

Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2019 has been prepared for submission to the Governor of Andhra Pradesh for being laid before the Legislature of the State. This Report contains two parts:

Part 1 deals with the results of audit of Departments of the Government of Andhra Pradesh under General, Social and Economic Sectors for being laid before the State Legislature under Article 151 of the Constitution of India. It contains significant results of compliance audit findings of the Departments of General Administration, Higher Education, Industries and Commerce, Municipal Administration & Urban Development, Panchayat Raj and Rural Development and Youth Advancement, Tourism and Culture (Sports) Departments.

Part 2 deals with the results of audit of Public Sector Undertakings, namely, Government Companies and Statutory Corporations of the Government of Andhra Pradesh, for being laid before the State Legislature under Section 19 (A) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The accounts of the Government Companies are audited by the Comptroller and Auditor General of India (CAG) under Section 143 of the Companies Act, 2013. Reports in relation to the accounts of a Government Company or Corporation are submitted to the Government by the CAG for laying before the Legislature of Andhra Pradesh. The audit arrangements of Statutory Corporations are prescribed under the respective Acts through which the Corporations are established.

The information given in this Report pertains to the period since the formation of the residual Andhra Pradesh State on 02 June 2014. Further, the information in this Report is based on the audited / provisional accounts of the PSUs and the information furnished by them for the years for which the accounts were in arrears. The impact of finalisation/ revision, if any, of the accounts by the PSUs would be reflected in the future reports.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2018-19 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Further, instances relating to the period subsequent to 2018-19 have also been included, wherever necessary.

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