

PART VIII

THE COMPTROLLER AND AUDITOR-GENERAL

127. (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.

*Establishment of office of Auditor-General.*

(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.

128. (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 authorised 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.

*Functions of Auditor-General.*

(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 exercise of his functions under clause (1), shall not be subject to the direction or control of any other person or authority.

129. (1) The Auditor-General shall, subject to this article, hold office until he attains the age of sixty years.

*Term of office of Auditor-General.*

(2) *The Auditor-General shall not be removed from his office except in like manner and on the like grounds as a judge of the 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.*

130. *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.*

*Acting Auditor-General.*

131. *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.*

*Form and manner of keeping public accounts.*

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

*Reports of Auditor-General to be laid before Parliament.*