

PREFACE TO THIRD EDITION

I am highly pleased to release this Third Edition of "**THE JAMMU AND KASHMIR FINANCE DEPARTMENT BUDGET MANUAL**" as amended upto January, 2019.

I have reproduced all Chapters as amended up-to-date in an unconventional style and format. The book is handy reference for the readers concerned.

Any error or omission, if found by readers, shall be gladly received by us to improve forthcoming editions.

13th January, 2019

KANAV GUPTA
Advocate