

Preface

This Report for the year ended March 31 2021 has been prepared for submission to the Governor of Andhra Pradesh under Article 151 of the Constitution of India.

The Report of the Comptroller and Auditor General of India contains the results of Information Systems Audit of the Andhra Pradesh Comprehensive Financial Management System (APCFMS) for the period from April 2018 to September 2021.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period from April 2018 to September 2021 as well as those came to notice in earlier years, but could not be reported in the previous Audit Reports, matters relating to the period beyond September 2021 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.

Audit wishes to acknowledge the cooperation extended by Finance Department, Government of Andhra Pradesh and Andhra Pradesh Centre for Financial Systems and Services (APCFSS).