

PREFACE

This Report for the year ended March 2015 has been prepared for submission to the Governor of Kerala under Article 151 of the Constitution of India for laying before the Kerala Legislature.

The Report contains significant results of the performance audit of Social Security Pension Schemes implemented through Local Self Government Institutions, viz., Grama Panchayats, Municipalities and Municipal Corporations.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period 2010-11 to 2014-15. Facts relating to the period subsequent to 2014-15 have also been included, wherever necessary.

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