

## Preface

This Report of the Comptroller and Auditor General of India for the period ended March 2021 has been prepared for submission to the Governor of Gujarat under Article 151 of the Constitution of India.

The Report covering the period 2017-18 to 2020-21 contains the results of Performance Audit on “Implementation of National Social Assistance Programme through Direct Benefit Transfer Scheme”

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