveness of the scheme implementation.

The OBBWD, GoM stated (December 2022) that it was the responsibility of scrutiny officers to verify the documents relating to the scholarship application. It was further clarified that documents of a particular year were missing due to its deletion in the subsequent year and that the problem has been fixed. Audit did notice instances/applications containing documents for all academic years. Therefore, the reply that the documents of the previous year were missing due to its deletion in the subsequent year is not acceptable as such deletion would then have uniformly affected all the applications in the database.

### 2.4.3 Mobile numbers linked to more than one application

A valid phone number was a prerequisite for the verification and authentication process since validation was done by sending OTP on this number. Further, the notification regarding disbursement was also sent by the MahaDBT portal on the registered mobile number. Therefore, the mobile number being fed by the user should be correct and belong to the applicant.

Audit analysis revealed instances of the same mobile number being linked to many applications. The scheme-wise mobile numbers linked to more than 20 or more applications are shown in **Table 2.5** and illustrative cases are shown in **Appendix 2.2**.

**Table 2.5: Mobile numbers linked to 20 or more applications**

Name of scheme	2018-19	2019-20	2020-21	Total
PMS to OBC	189	195	127	511
PMS to VJNT	76	69	41	186
<b>Total</b>	<b>265</b>	<b>264</b>	<b>168</b>	<b>697</b>
<i>Source: Analysis of data furnished by MahaIT</i>				

As seen from **Table 2.5**, 697 mobile numbers were linked to more than 20 or more applications in the State.

The extent of prevalence of such mobile number linkages can be gauged from **Table 2.6**.

**Table 2.6: Top five Mobile numbers in terms of applications linked to it**

PMS to OBC		PMS to VJNT	
Mobile No.	No. of Applications	Mobile No.	No. of Applications
82750XXX18	5019	82750XXX18	740
93736XXX90	1639	94237XXX51	634
97673XXX91	1515	96891XXX08	358
91723XXX04	1378	90674XXX52	345
90674XXX52	780	91723XXX04	342
<i>Source: Analysis of data furnished by MahaIT</i>			

The fact that mobile numbers were linked to more than one application indicated the absence of validation checks to ensure acceptance of only unique mobile numbers by the MahaDBT system. Further, without a unique phone number, the applicant would not be aware of the status of the disbursement of the scholarship or any changes required to the application and thus would be dependent on intermediaries thereby undermining the objective of DBT system to eliminate intermediaries.

The OBBWD, GoM while accepting the fact stated (December 2022) that it would be issuing a circular requiring every applicant to have a unique mobile number for the entire academic year. However, the reply was silent regarding incorporation of validation checks to ensure acceptance of only unique mobile number by the MahaDBT system.

#### **2.4.4 Lack of validation checks**

The institutes/colleges at the time of their registration on the MahaDBT portal are required to enter their course-wise intake capacity. Audit noticed that the system did not have any validation check to ensure the correctness of data on the intake capacity entered by the institutes/colleges.

Absence of a validation check resulted in system depicting approved applications more than the intake capacity of institutions/colleges. An illustrative list of such cases for the academic year 2018-19 to 2020-21 is shown in **Table 2.7**.

**Table 2.7: Incorrect data of intake capacity entered in the system by the colleges/institutes**

Sr. No.	College Id	Course Id	Academic year	Total number of applications	College intake capacity fed in the system	Actual intake capacity
1	52712	2495	2018-19	11	1	20
2	52629	3583	2018-19	34	20	60
3	3248	1062	2018-19	74	60	120
4	52712	2495	2019-20	11	1	20
5	52712	2502	2019-20	4	1	20
6	52712	2512	2019-20	4	1	20
7	4891	1254	2019-20	41	30	72
8	52712	2495	2020-21	13	1	20
9	52712	2502	2020-21	6	1	20
10	2244	1254	2020-21	33	20	60

*Source: Analysis of data furnished by MahaIT*

Verification carried out by Audit revealed that the intake capacity was wrongly entered in the MahaDBT system by the colleges/institutes, which was also not checked by the departments. The system neither had a validation check to ensure the correctness of data entered nor did it generate any management information system or exception report to flag such error for rectification, so as to ensure the correctness of data entered in the system.

The OBBWD, GoM while accepting the fact stated (December 2022) that MahaIT and DBT Cell would be instructed to freeze the number of applications as per the intake capacity (category wise) as decided by the parent department.

#### 2.4.5 Faulty prioritisation of beneficiaries during bill generation

The generation of bills is an automated process initiated by the DDO, whereby depending upon the fund availability, the number of beneficiaries to be included for bill generation is decided by the DBT system using “First In First Out” (FIFO) method.

In the FIFO method, the applications that are included in the bills have priority according to the date of approval by OBBWD, GoM *i.e.*, the earliest approvals will precede the later approvals.

Analysis of the bill data indicated instances of violation of the FIFO method whereby applications that were approved later were given precedence during bill generation. A sample of cases is shown in **Table 2.8** and illustrative cases are shown in **Appendix 2.3**.

**Table 2.8: Illustrative cases of faulty prioritisation during bill generation**

PMS to	Financial year of approval	Application No.	Batch Id	Application approval date	Bill generation date
OBC	2019-20	1819VJO100090XX67	135859601	21-05-2019	19-07-2019
OBC	2019-20	1819VJO100092XX79	135859601	21-05-2019	19-07-2019
OBC	2019-20	1819VJO100021XX83	266187344	21-05-2019	21-09-2019
OBC	2019-20	1819VJO100022XX42	266187344	21-05-2019	21-09-2019
OBC	2019-20	1819VJO100020XX94	135859601	22-05-2019	19-07-2019
OBC	2019-20	1819VJO100020XX15	135859601	22-05-2019	19-07-2019

*Source: Analysis of data furnished by MahaIT*

The data in **Table 2.8**, indicates that the business rule of including beneficiaries in the bill generation as per FIFO method was violated.

The OBBWD, GoM while accepting the fact stated (December 2022) that the review of the application flow used for bill generation would be completed by June 2023.

**Recommendation 3: Government should ensure that the critical business rules are properly mapped and tested rigorously to ensure that the system functions as required.**

#### 2.4.6 Existence of manual process in the online DBT process

The DDO, after the generation of a bill, takes printouts of the bill along with the list of applications included in the bill through the MahaDBT system. The bill is then submitted manually along with other mandatory forms to the Treasury for approval.

On approval of the bill by the Treasury, the bill amount is transferred by the Treasury to the scheme-specific account from which the scholarship amount is transferred to the central pool account by the DDO.

Given that, in the entire online chain of application processing, a manual procedure was present, which could have easily been automated was a major drawback and needs to be addressed.



In the Exit Conference, Additional Chief Secretary, OBBWD, GoM stated (December 2022) that the issue would be taken up with the Finance Department, GoM.

**Recommendation 4: Government may review the existing manual processes in the DBT system for its re-engineering and integration with MahaDBT system.**

#### **2.4.7 Applications pending disbursement**

Out of 7.08 lakh applications approved during 2018-19 to 2020-21 under the two test-checked schemes in the nine test-checked districts (PMS for OBC: 4.79 lakh; PMS for VJNT: 2.29 lakh), Audit noticed that 41,151 applications were pending disbursement till September 2021<sup>2</sup>. Audit also noticed that all the 41,151 applications were pending for disbursement (first installment) for more than four months as shown in **Table 2.9**.

**Table 2.9: Applications pending disbursement in the test-checked districts**

(₹ in lakh)

Year of approval of the application	Outstanding period						Total No. of Applications	Total Amount
	More than four but less than six months		More than six months but less than one year		More than one year			
	No. of applications	First Installment amount	No. of applications	First Installment amount	No. of Applications	First Installment amount		
<b>PMS to OBC</b>								
<b>2019-20</b>	-	-	-	-	80	2.62	80	2.62
<b>2020-21</b>	15,031	1,493.89	13,904	1,627.25	2	0.05	28,937	3,121.19
<b>PMS to VJNT</b>								
<b>2018-19</b>					31	9.10	31	9.10
<b>2019-20</b>					18	0.99	18	0.99
<b>2020-21</b>	6,534	1,357.43	5,548	1,158.16	3	0.04	12,085	2,515.63
<b>Grand Total</b>	<b>21,565</b>	<b>2,851.32</b>	<b>19,452</b>	<b>2,785.41</b>	<b>134</b>	<b>12.8</b>	<b>41,151</b>	<b>5,649.53</b>

Source: Analysis of data furnished by MahaIT

Out of 41,151 approved applications pending as at the end of September 2021, total 5,831 applications were pending due to PFMS related issues. The remaining 35,320 applications were shown as pending in the DBT system. The detailed reasons for applications pending in the DBT system were neither available in the data furnished to audit nor the reasons for the same furnished by MahaIT.

Since the objective of the DBT system is to ensure speedy disbursal of funds to the beneficiaries, the non-disbursement of scholarship due to PFMS related issues nullifies the entire time and effort in processing and approving the application. Therefore, necessary checks need to be incorporated into the MahaDBT system to ensure that the application is approved only after the validation of bank accounts to prevent rejection by the system.

<sup>2</sup> Date upto which data was furnished to Audit



There was also a need to capture the reasons for pendency of approved applications for prompt remedial action.

The OBBWD, GoM stated (December 2022) that from May 2020 Aadhaar linking with bank account has been made mandatory for applying for scholarship.

#### **2.4.8 Disbursement of scholarship**

The Government Resolution of OBBWD, GoM issued in October 2018, had laid down the procedure for processing of DBT application and the role of various entities/authorities involved in the processing of a DBT application. One of the envisaged benefits of DBT was the reduction in time taken to transfer scheme benefits as DBT has the potential to enable speedy disbursement of funds.

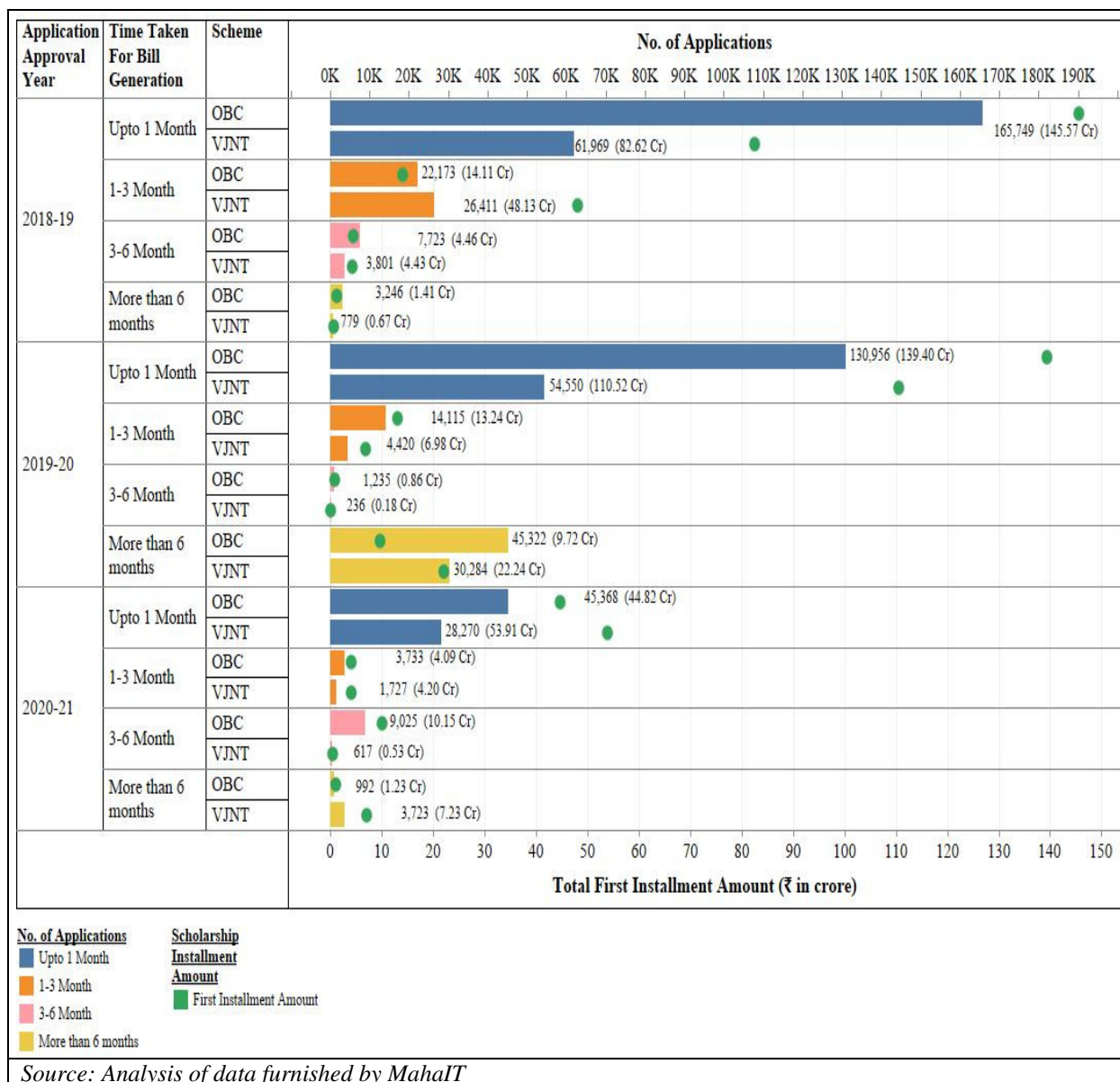
To ascertain the fulfilment of this objective, Audit analysed the time taken to release first installment of scholarship to the students/colleges during 2018-19 to 2020-21 in the nine test-checked districts.

Audit noticed that the average time taken in the disbursement of scholarships under PMS to OBC was 88 days, 126 days and 113 days during 2018-19, 2019-20 and 2020-21 respectively. The average time taken in the disbursement of scholarships under PMS to VJNT was 94 days, 171 days and 114 days during 2018-19, 2019-20 and 2020-21 respectively.

Audit analysed the time taken in three stages *viz.*, (i) from date of approval of application to bill generation, (ii) from date of transfer of funds to scheme-specific account to date of transfer to central pool account and (iii) from date of transfer to central pool account to date of transfer to the bank account of student/college. Audit analysis revealed the following:

- Out of 4.50 lakh applications approved and paid under PMS to OBC during 2018-19 to 2020-21, bill generation in respect of 1.08 lakh applications (24 *per cent*) was done after a time-lapse of one month. Similarly, out of 2.17 lakh applications approved and paid under PMS to VJNT during 2018-19 to 2020-21, bill generation in respect of 0.72 lakh applications (33 *per cent*) was done after a time-lapse of one month. The age-wise analysis is shown in **Chart 2.3** and the details are shown in **Appendix 2.4**.

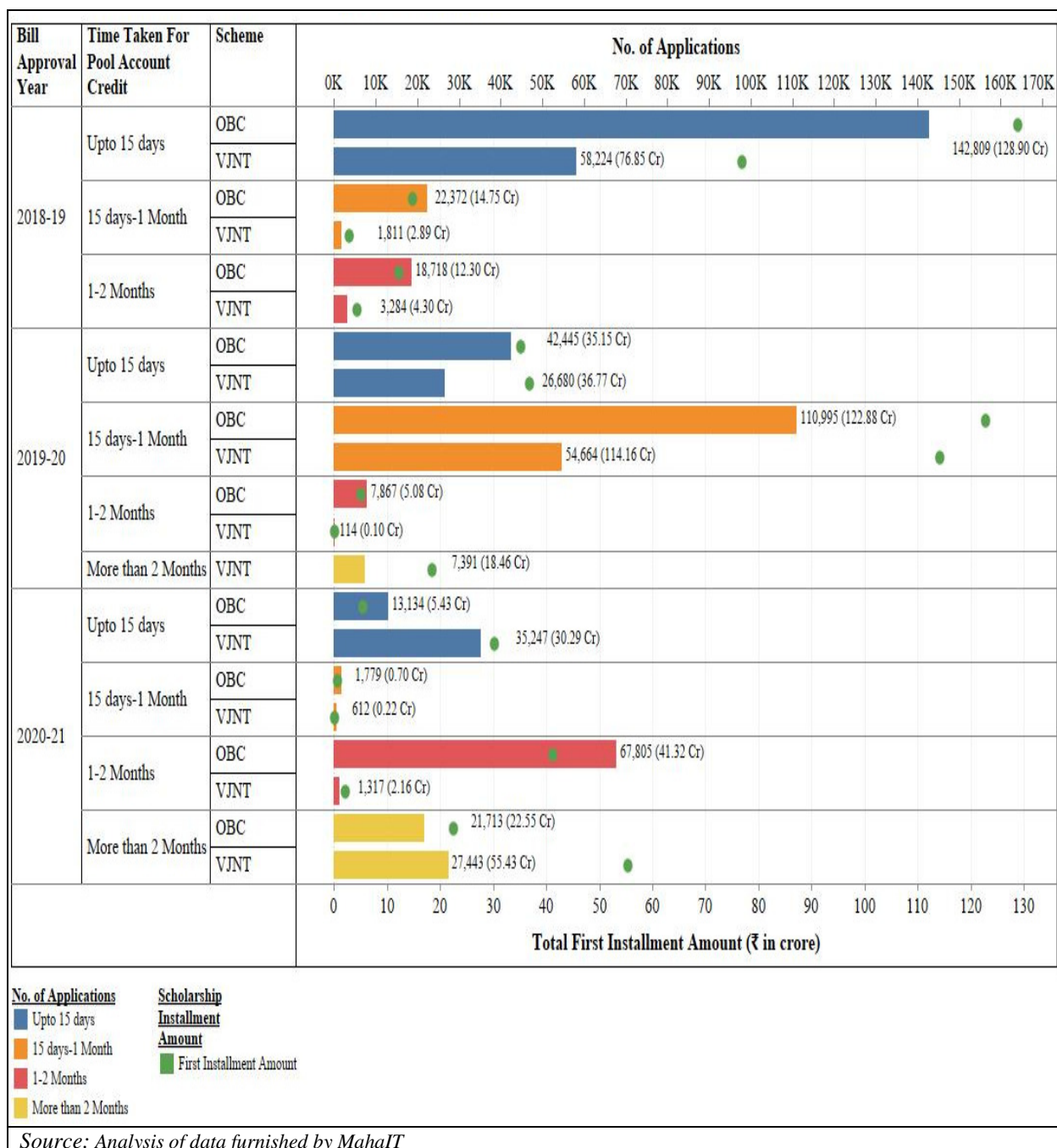
**Chart 2.3: Time taken in generation of bill under PMS to OBC and VJNT**



Source: Analysis of data furnished by MahaIT

- The funds received by the DDO in the scheme specific bank account was transferred to central pool account. Audit noticed that under PMS to OBC funds in respect of 2.51 lakh approved applications (55 per cent) amounting to ₹ 219.58 crore were transferred to the central pool account after a time-lapse of 15 days during 2018-19 to 2020-21. Similarly, under PMS to VJNT, funds in respect of 0.97 lakh approved applications (45 per cent) amounting to ₹ 197.72 crore were transferred to the central pool account after a time-lapse of 15 days during 2018-19 to 2020-21. The age-wise analysis is shown in **Chart 2.4** and details are shown in **Appendix 2.5**.

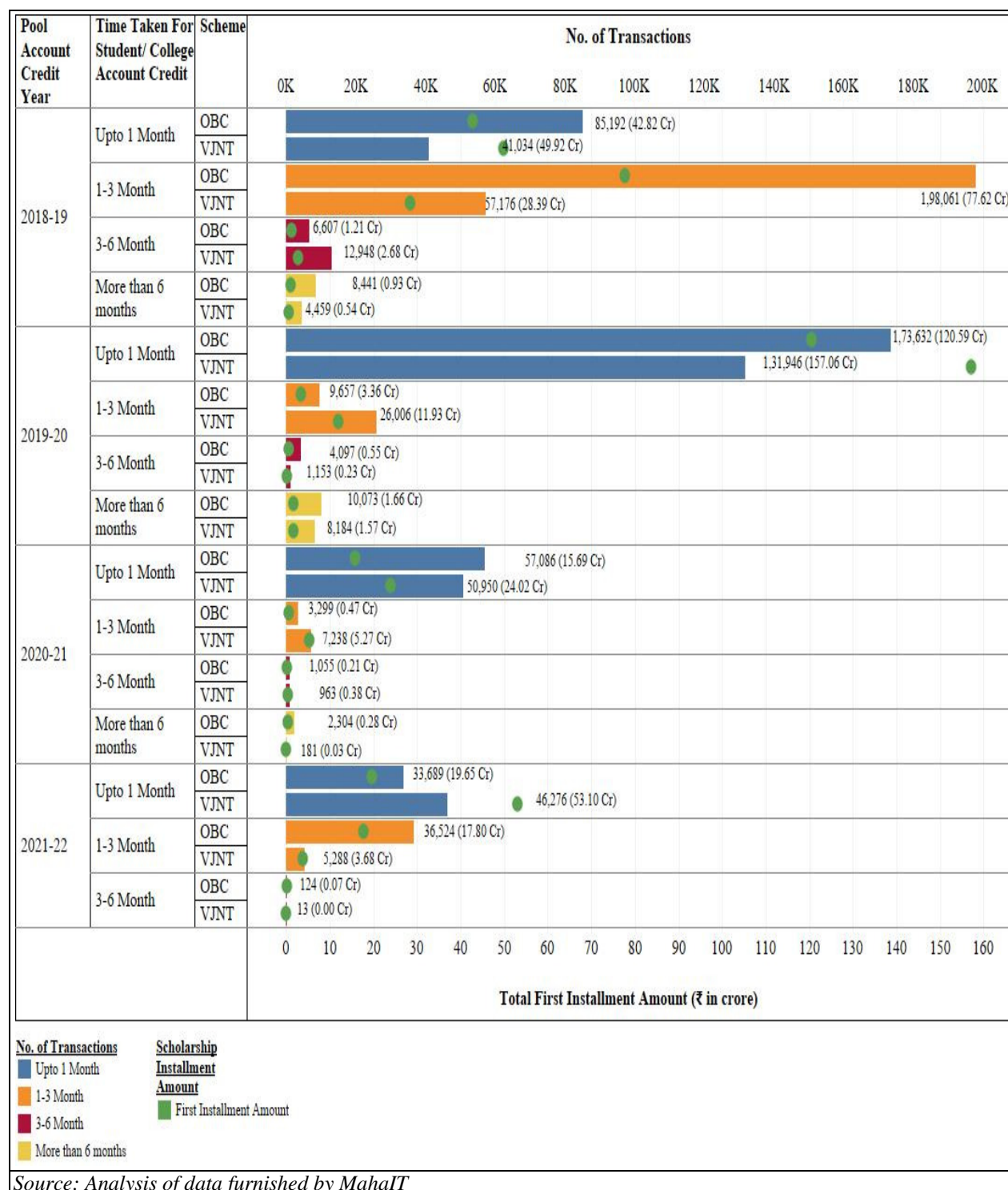
Chart 2.4: Time taken in credit of funds to central pool account under PMS to OBC and VJNT



- The scholarship amount in the central pool account was transferred to the bank account of the students/colleges through PFMS. Audit noticed that funds in respect of 2.80 lakh transactions (44 per cent) amounting to ₹ 104.16 crore under PMS to OBC was transferred after a time-lapse of one month from the date of credit to the central pool account. Similarly, under PMS to VJNT, audit noticed that funds in respect of 1.24 lakh transactions (31 per cent) amounting to ₹ 54.70 crore was transferred after a time-lapse of one month from the date of credit to the central pool account. The age-wise analysis is shown in **Chart 2.5** and details are shown in **Appendix 2.6**.

**Report No. 4 (Implementation of Direct Benefit Transfer in scholarship schemes of Other Backward Bahujan Welfare Department, Government of Maharashtra)**

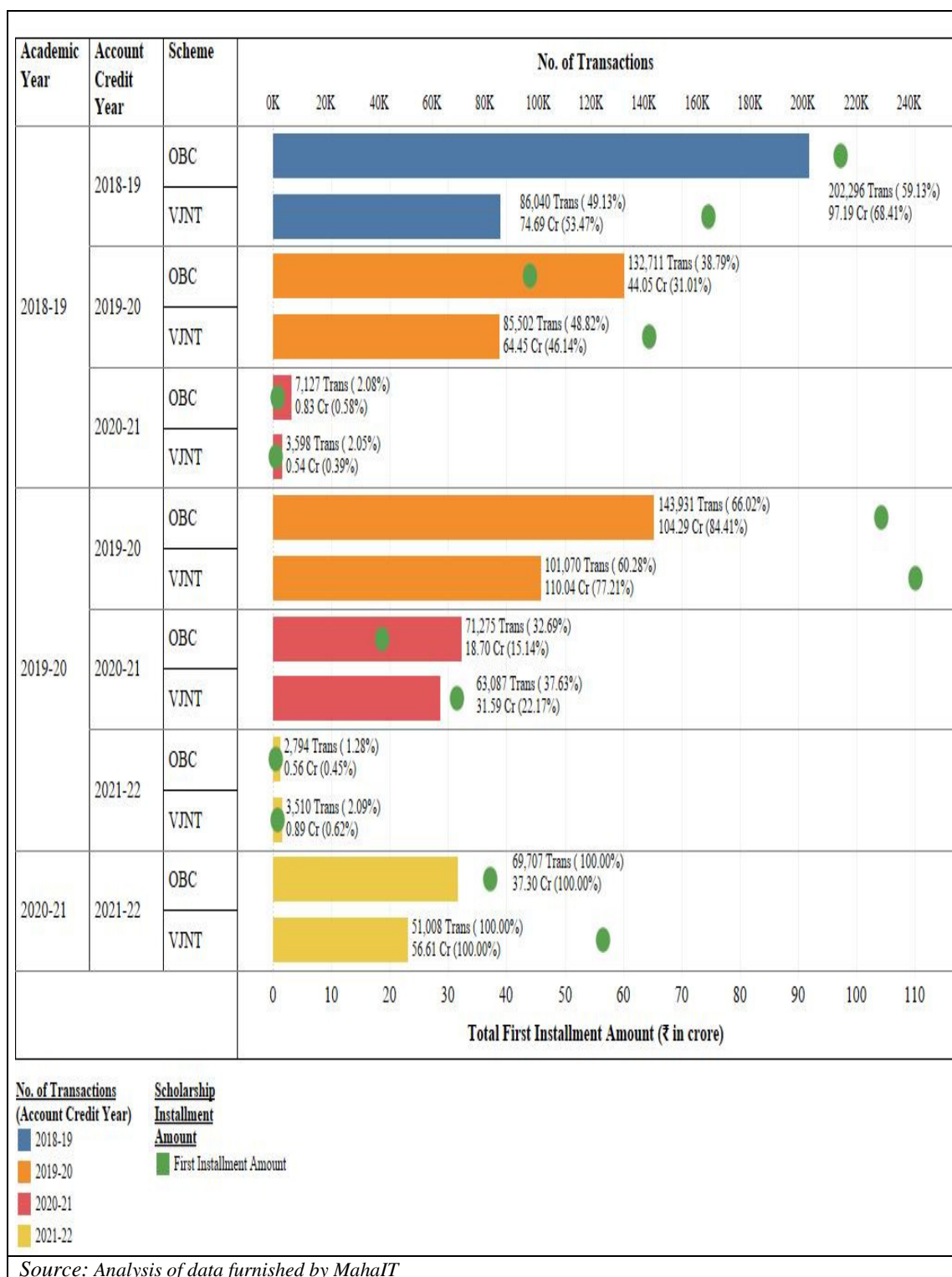
**Chart 2.5: Time taken in transfer of scholarship to bank account of students/colleges under PMS to OBC and VJNT**



Source: Analysis of data furnished by MahaIT

- Analysis in audit revealed that the first installment of scholarship payments for an academic year under PMS to OBC and VJNT spilled over to the subsequent years as displayed in **Chart 2.6**. The details are shown in **Appendix 2.7**.

Chart 2.6: Payment for an academic year spilled over to next year



As seen from **Chart 2.6**, for the academic year 2018-19 and 2019-20, 32 per cent and 16 per cent of the scholarship pertaining to PMS to OBC, spilled over to succeeding years. Similarly, under PMS to VJNT for the academic year 2018-19 and 2019-20, 47 per cent and 23 per cent of the scholarship, spilled over to succeeding years.



The time taken in the disbursement of funds under the two test-checked schemes indicated that the envisaged benefit of speedy disbursal of funds did not flow to the applicants/colleges despite the implementation of DBT.

The OBBWD, GoM stated (December 2022) that it was examining ways to reduce the timespan for disbursement of scholarship.

**Recommendation 5: Government should take appropriate action for reducing the time period in disbursement of scholarships using the DBT system.**

#### **2.4.9 Excess payment of scholarship**

The Fee Regulating Authority (FRA) was established (March 2016) under the Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admissions and Fees) Act, 2015 to decide the reasonableness of the fees levied by the unaided institutions. Once the fee is approved, the same is notified by the FRA to the individual institutions as well as uploaded on the website of FRA. The fees fixed by FRA *inter alia* include tuition fee, library fee, gymkhana fee, examination fee, development fee or amount payable for any curricular or co-curricular activities and laboratory fee.

OBBWD, GoM vide circular of March 2019 and Government Resolution of February 2020, categorised “other fees” into 16 categories due to recognition of the increase in items of “other fees” and decided to pay 16 categories of “other fees” through MahaDBT portal. The colleges/institutes were directed to upload the component-wise “other fees” in the 16 categories since 2018-19 with the approval of the competent authority / authority / administrative departments concerned. It was further directed that the concerned administrative departments had to ensure that the fee fixed by FRA did not include the “other fees” components.

Scrutiny of records revealed that the unaided private institutions were paid fees which was more than the fee fixed by FRA. The fee fixed by FRA was all inclusive fees. However, the payment of separate fees under “other fees” over and above the fee fixed by FRA resulted in excess payment of scholarship of ₹ 53.41 crore to the institutions/students for the academic year 2018-19 and 2019-20. The excess payment indicated absence of proper program change controls in the system as per the business rules.

The OBBWD, GoM stated (December 2022) that it was examining the feasibility of integrating FRA with DBT, subject to instructions from the concerned authorities and further it would schedule a meeting with FRA, concerned departments and MahaIT for deciding the fee components.

**Recommendation 6: Government should ensure that program change controls are adequate to prevent incorrect payment.**

#### **2.4.10 Absence of system of cross-verification of data**

The post-matric scholarship to OBC and VJNT students requires fulfilment of various eligibility criteria by the applicants for grant of scholarship. MahaDBT portal envisaged multiple integration with various agencies/authorities such as State Treasury, PFMS, Caste Validity Committees, UIDAI, *Aaple Sarkar* Service Portal and Fee Regulatory Authority. The integrated application would

provide live data sharing capabilities built on compatible technology platforms. MahaDBT portal was integrated with UIDAI, PFMS and BEAMS.

Audit cross-checked the data entered in the MahaDBT system in the nine test-checked districts with the various databases maintained by Government departments which revealed grant of scholarship to ineligible applicants in respect of the two test-checked schemes as discussed in the succeeding paragraphs.

#### 2.4.10.1 Income certificate

As per Central/State Government orders issued from time to time, students were eligible for scholarships subject to the condition that the parental income should not exceed ₹ one lakh per annum<sup>3</sup>. As proof of income, students were required to submit income certificates of parents issued by the State Revenue Department.

To ascertain whether this condition was being fulfilled and the income certificate genuinely reflected the income status of the applicant, Audit ascertained whether the applicant's parents were State Government employees or State Government pensioners. Satisfaction of any of these conditions would largely indicate that the annual income would be above ₹ one lakh. For this purpose, the applicant's parent's mobile numbers were compared with the General Provident Fund employees' and pensioners' mobile numbers. The matched data was thereafter manually cross-checked for the correctness of the parent's name and the employee/pensioner's name. The analysis revealed cases where the applicant's parents were either serving State Government employees or pensioners/family pensioners as shown in **Table 2.10**.

**Table 2.10: Parents of applicants either State Government employees or pensioners**

Particulars	PMS to OBC		PMS to VJNT	
	No. of cases	Scholarship amount disbursed (₹ in lakh)	No. of cases	Scholarship amount disbursed (₹ in lakh)
Parent serving GoM employee	201	73.94	277	200.76
Parent GoM pensioner/family pensioner	152	41.99	90	76.38
<b>Total</b>	<b>353</b>	<b>115.93</b>	<b>367</b>	<b>277.14</b>

*Source: Data of State Government pensioners and GPF data of State Government employees obtained from Accountant General (A&E) Offices at Mumbai and Nagpur*

As seen from **Table 2.10**, 720 (353 + 367) cases in which post-matric scholarships were paid, the parents were either GoM employees or pensioners/family pensioners. Thus, an income certificate could not be solely relied upon to establish that the applicant satisfies the income eligibility criteria unless backed by further cross-checking with other available data.

<sup>3</sup> Increased to ₹ 1.5 lakh per annum from March 2021

In the Exit Conference, Additional Chief Secretary, OBBWD, GoM stated (December 2022) that steps would be taken that would mandate submission of affidavit from candidates regarding parents not being a Government servant or pensioner.

#### **2.4.10.2 Caste certificate**

The caste certificate issued to citizens through the *Aaple Sarkar* Service Portal during 2019-20 to 2020-21, was cross verified with the MahaDBT data to ascertain the correctness of the caste for which the applicants had claimed scholarship in the two test-checked schemes.

Analysis revealed that in five out of nine test-checked districts, the scholarship benefits were granted to 15 scholarship applications<sup>4</sup> based on incorrect/ineligible caste certificates. These applicants belonged to the Socially and Educationally Backward Classes (SEBC) based on the caste certificate uploaded by them and were thus not eligible for the scholarship scheme.

Subsequently, District Assistant Commissioner, Ahmednagar recovered (March 2022) the scholarship amount in two cases (one case pointed out by Audit and the same student's subsequent year's scholarship).

In the Exit Conference, HoD, MahaIT stated (December 2022) that a project is being envisaged for linking all Government databases which would address the issues highlighted by Audit.

#### **2.4.10.3 Attendance data of students**

As per the Government Resolution (November 2003) of the Social Justice, Cultural Affairs, Sports and Special Assistance Department, disbursement of scholarship was to be done only if the attendance of the students was *75 per cent*.

Audit noticed that the attendance data in respect of students were being fed into the system by the colleges/institutes. In the absence of integration of biometric system with the MahaDBT system, the accuracy and reliability of attendance data fed in the system could not be ensured.

The DBT cell established by General Administration Department, GoM under the chairmanship of Additional Chief Secretary (Finance) decided (May 2018 and December 2018) that payment of the second and final installment of scholarship was to be done if the attendance of the student was above *50 per cent* while the colleges'/institutes' component of installment could be released irrespective of attendance of the students. The decision of DBT cell to release the second and final installment to students whose attendance was below *75 per cent* was in violation of the Government Resolution issued by the Social Justice, Cultural Affairs, Sports and Special Assistance Department.

As per the information furnished by MahaIT, scholarship payment of ₹ 93.29 crore was made to the students and institutes during 2018-19 to 2020-21, in respect of students whose attendance was below *75 per cent* in an academic year which was irregular.

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<sup>4</sup> Ahmednagar: 1; Aurangabad: 5; Nagpur: 1; Nashik: 6 and Pune: 2



In the Exit Conference, Additional Chief Secretary, OBBWD, GoM stated (December 2022) that for the student attendance, Higher and Technical Education Department would be consulted.

**Recommendation 7: Government should ensure data integration amongst various Government agencies including biometric attendance of students, for improving the reliability of data in MahaDBT.**

## **2.5 Monitoring of the scheme**

The DBT scholarship programme being a major social initiative involving considerable outlays should have a monitoring system in place and the same should be used by the various stakeholders.

Audit observed the following shortcomings with regard to the monitoring of the scholarship programme:

### **2.5.1 Inadequate monitoring mechanism**

#### **2.5.1.1 Non-monitoring of the financial and physical performance of the scheme by the department**

As per Government of India guidelines of 2018 for post-matric scholarship to OBC students, the monitoring of the financial and physical performance of the scheme was to be done through quarterly progress reports regarding the number of beneficiaries receiving benefits under the scheme, both class-wise and gender-wise. On the financial side, details of actual expenditure incurred during the last financial year and expenditure proposed for the present financial year were required to be submitted by the agencies concerned.

The OBBWD, GoM was unable to produce any records in this regard indicating that they had a scheme monitoring mechanism in place.

#### **2.5.1.2 Lack of monitoring of scholarship amount recovered by colleges/institutes from students in violation of Government directives**

As per Government Resolution issued (July 2004/March 2012) by the Social Justice and Special Assistance Department, OBC students studying in unaided institutes were eligible for 50 *per cent* of tuition fees. OBC students studying in aided institutes and VJNT students studying in aided and non-aided institutes were eligible for 100 *per cent* tuition fees.

OBBWD, GoM *vide* Government Resolution (October 2017) had prescribed that the institutes shall not recover the tuition fee from the OBC and VJNT students at the time of admission.

Audit noticed that despite the instructions, colleges/institutes were recovering tuition fees from students. The students while applying for scholarship upload the fee receipt to get reimbursement of the fee into their bank account. Thus, the burden of paying the tuition fees falls initially on the students in violation of the Government Resolution. No records to ensure refund of fees to students is available.

This also indicated that the OBBWD, GoM was not monitoring the scheme implementation effectively by identifying institutions recovering tuition fees from students in violation of Government directives. MahaDBT system also did not generate reports to identify such institutions.

The OBBWD, GoM assured (December 2022) that Committee at Directorate level would be constituted for supervision and random checking of applications.

### **2.5.2 Lack of internal audit mechanism**

An Internal Audit (IA) is conducted to examine and evaluate the level of compliance with the departmental rules and procedures so as to provide a reasonable assurance on the adequacy of the internal control system of the department. The Finance Department, GoM (FD) instructed (January 2007) all government departments to review their internal control mechanism and ensure that internal audit was carried out regularly. Where there was no separate wing for internal audit, the departments had to establish a separate internal audit wing, for which staff proposal was required to be sent to the FD.

OBBWD was established in March 2017 with a view to implement the schemes of VJNT, OBCs and Special Backward Classes effectively and efficiently. However, even after five years from the date of its establishment, the internal audit wing was neither formed nor the internal audit of the offices under the department conducted.

In the Exit Conference, Additional Chief Secretary, OBBWD, GoM stated (December 2022) that there were no areas in the department that mandated an internal audit and the FD would be approached to relax the provision regarding conducting internal audit.

The fact remains that internal audit has a critical and larger role in evaluating and reporting on a department's compliance to laid down Government rules and regulation.

### **2.5.3 Amount lying undischursed in the common pool account**

The funds from the central pool account are transferred to students/institutes bank accounts. Scrutiny in audit revealed funds lying undischursed in the common pool account as shown in **Table 2.11**.

**Table 2.11: Year-wise undischursed amounts**

(₹ in lakh)

Year	Name of the scheme	Undischursed amount to	
		Students	Colleges/institutes
2018-19	PMS to OBC	133.69	10.75
	PMS to VJNT	72.63	5.51
2019-20	PMS to OBC	258.71	27.15
	PMS to VJNT	153.54	43.62
2020-21	PMS to OBC	199.30	71.28
	PMS to VJNT	105.46	112.32
<b>Total</b>		<b>923.33</b>	<b>270.63</b>

*Source: Information furnished by MahaIT*

As seen from **Table 2.11**, ₹ 11.94 crore was lying undisbursed in the central pool account. The reasons for non-disbursement were duplicate beneficiary name, bank name not as per PFMS bank master, account closed, beneficiary registration response pending, rejected by bank as the bank account number was invalid, invalid bank/post office branch *etc.* Out of ₹ 11.94 crore, ₹ 7.00 crore was lying undisbursed because of transaction failure on account of invalid bank/post office branch, account number marked as invalid in PFMS and Bank Account number not seeded *etc.* Further, interest of ₹ 36.32 crore from December 2018 to September 2021 earned on the amount in the common pool account was not credited to the consolidated fund of the State.

This indicated inadequate monitoring by OBBWD, GoM which had neither framed policy/guidelines for refund of the disbursed amount lying in the central pool account for a prolonged period of time nor taken steps to resolve the various issues leading to non-disbursement of funds to the beneficiaries.

The OBBWD, GoM stated (December 2022) that the reasons for non-disbursement would be shared with Audit.

Mumbai,  
The 05 July 2023



**(P. V. HARI KRISHNA)**  
Accountant General (Audit)-I,  
Maharashtra, Mumbai

Countersigned



**(GIRISH CHANDRA MURMU)**  
Comptroller and Auditor General of India

New Delhi,  
The 06 July 2023



## *Appendices*



**Appendix 2.1**  
(Reference: Paragraph 2.1)  
**Scholarship Applications and Disbursement details**

Scheme	Academic year	No. of applications received	No. of Applications approved by the Department	No. of applications in which first installment disbursed	No. of applications in which second installment disbursed	Total amount disbursed (Applicant amount + Institute amount) (₹ in crore)
Post Matric Scholarship to OBC Students	2018-19	6,78,770	5,25,588	5,09,437	5,04,012	747.94
	2019-20	5,88,696	5,08,746	4,89,632	4,83,628	716.13
	2020-21	6,25,861	5,37,785	5,14,790	4,94,832	809.10
Post Matric Scholarship to VJNT Students	2018-19	2,88,044	2,21,675	2,11,259	2,08,216	507.07
	2019-20	2,52,544	2,16,897	2,04,084	2,00,345	522.47
	2020-21	2,59,460	2,21,917	2,11,430	2,04,556	640.31

*Source: Data compiled by Audit from MahaDBT portal*

**Appendix 2.2**  
**(Reference: Paragraph 2.4.3)**

**Illustrative cases of mobile numbers linked to 20 or more applications**

Sr. No.	Application ID	Mobile No.	Sr. No.	Application ID	Mobile No.
<b>OBC Applications</b>					
1	1819VJO1000754985	7020710XXX	21	1920VJO1000990894	7498649XXX
2	1819VJO1000347699	7020710XXX	22	1920VJO1001111079	7498649XXX
3	1819VJO1000274312	7020710XXX	23	1920VJO1000639474	7498649XXX
4	1819VJO1000713195	7020710XXX	24	1920VJO1000698607	7498649XXX
5	1819VJO1000566463	7020710XXX	25	1920VJO1000026231	7498649XXX
6	1819VJO1000740777	7020710XXX	26	1920VJO1001311454	7498649XXX
7	1819VJO1000730548	7020710XXX	27	1920VJO1000414509	7498649XXX
8	1819VJO1000682152	7020710XXX	28	1920VJO1001475148	7498649XXX
9	1819VJO1000781949	7020710XXX	29	1920VJO1001250705	7498649XXX
10	1819VJO1000586576	7020710XXX	30	1920VJO1001172016	7498649XXX
11	1819VJO1000626774	7020710XXX	31	1920VJO1001526056	7498649XXX
12	1819VJO1000685842	7020710XXX	32	1920VJO1001308682	7498649XXX
13	1819VJO1000271523	7020710XXX	33	1920VJO1000476854	7498649XXX
14	1819VJO1000339134	7020710XXX	34	1920VJO1001263717	7498649XXX
15	1819VJO1000715485	7020710XXX	35	1920VJO1000990515	7498649XXX
16	1819VJO1000754965	7020710XXX	36	1920VJO1001496092	7498649XXX
17	1819VJO1000730396	7020710XXX	37	1920VJO1001064708	7498649XXX
18	1819VJO1000713665	7020710XXX	38	1920VJO1001054375	7498649XXX
19	1819VJO1000324658	7020710XXX	39	1920VJO1000615937	7498649XXX
20	1819VJO1000693268	7020710XXX	40	1920VJO1001180255	7498649XXX
<b>VJNT Applications</b>					
1	1920VJV1000397956	9011157XXX	21	2021VJV1000722597	8275219XXX
2	1920VJV1000340063	9011157XXX	22	2021VJV1000775265	8275219XXX
3	1920VJV1000316763	9011157XXX	23	2021VJV1000616089	8275219XXX
4	1920VJV1000154088	9011157XXX	24	2021VJV1000810836	8275219XXX
5	1920VJV1000430465	9011157XXX	25	2021VJV1000489897	8275219XXX
6	1920VJV1000012824	9011157XXX	26	2021VJV1000731052	8275219XXX
7	1920VJV1000306765	9011157XXX	27	2021VJV1000659386	8275219XXX
8	1920VJV1000064171	9011157XXX	28	2021VJV1000689625	8275219XXX
9	1920VJV1000013743	9011157XXX	29	2021VJV1000704713	8275219XXX
10	1920VJV1000452367	9011157XXX	30	2021VJV1000632282	8275219XXX
11	1920VJV1000208774	9011157XXX	31	2021VJV1000702502	8275219XXX
12	1920VJV1000334139	9011157XXX	32	2021VJV1000759777	8275219XXX
13	1920VJV1000438088	9011157XXX	33	021VJV10007363022	8275219XXX
14	1920VJV1000014176	9011157XXX	34	2021VJV1000459079	8275219XXX
15	1920VJV1000441974	9011157XXX	35	2021VJV1000656097	8275219XXX
16	1920VJV1000220648	9011157XXX	36	2021VJV1000078721	8275219XXX
17	1920VJV1000411459	9011157XXX	37	2021VJV1000085241	8275219XXX
18	1920VJV1000384343	9011157XXX	38	2021VJV1000537286	8275219XXX
19	1920VJV1000410665	9011157XXX	39	2021VJV1000769469	8275219XXX
20	1920VJV1000213593	9011157XXX	40	2021VJV1000750994	8275219XXX

*Source: Analysis of data furnished by MahaIT*



**Appendix 2.3**  
**(Reference: Paragraph 2.4.5)**  
**Illustrative cases of showing FIFO method contravention in bill generation.**

Sr. No.	Caste	Approval Financial Year	Application Number	Batch ID	Application approved date	Bill generation date
1	OBC	2018-19	1819VJO1000271615	889602664	23-11-2018	25-02-2019
2			1819VJO1000310573	889602664	23-11-2018	25-02-2019
3			1819VJO1000362412	889602664	23-11-2018	25-02-2019
4			1819VJO1000274146	439269755	23-11-2018	02-03-2019
5			1819VJO1000076258	229315105	24-11-2018	20-12-2018
6			1819VJO1000084164	229315105	24-11-2018	20-12-2018
7			1819VJO1000188245	229315105	24-11-2018	20-12-2018
8			1819VJO1000211463	229315105	24-11-2018	20-12-2018
9			1819VJO1000473253	229315105	18-12-2018	20-12-2018
10			1819VJO1000484144	229315105	18-12-2018	20-12-2018
11			1819VJO1000081652	229315105	18-12-2018	20-12-2018
12			1819VJO1000303634	867899063	18-12-2018	05-02-2019
13			1819VJO1000426259	625625310	18-12-2018	05-02-2019
14			1819VJO1000010109	229315105	19-12-2018	20-12-2018
15			1819VJO1000129375	229315105	19-12-2018	20-12-2018
16			1819VJO1000324488	229315105	19-12-2018	20-12-2018
17			1819VJO1000333236	229315105	19-12-2018	20-12-2018
18			1819VJO1000366066	229315105	19-12-2018	20-12-2018
19			1819VJO1000582764	135859601	18-01-2019	19-07-2019
20			1819VJO1000736025	135859601	18-01-2019	19-07-2019
21			1819VJO1000586269	117728315	18-01-2019	20-11-2019
22			1819VJO1000631906	193678983	18-01-2019	22-11-2019
23			1819VJO1000408377	389363051	19-01-2019	29-01-2019
24			1819VJO1000901467	135859601	21-05-2019	19-07-2019
25			1819VJO1000928279	135859601	21-05-2019	19-07-2019
26			1819VJO1000218683	266187344	21-05-2019	21-09-2019
27			1819VJO1000221142	266187344	21-05-2019	21-09-2019
28			1819VJO1000205894	135859601	22-05-2019	19-07-2019
29			1819VJO1000208815	135859601	22-05-2019	19-07-2019
30			1819VJO1000870198	135859601	03-07-2019	19-07-2019
31			1819VJO1000879346	135859601	03-07-2019	19-07-2019
32			1819VJO1000907655	135859601	03-07-2019	19-07-2019
33			1819VJO1000885348	266187344	03-07-2019	21-09-2019
34			1819VJO1000019351	135859601	04-07-2019	19-07-2019
35			1819VJO1000884898	135859601	04-07-2019	19-07-2019
36			1819VJO1000879477	135859601	05-07-2019	19-07-2019
37			1920VJO1001299132	666164555	01-11-2019	06-12-2019
38			1920VJO1001326396	666164555	01-11-2019	06-12-2019
39	OBC	2019-20	1920VJO1001170498	204987425	01-11-2019	23-11-2020
40			1920VJO1000083615	7438315	02-11-2019	27-11-2019
41			1920VJO1000176863	7438315	02-11-2019	27-11-2019
42			1920VJO1000229007	7438315	02-11-2019	27-11-2019
43			1920VJO1001671412	204987425	28-05-2020	23-11-2020
44		1920VJO1001672192	204987425	28-05-2020	23-11-2020	
45		1920VJO1001672222	204987425	28-05-2020	23-11-2020	
46		1920VJO1000000515	453532366	29-05-2020	26-10-2020	
47		1920VJO1000012331	453532366	29-05-2020	26-10-2020	
48		1920VJO1000021427	453532366	29-05-2020	26-10-2020	
49		1920VJO1000023782	453532366	29-05-2020	26-10-2020	
50		1920VJO1001305288	204987425	01-06-2020	23-11-2020	
51		1920VJO1001526977	204987425	01-06-2020	23-11-2020	

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Sr. No.	Caste	Approval Financial Year	Application Number	Batch ID	Application approved date	Bill generation date
52			1920VJO1001566622	204987425	01-06-2020	23-11-2020
53			1920VJO1000362329	414150843	02-06-2020	11-11-2020
54			1920VJO1000472949	414150843	02-06-2020	11-11-2020
55			1920VJO1000722074	414150843	02-06-2020	11-11-2020
56			1920VJO1001305288	204987425	01-06-2020	23-11-2020
57			2021VJO1002042376	233245013	01-03-2021	31-03-2021
58			2021VJO1002062262	233245013	01-03-2021	31-03-2021
59			2021VJO1002101932	233245013	01-03-2021	31-03-2021
60			2021VJO1001373743	891475323	02-03-2021	27-03-2021
61			2021VJO1001375929	891475323	02-03-2021	27-03-2021
62			2021VJO1001378939	891475323	02-03-2021	27-03-2021
63			1819VJV1000212019	224090862	01-12-2018	01-02-2019
64			1819VJV1000197515	589568137	01-12-2018	05-02-2019
65			1819VJV1000201572	589568137	01-12-2018	05-02-2019
66			1819VJV1000011216	49971641	04-12-2018	20-12-2018
67			1819VJV1000023806	49971641	04-12-2018	20-12-2018
68			1819VJV1000030072	49971641	04-12-2018	20-12-2018
69			1819VJV1000242609	399161145	18-01-2019	22-11-2019
70			1819VJV1000246394	399161145	18-01-2019	22-11-2019
71	VJNT	2018-19	1819VJV1000198844	46100461	18-01-2019	18-12-2019
72			1819VJV1000006746	607341316	19-01-2019	23-01-2019
73			1819VJV1000006803	607341316	19-01-2019	23-01-2019
74			1819VJV1000006817	607341316	19-01-2019	23-01-2019
75			1819VJV1000031291	420313032	28-01-2019	19-07-2019
76			1819VJV1000067092	901638912	28-01-2019	21-09-2019
77			1819VJV1000265935	46100461	28-01-2019	18-12-2019
78			1819VJV1000019928	224090862	29-01-2019	01-02-2019
79			1819VJV1000028682	224090862	29-01-2019	01-02-2019
80		2018-19	1819VJV1000032109	224090862	29-01-2019	01-02-2019
81			1819VJV1000364035	901638912	13-07-2019	21-09-2019
82			1819VJV1000381087	901638912	13-07-2019	21-09-2019
83			1819VJV1000377725	493584617	13-07-2019	20-11-2019
84			1920VJV1000000931	447118231	25-09-2019	06-12-2019
85			1920VJV1000001021	447118231	25-09-2019	06-12-2019
86			1920VJV1000001179	447118231	25-09-2019	06-12-2019
87			1920VJV1000227256	447118231	16-10-2019	06-12-2019
88			1920VJV1000285692	447118231	16-10-2019	06-12-2019
89			1920VJV1000013622	456662170	17-10-2019	02-12-2019
90		2019-20	1920VJV1000018423	456662170	17-10-2019	02-12-2019
91			1920VJV1000023415	456662170	17-10-2019	02-12-2019
92			1920VJV1000339356	447118231	23-10-2019	06-12-2019
93	VJNT		1920VJV1000342446	447118231	23-10-2019	06-12-2019
94			1920VJV1000010368	918844522	23-10-2019	22-01-2021
95			1920VJV1000013477	918844522	23-10-2019	22-01-2021
96			1920VJV1000013654	918844522	23-10-2019	22-01-2021
97			1920VJV1000019279	447118231	24-10-2019	06-12-2019
98			1920VJV1000025159	447118231	24-10-2019	06-12-2019
99			1920VJV1000074933	447118231	24-10-2019	06-12-2019
100			2021VJV1000459875	767919640	18-01-2021	31-03-2021
101			2021VJV1000460693	767919640	18-01-2021	31-03-2021
102			2021VJV1000462265	767919640	18-01-2021	31-03-2021
103		2020-21	2021VJV1000410373	684842797	22-01-2021	26-03-2021
104			2021VJV1000436363	684842797	22-01-2021	26-03-2021
105			2021VJV1000451509	684842797	22-01-2021	26-03-2021
106			2021VJV1000731616	767919640	14-03-2021	31-03-2021

Sr. No.	Caste	Approval Financial Year	Application Number	Batch ID	Application approved date	Bill generation date
107			2021VJV1000733806	767919640	14-03-2021	31-03-2021
108			2021VJV1000733916	767919640	14-03-2021	31-03-2021
109			2021VJV1000465259	684842797	15-03-2021	26-03-2021
110			2021VJV1000077681	684842797	15-03-2021	26-03-2021
111			2021VJV1000091681	684842797	15-03-2021	26-03-2021

*Source: Analysis of data furnished by MahaIT*

**Appendix 2.4**  
(Reference: Paragraph 2.4.8 and Chart 2.3)  
**Time taken in generation of bill under PMS to OBC and VJNT**

(₹ in crore)

Application Approval year	Time taken in generation of bill								Total No. of Applications	Total Amount
	Upto 1 months		> 1-3 months		> 3-6 months		> 6 months			
	No. of Applications	1 <sup>st</sup> Installment amount	No. of Applications	1 <sup>st</sup> Installment amount	No. of Applications	1 <sup>st</sup> Installment amount	No. of Applications	1 <sup>st</sup> Installment amount		
<b>Time taken in generation of bill under PMS to OBC</b>										
2018-19	165749	145.57	22173	14.11	7723	4.46	3246	1.41	198891	165.55
2019-20	130956	139.40	14115	13.24	1235	0.86	45322	9.72	191628	163.23
2020-21	45368	44.82	3733	4.09	9025	10.15	992	1.23	59118	60.29
<b>Total</b>	<b>342073</b>	<b>329.79</b>	<b>40021</b>	<b>31.44</b>	<b>17983</b>	<b>15.48</b>	<b>49560</b>	<b>12.36</b>	<b>449637</b>	<b>389.06</b>
<b>Time taken in generation of bill under PMS to VJNT</b>										
2018-19	61969	82.62	26411	48.13	3801	4.43	779	0.67	92960	135.85
2019-20	54550	110.52	4420	6.98	236	0.18	30284	22.24	89490	139.92
2020-21	28270	53.91	1727	4.2	617	0.53	3723	7.23	34337	65.87
<b>Total</b>	<b>144789</b>	<b>247.05</b>	<b>32558</b>	<b>59.31</b>	<b>4654</b>	<b>5.14</b>	<b>34786</b>	<b>30.14</b>	<b>216787</b>	<b>341.64</b>
<i>Source: Analysis of data furnished by MahaIT</i>										

## Appendix 2.5

(Reference: Paragraph 2.4.8 and Chart 2.4)

Time taken in credit of funds to central pool account under PMS to OBC and VJNT

(₹ in crore)

Bill Generation year	Time taken in credit of funds to central pool account								Total No. of Applications	Total Amount
	Upto 15 days		> 15 days -1 months		> 1-2months		> 2 months			
	No. of Applications	1 <sup>st</sup> Installment amount	No. of Applications	1 <sup>st</sup> Installment amount	No. of Applications	1 <sup>st</sup> Installment amount	No. of Applications	1 <sup>st</sup> Installment amount		
<b>Time taken in credit of funds to central pool account under PMS to OBC</b>										
2018-19	142809	128.90	22372	14.75	18718	12.30			183899	155.95
2019-20	42445	35.15	110995	122.88	7867	5.08			161307	163.11
2020-21	13134	5.43	1779	0.70	67805	41.32	21713	22.55	104431	70.00
<b>Total</b>	<b>198388</b>	<b>169.48</b>	<b>135146</b>	<b>138.33</b>	<b>94390</b>	<b>58.7</b>	<b>21713</b>	<b>22.55</b>	<b>449637</b>	<b>389.06</b>
<b>Time taken in credit of funds to central pool account under PMS to VJNT</b>										
2018-19	58224	76.85	1811	2.89	3284	4.30			63319	84.04
2019-20	26680	36.77	54664	114.16	114	0.10	7391	18.46	88849	169.49
2020-21	35247	30.29	612	0.22	1317	2.16	27443	55.43	64619	88.10
<b>Total</b>	<b>120151</b>	<b>143.91</b>	<b>57087</b>	<b>117.27</b>	<b>4715</b>	<b>6.56</b>	<b>34834</b>	<b>73.89</b>	<b>216787</b>	<b>341.63</b>

Source: Analysis of data furnished by MahaIT

Appendix 2.6

(Reference: Paragraph 2.4.8 and Chart 2.5)

Time taken in transfer of scholarship to bank account of students/colleges under PMS to OBC and VJNT

(₹ in crore)

Pool Account Credit Year	Time taken in transfer of scholarship to bank account of students/college								No. of Transaction	Total Amount
	Upto 1 months		> 1-3 months		> 3-6 months		> 6 months			
	No. of Transaction	1 <sup>st</sup> Installment amount	No. of Transaction	1 <sup>st</sup> Installment amount	No. of Transaction	1 <sup>st</sup> Installment amount	No. of Transaction	1 <sup>st</sup> Installment amount		
<b>Time taken in transfer of scholarship to bank account of students/college under PMS to OBC</b>										
2018-19	85192	42.82	198061	77.62	6607	1.21	8441	0.93	298301	122.58
2019-20	173632	120.59	9657	3.36	4097	0.55	10073	1.66	197459	126.16
2020-21	57086	15.69	3299	0.47	1055	0.21	2304	0.28	63744	16.65
2021-22	33689	19.65	36524	17.8	124	0.07			70337	37.52
<b>Total</b>	<b>349599</b>	<b>198.75</b>	<b>247541</b>	<b>99.25</b>	<b>11883</b>	<b>2.04</b>	<b>20818</b>	<b>2.87</b>	<b>629841</b>	<b>302.91</b>
<b>Time taken in transfer of scholarship to bank account of students/college under PMS to VJNT</b>										
2018-19	41034	49.92	57176	28.39	12948	2.68	4459	0.54	115617	81.53
2019-20	131946	157.06	26006	11.93	1153	0.23	8184	1.57	167289	170.79
2020-21	50950	24.02	7238	5.27	963	0.38	181	0.03	59332	29.70
2021-22	46276	53.10	5288	3.68	13	0.0019			51577	56.78
<b>Total</b>	<b>270206</b>	<b>284.10</b>	<b>95708</b>	<b>49.27</b>	<b>15077</b>	<b>3.2919</b>	<b>12824</b>	<b>2.14</b>	<b>393815</b>	<b>338.80</b>

Source: Analysis of data furnished by MahaIT

## Appendix 2.7

(Reference: Paragraph 2.4.8 and Chart 2.6)

Payment for an academic year spilled over to next year under PMS to OBC and VJNT

(₹ in crore)

Academic Year	Payment credit year								Total No. of Transactions	Total Payment
	2018-19		2019-20		2020-21		2021-22			
	No. of Transactions	Payment Amount	No. of Transactions	Payment Amount	No. of Transactions	Payment Amount	No. of Transactions	Payment Amount		
<b>Payment for academic year split to next year under PMS to OBC</b>										
2018-19	2,02,296	97.19	1,32,711	44.05	7,127	0.83			3,42,134	142.07
2019-20			1,43,931	104.29	71,275	18.70	2,794	0.56	2,18,000	123.55
2020-21							69,707	37.3	69,707	37.3
<b>Total</b>	<b>2,02,296</b>	<b>97.19</b>	<b>2,76,642</b>	<b>148.34</b>	<b>78,402</b>	<b>19.53</b>	<b>72,501</b>	<b>37.86</b>	<b>6,29,841</b>	<b>302.92</b>
<b>Payment for academic year split to next year under PMS to VJNT</b>										
2018-19	86,040	74.69	85,502	64.45	3,598	0.54			1,75,140	139.68
2019-20			1,01,070	110.04	63,087	31.59	3,510	0.89	1,67,667	142.52
2020-21							51,008	56.61	51,008	56.61
<b>Total</b>	<b>86,040</b>	<b>74.69</b>	<b>1,86,572</b>	<b>174.49</b>	<b>66,685</b>	<b>32.13</b>	<b>54,518</b>	<b>57.5</b>	<b>3,93,815</b>	<b>338.81</b>
<i>Source: Analysis of data furnished by MahaIT</i>										







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