

P R E F A C E

This Report of the Comptroller & Auditor General of India has been prepared for submission to the Government under Article 151 of the Constitution for being laid before State Legislature.

It contains significant results of the compliance and performance audit of the Departments of the Government of Andhra Pradesh under the Revenue Services, including Departments of Commercial Taxes, Prohibition and Excise, Land Revenue, Transport, Roads & Buildings, Registration and Stamps etc.

Chapter-I of this Report covers trend of revenue receipts, response of the Departments/Government towards audit, analysis of the mechanism for dealing with the issues raised by audit, audit planning and results of audit.

The cases mentioned in this Report are among those which came to notice in the course of test audit (2012-13) of accounts for the period 2012-13 as well as those which had come to notice in earlier years, but could not be reported in previous years' Reports. Matters relating to the period subsequent to 2012-13 have also been included wherever necessary.

Audit has been conducted in conformity with the auditing standards issued by the Comptroller and Auditor General of India.