

**THE AZAD GOVERNMENT OF THE STATE OF JAMMU &
KASHMIR LAW & PARLIAMENTARY AFFAIRS
SECRETARIAT, MUZAFFARABAD**

Dated the 13th October, 1982.

No.1457/LD/82. The following Ordinance made by the President on the 11th day of October, 1982, is hereby published for general information:-

(ORDINANCE CCXVII OF 1982)

AN

ORDINANCE

to amend the Azad Jammu and Kashmir Logging and Saw Mill Corporation Ordinance, 1968

WHEREAS it is expedient to amend the Azad Jammu and Kashmir Logging and Saw Mill Corporation Ordinance, 1968 (Ordinance IV of 1968) for the purposes hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of Section 41 of the Azad Jammu and Kashmir Interim Constitution Act, 1974, the President is pleased to make and promulgate the following Ordinance:-

1. **Short Title and Commencement.-** (1) This Ordinance may be called the Azad Kashmir Logging and Saw Mill Corporation (Amendment) Ordinance, 1982
(2) It shall come into force at once.
2. **Substitution of Section 12, Ordinance IV of 1968.-** In the Azad Jammu and Kashmir Logging and Saw Mill Corporation Ordinance, 1968 (Ordinance IV of 1968) in Section 12, the following shall be substituted, namely :-
“12 Audit. (1) The accounts of the Corporation shall be audited by the Auditors who shall be Chartered Accountants appointed with the approval of the Government by the Corporation on such remuneration as it may deem fit, and such remuneration shall be paid by the Corporation.
(2) Notwithstanding the audit provided for in Sub-Section (1), the Auditor General shall audit or cause to be audited the accounts of the Corporation.
(3) The Auditor General shall also hold, or cause to be held, a test audit of the units managed by the Corporation and in the event of a test audit disclosing irregularities, the Auditor

General may carry-out, or caused to be carried-out, such further audit , as he considers necessary.

(4) The Corporation and every such unit as is referred to in sub-section (3) shall produce the accounts, books and connected documents, at the place where they are normally expected to be available and furnish such explanation and information's as the Auditor General or any Officer authorised by him in this behalf may require at the time of the audit.

(5) The Auditor General shall, in holding the audit, keep in view the provisions of sub-section (2) of section 5 and state in his report how far in his opinion these provisions have been complied with.

(6) A statement of accounts of the Corporation and the report of the Auditor General on the said accounts together with the report of Auditor General on the accounts of the units referred to in sub-section (3) , shall be furnished to Government by the Corporation after the end of the financial year.

(7) The Corporation shall carry out any directive issued by the Government for rectification of any audit objection.”

(Mohammad Hayat Khan)
President
Azad Jammu and Kashmir

Sd/- (Khalil Ahmed Qureshi)
Secretary Law