## **Preface**

This Report pertaining to the State of Andhra Pradesh for the year ended March 2018 has been prepared for submission to Governor of Andhra Pradesh under Article 151 of the Constitution of India for being laid before legislature of the State.

This Report contains significant results of Performance Audit of 'Functioning of Guntur Municipal Corporation' besides Compliance Audit of the Departments of Government of Andhra Pradesh under the General and Social Sectors including Departments of Higher Education; Labour, Employment, Training and Factories; and 'Municipal Administration and Urban Development'.

The instances mentioned in this Report are those which came to notice in the course of test audit during the period 2017-18, 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 2017-18 have also been included, wherever necessary.

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