

Chapter 4

Conclusions

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(A) Regarding Social Justice and Empowerment Department, Audit observed that neither Department nor NIC prepared or ensured preparation of any System Design Documentation for the application. As a result, there is no assurance regarding mapping of business rules correctly in the IT system and various deficiencies were noticed like Enrolment and payment of pension to dead pensioners, enrolment of persons below 60 years of age enrolled for Old Age Pension Scheme, same person enrolled under multiple schemes, multiple persons enrolled under single Aadhaar ID, transfer of benefit to account of person other than the beneficiary. This indicated that not only absence of suitable and adequate controls but also lack of proper verification and monitoring by the concerned authorities.

The integrity of the data remained doubtful as missing of audit trails and beneficiaries' data was observed.

Due to lack of controls to track the flow of fund, pension amount related to the untraceable beneficiaries were not remitted back to department.

Irregular payments of commission were made to Banks/ Post Offices in lieu of DBT disbursement. No Memorandum of Understanding signed between banks/Post Offices and Department formalising the conditions of commission.

Lack of password policy rendered the system vulnerable to unauthorised access. Business continuity plan to take care of IT assets in case of disasters was not developed.

After on-boarding of the system, Business Intelligence has not been used to for identification of deviant transactions/ lacunae in the system.

Audit observed that planning and implementation of the IT system was deficient, data analysis showed non-compliance to various rules and procedures as detailed in the findings, which leads to the conclusion that the system is not adequate to meet its objectives in its present form.

Audit could not assure itself that the system has adequate controls to prevent unauthorised operation or restrict prohibited transactions. Further, audit analysis indicated deficient verification and monitoring.

(B) Regarding DBT Cell, audit observed that DBT was not implemented across all departments and schemes. After establishment of DBT cell only one meeting (on 30 June 2017) of advisory board was held and no further meeting was conducted. DBT Cell failed to coordinate with all Departments in compiling a list of schemes and programs, including conduct of secondary research to

ensure comprehensive listing. DBT cell could not get the complete picture of saving, in the absence of specific guidelines, after implementation of DBT in the state.

The above points have been referred (September 2021) to Principal Secretary to Government of Haryana, Social Justice and Empowerment Department and Additional Chief Secretary to Government of Haryana, Finance and Planning Department for comments and replies. Response from the Government was awaited (December 2021).

Chandigarh

Dated: 08 April 2022



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