

## **PREFACE**

This report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Haryana under Article 151(2) of the Constitution of India for being laid before the Legislature. The report has been prepared in accordance with the Performance Auditing Guidelines, 2014 and Regulations on Audit and Accounts, 2020 of the Comptroller and Auditor General of India.

The report of the Comptroller and Auditor General of India contains the results of Performance Audit of Direct Benefit Transfer (DBT) covering constitution and functioning of DBT Cell by the Government of Haryana and Pension schemes implemented by Social Justice and Empowerment Department during April 2017 to July 2020.

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

Audit acknowledges the cooperation received from the DBT Cell and Social Justice and Empowerment Department, Haryana at each stage of the audit process.