

## PREFACE

1. This Report has been prepared for submission to the Governor of the State of Jammu and Kashmir under Article 151 of the Constitution of India.
2. Chapter-1 of this Report relating to Introduction on Social, General, Revenue and Economic Sectors (Non-PSUs) covers profiles of audited entities, authority for audit, planning and conduct of audit and responses of the departments to audit.
3. Chapter-2 of this Report deals with the audit findings of Performance Audit, Thematic Audit, Chief Controlling Officer based Audit of a Government Department and Transaction audit paragraphs of Social, General, Revenue and Economic Sectors (Non-PSUs).
4. Chapter-3 of this Report gives a broad overview of the revenue receipts of the State Government viz., trends of revenue of the State Government, analysis of collection of tax and non-tax revenue, analysis of arrears of revenue, etc. during the period 2007-12.
5. Chapter-4 of this Report deals with the findings of performance audit on Taxes on Services and Assessment and collection of water usage charges besides transaction audit paragraphs of Commercial Taxes Department.
6. The Report containing audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the Government of Jammu and Kashmir for the Year ended 31 March 2012 is presented separately under the heading Report on State Finances for the year ended 31 March 2012.
7. The Report containing audit findings of Public Sector Undertakings of the Government of Jammu and Kashmir for the year ended 31 March 2012 is also presented separately under the heading Report on Social, General and Economic Sectors (Public Sector Undertakings) for the year ended 31 March 2012.
8. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.
9. The Audit has been conducted in conformity with the Auditing Standards issued (March 2002) by the Comptroller and Auditor General of India.