

The Comptroller and Auditor-General (Additional Functions) Act, 1974

(ACT NO. XXIV OF 1974)

An Act to prescribe certain additional functions of the Comptroller and Auditor-General.

WHEREAS clause (3) of article 128 of the Constitution of the People's Republic of Bangladesh provides that Parliament may by law require the Comptroller and Auditor-General to exercise such functions, in addition to those in clause (1) of that article, as such law may prescribe;

It is hereby enacted as follows:-

**Short title
and
commencement**

1. (1) This Act may be called the Comptroller and Auditor-General (Additional Functions) Act, 1974.

(2) It shall be deemed to have come into force on the 16th day of December, 1971.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context,-

(a) "accounts", in relation to a commercial undertaking of the Government, includes subsidiary accounts;

(b) "appropriation accounts" means accounts relating to expenditure brought into account during a financial year to the several items specified in the Appropriation Act;

(c) "Auditor-General" means the Comptroller and Auditor-General of Bangladesh;

¹[(cc) "public enterprise" means a company or firm, whether incorporated or registered or not, in which the Government has at least fifty per cent share or interest;]

(d) "statutory public authority" means any authority,

corporation or body the activities or the principal activities of which are authorised by any Act, Ordinance, Order or instrument having the force of law in Bangladesh.

Keeping of Government accounts

3. (1) Subject to the provisions of sub-section (2), the Auditor-General shall be responsible for the keeping of the accounts of the Government.

(2) The Auditor-General shall not be responsible for the keeping of-

(a) initial accounts that may be required to be kept in the Treasuries; and

(b) initial and subsidiary accounts, accounts of stores and stock, manufacturing, trading and profit and loss accounts that may be required to be kept in any Ministry, Division or office of the Government.

Exemption

²[3A. The Government may, subject to such conditions as may be specified therein, direct that all or any of the provisions of this Act shall not apply in respect of such Ministry, Division or Office of the Government as it may specify.]

Preparation of appropriation and finance accounts

4. The Auditor-General shall, from the accounts kept by him ³[and by other persons responsible for keeping public accounts], prepare annually appropriation accounts and finance accounts showing disbursements or, as the case may be, the annual receipts and disbursements for the purposes of the Government, distinguished under the respective heads thereof, and shall submit these accounts to the President on such dates as he may, with the concurrence of the President, determine.

Audit of accounts of statutory public authorities, etc.

5. (1) Notwithstanding anything contained in any other law for the time being in force ⁴[or in any memorandum or articles of association or in any deed], the Auditor-General may audit the accounts of any statutory public authority ⁵[, public enterprise] or local authority and shall submit his report on such audit to the President for laying it before Parliament.

(2) For the purpose of any audit under sub-section (1) the Auditor-General or any person authorised by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or