

## PREFACE

This Report on the audit of expenditure incurred by the Government of Andhra Pradesh has been prepared for submission to the Governor under Article 151 of the Constitution. The Report covers significant matters arising out of the compliance and performance audits of various departments including the Public Works and Irrigation Departments, audit of Autonomous Bodies.

Audit observations on the Annual Accounts of the Government would form part of a Report on State Finances which is being presented separately. The Report containing the observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing such observations on Revenue Receipts are also presented separately.

The Report starts with an Introductory Chapter which provides auditee profile, comparative position of fiscal operations of the Government of Andhra Pradesh, authority for audit, planning and extent of audit, the key audit findings which emerged during the year-long audit exercise and follow-up on Audit Reports. Chapter-II covers performance audits while Chapter-III discusses material findings emerging from compliance audits.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2009-10 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2009-10 have also been included wherever necessary.