

PREFACE

This Report on the audit of expenditure incurred by the Government of Tamil Nadu has been prepared for submission to the Governor of Tamil Nadu under Article 151 of the Constitution of India. The Report covers significant matters arising out of the Compliance and Performance Audits of various departments/activities. Audit observations of the Annual Accounts of the Government would form part of a Report on State Finances, which is being presented separately.

The Report starts with an introductory Chapter I outlining the audit scope, mandate and the key audit findings which emerged during the audit exercise. Chapter II of the Report covers Performance Audits while Chapter III discusses material findings emerging from Compliance Audit.

The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2012-13 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2012-13 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.