

## **Reports for the year 1388**

The CAO has conducted the audits and activities in accordance with the annual plan approved by the president of Islamic Republic of Afghanistan in 1388; its summary is presented as follows:

Totally 872 entities are Auditable entities; including central and local entities and some agencies in abroad

Totally 720 entities have been audited.

Totally 152 entities have not been audited due to security issues.

In addition, the performance audit was executed in the ministries of Education, CIT and Public health and it was found that the audited projects were ineffective.

Totally 664 reports and files have been communicated with the concerned entities after analyzing and evaluating for addressing defects, collecting state rights and investigating.

The receivable amount due to failure to withhold tax, sokok, transportation commission, tax, difference of rent, less and incorrect calculation, delay penalty, and rent covers Afs 1531 million.

Totally 13 cases have been referred to Attorney General Office.

The amount of Afs 933 million has been identified in all referred cases.

The amount of Afs 646 million has been deposited to state treasury as a result of audits.

The amount of Afs 914 million has been adjusted due to entities executions.

The consolidated reports of audits are prepared and in which 34 cases are identified in entities executions and 33 corrective recommendation cases have been presented to ministries and entities for addressing and preventing them.

The computer, English and audit courses have been conducted in 1388; 14 auditors participated in computer course and 28 auditors in audit professional course and 8 more auditors have attended in training workshops outside of country.

Our audit findings from expenditures without supporting documents, inappropriate expenditures etc...in the audit of WB projects totaled USD 31.28 million and in ARTF USD 8.96.

In addition, the Qatia Statement of 1387 was audited and qualified opinion was presented on operating and development Qatia.

As per Qatia Statement for the year 1384, not expended funds of operating budget covers 4.99 billion and development budget covers 67 billion; their percentages are 6.74% and 59.7% respectively.