

## PREFACE

This Report for the year ended March 2017 has been prepared for submission to the Governor of Tamil Nadu under the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains significant results of the audit of the Panchayat Raj Institutions and Urban Local Bodies in the State including the departments concerned.

The issues noticed in the course of test audit for the period 2016-17 as well as those issues, which came to notice in earlier years, but could not be dealt with in the previous Reports are also included, wherever necessary.

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