

DEPARTMENT OF SOCIAL WELFARE
GOVERNMENT OF NCT OF DELHI
GLNS COMPLEX, DELHI GATE, NEW DELHI-110002

No.F. 7(2)/AO-I/AGCR/Pt.File-I/2020-21/1005


Dated: 05/2/2021

CIRCULAR

Please find enclosed herewith Reminder-III dated 18.01.2021 received from Inspecting Officer, Audit Party No.5, Office of the Principal Accountant General (Audit), Delhi, DGACR Building, IP Estate, New Delhi regarding Performance and IT Audit of Direct Benefit Transfer which is self explanatory. Displeasure is expressed for not providing timely replies with the supporting documents to the Audit Party.

In this connection, all concerned DD's are directed to provide the requisite information to the audit party immediately under intimation to the undersigned. It is further directed that all Audit Memo should be attended with utmost urgency, failing which action as deemed fit shall be initiated.

Encl: As above.


(Rashmi Singh)
Director (SW)

To,
All concerned DD's/Sr. System Analyst.

Sr. System Analyst for necessary action & also upload on the website of Deptt.

528/cc

5/2/21



Office of the Principal Accountant General (Audit), Delhi
DGACR Building, IP Estate, New Delhi – 110 002

Audit Party No. 5

REMINDER-III

Dated: 18.01.2021

Subject : Performance and IT Audit of Direct Benefit Transfer

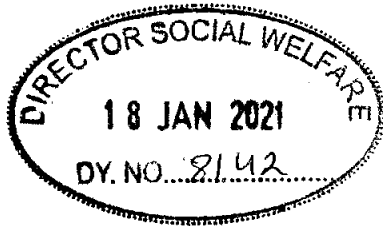
Please refer Audit Memo No. 1 to 13 issued during 29.10.2020 to 12.01.2021 and reminder dated 17.11.2020 and 10.12.2020.

It is intimated that replies along with the supporting documents called for vide above said audit memos and reminders have not been furnished or furnished partially. Replies/records and information to audit are very vital and not providing the adequate replies along with supporting documents in timely manner is hampering the progress of audit and could not be started in a meaningful way. Audit replies pending and provided are enclosed for ready reference.

(Annexure-I)

It is therefore, requested that this may kindly be looked into so as to ensure timely production of replies/information along with supporting documents for smooth conduct of audit.

Enclosure: As above



[Signature]
Inspecting Officer

To
The Director,
Department of Social Welfare,
Govt. of NCT of Delhi, GLNS Complex,
Delhi Gate, New Delhi -110002

*105/1702
21/1/2021*

*Pl action at
your end a. now
you may advise
directly
my signature*

19/1

DC [Signature]

E AO [Signature] 20/1

*105-2
[Signature] 20/1*

Audit Memo wise Progress of PA of DBT

1. Department of Social Welfare

Audit Memo No./Date	Brief Description	Reply received/pending	Remarks
01/29.10.20	<ol style="list-style-type: none"> 1. A Copy of scheme (OAP) -- Gazette notification /cabinet decision 2. Copy of order/notification i/r/o implementation of DBT scheme 3. Copy of order/notification i/r/o Aadhaar seeding for grant of financial assistance 4. Actual date of implementation of DBT, PFMS and adhaar seeding for grant of fin. Assistance 5. blank 6. Copy of SOP followed before implementation of DBT 7. Copy of SOP followed after implementation of DBT 8. Copy of modified SOP if any 9. *Whether process of disbursement of benefits modified to reduce the intermediary levels 10. *Whether any possibility of intervention of unauthorized intermediary levels? If Yes. details of checks applied to be provided 11. *whether role based access of application (eDistrict) used for identification of beneficiaries 12. *whether role based access are restricted within office, premise (to avoid unauthorized use of Login ID and PW) 13. *whether staff is aware of password policy to safe guard their system access 	<p>1 Rules (04.11.2009), Amendment Notification (01.9.14, 14.2.17) provided but Reply of Sl. No. 2 to 13 pending</p>	
02/03.11.20	<ol style="list-style-type: none"> 1. Whether post DBT implementation the process for verification of application form was framed and is being followed 2. What is the process adopted for verification of documents submitted by the applicants 3. Whether any system was in place to identify deceased beneficiaries from Registrar General of India/ Local Bodies /Hospitals /Crematorium etc. 4. What is the system adopted by the department to identify the beneficiary on becoming ineligible at later stage and what is the system to recover undue payment made 5. What is the system to verify that the applicants are not drawing the same benefit from other State/UT and reasons if no system has been established 6. Details of recoveries due to weeding out of ineligible beneficiaries in the given format 7. Calculation of savings arising out of weeding out of duplicate/ineligible beneficiaries 8. What is the treatment of savings arising out due to weeding out of ineligible beneficiaries and records of adjustments 	<p>1. As per notification dated 4.11.09 2. At District level 3. No system 4. Amt is being recovered 5. By self declaration 6. Recoveries are made 7. On actual basis 8. deposited in govt. treasury through challan</p>	
03/03.11.20	<ol style="list-style-type: none"> a) what is the mechanism for real time capturing of beneficiaries data b) Date of operationalization of software for digitization of beneficiaries data along with copy 	<p>a. Through online Appns</p>	<p>- legacy data has not been ported on</p>

	<p>of order/circular</p> <p>c) Whether beneficiaries data has been fully digitized through eDistrict Portal? If no, reasons thereof</p> <p>d) Is there any process/ workflow for approval and/or modification of beneficiary data</p> <p>e) Whether legacy data has been fully ported and accuracy of data ported has been ensured? If not, (i) Whether efficient system is in place to extend benefit to beneficiaries of un-ported data and (ii) whether checks have been applied in the system to avoid possibility of unauthorized intervention before pushing it to state treasury for extending benefits to the beneficiaries</p> <p>f) Whether at the time of porting legacy data, control build in the system to detect duplicate beneficiaries</p> <p>g) Whether any schedule for up-dation/review of beneficiaries data was prescribed and any authority made responsible for ensuring up-dation/deletion?</p>	<p>b. Order dt. 25.02.2017 & eDistrict implemented wef 27.02.2017</p> <p>c. online wef 2017</p> <p>d. ongoing process i.e. change in address, age etc.</p> <p>e. being taken up</p> <p>f. being taken up</p> <p>g. Replied that verification is conducted every three years & correction up-dation is done at District level</p>	<p>eDistrict Portal - Record of verification of beneficiaries not provided.</p>
<p>04/03.11.20</p>	<p>1. Whether the beneficiaries data of the scheme was integrated with State treasury?</p> <p>2. In case of non-integration with state treasury, what alternate arrangements made for security, accuracy and reliability of data</p> <p>3. Whether manual intervention exists in alternate arrangements made to avoid manipulation</p> <p>4. Records pertaining to integration of beneficiaries data with state treasury</p> <p>5. Whether DBT implementation resulted in faster processing of payment to beneficiaries as compared to earlier process?</p> <p>Transaction Cost</p> <p>1. Details of transaction cost during April 2017 to July 2020</p> <p>2. Prescribed time schedule for payment of transaction cost</p> <p>3. Records relating to payment made to NPCI and System for monitoring of overpayment of transaction charges against failed transaction</p> <p>4. How the cases of overpayment dealt with? Whether recovered or adjusted?</p> <p>5. What is the treatment of amounts recovered</p> <p>6. Where the recovered amount is parked</p> <p>7. Whether interest earned in bank account on unspent funds is deposited in government account? Details be provided</p> <p>8. What are the mechanisms for re-processing of failed transactions and remedial actions to control the failure of transactions?</p> <p>9. What system has been developed and put in place by the Department to avoid re-occurrence of same glitch resulting in failure in processing of transactions?</p>	<p>1. The beneficiaries data is integrated with PFMS portal</p> <p>- Reply of Sl. No. 2,3&4 are not satisfactory.</p> <p>5. Yes.</p> <p>Transaction Cost</p> <p>- no transaction cost is being paid</p>	<p>Sl. No. 1&4 - once legacy data has not been ported on eDistrict, thus integration with PFMS not possible</p>

05/03.11.20	<p>(A) DBT Portal</p> <ol style="list-style-type: none"> 1. What is mechanism adopted by department for updation of scheme data on DBT portal 2. What is the monitoring system adopted for seamless updation of data on DBT Portal? 3. Whether the date on State DBT portal is displayed real time or periodical updated? <p>(B) Manpower</p> <ol style="list-style-type: none"> 1. Sanctioned strength and Men-in-position as on 01.04.2017, 01.04.2018, 01.04.2019 and 01.04.2020 2. Organisational setup 3. Details of staff deployed for implementation/ running of DBT schemes. <p>(C) Month wise details of beneficiaries with Aadhaar seeding payment and through bank account payment</p>	<p>(A)</p> <ol style="list-style-type: none"> 1. Data uploaded on DBT Portal on monthly basis 2. Monitored by DBT Cell & FAS Branch of DSW 3. yes <p>(B) Replies provided</p> <p>(C) Reply not provided</p>	
06/03.11.20	<ol style="list-style-type: none"> 1. A brief write up of the project (Scheme) along with current status 2. All files pertaining to the project (scheme) 3. The role of DSW and related file 4. Copy of the Cabinet decision pertaining to the project. 5. List of MIS Reports available in the software with description. 6. Year wise statistics of the project (Scheme) in the given format 	Pending	
07/03.11.20	<ol style="list-style-type: none"> 1. Events of data losses and reasons 2. Any fire incident, break down, malicious actions by programmer/ operator or any other input-output staff 3. Procedure and arrangement for disaster recovery planning and business continuity planning 4. List of reports being generated for the management. 5. Yearwise expenditure incurred on hardware and software 6. Annual expenditure budget on Capital and revenue items of IT Infrastructure. 7. How many leased lines have been taken and expenditure incurred yearwise 8. System requirement specifications, functional requirement specifications and system design document 9. System documentation along with files relating to development, testing and implementation 10. Software environment i.e. Operating system, RDBMS used front end tool etc. 11. How system networked with other zones 12. What physical/ logical access controls are applied to terminal rooms? 13. What is back-up periodicity of data and software? 14. What is the procedure for reconstructing files in the event of loss? 15. What are the access controls to server? 16. How Audit Trail has been implemented in the system? 17. The files pertaining to management and control of software source code? Who is the owner of the source code? 	pending	

08/03.11.20	<ol style="list-style-type: none"> 1. Details of training and seminars in India/ outside India with expenditure 2. Utilization of training in IT department 3. Report of Internal Audit if conducted by Internal Audit Wing 4. Report of Audit if conducted by any other agency/ agencies 5. Who is responsible to make the change in the system if required and who will update the documentation 6. Major changes made in the software after implementation 7. Testing procedure applied for implementing the software 8. Who authorizes development /change in the system 9. How data changes are authorized 10. Database dump along with database design specifications 11. Data protection procedure implemented 12. User agreement with NIC, if any 13. Password management policy for departmental users as well as beneficiaries along with procedure for change/ recovery of forgotten passwords 14. Procedure for change of Digital Certificate in case of lost/ damaged certificates 15. List of relevant CVC guidelines and their mapping in the application 16. Toll free numbers for help desk, if any, and year wise expenditure incurred thereon. 	Pending	
09/09.11.20	<p>Physical verification records and</p> <ol style="list-style-type: none"> a. A copy of the latest gazette notification pertaining to the changes made in the Old Age Pension Scheme. b. District wise details of physical verification of beneficiaries carried out by the Department of Social Welfare by deploying Anganwadi workers/other agencies during 2017-18 to till date and a copy of report thereof may please be provided to audit. c. Total District wise stop cases with recoveries made till date. d. Details of total payment made to the Anganwadi workers/other agencies deployed for physical verification of beneficiaries. 	Pending	
10/09.11.20	<ol style="list-style-type: none"> (a) The details regarding the allocation of fund and expenditure incurred along with the no. of beneficiaries under the scheme in Delhi during 2017-18 to July 2020 (b) Rs. 1.70 lakh crore relief package under Pradhan Mantri Garib Kalyan Yojana (PMGKY) for the poor to help them fight the battle against Corona Virus. Under this Scheme one of the components was to provide an ex-gratia of Rs. 1,000 to 3 crore poor senior citizen, poor widows and poor disabled. It is therefore requested that the information be provided to audit 	Pending	
Email - Dir WCD & DD (FAS) S.W. 03.11.2020	Difficulties faced in data access	Rectified	

Reminder 10.11.20, 17.11.20, 26.11.20	For non furnishing of replies/ information to audit	No response	
11/10.12.20 06.01.2021	Pertaining to the grievance redressal mechanism Meeting with DD(FAS) of DSW was held for providing replies	Pending	DD (FAS) must provide replies of all Audit Memos
07.01.2021 12/11.01.2021	Discussion with DD(FAS) and DAG (AMG-II) for speedy work 1. Files/records of verification carried out during last three years (District wise) concerned with Old Age Pension (OAP). 2. Files/records pertaining to reviewed cases and arrears payment made to OAP beneficiaries along with monthwise and District wise list of beneficiaries for the period from 01.04.2017 to till date. 3. All payment files along with vouchers of OAP since 01.04.2017 to till date.	Pending	
13/12.01.2021	1. The softcopies (Excel/ Access or other format files) of data for each period of payment (month-wise or otherwise) Since April 2017 till date in respect of following activities: a. All new cases/ applications received on e-District Portals. b. All new cases/ applications approved and uploaded on PFMS Portal for validation. c. All new cases' applications downloaded from PFMS Portal after validation including validated and rejected etc. d. All cases including new, ongoing, legacy etc. uploaded on PFMS Portal for payment. e. All cases downloaded from PFMS for credit success and failure along-with reasons of failure etc. f. All correction cases uploaded on PFMS Portal for payment. g. All correction cases downloaded from PFMS Portal for credit success and failure along-with reasons of failure etc. h. Master Data maintained for managing the periodic payment to beneficiaries including refunds etc. 2. A write-up of the process and procedure adopted from registration of new beneficiary to payment of pension for the first time and then in subsequent months elaborating the methodology adopted for e-District Portal, PFMS Portal, any other	pending	

software used and interchanging of data etc.

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