

PREFACE

This Report of the Comptroller and Auditor General of India for the year ended March 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 Comptroller and Auditor General of India 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 Reorganization 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.

This Report contains six chapters, **Chapter I** to **Chapter VI**. **Chapter I** presents an overview of the Package announced for J&K on 07 November 2015 by the Prime Minister of India, **Chapter II** to **Chapter V** present the significant observations of audit on implementation of 16 PMDP projects by the erstwhile State of Jammu & Kashmir and **Chapter VI** contains the Conclusions and Recommendations of Audit in respect of implementation of these 16 PMDP projects.

The cases mentioned in the Report are among those which came to notice in the course of test audit conducted during May 2019 to November 2019 covering the period from 2015-16 to 2018-19. Instances relating to the period subsequent to March 2019 have also been included, wherever necessary and status of completion of works has been subsequently updated to indicate the latest status.