

# Preface

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

The report for the year 2012-13 contains significant results of the compliance and performance audits of the Public Sector Undertakings of all the Departments of the State Government.

The cases mentioned in this Report are among those, which came to notice in the course of test audit (2008-13) of accounts during the period 2012-13 and also 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.

Audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India, based on the Auditing Standards of the International Organisation of Supreme Audit Institutions.

Chapter 1 of this Report covers profile of the audited entities, authority for audit, planning and conducting of audit and responses of the department to draft paragraphs. Highlights of audit observations included in this Report have also been brought out in this Chapter.