

## PREFACE

This Report of the Comptroller and Auditor General of India for the period from 01 April 2019 to 30 October 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 Reorganisation 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 of this report describes the basis and approach to the Report and the underlying data, provides an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and fiscal position including the deficits/surplus.

Chapter-II provides a broad perspective of the finances of the erstwhile State, major fiscal aggregates, debt profile and key Public Account transactions, based on the Finance Accounts of the erstwhile State.

Chapter-III is based on the Appropriation Accounts of the erstwhile State and reviews the appropriations and allocative priorities and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter-IV comments on the quality of accounts rendered by various authorities of the erstwhile State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials.

The Report containing the findings of audit of transactions in various departments, audit of Statutory Corporations, Boards and Government Companies and of Revenue receipts is presented separately.

All references to the State Government or State of Jammu and Kashmir occurring in this Report shall mean to be pertaining to the erstwhile State of Jammu and Kashmir.

