

P R E F A C E

This Report of the Comptroller and Auditor General of India 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 to be tabled in the State Legislature.

Part I of this Report contains significant results of Compliance Audit of the Departments of the Government of Tamil Nadu under the audit purview of Accountant General (Audit-II), Tamil Nadu and Puducherry, Chennai, which included the Departments of Highways and Minor Ports; Law; Public Works (Buildings); and Tourism, Culture and Religious Endowments.

Part II of this Report contains significant results of the Compliance Audit of Urban Local Bodies under the control of Municipal Administration and Water Supply Department.

Part III of this Report contains significant results of Compliance Audit of Government Companies and Statutory Corporation, referred to in this Report as Public Sector Undertakings (PSUs) and has been prepared for submission to the Government of Tamil Nadu under Section 19 A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2019-20 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. The instances relating to the period subsequent to 2019-20 have also been included, wherever necessary.

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