## **Preface**

This Report pertaining to the erstwhile composite State of Andhra Pradesh for the year ended March 2014 has been prepared for submission to the Governors of Andhra Pradesh and Telangana under Article 151 of the Constitution of India and in accordance with Section 45 (1) of the Andhra Pradesh Reorganisation Act 2014.

Chapters 1 and 2 of this Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014. Information has been obtained from the Government of Andhra Pradesh wherever necessary.

Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

The Report(s) containing the findings of Performance audit and Compliance audit in various departments and observations arising out of audit of Local Bodies, Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.