

**THE COMPTROLLER AND AUDITOR-GENERAL  
(ADDITIONAL FUNCTIONS) ACT, 1974**

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**THE COMPTROLLER AND AUDITOR-GENERAL  
(ADDITIONAL FUNCTIONS) ACT, 1974**

ACT NO. XXIV OF 1974

[13<sup>th</sup> February, 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:-

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

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

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

(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;

<sup>1</sup>[(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,

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<sup>1</sup> Clause (cc) was inserted by section 2 of the Comptroller and Auditor-General (Additional Functions) (Amendment) Act, 1975 (Act No. XIV of 1975).

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

<sup>1</sup>[**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 <sup>2</sup>[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.

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<sup>1</sup> Section 3A was inserted by section 2 of the Comptroller and Auditor-General (Additional Functions) (Amendment) Ordinance, 1983 (Ordinance No. XXVIII of 1983).

<sup>2</sup> The words “and by other persons responsible for keeping public accounts” were inserted by section 3 of the Comptroller and Auditor-General (Additional Functions) (Amendment) Ordinance, 1983 (Ordinance No. XXVIII of 1983).

5. (1) Notwithstanding anything contained in any other law for the time being in force <sup>1</sup>[or in any memorandum or articles of association or in any deed], the Auditor-General may audit the accounts of any statutory public authority <sup>2</sup>[, public enterprise] or local authority and shall submit his report on such audit to the President for laying it before Parliament.

Audit of accounts of statutory public authorities, etc.

(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 <sup>3</sup>[, public enterprise] or local authority concerned.

6. 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 <sup>4</sup>[, public enterprises] and local authorities.

Preparation of commercial accounts

7. 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 <sup>5</sup>[, 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.

Preparation of general financial statement

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<sup>1</sup> The words “or in any memorandum or articles of association or in any deed” were inserted by section 3 of the Comptroller and Auditor-General (Additional Functions) (Amendment) Act, 1975 (Act No. XIV of 1975).

<sup>2</sup> The comma and the words “, public enterprise” were inserted by section 3 of the Comptroller and Auditor-General (Additional Functions) (Amendment) Act, 1975 (Act No. XIV of 1975).

<sup>3</sup> The comma and the words “, public enterprise” were inserted by section 3 of the Comptroller and Auditor-General (Additional Functions) (Amendment) Act, 1975 (Act No. XIV of 1975).

<sup>4</sup> The comma and the words “, public enterprises” were inserted by section 4 of the Comptroller and Auditor-General (Additional Functions) (Amendment) Act, 1975 (Act No. XIV of 1975).

<sup>5</sup> The comma and the words “, public enterprises” were inserted by section 5 of the Comptroller and Auditor-General (Additional Functions) (Amendment) Act, 1975 (Act No. XIV of 1975).

Inspection of  
certain offices,  
etc.

**8.** The Auditor-General may-

- (a) inspect any office of the Government which is responsible for the keeping of any account; 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.

Information,  
etc. to be given  
by the Auditor-  
General to the  
Government

**9.** 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.

Information to  
be given by the  
Government to  
the Auditor-  
General

**10.** The Government shall give the Auditor-General such information as he may require for the preparation of any account or report which it is his duty to prepare.

Making of rules

**11.** 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.

Repeal and  
savings

**12.** (1) The Audit and Accounts Order, 1952 (G.G.O. No. 9A of 1952), and the Comptroller and Auditor-General (Additional Functions) Ordinance, 1973 (Ord. XXX of 1973), hereinafter referred to as the said Ordinance, are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken, including any order made or direction given under the said Ordinance shall be deemed to have been done, taken, made or given, as the case may be, under the corresponding provision of this Act.

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