

## Preface

This Report pertaining to the erstwhile composite state of Andhra Pradesh for the year ended March 2014 has been prepared for submission to Governors of Andhra Pradesh and Telangana under Article 151 of the Constitution of India, and in accordance with Section 45(1) of the Andhra Pradesh Reorganisation Act, 2014.

This Report contains significant results of performance audit and compliance audit of the Departments of the Government of the erstwhile composite state of Andhra Pradesh under the General and Social Sector covering (i) Panchayat Raj & Rural Development Department and (ii) Municipal Administration & Urban Development Department. Departments other than these two are covered in the Report on the General and Social Sectors.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 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 2013-14 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.