



*Azad Jammu
& Kashmir*



**Presentation
to the
Honorable Secretary AJ&K Council
By
Director General Audit, AJ&K
Department of the Auditor-General Azad Jammu and Kashmir**



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Azad Jammu and Kashmir is a self Governing state under Pakistani control. It has its own elected President, Prime Minister Legislative Assembly, Supreme Court, High Court and Official flag. The state is divided into three administrative divisions which, in turn are divided into eight districts. Urdu is the National and official language of Azad Jammu and Kashmir.



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AZAD JAMMU AND KASHMIR

Independence	24 th Oct,1947
Capital	Muzaffarabad
Districts	08
Divisions	03
Sub Divisions	19
Area	13297 Sq. Km
Population	3.271 Million



Auditor-General of AJ&K

There is a provision of the Auditor-General of Azad Jammu and Kashmir under Section 50-A of Interim Constitution Act, 1974. The Auditor-General of Pakistan is nominated / appointed as the Honorary Auditor-General of Azad Jammu and Kashmir.



Administrative Control

Prior to the year, 1979 Administrative control of the Audit & Accounts Department was with the Azad Jammu and Kashmir Government. In July 1979 the Administrative Control was transferred to AJ&K Council. After bifurcation in July 2005, the Administrative Control of Office of the Director General Audit AJK is with the AJ&K Council.

Separation of Audit and Accounts

- From 1.7.2005, the Accounting and Auditing functions have been separated.
- The Auditor-General of AJ&K in pursuance of Section 20(2) of the Auditor-General of Azad Jammu and Kashmir (Functions, Powers and Terms and Conditions of Service) Act, 2005 has authorized the Director General Audit Azad Jammu and Kashmir to perform the Audit functions in respect of Audit of AJ&K Government and AJ&K Council.



Director General Audit AJ&K

The Director General Audit AJK shall Audit the Accounts of expenditure of the AJ&K Council and AJ&K Government and submit the same to the Auditor-General of AJ&K for appropriate action (for onward submission to the Chairman of AJ&K council for placement before the PAC and president of AJ&K for placement before the Legislative Assembly) under Section 50-A(6) of Interim Constitution Act, 1974 and Section 8 of the Auditor-General of AJK (Functions, Powers and Terms and Conditions of Service) Act, 2005



Mandate of Director General Audit AJ&K

Directorate General Audit Azad Jammu & Kashmir is the strategic audit unit of the office of the Auditor-General of Azad Jammu & Kashmir to conduct the audit of Azad Jammu & Kashmir Govt. & Azad Jammu & Kashmir Council.

The mandate of DG Audit Azad Jammu & Kashmir includes;

- Financial Audit of 20 Principal Accounting Officers.
- Income Tax/Revenue Receipts Audit.
- Certification of AJ&K Government and AJ&K Council financial Statements.
- Certification of financial statements of self accounting entities.
- Certification Audit of Foreign Aided Projects.
- Any Special Audit on request.
- Time to time Performance Audit of the Institutions.
- Audit of Receipts and expenditure of holders of authorities substantially financed by the loans and grants.



Organization Chart Director General Audit Azad Jammu & Kashmir
Muzaffarabad





SCALE-WISE STRENGTH DG AUDIT OFFICE

1. Gazetted

Name of Posts	Scale	No. of of Posts	Available
Director General Audit	BPS-20	01	01
Director Audit	BPS-19	02	02
Deputy Director Audit	BPS-18	02	02
Audit Officer	BPS-18	12	05
Assistant Audit Officers	BPS-17	10	09
Senior Auditor	BPS-16	42	36
Total		69	55



Scale-wise strength DG Audit Office

2. Non-Gazetted

Name of Posts	Scale	No. of Posts	Available
Stenographer	BPS-15	02	02
Steno Typist	BPS-12	02	--
Data Entry Operator	BPS-12	02	--
Junior Auditor/Typist	BPS-11	13	13
Security Guard	BPS-5	02	--
Drivers	BPS-04	06	06
Daftri / Book Binder	BPS-04	04	04
Naib Qasids	BPS-01/02	11	11
Chowkidar	BPS 1	03	03
Sweeper	BPS 1	01	01
	G. Total (Gazetted & Non Gazetted)	46	40
20 August 2011	Brief-2		



Govt.'s Budget Detail for the year 2008-09

Entity	Budget In Million	Receipt In Million
Azad Jammu & Kashmir Govt.	29972.000	370.000

Entity	Budget In Million	Receipt In Million
Azad Jammu & Kashmir Council.	5678.312	5678.312



Projects Budget Detail for the year 2008-09

Entity	Budget in million
Foreign Aided Projects	2573.686

Entity	Budget in million
Mangla Dam Raising Project.	15117.000



Others Budget Detail for the year 2008-09

Entity	Budget in million
Azad Jammu & Kashmir University	886.126

Entity	Budget in million
Cadet College Pallandari.	51.220



Status of Certification Audit Reports

S. # No.	Name of Entity	Name of Account FY	Due date of Accounts submission to Auditor- General	Submitted on
3	Azad Jammu & Kashmir Govt.	Financial Statements FY 2007-08	---	08.11.2008
4	Azad Jammu & Kashmir Council	Financial Statements FY 2007-08	---	08.11.2008
5	Foreign Aided Project	Certification Audit Reports 2007-08	31.12.2008	26.12.2008



STATUS OF AUDIT REPORTS

: Year 2005-06	year 2006-07	year 2007-08
Under Discussion in the PAC	Under Printing Process	Submitted to Auditor-General Azad Jammu & Kashmir for approval which is on QAC Level



Findings of Audit Report for the period 2007-08

Chapter No.	Nature of Irregularity	Amount in Millions
01	Over Payment/Govt. Loss	2456.319
02	Non Deduction/Recovery	1870.17
03	Irregular Expenditure	6175.878
04	Non Production of Record/Un Adjustment	447.108



RECOVERY POSITION

S. No.	Nature of Recovery	2005-06 Rs in million	2006-07 Rs in million	2007-08 Rs in million
1	Recovery during PAC Sessions	403.730	170.034	96.148
2	Recovery during DAC meetings	0.013	0.643	3.523
3	Recoveries at the Instance of Audit	5.656	13.764	5.875
	Total	409.399	184.441	105.546



Coverage of Audit Plan for the year 2008-09

	Financial Audit	Total Formations	Formations planned
1	AJ&K Govt.'s Departments	2520	408
2	AJ&K Council Departments	42	15
3	Azad Jammu and Kashmir University	01	01
4	Foreign Aided Projects	31	31
5	Cadet College Pallandari	01	01
6	Mangla Dam Raising Project	01	01



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Thank You

dgauditajk@gmail.com
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