

Preface

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Andhra Pradesh under the Article 151 of the Constitution of India, for being laid before the Legislature of the State.

The Report contains significant results of Performance Audit of Efficacy of Implementation of 74th Constitutional Amendment Act, covering the period 2016-17 to 2020-21.

The instances mentioned in this Report are among those which came to notice in the course of test audit.

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