## PREFACE

This Report for the year ended March 2022 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 Performance Audit of Implementation of eProcurement System in Tamil Nadu covering the period from 2016-22.

The instances mentioned in the Report are those, which came to notice in the course of the performance audit conducted during June 2022 to November 2022. Matters relating to the periods 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.