

# Table of Contents

	Reference to	
	Paragraph	Page
<i>Preface</i>		iii
<i>Executive Summary</i>		v
<b>Chapter I - Introduction</b>		
Introduction	1.1	1
Audit Framework	1.2	3
<b>Chapter II - Budget and Utilisation</b>		
Financial outlay	2.1	5
Conclusion	2.2	7
<b>Chapter III - Implementation of Aasara Pensions as a DBT Scheme</b>		
Identification of beneficiaries	3.1	10
Sanction of Pension	3.2	13
Process and Methods of Pension Disbursement	3.3	20
Results of Beneficiary Survey	3.4	27
Observations on dovetailing Central Assistance into Aasara and inconsistencies in data tables	3.5	28
Conclusion	3.6	29
Recommendations	3.7	30
<b>Chapter IV - Evaluation of Controls in Aasara IT Application</b>		
Evaluation of IT Controls implemented in Aasara Application	4.1	31
Conclusion	4.2	37
Recommendations	4.3	37
<b><i>Glossary of Abbreviations</i></b>		39