

NOTIFICATION

No. 802-Pub.—14th December, 1973—The following Ordinance made by the President of the People's Republic of Bangladesh, on the 14th December, 1973 is hereby published for general information:—

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

THE COMPTROLLER AND AUDITOR-GENERAL (ADDITIONAL
FUNCTIONS) ORDINANCE, 1973.

Ordinance No. XXX of 1973

AN
ORDINANCE

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 specified in clause (1) of that Article, as such law may prescribe;

AND WHEREAS it is expedient to prescribe certain additional functions of the Comptroller and Auditor-General and to provide for certain matters connected therewith;

AND WHEREAS Parliament is not in session and the President is satisfied that the circumstances exist which render immediate action necessary;

NOW, THEREFORE, in exercise of the power conferred by clause (1) of Article 93 of the Constitution of the People's Republic of Bangladesh, the President is pleased to make and promulgate the following Ordinance:—

1. Short title and commencement.—(1) This Ordinance may be called the Comptroller and Auditor-General (Additional Functions) Ordinance, 1973.

(2) It shall come into force at once and shall be deemed to have taken effect from the 16th day of December, 1971.

Definitions.—In this Ordinance, unless there is anything repugnant in the subject or context,—

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

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- (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;
 - (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.

3. **Keeping of Government accounts.**—(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.

4. **Preparation of appropriation and finance accounts.**—The Auditor-General shall, from the accounts kept by him, 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.

5. **Audit of accounts of statutory public authorities, etc.**—(1) Notwithstanding anything contained in any other law for the time being in force, the Auditor-General may audit the accounts of any statutory public authority 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 other property of the statutory public authority or local authority concerned.

6. **Preparation of commercial accounts.**—The Auditor-General shall prepare annually, after audit, commercial accounts on the basis of manufacturing, trading and profit and loss accounts, balance sheets and any other accounts that are kept by the Ministries, Divisions and offices of the Government, statutory public authorities and local authorities.

7. **Preparation of general financial statement.**—The Auditor-General shall prepare annually in such form as he may, with the concurrence of the President, determine, and submit to the President, a general financial statement incorporating a summary of the accounts of the Government, statutory public authorities and local authorities for the last preceding year and the particulars of their balances and outstanding liabilities and containing such other information as to their financial position as the President may direct to be included in the statement.

8. **Inspection of certain offices, etc.**—The Auditor-General may—
(a) inspect any office of the Government which is responsible for the keeping of any accounts; and
(b) require that any book or other document relating to transactions to which his duty in respect of audit extend shall be sent to such place as he may appoint for inspection by him.
9. **Information, etc. to be given by the Auditor-General to the Government.**—The Auditor-General shall, so far as the accounts for the keeping of which he is responsible enable him so to do, give the Government such information and assistance in the preparation of its annual financial statement as it may ask for.
10. **Information to be given by the Government to the Auditor-General.**—The Government shall give the Auditor-General such information as he may require for the preparation of any accounts or report which it is his duty to prepare.
11. **Making of rules.**—The Auditor-General may make rules and give directions in respect of all matters pertaining to audit of any accounts he is required to audit.
12. **Repeal.**—The Audit and Accounts Order, 1952 (G. G. O. No. 9A of 1952), is hereby repealed.

ABU SAYEED CHOWDHURY
*President of the
People's Republic of Bangladesh.*

DACCA;
The 14th December, 1973.

JUSTICE M. H. RAHMAN
Secretary.