

Subject: Press Brief on eight Reports of the Comptroller & Auditor General of India in respect of the Government of Jammu and Kashmir.

Section 72 of the Jammu and Kashmir Reorganisation Act, 2019, mandates that all audit reports of the Comptroller and Auditor-General of India (CAG) relating to the Union territory of Jammu and Kashmir, shall be submitted to the Lieutenant Governor, who shall cause them to be laid before the Legislative Assembly.

In accordance with these provisions, **ten (10)** CAG Reports pertaining to the Union Territory of Jammu and Kashmir were forwarded during the period from April 2025 to March 2026 to the Government of Jammu and Kashmir or tabling in the Legislative Assembly.

Out of these, **Eight (8)** reports have been laid in the Legislative Assembly of Jammu and Kashmir on **28.03.2026 (one report) and 30.03.2026 (seven reports).**

These 8 Reports include:

- One (1) Financial Audit Report of Government of UT of Jammu and Kashmir for the years 2022-23.
- Three (3) standalone Performance Audit Reports on
 - i. Public Health Infrastructure and Management of Health Services.
 - ii. Working of University of Jammu and
 - iii. Conservation and Management of Lakes and Water bodies.
- Four (4) Composite/Compliance Audit Reports covering two other performance audits and 12 compliance audit paragraphs.

Brief details of the issues covered in these 8 CAG Audit Reports are:

Sl. No.	Name and Number of the Report	Brief about this report
1	Report of CAG on Union Territory Finances for the year 2022-23 (Report No. 1 of 2024)	This Report comprises of five chapters namely Overview, Finances of the Union Territory, Budgetary Management, Quality of Accounts and Financial Reporting and Financial Performance of Public Sector Undertakings.
2	Report of CAG on Public Health Infrastructure and Management of Health Services for the period ended March 2022 – Performance Audit-Civil (Report No. 2 of 2025)	This Report covers matters arising out of the Performance Audit of Health and Medical Education Department. The Performance Audit covering the period from 2016-17 to 2020-21 (data updated to 2021-22 wherever feasible) was conducted from December 2021 to December 2022. The audit findings of the Performance Audit Report are grouped into nine chapters, 1. Introduction, 2. Human Resources,

		<p>3. Health Care Services, 4. Availability of drugs medicines, equipment, and other consumables, 5. Healthcare infrastructure 6. Financial management, 7. Implementation of centrally sponsored schemes, 8. Adequacy and effectiveness of regulatory mechanisms, 9. Sustainable development goal 3,</p>
3	Report of CAG on Working of University of Jammu for the period ended March 2022 – Performance Audit- Civil (Report No. 3 of 2025)	<p>This Report covers matters arising out of the Performance Audit of University of Jammu. The Performance Audit covered the period from 2017-18 to 2021-22. Instances relating to the period subsequent to 2021-22 have also been included, wherever necessary.</p> <p>The audit findings of the Performance Audit Report are grouped into five chapters,</p> <ol style="list-style-type: none"> 1. Introduction, 2. Academic and Research Activities, 3. Human Resources Management, 4. Infrastructure Management and 5. Financial Management.
4	Report of CAG on Conservation and Management of Lakes and Water bodies in Jammu and Kashmir for the period ended March 2022 – Performance Audit- Civil (Report No. 4 of 2025)	<p>This Report covers matters arising out of the Performance Audit on Conservation and Management of Lakes in Jammu and Kashmir. The Performance Audit covered the period from 2017-18 to 2021-22. The efforts taken for Conservation and Management of Lakes prior to 2017 were also reviewed for holistic coverage of the topic.</p> <p>This Report contains six chapters.</p> <p>Chapter I includes introduction, organisational setup, audit objectives, audit criteria and audit scope, sample and methodology.</p> <p>Chapter II gives an overview of statutory and regulatory arrangements for Conservation and Management of Lakes, changes in areas of Lakes and land use changes in Lakes.</p> <p>Chapter III gives an overview of National and State/ UT programmes and Lake generic management activities for Conservation and Management of Lakes.</p> <p>Chapter IV, V and VI contain the details of the implementation of Conservation and</p>

		Management programmes/ plans undertaken and highlight the inadequacies in Conservation and Management in respect of Dal Lake, Wular Lake, Hokersar Lake, Mansar Lake, Surinsar Lake and Manasbal Lake.
5	Report of CAG for the period ended March 2022 (Report No. 5 of 2025) Compliance Audit Report Revenue and Public Sector Undertakings	<p>This Report comprises of four chapters and covers matters arising out of the Compliance Audit on the Revenue Receipts of the Union Territory (UT) Government and the Government Public Sector Undertakings (PSUs).</p> <p>This Report includes one Subject Specific Compliance Audit on ‘Department’s Oversight on GST Payments and Returns Filing’ and six Compliance Audit paragraphs noticed during the Compliance Audit of Public Sector Undertakings of UT of J&K.</p>
6	Report of CAG for the period ended March 2022 (Report No. 6 of 2025) - Composite Audit Report (Civil)	<p>This Report comprises of three chapters and covers matters arising out of the Performance Audit and Compliance Audit of the Departments of Government of Union Territory (UT) of Jammu and Kashmir (J&K).</p> <p>Chapter-I gives brief profile on receipts and expenditure of the Government of Union Territory of Jammu and Kashmir.</p> <p>Chapter-II contains PA on Direct Benefit Transfers (DBT) in Integrated Social Security Scheme (ISSS)</p> <p>Chapter-III contains the two compliance audit paras on ‘Solid Waste Management in Urban Local Bodies’ and ‘Central Roads and Infrastructure Fund (CRIF)’</p>
7	Report of CAG for the period ended March 2023 (Report No. 7 of 2025) - Compliance Audit Report (Civil-I)	<p>This Report comprises of five chapters and covers matters arising out of the Compliance Audit of the Departments of Government of Union Territory (UT) of Jammu and Kashmir (J&K).</p> <p>Chapter-I gives brief profile on receipts and expenditure of the Government of Union Territory of Jammu and Kashmir.</p> <p>Chapter-II: SSCA on Restoration of essential services and strengthening of disaster risk</p>

		<p>management system under World Bank aided Jhelum Tawi Flood Recovery Project.</p> <p>Chapter-III: SSCA on Pradhan Mantri Khanij Kshetra Kalyan Yojana</p> <p>Chapter-IV: SSCA on National Rural Livelihood Mission</p> <p>Chapter-V; Compliance Audit paragraph on Jammu and Kashmir Transport Subsidy Scheme</p>
8	<p>Report of CAG for the period ended March 2023 (Report No. 1 of 2026) - Composite Audit Report (UT Revenues)</p>	<p>This Report contains three Chapters.</p> <p>Chapter-I gives brief information regarding revenue receipts of the Government of Union Territory of Jammu and Kashmir.</p> <p>Chapter-II contains the significant audit findings noticed during Performance Audit on E-way bills system under Goods and Service Tax.</p> <p>Chapter-III present significant audit findings noticed during compliance audit on revenue receipts.</p>