

Part-22

Auditor General

240. Auditor General: (1) There shall be an Auditor General of Nepal.

(2) The President shall, on the recommendation of the Constitutional Council, appoint the Auditor General.

(3) The term of office of the Auditor General shall be six years from the date of appointment.

(4) Notwithstanding anything contained in clause (3), the office of the Auditor General shall be vacant in any of the following circumstances: (a) if he or she tenders resignation in writing to the President, (b) if he or she attains the age of sixty-five years, (c) if a motion of impeachment is passed against him or her under Article 101, (d) if he or she is removed from office by the President on recommendation of the Constitutional Council on grounds of his or her inability to hold office and discharge the functions due to physical or mental illness, (e) if he or she dies.

(5) The Auditor General appointed under clause (2) shall not be eligible for reappointment.

(6) A person shall be eligible to be appointed as the Auditor General if he or she possesses the following qualification: (a) having served in the Special Class of the Government of Nepal or having at least twenty years of experiences in audit related work, after having obtained a bachelor's degree in management, commerce or accounting from a recognized university or having passed a chartered accountancy examination, 145 (b) not being a member of any political party at the time of appointment, (c) having attained the age of forty five years, and (d) being of high moral character.

(7) The remuneration and conditions of service of the Auditor General shall be as provided for in the Federal law. The remuneration and conditions of service of the Auditor General shall not, so long as he or she holds office, be altered to his or her disadvantage. Provided that this provision shall not apply in cases where a state of emergency is declared because of extreme economic disarrays.

(8) A person once appointed as the Auditor General shall not be eligible for appointment in another government service.

Provided that nothing in this clause shall be deemed to be a bar to the appointment to any political position or to any position which has the responsibility of making investigations, inquiries or findings on any subject, or to any position which has the responsibility of submitting advice, opinion or recommendation after carrying out a study or research on any subject.

241. Functions, duties and powers of Auditor-General: (1) The accounts of all Federal and State Government Offices including the Office of the President, Office of the Vice-President, Supreme Court, Federal Parliament, State Assembly, State Government, Local level, Constitutional Bodies and Offices thereof, Courts, Office of the Attorney General, Nepal Army, Nepal Police and Armed Police Force, Nepal

shall be audited by the Auditor-General in accordance with law, having regard to, inter alia, the regularity, economy, efficiency, effectiveness and the propriety thereof.

(2) The Auditor General shall be consulted in the matter of appointment of an auditor to carry out the audit of a corporate body of which the Government of Nepal or State Government owns more than fifty percent of the shares or assets. The Auditor General may also issue necessary directives setting forth the principles for carrying out the audit of such corporate body.

(3) The Auditor General shall, at all times, have power to examine any books of accounts for the purpose of carrying out the functions under clause (1). It shall be the duty of the concerned chief of office to provide all such documents and information as may be demanded by the Auditor General or any of his or her employees.

(4) The accounts to be audited pursuant to clause (1) shall be maintained in the form prescribed by the Auditor General, as provided for in the Federal law.

(5) In addition to the accounts of the offices mentioned in clause (1), the Federal law may also require the accounts of any other offices or bodies to be audited by the Auditor General.