

PREFACE

This Report has been prepared for submission to the Governor of the State of Jammu and Kashmir under Article 151 (2) of the Constitution of India.

Chapter-1 of this Report contains audit observations on matters arising from examination of Finance Accounts of the State Government for the year ended 31 March 2013.

Chapter-2 of this Report contains audit observations on matters arising from examination of the Appropriation Accounts of the State Government for the year ended 31 March 2013.

Chapter-3 on Financial Reporting provides an overview and status of the State Government's compliance with various financial rules, procedures and directives in the departments relating to Social, Economic, Revenue and General Sectors during the year ended 31 March 2013.