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ADMINISTRATORS-GENERAL ACT, 1963

Chapter VII - AUDIT OF THE ADMINISTRATOR-GENERAL'S ACCOUNTS

The accounts of every Administrator-General shall be audited at least once annually and at any other time if the State Government so directs, by the prescribed person and in the prescribed manner.

Section 44 - Auditors to examine accounts and report to Government

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The auditors shall examine the accounts and forward to the State Government a statement thereof in the prescribed form, together with a report thereon and a certificate signed by them showing-

(a) whether the accounts have been audited in the prescribed manner;

(b) whether, so far as can be ascertained by such audit, the accounts contain a full and true account of everything which ought to be inserted therein;

(c) whether the books which by any rules made under this Act are directed to be kept by the Administrator-General, have been duly and regularly kept; and

(d) whether the assets and securities have been duly kept and invested and deposited in the manner prescribed by this Act, or by any rules made hereunder;

or (as the case may be) that such accounts are deficient, or that the Administrator-General has failed to comply with this Act or the rules made there under, in such respects as may be specified in such certificate.

Section 45 - Power of auditors to summon and examine witnesses, and to call for documents

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(1) Every auditor shall have all the powers vested in a civil court under the Code of Civil Procedure, 1908 (5 of 1908), when trying a suit, in respect of the following matters, namely: -

(a) summoning and enforcing the attendance of witnesses and examining them on oath;

(b) discovery and inspection ;

(c) compelling the production of documents ; and

(d) issuing commissions for the examination of witnesses.

(2) Any person who when summoned refuses, or, without reasonable cause, neglects to attend or to produce any document or thing or attends and refuses to be sworn, or to be examined, shall be deemed to have committed an offence within the meaning of, and punishable under, section 188 of the Indian Penal Code (45 of 1860), and the auditor shall report every case of such refusal or neglect to the State Government.

Section 46 - Costs of audit, etc.

The costs of and incidental of such audit and examination shall be determined in accordance with rules made by the State Government, and shall be defrayed in the prescribed manner.

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