

Chapter-4

Subject Specific Compliance Audit of Implementation of Pradhan Mantri Kisan Samman Nidhi Scheme

CHAPTER 4

Agriculture and Farmers Welfare Department

4. Subject Specific Compliance Audit of Implementation of Pradhan Mantri Kisan Samman Nidhi (PM-KISAN) Scheme

Due to improper identification, non-verification and lapses in monitoring of PM-KISAN scheme, benefits amounting to ₹ 131.40 lakh were disbursed to State Government Pensioners. Besides, there were non-recovery of amount disbursed to Income Tax payees and ineligible beneficiaries, benefits extended to more than one family member, benefits extended to beneficiaries who do not own agriculture land, benefits extended to the deceased beneficiaries, non-receipt of administrative expenses amounting ₹ 420.38 lakh, benefits released to the beneficiaries pending for Physical Verification, non-setting up of Project Monitoring Unit and non-achieving of target of physical verification.

Preliminary details and audit strategy

4.1 Introduction

Pradhan Mantri Kisan Samman Nidhi (PM-KISAN) scheme was launched in February 2019 and aims to provide income support and risk mitigation for farmers. Under this scheme, eligible farmers get income support for meeting expenses related to agriculture and allied activities, as well as for domestic needs.

PM-KISAN is a central sector scheme with 100 *per cent* Government of India (GoI) funding, operated under Direct Benefit Transfer (DBT) mode. Under the scheme, income support of ₹ 6,000 per annum is provided to all eligible farmers' families across the country with specified exclusions, in three equal instalments of ₹ 2,000 each every four months.

4.2 Financial Management

The financial benefit of ₹ 6,000 per year is to be released to the eligible farmers in three instalments of ₹ 2,000 each every four month / trimester, *i.e.* April-July, August-November and December-March. Payments received by ineligible farmers can either be refunded to the bank or through State Government. The State Government is required to delete such ineligible claimants/recipients from the database and stop future payments to them.

4.3 Audit Objectives and Criteria

Audit was conducted with the objectives to see whether efficient and effective system were put in place for identification and verification of beneficiaries,

financial management of the scheme including processing of payments to beneficiaries, DBT, refunds and their accounting and monitoring mechanisms for the scheme.

The audit criteria were derived from the Operational Guidelines of the scheme, Guidelines and Standard Operating Procedures (SOPs) on fund transfer, refund mechanism, reimbursement of expenses, *etc.* pertaining to the scheme, minutes of monitoring committee meetings at District, State and Apex level and Instructions / decisions of Project Monitoring Units (PMUs) set up at State and District level.

4.4 Audit Coverage

Seven districts¹, 14 blocks (two blocks from each selected district) and 84 villages (six villages from each selected block) were randomly selected out of 22 districts, 140 blocks and 7,356 villages. As on 31 March 2021, out of 19,41,706 beneficiaries, a total of 2,520 beneficiaries (30 beneficiaries from each selected village) were selected giving weightage to the percentage of population distribution in the State, in the categories of General, Scheduled Caste and Scheduled Tribe respectively.

4.5 Audit Findings on Identification and Verification of Beneficiaries

4.5.1 Irregular benefits disbursed to State Government Pensioners- ₹ 131.40 lakh

As per Paragraph 4.1 (b) iii of revised operational guidelines of the scheme 'All serving or retired officers and employees of Central/ State Government Ministries/ Offices/ Departments and its field units Central or State Public Sector Enterprises (PSEs) and attached offices /Autonomous Institutions under Government as well as regular employees of the Local Bodies (excluding Multi-Tasking Staff / Class IV / Group D employees)' and as per Paragraph 4.1 (b) iv All superannuated/retired pensioners whose monthly pension is ₹ 10,000 or more (excluding Multi-Tasking Staff/Class IV/Group D employees) shall not be eligible for benefit under the scheme.

During Audit, the data (May 2021) of online pension processing system (e-Pension) which is used for disbursement of pension benefits to the State pensioners was obtained from National Informatics Centre (NIC). The data related to first to seventh installments pertaining to the trimester of December 2020 to March 2021 of PM KISAN beneficiaries for which Fund Transfer Orders (FTOs) were signed and uploaded, had been downloaded and mapped with the data of e-Pension Portal taking Aadhaar number as unique attribute.

¹ Gurugram, Faridabad, Hisar, Bhiwani, Sirsa, Karnal and Panipat.

Out of the data of 1,53,393 pensioners, only 87,554 were marked with Aadhaar number. It was found that 1,251 beneficiaries of group C and above category employees were taking pension from State Government as well as the benefits of PM KISAN scheme. They had received 6,430 installments amounting to ₹ 128.60 lakh. It was also found that in 400 cases where category of employees was not mentioned, they had received 2,289 installments amounting to ₹ 45.78 lakh.

Further, the data of e-Pension Portal and the data of 86,699 pensioners gathered from Centralised Pension Processing Cell (CPPC) of State Bank of India were also mapped with the data of PM KISAN, taking bank account number as unique attribute. It was found that there were 1,895 common account numbers in which pension and benefits of ₹ 211.02 lakh was credited in 10,551 installments. The category of employees in these cases was not mentioned.

It was also observed that out of 2,520 selected beneficiaries 25 beneficiaries were identified as Pensioners/Government employee/Spouse in Government job/Professionals, etc. and received benefits amounting to ₹ 2.80 lakh under the scheme.

Paragraph 4.2 of revised operational guidelines of the scheme states that for the purpose of exclusion State/UT Government can certify the eligibility of the beneficiary based on self-declaration by the beneficiaries. In case of incorrect self-declaration, beneficiary shall be liable for recovery of transferred financial benefit and other penal actions as per law. Therefore, the process of recovery of ₹ 131.40 lakh (₹ 128.60 lakh + ₹ 2.80 lakh) as per the provision of revised operational guidelines may be initiated against the 1,276 (1,251 + 25) beneficiaries belonging to group C and above category employees/ other ineligible beneficiaries after detailed verification. Further, the self-declaration regarding eligibility of the 2,295 (400+1,895) beneficiaries may be verified as they are confirmed pensioners and received an amount of ₹ 256.80 lakh as benefits of the scheme.

In reply, the Department stated (15 December 2021) that the process of re-verification of 3,571 (1,251+400+1,895+25) beneficiaries pointed out by audit has been initiated and 1,857 beneficiaries have been verified and made inactive on the portal. The recovery process of these beneficiaries has been initiated, whereas re-verification of 1,714 beneficiaries is under process.

4.5.2 Non-recovery of amount disbursed to Income Tax payees and ineligible beneficiaries- ₹ 40.65 crore

As per the office memorandum issued by the GoI vide F.No.1-6/2019-FWS dated 2 June 2020 on the subject “Standard Operating Procedure (SOP) for refund of money, which has been credited to incorrect / ineligible beneficiaries

under PM-KISAN Scheme” if the wrong / ineligible recipient is identified by the State Government, the State Government will recover the money from that individual and give an acknowledgement to the individual thereof.

Further, as per Paragraph 4.1 (b) v of revised operational guidelines of the scheme all persons who paid Income Tax in last assessment year shall not be eligible for benefits under the scheme.

From the data extracted from the PM KISAN portal as on 1 June 2021, it was noticed that 3,131 ineligible farmers had received 16,802 installments @ of ₹ 2,000 amounting to ₹ 336.04 lakh. Out of these ineligible beneficiaries, only 51 farmers had refunded 207 installments amounting to ₹ 4.14 lakh. Similarly, 38,109 income tax payees covered under this scheme had received 1,86,677 installments @ of ₹ 2000/- amounting to ₹ 3,733.54 lakh. Out of which only four farmers had refunded 23 installments amounting to ₹ 0.46 lakh. Thus, an amount of ₹ 4,069.58 lakh has been released to ineligible and income tax payees out of which only ₹ 4.60 lakh has been recovered and an amount of ₹ 4,065.00 lakh is yet to be recovered (May 2021).

In reply, the Department stated (15 December 2021) that ₹ 23.94 lakh has been recovered from 246 ineligible beneficiaries and ₹ 138.02 lakh has been recovered from 1,455 income tax payee beneficiaries. The efforts are being made to recover the remaining amount from remaining ineligible / income tax payee beneficiaries through banks as suggested by Government of India.

4.5.3 Benefits extended to more than one family member- ₹ 4.48 lakh

As per Paragraph 3 of revised guidelines of the scheme a landholder farmer’s family is defined as “a family comprising of husband, wife and minor children who own cultivable land as per land records of the concerned State/UT”.

The ‘Aadhaar Number’ of beneficiaries as well as his/her spouse and minor children is required as per the field of the application form to ascertain the definition of family criteria and ensuring that only one member is eligible for the scheme.

Out of 2,520 selected beneficiaries, 39 beneficiaries were taking benefits amounting to ₹ 4.48 lakh² of the scheme along-with their spouse/minor children. Further, 651 beneficiaries had not mentioned the ‘Aadhaar Number’ of their spouse/minor children. Therefore, the above mentioned 39 families should be verified again and the Aadhaar number of 651 beneficiaries’ spouse / minor children should be collected to ascertain the eligibility for the scheme.

² Amount has been calculated taking minimum payment received between husband, wife & minor children.

In reply, the Department stated (15 December 2021) that the benefit of 38 beneficiaries has been stopped/made inactive/frozen and the recovery process has been started after re-verification. In one case the re-verification is under process.

Further, out of 651 beneficiaries, the Aadhaar numbers of 354 beneficiaries have been mentioned and the application forms have been updated. In case of remaining 297 beneficiaries, the process of re-verification is under process.

4.5.4 Benefits extended to beneficiaries who do not own agriculture land- ₹ 2.82 lakh

The scheme was started with a view to provide income support to all landholding farmers' families in the country, having cultivable land. The existing land-ownership system was used for identification of beneficiaries for calculation of benefit.

During the scrutiny of 2,053 application forms out of 2,520 selected beneficiaries provided to audit, it was noticed that the details of land record (Khwat No., Khasra No. etc) on 18 application forms were not mentioned and in 42 forms there were incorrect entries. However, these beneficiaries were also receiving benefits under the scheme. Land record mentioned in the remaining 1,993 application forms of the beneficiaries have been verified by the Jamabandi and it was noticed that the 19 beneficiaries did not own agricultural land and received an amount of ₹ 2.82 lakh under the scheme. These beneficiaries either owned residential/*gair-mumkin* land or were landless.

In reply (15 December 2021), the Department stated that out of 18 beneficiaries, nine were found eligible and three beneficiaries are under process of verification. Six beneficiaries found ineligible and made inactive; the recovery process has been started.

Out of 42 application forms, 31 beneficiaries were found eligible and two beneficiaries are under process of verification. Nine beneficiaries found ineligible and made inactive; the recovery process has been started.

Out of 19 beneficiaries, two beneficiaries are under process of verification and 17 beneficiaries were found ineligible and made inactive; the recovery process has been started.

Recommendation: The database of ineligible beneficiaries should be made inactive on portal and responsibility should be fixed for irregular payment made to ineligible beneficiaries.

4.5.5 Delay in disbursement of benefits

As per the guidelines of the scheme, income support of ₹ 6,000/- per annum is provided to all eligible farmers' families in three equal instalments or ₹ 2,000/- in every four months. During the audit, 103 beneficiaries were identified whose benefits were released with a delay of four to 32 months. Reasons for delayed disbursement of benefits were not made available.

In reply, the Department stated (15 December 2021) that the delay was due to mismatch of their PFMS data. Efforts have been made by the field staff to get the issue resolved, but due to slow response of the beneficiaries, such delays occur. Further, more vigorous efforts will be made to avoid such type of delay in future.

4.5.6 Benefits extended to the deceased beneficiaries

Out of 2,520 selected beneficiaries, 66 deceased beneficiaries were identified. The status of all deceased beneficiaries was active. The Department had not taken any initiative to extend the benefits to the successor of the deceased beneficiary as per Paragraph 5.2 of the revised guidelines.

Neither the Department devised any mechanism to identify these deceased beneficiaries nor the guidelines of the scheme stated in this regard.

It was also observed that benefit of ₹ 0.06 lakh was released in August 2021 to three deceased beneficiaries (two in Gurugram³ and one in Faridabad⁴) even after the issue was pointed out by audit on 9 July 2021 in Gurugram and 22 July 2021 in Faridabad.

In reply (15 December 2021), the Department stated that out of 79 deceased beneficiaries pointed out by Audit, 13 have been found alive and eligible, however benefit of remaining 66 beneficiaries has been stopped. Efforts for recovery/refund have also been initiated.

4.5.7 Deprivation of benefits due to pendency of Aadhaar correction

As per Paragraph 10.2 of revised operational guidelines of the scheme, Aadhaar number shall be collected from all beneficiaries and payment of all instalments pertaining to trimester August to December 2019 onwards shall be done only on the basis of Aadhaar seeded database.

Audit observed that 24,516 cases (17 June 2021) are still pending for Aadhaar correction and were unable to receive benefits under the scheme. Office of the Director General has directed several times for the correction in pending Aadhaar cases to the field functionaries but no significant steps were taken till now.

³ Unique No.- HR126870308 & HR256283180.

⁴ Unique No.- HR116394261.

In reply (15 December 2021), the Department stated that the efforts have been made by the field staff, 4,498 Aadhaar corrections have been made from 17 June 2021 to 10 December 2021. The correction in remaining cases is still pending due to lackadaisical response of beneficiaries. All the field officers have also been directed to accomplish the task by contacting such beneficiaries on top priority.

4.5.8 Improper execution of the scheme resulted in deprivation of benefits to the beneficiaries

As per guidelines, the self-registration functionality had been introduced on the portal in order to encourage left-out farmers to register themselves under the PM KISAN scheme but the registration process will be successfully completed only after the approval of the State.

Audit observed that as on 31 May 2021 there were 5,51,094 farmers who got self-registered on the PM KISAN portal for availing the benefits of the scheme. Out of this, registration of 3,02,156 farmers was accepted, registration of 63,771 farmers was rejected and registration of 1,85,167 farmers is still pending for verification which is 34 *per cent* of total self-registered farmers. It was further observed that there are six districts (Ambala, Faridabad, Jhajjar, Panchkula, Panipat and Rewari) where pendency is nearly 50 *per cent*. This pending registration has neither been rejected nor accepted by the functionaries of the Department.

The PM-KISAN scheme is an important flagship scheme of the GoI for the benefit of farmers which requires constant monitoring to ensure timely preparation/correction of accurate beneficiary list for transfer of benefits into the account of beneficiaries. The Government of India has released eighth installment of the scheme in the month of May 2021. As such, 1,85,167 beneficiaries were still deprived of the benefits of the scheme.

In reply (15 December 2021), the Department stated that the pending verification of self-registered farmers was due to non-verification of the land records by the Land Revenue Department. The GoI also instructed (January 2021) to stop the process of approval of Self/CSC registered farmers due to instances of fraud in some States. The GoI has now opened (October 2021) the module of Self/CSC registered farmers and field staff has been instructed to take action accordingly.

4.5.9 Non-conducting of social audit for identification of ineligible beneficiaries

The Director General, Agriculture and Farmers Welfare Department (A&FWR), Haryana, Panchkula issued instructions on 3 March 2021 to the

Deputy Directors regarding need for social audit of the beneficiaries under the scheme as directed by GoI in a meeting held on 19 January 2021. For this purpose it was mandatory that the list of eligible beneficiaries would be published at public places at the village / ward level. This was assessed to help in weeding out ineligible beneficiaries through the social audit.

All Deputy Directors were required to publish the list of eligible beneficiaries of the scheme at village/ward level. It was also required to be verified from the Sarpanch at village level and Patwari/Counselor at ward level that the list is published. This was required to be completed before 10 February 2021.

Audit observed that not even one district had submitted the report on social audit conducted at village / ward level. The Department was unable to provide the status and outcome of social audit. As per information available on the portal, there are 3,131 ineligible beneficiaries in the State of Haryana who have received the benefits under the scheme, out of which 1,222 beneficiaries have received the benefits upto seventh installment released during December 2020 to March 2021.

In reply, the Department stated (15 December 2021) that initially Social Audit was being conducted by the field offices but the reports were not compiled. Now, the field offices have compiled the Social Audit Reports and supplied to this office. It has been noticed that 20,204 beneficiaries were found ineligible/deceased and their accounts have been made inactive.

4.6. Fund Management

4.6.1 Non-receipt of administrative expenses- ₹ 420.38 lakh

As per Paragraph 8 of revised Operational Guidelines of the scheme, a Project Monitoring Unit (PMU) at Central level will be set up in the Department of Agriculture, Cooperation & Farmers' Welfare (DAC&FW) in the form of a Society registered under the Societies Registration Act, 1860. This PMU shall be tasked with the responsibility of overall monitoring of the scheme and shall be headed by a Chief Executive Officer (CEO). PMU shall also undertake publicity campaign (Information, Education and Communication-IEC). On the lines of PMU at central level, States / UTs may consider setting up dedicated PMUs at State / UT Level. 0.125 *per cent* for the amount of installments transferred to beneficiaries can be transferred by Central Government to State / UT Government to cover the expenditure on their PMUs, if established and for meeting other related administrative expenses including cost to be incurred for procurement of stationery, field verification, filling of prescribed formats, their certification and its uploading as well as incentive for field functionaries, publicity, *etc.* States/UTs will furnish the details of the account to which

Administrative Charges are credited by the Central Government. The administrative charges payable to the States/ UTs will be provided by GoI based on the volume of work and the number of beneficiaries.

Audit observed that the Department has received (15 June 2021) only ₹ 70.50 lakh against total administrative expenses of ₹ 420.38 lakh due upto 10th installment. Analysis of records revealed that the Department had claimed administrative expenses many times from the Joint Secretary and CEO-PM KISAN but the same was not released due to not uploading the Utilisation Certificate (UC) through Expenditure Advance Transfer (EAT) module of Public Financial Management System (PFMS) upto 31st March 2022.

In reply, the Department stated (15 December 2021) that as per the direction of GoI, the task to upload the released funds on PFMS and submission of UC is carried on by the Department.

4.6.2 Deprivation of benefits due to PFMS rejection

As per the Paragraph 10.4 of the revised operational guidelines, the amount due to the beneficiaries under the scheme, is to be paid directly into their bank account through the mechanism of DBT. The amount will flow to the account of the beneficiaries, held in destination banks, through the accredited bank of Department and sponsoring bank of the State/UT, using PFMS portal. Correctness of beneficiary details, speedy reconciliation in case of wrong/incomplete bank details of the beneficiary is to be ensured by State Governments for timely payment into the beneficiary account.

Audit observed that 26,464 beneficiaries (19 October 2021) were deprived of benefits due to PFMS rejection. The PFMS rejection occurs due to error in the Bank Account No., IFSC and Type of Bank Account of the beneficiaries. In this regard, several letters were issued to the field functionaries for correction of banking details of the beneficiaries but 26,464 cases of PFMS rejection were still pending for correction. The correctness of beneficiaries data is the responsibility of the State Government. Thus, non-compliance of the provision of the guidelines of the scheme resulted into deprivation of benefits to 26,464 beneficiaries.

Further, out of 2,520 sampled beneficiaries, 45 beneficiaries were not receiving benefits due to pending PFMS verification.

In reply (15 December 2021), the Department stated that the efforts have been made by the field staff, 5,184 PFMS data corrections have been made as on 10 December 2021. The correction in remaining cases is still pending due slow response of beneficiaries. All the field officers have also been directed to accomplish the task by contacting such beneficiaries on top priority.

4.6.3 Benefits released to the beneficiaries pending for Physical Verification- ₹ 8.84 lakh

As per the SOP issued on 17 September 2020 for annual physical verification (PV) of beneficiaries of the scheme, the States/UTs were required to complete the process of physical verification within two months from the date of issue of the circular. Non-verification of the beneficiaries by State/UTs in the list of beneficiaries provided for PV lead to non-payment in future lots.

The status report of PV (6 October 2021) stated that there were 82,005 and 1,58,232 beneficiaries selected randomly for PV during 2020-21 and 2021-22 respectively. During 2020-21, 70,413 beneficiaries were verified out of 82,005 and 3,223 beneficiaries were found ineligible/expired which is 4.58 *per cent* of the verified beneficiaries. Similarly, during 2021-22, 29,040 beneficiaries were verified out of 1,58,232 and 629 beneficiaries were found ineligible/expired which is 2.17 *per cent* of the verified beneficiaries.

Audit observed that in selected sample, 190 beneficiaries were shortlisted for PV out of which 21 beneficiaries belonging to the year 2020-21 received benefits of ₹ 2.12 lakh and 169 beneficiaries belonging to the year 2021-22 received benefits of ₹ 6.72 lakh which was against the provision of SOP. As the ineligibility/expired percentage for the year 2020-21 and 2021-22 is 4.58 *per cent* and 2.17 *per cent* respectively, therefore, it cannot be denied that the ineligible/expired beneficiaries have received benefits after getting notified in the PV list.

In reply, the Department stated (15 December 2021) that the benefits of the above mentioned 190 beneficiaries (selected for sample during audit) have been stopped but the Department did not take action on the beneficiaries pending for physical verification apart from the selected sample.

4.7. Audit Findings on Monitoring and Evaluation

4.7.1 Non-setting up of Project Monitoring Unit (PMU)

As per Paragraph 8 of revised Operational Guidelines of the scheme, a PMU at Central level will be set up in DAC&FW in the form of a Society registered under the Societies Registration Act, 1860. This PMU shall be tasked with the responsibility of overall monitoring of the scheme and shall be headed by a Chief Executive Officer (CEO). PMU shall also undertake publicity campaign (Information, Education and Communication-IEC). On the lines of PMU at central level, States/UTs may consider setting up dedicated Project Monitoring Units at State/UT Level. 0.125 *per cent* from the amount of installments transferred to beneficiaries can be transferred by Central Government to State/UT Government to cover the expenditure on their PMUs, if established

and for meeting other related administrative expenses including cost to be incurred for procurement of stationery, field verification, filling of prescribed formats, their certification and its uploading as well as incentive for field functionaries, publicity, etc.

Audit observed that the Department has not set up a dedicated PMU for overall monitoring of the scheme as on 16 June 2021. The work of PM KISAN at the time of launching of the scheme had been assigned to the PMU which was established in the month of January 2019 for IT related works in the Department. The employees working in PMU of the Department are IT professionals dealing with various schemes and services related to farmers. Due to over burden of work on the PMU, monitoring on the work of PM KISAN was overlooked which resulted in the pendency of work such as pending verification of self-registered farmers, non-recovery from income tax payee and ineligible farmers, non-receipt of administrative expenses, pendency in disposal of grievances, pendency of Physical Verification of the beneficiaries, non-saturation of PM KISAN beneficiaries with Kisan Credit Cards and beneficiaries pending for correction. Had the Department set up a dedicated PMU for PM KISAN then the above mentioned lapses could have been fixed easily.

In reply (15 December 2021), the Department stated that the dedicated PMU has been set up in the month of October 2021.

4.7.2 Non-achieving of target of physical verification

As per Paragraph 10.5 of revised Operational Guidelines of the scheme, “Efforts by the State Government should be undertaken to ensure checking for around five *per cent* of the beneficiary for the eligibility during the year”. Further, SOP for annual five *per cent* physical verification had been issued by GoI on 17 September 2020.

Audit observed that the Directorate office has issued several reminders in this regard to the field offices but the same was not completed yet for the year 2020-21. As the total 82,005 beneficiaries were randomly selected and provided to the Department by the GoI, as on 10 June 2021, verification of 65,470 beneficiaries have been completed out of which 2,390 beneficiaries were ineligible. No action taken report has been submitted by the field offices in this regard. 16,535 beneficiaries are still pending for verification. Analysis of data revealed that out of 22 districts, only eight districts have completed the mandatory five *per cent* physical verification of the registered beneficiaries. However, office of DDA, Rohtak has verified only one beneficiary out of 3,832 beneficiaries. Huge pendency was also noticed in the offices of DDA, Ambala, Bhiwani, Sirsa and Sonapat. The Government of India has also provided the list of selected beneficiaries for physical verification for the year 2021-22 but the same was not

initiated by the field functionaries of the Department. If the Department had implemented the provision (five *per cent* physical verification) of revised guidelines of the scheme, then ineligible beneficiaries could have been traced earlier.

In reply, the Department admitted (15 December 2021) the delay in completion of target of physical verification and stated that the process will be completed shortly.

4.7.3 Non-developing a system to obtain feedback from the stakeholders

The feedback of the stakeholders is helpful in improving the services and evaluation of the scheme. Audit observed that the Department had not developed any system during the implementation of the scheme to obtain the feedback from the stakeholders of the scheme *i.e.* beneficiaries, banks and Land Records Department.

In reply (15 December 2021), the Department admitted the point and stated that GoI is being requested to insert a link on the PM Kisan portal for feedback of stakeholders.

4.8 Recommendations

In light of audit findings, the Department may consider:

- Physical verification should be conducted regularly and timely for weeding out the ineligible beneficiaries;
- Mechanism should be developed to identify the deceased beneficiaries;
- Aadhaar number of spouse / minor children should be captured in the database for identification of more than one beneficiary in the family; and
- Grievances may be taken up in a timely and graded manner.

In reply (15 December 2021), the Department admitted all the recommendations.