

PREFACE

This Report for the year ended March 2023 has been prepared for submission to the Governor of Tamil Nadu under Article 151 (2) of the Constitution of India, for being laid before the State Legislature.

The Report of the Comptroller and Auditor General of India contains the results of the Performance Audit on Implementation of Smart City Mission in Tamil Nadu covering the period from April 2016 to March 2024.

The instances mentioned in the Report are those, which come to notice in the course of the Performance Audit conducted during September 2022 to May 2023 and July 2024. Matters relating to the period outside the audit period have also been reported in places where they were found necessary.

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