

## **P R E F A C E**

This Report of the Comptroller and Auditor General of India contains the results of the observations arising out of Performance Audit of “Functioning of the Directorate of Mines & Geology” in Andhra Pradesh. The report has been prepared for submission to the Governor under Article 151 (2) of the Constitution of India.

The audit of Revenue Receipts of the State Government is conducted under Section 16 of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts for the years 2006-07 to 2011-12 conducted during 2011-13 as well as those noticed in earlier years but could not be included in previous years’ reports.