

PREFACE

This Report deals with the performance of Tamil Nadu Generation and Distribution Corporation Limited during pre and post Ujwal DISCOM Assurance Yojana (UDAY) and has been prepared for submission to the Government of Tamil Nadu under Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971, as amended from time to time.

The audit observations featured in this Report are those which came to notice in the course of audit during the year 2019-20 as well as those which came to notice in earlier years but were not dealt with in the previous Reports. Matters relating to the period after 31 March 2020 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.