

# Annex - C

## BANGLADESH AUDITING ACCOUNTING LEGISLATION

### (A) Auditing Legislation

Extracts from Part VIII of the Constitution of Bangladesh relating to the Comptroller and Auditor General

#### **Section 1. Establishment of Office of the Auditor-General**

(1) There shall be a Comptroller and Auditor-General of Bangladesh (hereinafter referred to as the Auditor-General) who shall be appointed by the President. (2) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of the Auditor-General shall be such as the President may, by order, determine.

#### **Section 2. Functions of the Auditor-General**

(1) The public accounts of the Republic and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor-General and for that purpose he or any person authorized by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.

(2) Without prejudice to the provisions of clause (1), if it is prescribed by law in the case of any body corporate directly established by law, the accounts of that body corporate shall be audited and reported on by such person as may be so prescribed.

(3) Parliament may by law require the Auditor-General to exercise such functions, in addition to those specified in clause (1), as such law may prescribe, and until provision is made by law under this clause the President may, by order, make such provision.

(4) The Auditor-General, in the performance of these functions under clause (1), shall not be subject to the direction or control of any other person or authority.

#### **Section 3. Term of office of the Auditor-General**

(1) The Auditor-General shall, subject to the provisions of this article, hold office for five years from the date on which he entered upon his office, or until he attains the age of sixty-five years, whichever is earlier.



(2) The Auditor-General shall not be removed from his office except in like manner and on the like ground as a judge of the 84[Supreme Court].

(3) The Auditor-General may resign his office by writing under his hand addressed to the President.

(4) On ceasing to hold office the Auditor-General shall not be eligible for further office in the service of the Republic.

#### **Section 4. Acting Auditor-General**

At any time when the office of Auditor-General is vacant, or the President is satisfied that the Auditor-General is unable to perform his functions on account of absence, illness or any other cause, the President may appoint a person to act as Auditor-General and to perform the functions of that office until an appointment is made under article 127 or, as the case may be until the Auditor-General resumes the functions of his office.

#### **Section 5. Form and manner of keeping public accounts**

The public accounts of the Republic shall be kept in such form and in such manner as the Auditor-General may, with the approval of the President, prescribe.

#### **Section 6. Reports of the Auditor-General to be laid before Parliament**

The reports of the Auditor-General relating to the Reports of public accounts of the Republic shall be submitted to the President, who shall cause them to be laid before Parliament.

### **(B) Accounting Legislation**

Extracts from CAG (Additional Functions) Act 1974, and Amendment Act 1975

#### **Section 7. Keeping of Government accounts**

The Auditor General shall be responsible for keeping of the accounts of the Government.

*Note - subsequently modified to give the Controller General of Accounts (and others) this function*

#### **Section 8. Preparation of appropriation and finance accounts**

The Auditor General shall ... prepare annually appropriation and finance accounts showing annual receipts and disbursements ... and shall submit those accounts to the President on such dates as he may, with the concurrence of the President, determine.

#### **Section 9. Audit of accounts of statutory public authorities, etc**

...the Auditor General may audit the accounts of any statutory public authority, public enterprise and local authority

#### **Section 10. 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, public enterprises 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.

*Note - subsequently modified to give the Controller General of Accounts this function*

### **Section 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.

