

## PREFACE

1. This Report of the Comptroller and Auditor General of India for the year ended March 2014 has been prepared for submission to the Governor of Karnataka under Article 151 (2) of the Constitution of India for being laid before the State Legislature.
2. The Report contains significant results of the performance audit and compliance audit of the Panchayat Raj Institutions and Urban Local Bodies of Karnataka.
3. The Reports containing points arising from audit of the financial transactions relating to General and Social Sector departments including Autonomous Bodies, Economic Sector departments, Statutory Corporations & Government Companies and Revenue Receipts are presented separately.
4. The cases mentioned in the Report are among those which came to notice in the course of test-audit of accounts during the year 2013-14 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 periods subsequent to 2013-14 have also been included, wherever necessary.
5. Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.