

Preface

This Report of the Comptroller and Auditor General of India is prepared for submission to the Governor under Article 151 (2) of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of the Performance Audit on ‘Direct Benefit Transfer of Social Security Pension Schemes’ under the Government of Kerala from 2017-18 to 2020-21.

The instances mentioned in this Report are those which came into notice in the course of audit during March to December 2021.

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