

## PREFACE

This Report of the Comptroller and Auditor General of India for the year ended March 2019 has been prepared in accordance with Article 151 of the Constitution of India. As per the decision of the Government of India, Ministry of Finance (June 1994), wherever President's Rule is extended beyond one year, the C&AG's Report relating to the State would be placed in Parliament. Hence, this Report is being sent to President for laying in the Parliament.

Consequent to the reorganisation of the State of Jammu and Kashmir, under the Jammu & Kashmir Reorganization Act, 2019, the Report is also being sent to the Lieutenant Governors of the successor Union Territory of Jammu and Kashmir and Union Territory of Ladakh.

Chapter I and II of this Report contain audit observations on matters arising from examination of the Finance and Appropriation Accounts respectively of the erstwhile State of Jammu & Kashmir.

Chapter III on Financial Reporting provides an overview and status of the Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the year.

The Report containing the findings of Performance audit and audit of transactions in various departments, audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts are presented separately.

