

Preface

This Report for the year ended March 2020 has been prepared for submission to the Governor of Tamil Nadu under Article 151 of the Constitution of India.

The Report contains significant results of the Performance Audit on Implementation of 74th Constitutional Amendment Act relating to Urban Local Bodies in the State.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2015-20 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports.

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