

## PREFACE

This Report for the year ended March 2017 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 and Compliance Audit of the departments of the Government of Tamil Nadu under the General and Social Services including departments of Backward Classes, Most Backward Classes & Minorities Welfare, Co-operation, Food & Consumer Protection, Finance, Health & Family Welfare, Higher Education, Home, Prohibition & Excise, Municipal Administration & Water Supply and Revenue & Disaster Management.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2016-17 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2016-17 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.