

PREFACE

This Report of the Comptroller and Auditor General of India contains the results of the review of the Defence Pension Disbursement System over the period 2011-12 to 2015-16.

The report is based on the results of the test audit of the major stakeholders in the defence pension disbursement like the Defence Accounts Department of the Ministry of Defence, Reserve Bank of India, Pension Sanctioning Authorities and the Pension Disbursing Agencies *viz.*, Banks, Defence Pension Disbursing Offices, State Treasuries and Post Offices. In addition, the report also incorporates the results of the analysis using IT tools on the bulk data obtained from the audited entities.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India. The report has been prepared for submission to the President under Article 151 of the Constitution of India.