

In the Name of Allah!



Islamic Republic of Afghanistan



Supreme Audit Office Law

**Decree of the President of Islamic Republic of Afghanistan on Endorsement of Supreme
Audit Office Law**

No. (130)
Dated: 20th Feb 2013

Article One:

Pursuant to the provision of clause 16 of Article 64 of the Afghan constitution, I endorse the High Audit Office Law containing 3 chapters and 27 articles which was approved through resolution No. 82 dated 29th Dec 2012 of the joint board of upper and lower houses of National Assembly.

Article Two:

This decree shall come in force after 15 days from the date of publishing in the official gazette and shall be published in official gazette along with the Audit Law and decision of the Joint board of National Assembly.

Hamed Karzai

President of Islamic Republic of Afghanistan

**Government of Islamic Republic of Afghanistan
National Assembly**

Resolution

Supreme Audit Office Law

No.82

Dated: 29th Dec 2012

Pursuant to the provision enshrined in Article one hundredth of Afghan Constitution, the Joint Board of upper and lower houses of National Assembly, comprising of seven persons out of the members of each house, passed the High Audit Office Law containing 3 chapters and 27 articles along with a series of amendments and additions on 29th Dec 2012.

Director of Joint Board

Ab. Hafiz Mansoor

Deputy Director of the Joint Board

Hafiz Abdul Qayum

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**Approval of Council of Ministers on Enforcement of Some Amendments of Articles of
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Supreme Audit Office Law

Chapter I

General Provisions

The Basis:

Article 1:

This law enacted in the light of provision of Articles 50, 75 and 98 of the Afghan Constitution for protection of Public properties.

Objectives:

Article 2:

The following are the objectives of this law:

1. Realization of budgetary revenues and expenditure of governmental institutions.
2. Consistency of financial and accounting activities of the Government and all other Government organizations that are utilizing or holding public properties with provisions of legislative documents.
3. Transparency in the accountability of Government institutions and other bodies that holds or utilizes the public money and property.
4. Protection of the public property through audit and control.
5. Ensure that the activities of other institutions that hold or utilize the public funds are efficient, effective and economical.
6. Identifying illegal, ineffective, useless, uneconomic activities and any other improper financial, accounting and economic activities and proposal for correction of their deficiencies.

Terminologies

Article 3:

The following terminologies shall have the following meanings in this law:

1. **Audit:** Is a process of regular objective examination of transactions, functions, financial Statements, internal audit reports, financial and accounting procedures, electronic

information and data system and other financial documents in order to ensure their accuracy with authorities' financial statements included in article five of this law.

2. **Auditor:** Is a civil servant who is appointed as a member of High Audit Office in accordance with provision of law or in special case considering his/her specialization and experience is appointed externally and the audit authority shall have been delegated to him.
3. **State Qatia Statement:** Is a complete record of the annual expenditure of the Governmental organization's budget included in article five of this law in comparison with the mentioned previous and future payments and Government's net revenue received in comparison with estimated revenues of the previous years.
4. **Financial Statements:** It is a statement which provides adequate and summarized accounting information about financial activity results, which includes the Balance Sheet, the Profit and Loss account and Changes in financial status during a specified period of time.
5. **Performance audit:** Is an independent audit aimed at ensuring quality of work and resources utilized by an organization for achievement of its objective.
6. **INTOSAI:** Is an International Organisation of Supreme Audit Institutions (INTOSAI) that sets and develop Auditing Standards for the purpose of conducting audit.

Responsible Institution:

Article 4:

The Supreme Audit Office (SAO) is the only Supreme authority that audits accounting and financial activities of entities and organizations included in Article five of this law independently, responsibly and impartially, within the scope of provisions of audit laws.

Area of implementation:

Article 5:

The SAO has the authority to audit the process of accounting & financial affairs of the following entities:

1. President Office and its related entities.
2. National Assembly.
3. Judiciary
4. Central and local institutions and their other related units within and outside the country.
5. General independent directorates.

6. Independent commissions.
7. Attorney General's Office.
8. Municipalities.
9. Enterprises, Governmental companies and state joint stock companies.
10. Other entities that are utilizing or holding public funds or public properties.

Requirements:

Article 6:

(1) A person shall be recruited as an AG or Deputy AG who will have the following requirements:

1. Shall have only Afghan citizenship.
2. Shall have higher education at least a bachelor degree, preferably, in the field of economics or law.
3. Shall have at least 5 years working experience in finance and accounting affairs.
4. Shall not have been convicted of any felony, crime or corruption.
5. Shall not be a member of any political party during his/her tenure.
6. Shall not be a member of director and executive boards or supervising board of the company and all governmental and nongovernmental organizations and other entities during tenure.

(2) A person shall be appointed as an auditor of Supreme Audit Office who has the following eligibility criteria besides the requirements stipulated in civil servant law:

1. Shall have higher education of at least a bachelors' degree.
2. Shall not be a member of a political party at the time of being in charge.
3. Shall not have been convicted of crimes, felony and admin- corruption.

Auditor General and AG Deputies Appointment:

Article 7:

- (1) Auditor General shall be appointed with the approval of the President observing the provision set forth in clause (1) of article 6 of this law for 6 years.
- (2) Deputies of AG shall be appointed on recommendation of the Auditor General and approval of the president.

Auditor General Dismissal/ Removal

Article 8:

Auditor General shall be removed under the following circumstances:

1. Conviction of crime as mentioned in section (4) clause (1) and section (3) clause (2) of article 6 of this Law.
2. Obtaining membership of political party and employment as mentioned in section (6), clause (1) of article 6 of this Law.
3. Untimely performance of duties or heedlessness and negligence in discharging of his/her assigned duties.
4. Providing false information based on having relevant qualifications.
5. In case the reason for removal of AG would be the commitment of crime as per paragraph (1) of this article, then the issue shall be referred to the competent court.
6. Dismissal of Auditor General's Deputies shall be done on the proposal of the Auditor General and approval of President.
7. Clause 2, 3 and 4 of this article shall be enforced after the approval of the President.

Chapter II

Duties and authorities

Duties and Authorities of the supreme Audit Office

Article 9:

The Supreme Audit Office shall have the following duties and authorities:

1. To draft, prepare and approve audit plans.
2. To execute audit and implement prepared plans.
3. To conclude cooperative protocols with similar Supreme Audit Institutions of friendly countries and other national and international organizations through legal process.
4. Enactment of bills, procedures and guidelines for better implementation of provisions of this Law.
5. Observation of audit executive standards approved by the International Organization of Supreme Audit Institutions in accordance with the provisions of this Law.
6. To publish an annual report of Supreme Audit Office through relevant website, with the exception of reports mentioned in section (3 and 4) of article 12 of this law.

Duties and Authorities of Auditor General and Deputies of supreme Audit office

Article 10:

(1) The Auditor General shall carry out the following duties and powers:

1. To Lead the Supreme Audit Office.
2. To appoint auditors and authorized individuals for auditing accounting, financial affairs of entities included in article 5 of this Law.
3. To address complaints received from audited entities regarding method of audit execution by auditor and taking decisions in this regard.
4. Referral of the accounting and financial violation cases of entities under audit to the Attorney General's Office and other related institutions.

5. To submit audit reports in accordance with provisions stipulated in article 12 of this Law.

(2) Duties and Tasks for AG's deputies shall be assigned by the Auditor General and in his absence; the technical and administrative deputies will perform the duties and tasks of the AG.

Duties and Authorities of Auditor

Article 11:

The auditor shall carry out the following tasks and the authorities delegated:

1. To fulfill duties impartially and responsibly, considering the provision of this law.
2. To audit all documents, books, financial statements, reports, evidences, stamps, valuable papers, electronic data and other documents of the entity under audit and related to it, however they have been examined by internal audit.
3. To provide clear, precise, concise, rational advices and legal recommendations to the entities under audit in order to regulate and manage better financial and accounting affairs.
4. To identify financial and accounting violations of entities under audit and violators.
5. To refer cases of violations under audit which requires judicial prosecution to prosecutors office in the provinces and to submit its report to Supreme Audit Office immediately.
6. To prevent disclosure of the data acquired during the audit.
7. To conduct objective verification of the modality of procurement, stocking , distribution and use of goods, vehicles and other valuable assets and goods to make effective use of them.
8. Performance audit in terms of effectiveness, efficiency and economy.

Reporting

Article 12:

The Auditor General shall be obliged to provide reports on the following cases:

1. The Auditor General shall report on Government financial statement of Qatia Account of the last fiscal year within six months of next year to the President and National Assembly.

2. The Auditor General shall report on revenue and budget expenditure of governmental organizations in the next year to the President and National Assembly.
3. Auditor General shall submit special audit reports on request to President and National Assembly.
4. Providing an audit report on confidential costs to the President and National Assembly.
5. Providing a Performance audit report on request to the President and National Assembly.

Confidential Expenditure Audit

Article 13:

Auditor General of Supreme Audit Office shall audit the confidential expenditures of governmental institutions in accordance with provisions of law.

Forbidding Audit

Article 14:

The AG, Deputy AG and auditors shall not audit the following organizations:

1. If he/she has practically worked in the entity under audit or being involved in recording of accounting documents, provision of annual financial statement and its financial reporting at least for the last five years.
2. In case he/she is a share holder in the entity under audit or has invested in it.
3. In case he/she has relationship with one of the officers granting third grade in the entity under audit.

Obligation of Entities under audit

Article 15:

The entities or organizations under audit shall be obliged to consider the followings:

1. Providing appropriate facilities for execution of audit.
2. To provide documents and targeted books, financial statements, reports including internal audit reports, evidence, stamps, valuable documents, electronic data and other information.

3. To provide feedback on audit findings in a specific timeframe by the authorized officer of the entity.
4. Assuring supreme audit office of implementations of audit results in a specific timeline.
5. To seek advice of SAO on drafting rules, regulations and guidelines related to financial affairs and public expenditures.

Chapter III

Miscellaneous Provisions

The referral of criminal cases to justice authorities

Article 16:

If a criminal case is identified during the audit, the SAO shall be obliged to forward the case to concerned entities for further investigations and legal prosecution.

Obligations of prosecution entities

Article 17:

1. The Attorney General shall be obliged to formally inform SAO through official correspondence about its performance and actions taken on the cases referred to them by SAO for prosecution.
2. The Office of Attorney General shall be obliged to inform SAO in case of keeping the file and issuance of ruling based on undue indictment.
3. The Attorney General Office and courts shall use auditors as experts in the process of investigation and trial of cases of financial and accounting crimes.

SAO Audit

Article 18:

The SAO shall conduct the audit of accounting and financial affairs as per INTOSAI standards.

Reports Evaluation

Article 19:

(1) The reports of the Supreme Audit Office will be disseminated through mass media after submission to the President and National Assembly.

Re-Audit:

Article 20:

Auditing entities by SAO is considered as final audit and no other department deserves the right to re-audit them, unless the President issues an order to audit them.

Cases of violation of Entities under Audit:

Article 21:

The following shall be considered as a breach of this law and its perpetrators shall be disciplined by the authorized office and or shall be referred to Attorney General Office for prosecution:

1. No provision of documents, books, records and any other information that the SAO is authorized to audit them at a specific time frame.
2. To delay in replying letters to SAO in a set timeline.
3. Negligence in implementation of audit results.
4. No permission for execution of audit to the appointed audit teams.
5. Other circumstances resulting in delay or prevention of audit.

Auditor's violations:

Article 22:

The SAO auditors shall be prosecuted according to provisions of law under the following circumstances:

1. No implementation of provisions of legislative documents.
2. To conceal performances contrary to the provisions of legislative documents.
3. No mentioning of suspicious and lost papers and documents in reports.
4. To conceal or destroy papers and documents for purpose of misuse.
5. To forge the documents which are under audit

Professional Privileges

Article 23:

Auditor General, AG Deputies and SAO auditors will be entitled to financial privileges. The way to grant it, shall be based on relevant regulations.

Establishment of Field Units

Article 24:

The SAO can establish field units/Offices in the provinces in accordance with provisions of this law.

Enactment of Procedures

Article 25:

SAO shall be obliged to regulate audit executive standards in separate procedures, provided that they are not in contradiction with provisions of law and standards approved by International Organization of Supreme Audit Institutions.

Budget Preparation and its Expense:

Article 26:

- (1) Supreme Audit Office prepares its budget and will submit it through Government to National Assembly for further process.
- (2) Supreme Audit Office will implement its budget independently according to the relevant laws.

Enforcement

Article 27:

This law shall enter into force 15 days after publishing in the official gazette. With the enforcement of this law, the Control and Audit Law published in official gazette No. 797 and 1422 (lunar calendar) is hereby repealed.

Approval of the Councils of Ministers of Islamic republic of Afghanistan on Enforcement of some Amendments of Articles of Professional Medical Cadre Rights and the Privilege

Regulation No: (48)

Dated 23rd Feb. 2013

Article 1:

I approve the amendment of some Articles of medical cadres rights and privileges regulations endorsed by decree No (582) dated 1422/6/14 Hijri which was ratified in the meeting of dated 23rd Feb. 2013 of council of ministers of Islamic Republic of Afghanistan.

Article 2:

This approval along with the amendment is enforced from the date of approval and it is published in official gazette.

Hamid karzai

President of Islamic Republic of Afghanistan

**Amendments of Some Articles of Medical Professional Cadres Rights and Privileges
Regulation**

Article 1:

Articles 2, 3, 5, 6, 7, 8, 12, 18, of medical professional cadres rights and privileges regulation endorsed by decree No.582 dated 1422/6/14 Hijri is amended as bellow:

1- Article Two:

- (1) A person who is engaged in medical affairs and specialized research in one of the professional cadre hospital and successfully carries out specialized training programs based on provisions of this regulation, is accepted as a professional cadre.
- (2) Provisions of this regulation are applicable on medical professional cadres of specialized cadre hospitals of ministry of public health, National Defense Ministry and ministry of Interior Affairs and National Directorate of Security.

2- Article Three:

Medical specialists are classified in the following cadre grades:

- 1- Lecturer
- 2- Assistant clinical professor
- 3- Associate clinical professor
- 4- Clinical professor

3- Article Five

Specialist shall promote to the cadre grade of lecturer under following condition:

- 1- Shall have at least 85% of average score of annual examinations and education period of training years, presentations of monograph and successfully have passed trainers test.
- 2- Delivery of two years of potential service in respective professional cadre hospitals.
- 3- Presentation of yearly activities report by the guiding instructor in its confirmation by the concerned department meeting.
- 4- Delivery of two academic conferences in presence of medical specialist's council in its positive evaluation by a five member board on the selection of medical specialists' council.
- 5- Writing of two academic articles and publishing it in one of the national or international academic publications.
- 6- Shall have full command of English language.
- 7- Delivery of report of the results of academic and research examination of diseases in concerned hospital at the end of the year to the department of completion of specialization.

4- Article Six

A lecturer promotes to the cadre grades of Assistant Clinical Professor under the following conditions:

- 1- Delivery of three years of potential service in the concerned specialized cadre hospital.

- 2- Presentation of yearly activities report by the guiding instructor and its confirmation by the concerned department meeting.
- 3- Delivery of three academic conferences in presence of medical specialists' council and its positive evaluation by a five member board on the selection of medical specialists' council.
- 4- Writing three academic articles and publishing it in one of the national or international academic publications.
- 5- Writing academic and research work on the subject previously specified by the meeting of specialists' council departments and successful defense of it in presence of medical specialist council.
- 6- Shall have full command of English language.
- 7- Translation of a scientific work in one of the national official language being confirmed by the guiding instructor.
- 8- Delivery of report of the results of academic and research examination of diseases in concerned hospitals at the end of the year to the department of completion of specialization.

5- Article Seven:

Assistant clinical professor promotes to the cadre grade of the associate clinical professor under the following circumstances:

- 1- Delivery of four years of potential service in the concerned specialized cadre hospital.
- 2- Presentation of yearly activities report by the guiding instructor and its confirmation by the concerned department meeting.
- 3- Delivery of four academic conferences in presence of medical specialists' council and its positive evaluation by a five member board on the selection of medical specialists' council.
- 4- Writing of three scientific articles in its publishing in one of the national or international academic publications.
- 5- Writing a scientific and research work on the subject previously specified by the meeting of specialists' council department and successful defense of it in presence of medical specialist council.
- 6- Shall have full command of English language.

- 7- Translation of a scientific work in a respective specific field into one of the national official languages and its confirmation by the guiding instructor.
- 8- Delivery of report of the results of academic and research examination of diseases in concerned hospitals at the end of the year to the department of completion of specialization.

6- Article Eight:

Associate clinical professor promotes to the cadre grade of clinical professor under the following circumstances:

- 1- Delivery of five years of potential service in the concerned specialized cadre hospital.
- 2- Presentation of yearly activities report by the guiding instructor and its confirmation by the concerned department meeting.
- 3- Delivery of five academic conferences in presence of medical specialists' council and its positive evaluation by a five member board on the selection of medical specialists' council.
- 4- Writing of three scientific articles and its publishing in one of the national or international academic publications.
- 5- Writing of two scientific and research work on the subject previously specified by the meeting of specialists council department and successful defense of it in presence of medical specialist council.
- 6- Shall have full command of English language.
- 7- Compilation and translation of a scientific work in the respective specialized field into one of the national official languages being confirmed by the guiding instructor.
- 8- Delivery of report of the results of academic and research examination of diseases in concerned hospitals at the end of the year to the department of completion of specialization.

7- Article Twelve:

- (1) Assistant clinical professor and lecturer after completion of sixty five years of age shall be retired.
- (2) Clinical professor and assistant clinical professor after completion of seventy years of age shall be retired.
- (3) The ministry of Public Health, Ministry of National Defense, National Directorate of Security can in case of need present continuation of service of medical specialized cadre member related to clauses (1 and 2) of this Article prior to retirement, based on proposal of the department meeting and confirmation of medical specialist to five more years according to provisions of law to competent authorities.

8- Article Eighteen:

With the enforcement of this amendment, the grades of members of medical specialized cadres of medical specialized cadre hospitals which have been newly established within frame work of Ministry of Public Health and members of medical specialized cadre of Ministry of Defense, Ministry of Interior and National Directorate of Security, considering degree of education, record of service, experiences in job and research centers, initiative power, resourcefulness, faithfulness, virtue and adequate knowledge of medical system of the country, specially of the latest medical achievements, full command of one of the international languages and good name taking into account conditions set forth in this regulation based on proposal of medical specialist council is proved by an authorized commission only once in three months.

(2) The authorized commission mentioned in clause (1) of this article is composed of:

- 1- Minister of Public Health as chairmen.
- 2- One of the instructors of Kabul Medical University at the grade of professor (Pohaand) or assistant professor (Pohanwaal) as member.
- 3- Two instructors from the Army Forces Medical Sciences Academy at the grade of professor and assistant professor.
- 4- Director General of medical sciences center of general directorate of academy of science of Islamic republic of Afghanistan as member.

- 5- Two specialists having long term working experience in a two hundred bed hospital of Police, as members.
- 6- Two specialists with long working experience of Shah Amnaullah khan Ghazy hospital as members.
- 7- One specialist with long working experience from Ministry of Public Health on the election of the Minister, as member.
- 8- Chairmen of Completion of Specialization, as member and secretary.

Article Two:

This amendment shall come into effect and be published in official gazette after the approval.