

## PREFACE

1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution for being laid before the State Legislature.
2. The Report contains significant results of the Performance Audit and Compliance Audit of the Departments of the Government of Karnataka under the Economic Services, including Departments of Commerce & Industries, Horticulture, Information Technology, Bio-Technology and Science & Technology, Public Works, Water Resources. However, Department of Agriculture and allied activities, Food Security – Public Distribution System/Civil Supplies, Cooperation and Rural Development – Panchayat Raj are excluded and covered in the Report on the General and Social Services.
3. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts for the period 2012-13 as well as those which had come to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2012-13 have also been included wherever necessary.
4. Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the auditing standards of the International Organisation of Supreme Audit Institutions.
5. Chapter 1 of this Report covers auditee profile, authority for audit, planning and conducting of audit and responses of the department to the paragraphs. Highlights of audit observations included in this Report have also been brought out in this Chapter.