

## **ABOUT US**

The Office of the Accountant General, J&K was part of State Government's own establishment till 30th April 1958 on account of special constitutional arrangement of the State with the Indian Union. However, on 1st May 1958, the jurisdiction of the Comptroller and Auditor General (CAG) of India was extended to the J&K State as well and from that day onwards, this office as part of the establishment of Comptroller & Auditor General of India, has been performing the duties and exercising the powers in relation to the accounts of the J&K State in accordance with the constitutional provisions contained in Article 148 – 151 of the Constitution of India and CAG's (DPC) Act, 1971. Shri H. B. Bahar was the 1<sup>st</sup> Accountant General of the State.

The office of the Accountant General Jammu & Kashmir was bifurcated as a result of restructuring within the IA&AD and two offices Accountant General (Audit) and Sr Deputy Accountant General (A & E) with effect from 01.03.1984 under the overall administration of Accountant General (Audit) till August 2011 and thereafter separate Accountants General for each office was posted in the state.

The offices of the Accountant General (Audit) and Accountant General (Accounts & Entitlement) are housed in one building having three Blocks situated at M Y Rather Avenue, opposite J&K Civil Secretariat Srinagar and Branch Offices of Audit and A&E offices are situated at Shakti Nagar, Jammu on the bank of Ranbir Cannel Jammu.

The office of the Accountant General (Audit) is responsible for the conduct of the Audit of all Departments Autonomous Bodies and other Commercial undertakings of the State Government. This office prepares the Annual Audit Report of the State Government for both Civil and Commercial concerns and causes the same to be laid before the State Legislature for discussion.

The office of the Accountant General (Accounts & Entitlement) is responsible for preparation of the monthly and annual Accounts of the State Government. This office prepares the Annual Finance and Appropriation Accounts of the State Government and causes the same to be laid before the State Legislature. Authorization of Pension and other retirement benefits of State Government employees including All India Service officers.

## **VISION**

The vision of Supreme Audit Institution (SAI) India represents what we aspire to become: We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance.

## **MISSION**

Our mission enunciates our current role and describes what we are doing today: Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders, the Legislature, the Executive and the Public, that public funds are being used efficiently and for the intended purposes.

## **CORE VALUES**

Our core values are the guiding beacons for all that we do and give us the bench marks for assessing our performance

- Independence • Objectivity • Integrity • Reliability • Transparency
- Professional Excellence • Positive Approach

## **CAG of INDIA**

The Comptroller and Auditor General of India is the head of SAI India. He is appointed by the President of India under Article 148 of the Constitution of India. He performs his duties through offices located in India and abroad. In Jammu & Kashmir, the CAG is represented by the following offices headed by senior officers belonging to the Indian Audit and Accounts Service (IA&AS):

1. O/o the Accountant General (Accounts & Entitlements)
2. O/o the Accountant General (Audit)