

PREFACE

This Report for the year ended March 2015 has been prepared for submission to the Government of Jammu and Kashmir in terms of Technical Guidance and Support to audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) under section 20 (1) of the CAG's (DPC) Act, 1971.

The Report contains significant results of the audit of the ULBs in the state including the departments concerned. As financial powers were not devolved to the PRIs (March 2015), it is not covered in TGS.

The issues noticed in the course of test audit for the period 2014-15 as well as those issues which came to notice in earlier years, but could not be dealt with in the previous Reports have also been included, wherever necessary.

The audit has been conducted in conformity with the auditing standards issued by the Comptroller and Auditor General of India.