

**THE AZAD JAMMU & KASHMIR (BOARD OF  
INTERMEDIATE & SECONDARY EDUCATION)  
ORDINANCE, 1973**

**(ORDINANCE II OF 1973)**

An Ordinance to constitute and organize the Board of Intermediate and Secondary Education in Azad Jammu and Kashmir.

**Preamble.**

Whereas it is necessary to constitute and organize the Board of Intermediate and Secondary Education in Azad Jammu and Kashmir;

And whereas the Legislative Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary;

Now, therefore, in exercise of the powers conferred by Section 24 of the Azad Jammu and Kashmir Government Act, 1970 and all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:-

1. **Short title, extent and commencement:-** (1) This Ordinance, may be called the Azad Jammu and Kashmir (Board of Intermediate and Secondary Education) Ordinance, 1973.
  - (2) It shall extend to the whole of Azad Jammu and Kashmir.
  - (3) It shall come into force at once;
2. **Definitions:-** In this Ordinance, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say:
  - (a) 'Board' means the Azad Jammu and Kashmir Board of Intermediate and Secondary Education, as constituted under this Ordinance;
  - (b) 'Chairman' means the Chairman of the Board;
  - (c) 'College' means an institution within the jurisdiction of the Board and recognized for Intermediate Education and includes a college, having Intermediate and Degree classes and affiliated to the University for the Degree classes;

- (d) 'Committee' means a committee constituted under this Ordinance;
- (e) 'Controller of Examinations' means the controller of Examinations of the Board;
- (f) 'Controlling Authority' means the Controlling Authority of the Board;
- (g) 'Director of Education' means the Director of Education of the Government;
- (h) 'Government' means the Azad Government of the State of Jammu and Kashmir;
- (i) 'Head of an Institution' means the Principal of a College or the Headmaster or Headmistress of a School;
- (j) 'Institution' means a College or a School;
- (k) 'Intermediate College' means an institution recognized for imparting instruction to class XI and Class XII and includes an institution having Intermediate and Secondary Classes;
- (l) 'Intermediate Education' means education pertaining to Class XI and Class XII;
- (m) 'Prescribed' means prescribed by Regulations or Rules;
- (n) 'Principal' means the head of a College;
- (o) 'Recognized' means recognized by the Board;
- (p) 'Regulations and Rules' means respectively the Regulations and Rules made by the Board under this Ordinance;
- (q) 'School' means an institution recognized only for the Secondary Education;
- (r) 'Secondary Education' means education pertaining to Class IX and Class X and such other classes as may be declared by Government to be classes of Secondary Education;
- (s) 'Secretary' means the Secretary of the Board who shall also be the ex-officio Controller of Examination; and

(t) 'University' means the University of the Punjab.

3. **Establishment and Incorporation:-** (1) The Board of Secondary Education, shall be constituted in accordance with the provisions of this Ordinance and shall be called the Azad Jammu and Kashmir Board of Intermediate and Secondary Education.

(2) The Board shall be a body corporate and shall have perpetual succession and a common seal with power to acquire and hold property and to transfer the same and may sue or be sued by its corporate name:

4. **Constitution of the Board:-** (1) The Board shall consist of the following members, namely:-

- i) the Chairman;
- ii) the Vice-Chancellor of the University or a University Professor nominated by him;
- iii) the Director of Education;
- iv) one Principal of a Degree College nominated by the Controlling Authority;
- v) one representative of Heads of Intermediate Colleges elected by and from among themselves;
- vi) one Headmaster or Headmistress of School elected by and from among the Headmasters and Headmistresses of Schools;
- vii) one Lecturer to be elected by the Lecturers of Azad Kashmir;
- viii) one Senior teacher to be nominated by the Controlling Authority or elected by and from among the senior teachers of High Classes; and;
- ix) two members nominated by the Controlling Authority;

(2) The names of the nominated and elected members shall be notified in the official Gazette.

(3) The term of office of member other than the ex-officio members shall be two years.

(4) No member appointed by virtue of his office shall continue to be member if he ceases to hold that office;

(5) When a person ceases to be member of the Board, he shall cease to be member of any of the Committees of which he may be a member.

5. **Resignation of members:-** A member of the Board may resign his membership by a letter addressed to the Chairman; provided that the resignation shall not have effect until it is accepted by the Controlling Authority;

6. **Removal of members:-** A member shall be liable to be removed by the Controlling Authority, if:

(i) he has become of unsound mind;

(ii) he has been declared insolvent by a competent court;

(iii) he has been convicted by a Criminal Court of an offence involving moral turpitude,

The decision of the Controlling Authority in this behalf shall be final.

7. **Casual vacancies:-** (1) Whenever there occurs a vacancy in the membership of the Board due to death, resignation or removal, it shall be filled in accordance with the provisions of this Ordinance.

(2) The person who fills the vacancy shall be member of the Board for the full term of two years:

8. **Meetings of the Board:-** (1) The Chairman may, when he considers necessary and shall, on a requisition from at least five members of the Board, call a meeting of the Board.

(2) The quorum for meetings of the Board shall be six.

9. **Jurisdiction of the Board:-** The Board shall exercise its powers within the territorial limits of the Azad Jammu and Kashmir.

10. **Powers of the Board:-** (1) Subject to the provisions of this Ordinance the Board shall have power to organize, regulate,

develop and control Intermediate Education and Secondary Education.

(2) In particular and without prejudice to the generality of the power conferred by the preceding sub-section, the Board shall have the power:

- (i) to hold and conduct all examinations pertaining to Intermediate Education, Secondary Education, Pakistani and Classical Languages Examinations and such other examinations as may be determined by Government;
- (ii) to prescribe courses of study for its examinations;
- (iii) to lay down condition for recognition of institution;
- (iv) to accord, refuse or withdraw recognition wholly or partly, after considering inspection reports:
  - (a) in the case of schools, received from the Education Department, of the Government; and
  - (b) in the case of Intermediate Colleges and institutions preparing candidates for Pakistani and classical languages examinations, received from an inspection committee appointed by the Board in this behalf.
- (v) to inspect and arrange for inspection of recognized institutions and call for inspection reports;
- (vi) to lay down conditions for admission to its examinations, to determine the eligibility of candidates and to admit them to the examination;
- (vii) to grant certificates and diplomas to persons who have passed its examinations and to withdraw such certificates and diplomas;
- (viii) to fix, demand and receive such fees as may be prescribed;
- (ix) to supervise the residence, health and discipline of the students of recognized institutions and classes with a view to promoting their general welfare;
- (x) to institute and award scholarships, medals and prizes in accordance with the Regulations and Rules;

- (xi) to organize and promote extra-mural activities in and for recognized institutions;
- (xii) to hold, control and administer its property and funds;
- (xiii) to enter into and carry out contracts in exercise of its powers and performance of its duties under Ordinance and the Regulations;
- (xiv) to pass the annual budget;
- (xv) to transfer any movable and immovable property;
- (xvi) to hold and manage endowments;
- (xvii) to regulate and decide all administrative matters, including the creation and abolition of posts;

Provided that it shall be lawful for the Chairman to create temporary posts for a period not exceeding six months:

- (xviii) to appoint the staff and define their duties and conditions of service;
- (xix) to make provision for buildings, premises, furniture, apparatus, books and other means required for carrying out the purposes of this Ordinance;
- (xx) to sanction such expenditure and to appoint such officers and staff as may be necessary to carry out the purposes of this Ordinance; and
- (xxi) to do all other acts necessary for carrying out the purposes of this Ordinance.

(3) The Board may delegate any of its powers to the Chairman or any officer of the Board or to a Committee or sub-Committee appointed by it as it may deem fit.

11. **Controlling Authority:-** The President of the Azad Government of the State of Jammu and Kashmir be the Controlling Authority of the Board.
12. **Powers of the Controlling Authority:-** (1) The Controlling Authority shall have the powers to cause an inspection to be made by such person or persons as he may direct, of the offices,

activities and funds of Examinations conducted by the Board and to cause an enquiry to be made in like manner in respect of any matter concerning the Board.

(2) The Controlling Authority shall communicate to the Board the result of such inspection or enquiry and may advise the Board to take such action within such period as may be specified.

(3) The Board shall report to the Controlling Authority the action as it proposes to take or has taken on such communication.

(4) Where the Board does not within a reasonable time take action to the satisfaction of the Controlling Authority, the Controlling Authority may, after considering any explanation made by the Board, issue such directions as it thinks fit, and the Chairman shall comply with such directions.

(5) If the Controlling Authority is satisfied that any proceeding of the Board or a Committee is not in conformity with this Ordinance, the Controlling Authority may, without prejudice to the foregoing provisions of this section, by order in writing, annul such proceedings:

Provided that before making any such order the Controlling Authority shall, through the Chairman, call upon the Board or the Committee, as the case may be, to show cause why such an order should not be made.

13. **Officers of the Board:-** The following shall be the officers of the Board: -

- i) the Chairman;
- ii) the Secretary/Controller of Examinations;
- iii) The Controller of Examinations; and
- iv) such other officers as may be appointed by the Board.

14. **Chairman:-** (1) The Chairman shall be a whole time officer and shall be appointed by the Controlling Authority on such terms and conditions as may be determined by the Controlling Authority.

(2) The Chairman shall hold office for a term of four years from the date of notification of his appointment and on the expiry of the term of office shall be eligible for re-appointment.

(3) When the office of the Chairman is vacant temporarily or otherwise, by reason of leave, illness or other cause, for a period not exceeding one year, the Controlling Authority shall make such arrangements for carrying on the duties of the office of the Chairman as it may think fit.

(4) The Chairman shall be the principal executive and academic officer of the Board and shall, when present, preside at the meetings of:

(i) the Board;

(ii) the Academic Committee, Finance Committee, Appointments Committee, Committee for the Appointment of Paper Setters and Head Examiners, Committees of Courses and other Committees of the Board.

(5) It shall be the duty of the Chairman to ensure that the provisions of this Ordinance and the Regulations and Rules are faithfully observed and carried out, and he shall exercise all powers necessary for this purpose.

(6) In any emergency arising out of the administrative business of the Board, and requiring in the opinion of the Chairman, immediate action, the Chairman may take such action as he may deem necessary and shall report the action so taken to the Board at its next meeting for approval.

(7) The Chairman shall exercise such other powers as may be prescribed.

15. **Secretary and Controller of Examinations:-** (1) The Secretary and Controller of Examinations shall be whole time salaried officers appointed by the Board.

(2) The terms and conditions of service of the Secretary and the Controller of Examinations and their powers and duties shall be such as may be prescribed.

16. **Other Officers:-** Subject to the provisions of the Ordinance the powers and duties of other officers of the Board shall be such as may be determined by the Board.
17. **Committees of the Board:-** (1) The Board shall have the following Committees, namely:-
- i) the Academic Committee;
  - ii) the Finance Committee;
  - iii) the Appointments Committee;
  - iv) Committee for appointment of Paper Setters and Head Examiners;
  - v) Committees of Courses; and;
  - vi) such other Committees as may be prescribed;
- (2) The Board or a Committee may appoint such sub-committees as it may deem necessary.
18. **Constitution, powers and duties of the Committees:-** the constitution, functions and duties of the Committees, mentioned in sub-section (i) of Section 17, shall be such as may be prescribed by Regulations.
19. **Powers of the Board:-** (1) The Board shall have the power to make Regulations consistent with this Ordinance on all or any of the following matters, namely:-
- (a) the constitution, powers and duties of Committees;
  - (b) powers and duties of the officers of the Board mentioned in Section 13;
  - (c) Rules of service including Rules regulating disciplinary action, grant of leave and retirement of the employees of the Board;
  - (d) constitution of pension or Provident Fund or both for the benefit of the officer and other employees of the Board;

- (e) admission of institutions to the privilege of recognition and withdrawal of recognition;
- (f) general scheme of studies, including the total number of subjects to be taught and the duration of courses; and
- (g) such other matters as may appear necessary for giving effect to the provisions of this Ordinance.

(2) The Regulations approved by the Board shall be submitted to Government and shall not take effect until they are approved by Government. Government may approve or disallow or remit them to the Board with its recommendations for further consideration.

20. **Power of the Board to make rules:-** The Board may make rules consistent with this Ordinance and the Regulations to provide for:-

(i) inspection of institutions and the reports, returns and other information to be furnished by them;

(ii) conditions of admission of candidates to the Examinations and eligibility for diplomas, certificates and titles.

(iii) such other matters as may be prescribed by Regulations.

21. **Funds:-** The Board shall have a fund to which shall be credited all its income including income from fees, endowments, grants and contributions.

22. **Accounts and Audit:-** (1) The accounts of the Board shall be maintained in such manner as may be prescribed by Rules.

(2) The statement of accounts of the Board shall be submitted to Government once a year.

(3) The accounts of the Board shall be audited in such manner as may be prescribed by the Regulations.

23. **Provident Fund or pension:-** (1) The Board shall establish for the benefit of its employees such pension or Provident Fund or both as it may deem fit in such manner and subject to such conditions as may be prescribed.

(2) Government may, by notification, declare that the provisions of the Provident Fund Act, shall apply to such fund, and on making of such declaration that Act shall apply accordingly as if the Board were Government and the said fund were the Government Provident Fund.

24. **Members prohibited from deriving monetary gains:-** No member of the Board shall draw any fee or other remuneration in any capacity whatever from the funds of the Board or enter into any contract with the Board directly or through any other person connection with the affairs of the Board:

Provided that the emoluments of the Chairman shall, under terms and conditions of his appointment, be paid from the funds of the Board:

Provided further that a member or a Committee may receive from the Board remuneration in lump sum for writing, compiling or editing a book intended to be prescribed for an examination of the Board.

25. **Bar against membership:-** No person who has any financial interest in any book prescribed by the Board as a course of study for any examination conducted by the Board or has a financial interest as a partner or otherwise in any firm which publishes, procures, or supplies any such book, shall be eligible to become a member of the Board or a committee or continue as such after having acquired any such interest.

26. **Validation:-** No act or proceedings of the Board or any committee shall be invalidated merely by reason of the existence of a vacancy on the Board or the Committee, or by reason of any irregularity in the appointment of any member of the Board or the Committee.

27. **Bar to suits:-** All acts done, orders passed or proceedings taken by the Board shall be final and shall not be called in question in any court by a suit or otherwise.

28. **Members and employees to be public servants:-**Members of the Board and the Committees constituted under this Ordinance, the employees of the Board and other persons appointed for carrying out the purposes of this Ordinance, shall be deemed to be public servants within the meanings of section 21 of the Azad Penal Code.

29. **Protection of acts and orders:-** No suit for damages or other legal proceedings shall be instituted against Government, the Controlling Authority, the Board, any Committee, any member of the Board or Committee, or officer or employee of the Board in respect of anything done or purported to have been done in good faith in pursuance of this Ordinance and the regulations and Rules made thereunder.
30. **First Regulations:-** (1) Notwithstanding anything to the contrary contained in this Ordinance, the Regulations set out in the Schedule shall, on the commencement of this Ordinance, be deemed to be the First Regulations framed by the Board under section 19.
- (2) The Regulations laid down by the Government within three months of the date of commencement of this Ordinance shall become part of the Schedule.
31. **Transitional provisions:-** (1) From the date of commencement of this Ordinance and till such time as the nominated and elected members are appointed, the Chairman and the Ex-Officio members shall exercise all the powers and perform all the duties of the Board and its Committees.
- (2) On the appointment of the nominated and elected members, the Board shall exercise all powers and perform all duties of the Committees of the Board upto the time the Committees are constituted.
- (3) If there is any difficulty in giving effect to the provisions of this Ordinance, the Controlling Authority may take such action to remove the difficulty as it may deem necessary.

## SCHEDULE

### THE FIRST REGULATIONS OF THE BOARD

1. **Powers and duties of the Chairman:-** The Chairman shall exercise control over the office of the Board as its principal executive and academic officer and shall do all acts to ensure that the officers and the staff properly perform the duties entrusted to them. In particular he shall:-

(i) write confidential reports on the work of Officers whose grades carry an initial salary of three hundred rupees or more per mensem;

(ii) recommend to the Board any disciplinary action that he considers necessary against officers mentioned in clause (i);

(iii) take disciplinary action against members of the establishment whose grades carry an initial salary of less than three hundred rupees per mensem; and

(iv) appoint Superintendents of Examinations.

2. **Powers and duties of the Secretary:-** (1) The Secretary shall, subject to the control of the Chairman, be in charge of the academic and administrative sector of the Board's office and shall cause the orders and decisions of the Board and the Chairman to be carried out.

(2) The Secretary shall take all possible steps to ensure that the funds of the Board are spent on the purpose for which they are provided.

(3) The Secretary shall, cause to be prepared and submit to the Board for approval the annual statement of accounts and budget estimates.

(4) All meetings of the Board and Committees shall be convened by the Secretary under the directions of the Chairman. While preparing the agenda for a meeting of the Board or a Committee, the Secretary shall carry out the directions of the Chairman given in this respect and no item shall be placed on such agenda or be considered in the meeting without previous permission of the Chairman.

(5) The Secretary shall record the minutes and maintain the records of the proceedings of the Board and the Committees.

(6) The Secretary shall conduct the official correspondence of the Board under the authority of the Chairman except the correspondence relating to the conduct of examinations.

(7) All fees and dues payable to the board, and all sums received by the Secretary, shall be credited without delay to the account of the Board in a Bank or Treasury approved by the Board.

(8) The Secretary shall issue to successful candidates on behalf of the Board in the prescribed form certificates of having passed the Examinations held by the Board.

(9) The Secretary shall perform such other duties as may be assigned to him by the Chairman.

(10) Notwithstanding anything to the contrary in these Regulations the Board may assign to any other officer or officers such duties of the Secretary as it may deem necessary.

3. **Duties and powers of the Controller of Examinations:-** The Controller of Examinations shall, subject to the control of the Chairman, be incharge of the Examination sector of the Board and shall:

(i) make arrangements for the conduct of all examinations of the Board;

(ii) conduct official correspondence of the Board relating to the Examinations; and

(iii) perform such other duties as may be assigned to him by the Chairman from time to time.

4. **Constitution of the Academic Committee:-** The Academic Committee shall consist of:

(i) The Chairman of the Board;

(ii) a University Professor nominated by the Vice-Chancellor of the University;

(iii) a University Professor nominated by the Vice-Chancellor of the University of Islamabad;

(iv) Chief Conservator of Forests of the Government;

(v) Chief Engineer, of the Government;

(vi) Director of Education;

- (vii) Director of Agriculture of the Government;
- (viii) Director Animal Husbandry of the Government;
- (ix) Director of Industries of the Government;
- (x) One representative each of the following groups of teaching Departments of the University nominated by the Controlling Authority namely:-
  - (a) Humanities and Social Sciences;
  - (b) Natural Sciences and Mathematics;
  - (c) Islamic Studies and Oriental Languages; and
  - (d) Other Languages;
- (xi) Conveners of the Boards of studies of the University for the following subjects namely:-
  - (a) medicine;
  - (b) Commerce; and .
  - (c) Education;
- (xii) The following members nominated by the controlling Authority:-
  - (a) five Conveners of Committees of Courses;
  - (b) three Principals of Colleges maintained by the Government of whom one shall be a woman;
  - (c) three Headmasters or Headmistresses Schools maintained by Government of whom one shall be a woman;
  - (d) one District Inspector of Schools;
  - (e) two Teachers of Intermediate Classes;
  - (f) four Teachers of Secondary Classes; and
  - (g) four other persons;

5. **Term of Office of Members of the Academic Committee:-**  
The members of the Academic Committee, other than ex-officio members, shall hold office for two years
6. **Quorum for the meetings:-** The quorum for the meetings of the Academic Committee shall be one-third of the total number of members, a fraction being counted as one.
7. **Powers and Duties of Academic Committee:-** (a) The Academic Committee shall have the general superintendence and control of and the responsibility for the maintenance of the standards of teaching and examination.  
  
(b) Without prejudice to the generality of the foregoing provisions and subject to such conditions as may be prescribed, the Academic Committee shall exercise the following powers and perform the following duties, namely:-
  - (i) to determine the subject or subjects which shall be assigned to each Committee of Courses;
  - (ii) to advise the Board on the qualifications of the teachers and examiners, their duties and conditions of appointment;
  - (iii) to advise the Board on all academic matters including the general scheme of studies for an examination, the number of subjects to be included in an examination, the value of each subject in respect of marks to be assigned to it, and the conditions to be fulfilled for passing an examination and for being placed in a particular division; and
  - (iv) to exercise such other powers and perform such other duties as may be prescribed.
8. **Constitution, powers and duties of the Appointments Committee:-** (1) The Appointments Committee shall consist of:
  - (i) the Chairman of the Board;
  - (ii) the Director Education of the Government;
  - (iii) two nominees of the Controlling Authority.

(2) The Appointments Committee shall recommend the appointment, confirmation and scale of pay of officers or employees of the Board whose scales of pay carry an initial salary of three hundred rupees or more per mensem;

(3) The member of the Appointments Committee, other than the ex-officio members, shall hold office for two years.

(4) The quorum for a meeting of the Appointments Committee shall be three.

9. **Constitution and function of the Finance Committee:-** (1) The Finance Committee shall consist of:

(i) the Chairman of the Board;

(ii) the Director of Education;

(iii) one Representative of the Finance Department of the Government; and

(iv) two nominees of the Controlling Authority.,

(2) The functions of the Finance Committee shall be:-

(i) to examine the annual Budget and advise the Board thereon; and

(ii) to review the financial position of the Board periodically and, make recommendations to the Board for improving its finances.

(3) The members of the Finance Committee, other than the ex-officio members, shall hold office for two years,

(4) The quorum for the meetings of the Finance Committee shall be three.

10. **Constitution and functions of the Committee for appointment of Paper Setters and Head Examiners:-** (1) There shall be a Committee for appointment of Papers Setters and Head Examiners and shall consist of:-

(i) the Chairman of the Board;

- (ii) the Director of Education;
- (iii) the nominee of Controlling Authority.

(2) The functions of the Committee for appointment of Paper Setters and Head Examiners shall be to appoint Paper Setters and Head Examiners for all examinations conducted by the Board, after considering the recommendations of the Committee of Course in this behalf. Where a Committee of Courses does not make its recommendations within the time specified by the Committee for appointment of Paper Setters and Head Examiners, the Committee will make these appointments without the recommendations of the Committee of Courses.

11. **Committee of Courses:-** (1) There shall be a Committee of Courses for each subject or a group of allied subjects included in the courses of studies organized by the Board. Each such Committee shall consist of the following, namely:-

- (i) two teachers of the subject from among the teachers of the Intermediate education, nominated by the Academic Committee;
- (ii) two teachers of the subject from among the teachers or the Secondary Education, nominated by the Academic Committee;
- (iii) two persons having experience of Intermediate Education or Secondary Education nominated by the Board; and
- (iv) one expert in the subject nominated by the Chairman;

Provided that if in a subject the required number of teachers is not available, the Chairman may decide that the number of members of the Committee of Courses for the subject concerned may be less than seven or may permit the nomination of suitable persons who are not teachers, as members of a particular Committee of Courses.

(2) The term of office for the member of the Committee of courses shall be two years:

Provided that if a vacancy occurs during the course of two years, the member appointed to fill the vacancy shall hold office for the remaining term only.

- (3) Each Committee of Courses shall consider academic matters relating to the subject or subjects with which it is concerned and shall recommend to the Academic Committee the Course of studies and text books to be prescribed as well as the conditions to be fulfilled for passing the relevant examination in the subject or subjects.
- (4) Each Committee of Courses shall have a Convener who shall be nominated by the Board.
- (5) The quorum for a Committee of Courses shall be four.
12. Notwithstanding anything contained in these Regulations when a person ceases to be member of a Committee, he shall cease to be member of any sub-Committee of which he may be a member by virtue of his membership of that Committee;
13. (1) The Board shall accord recognition, for the Secondary School Examination, to such schools as are within the jurisdiction of the Board in Azad Jammu and Kashmir if it is satisfied on the basis of the inspection report received from Education Department, that the Conditions prescribed for the recognition have been satisfactorily fulfilled.
- (2) If the Board, on the basis of a report received from the Education Department, is satisfied that the conditions of recognition have ceased to be fulfilled by any school the Board may cancel the recognition.
- (3) The Board may, if it considers necessary, arrange a special inspection of any school by an Inspection Committee appointed by it.
14. **Audit:-** (1) The Board shall appoint a whole time officer as Auditor for the purpose of auditing the bills to be paid from the funds of the Board. No expenditure shall be made from the funds of the Board, unless the bill for its payment has been audited by the Auditor in conformity with the Regulations and Rules.
- (2) The statement of accounts of the Board, signed by the Secretary and the Auditor, shall be submitted to Government within six months of the closing of the financial year.

(3) The accounts of the Board shall be audited once a year, in conformity with the Regulations and Rules, by Auditors appointed by Government for this purpose

(Sardar Mohammad Abdul Qayyum Khan)  
President,  
Azad Govt. of the State of Jammu & Kashmir.

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(Malik Mohammad Aslam Khan)  
Secretary Law,  
Azad Govt. of the State of Jammu & Kashmir.

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