

Delegation of powers to Chairman, etc.

34. The Authority may, by general or special order, delegate to the Chairman or a member or an officer of the Authority any of its powers, duties or functions under this Ordinance subject to such conditions as it may think fit to impose.

CHAPTER V

FINANCE

Authority Fund

35. (1) There shall be formed a fund to be known as the Chittagong Port Authority Fund which shall vest in the Authority and shall be utilised by the Authority to meet the charges in connection with its functions under this Ordinance, including the payment of salaries and other remuneration to the Chairman, members, officers and other employees of the Authority.

(2) To the credit of the Chittagong Port Authority Fund shall be placed-

- (a) grants made by the Government;
- (b) loans obtained from the Government;
- (c) grants made by local authorities;
- (d) sale proceeds of movable and immovable property and receipts for services rendered;
- (e) loans obtained by the Authority with the special or general sanction of the Government;
- (f) foreign aids and loans obtained from any source outside Bangladesh with the sanction of, and on such terms as may be approved by, the Government;
- (g) proceeds of all charges and recoveries made under the Ports Act, 1908 (XV of 1908), and the provisions of this Ordinance; and
- (h) all other sums receivable by the Authority.

Borrowing power

36. The Authority may, with the previous approval in writing of the Government, borrow money for carrying out the purposes of this Ordinance or for servicing any loan obtained by it.

37. The Authority shall, by such date in each year as may be prescribed, submit to the Government for approval a budget in the prescribed form for each financial year showing the estimated receipts and expenditure and the sums which are likely to be required from the Government during that financial year.

Budget

38. (1) The accounts of the Authority shall be maintained by it in such form and manner as may be prescribed by the Government.

Audit and accounts

(2) Without prejudice to the provisions of the Comptroller and Auditor-General (Additional Functions) Act, 1974 (XXIV of 1974), the accounts of the Authority shall be audited by not less than two auditors, being chartered accountants within the meaning of the Bangladesh Chartered Accountants Order, 1973 (P.O. No. 2 of 1973), who shall be appointed by the Government, on such remuneration, to be paid by the Authority, as the Government may fix.

(3) Every auditor appointed under sub-section (2) shall be given a copy of the annual balance-sheet of the Authority, and shall examine it together with the accounts and vouchers relating thereto and shall have a list delivered to him of all books kept by the Authority; and shall at all reasonable times have access to the books, accounts and other documents of the Authority, and may in relation to such accounts examine any officer of the Authority.

(4) The auditors shall report to the Authority upon the annual balance-sheet and accounts, and in their report state whether in their opinion the balance-sheet contains all necessary particulars and is properly drawn up so as to exhibit a true and correct view of the state of the Authority's affairs, and in case they have called for any explanation or information from the Authority, whether it has been given and whether it is satisfactory.

(5) The Government may, at any time, issue directions to the auditors requiring them to report to it upon the adequacy of measures taken by the Authority for the protection of the interest of the Government and of the creditors of the Authority or upon the sufficiency of their procedure in auditing the accounts of the Authority, and may, at any time, enlarge or extend the scope of the audit or direct that a different procedure in audit be adopted or that any other examination be made by the auditors if in its opinion the public interest so requires.

Cost of Port
Police

39. The Authority shall provide such sums as the Government may, from time to time, determine as a contribution for the maintenance of police employed for the protection of the Port and the approaches to the Port.

CHAPTER VI

PENALTIES AND PROCEDURE

Penalty

40. Whoever contravenes any provision of this Ordinance or any rule or regulation made thereunder shall, if no other penalty is provided for such contravention, be punishable with imprisonment for a term which may extend to six months, or ¹[with fine which may extend to Taka fifty thousand], or with both.

Penalty for
evading tolls,
etc.

41. Any person who removes or attempts to remove, or abets within the meaning of the Penal Code (XLV of 1860), the removal of any goods, vessel, animal or vehicle with the intention of evading payment of the tolls, dues, rates or charges lawfully payable in respect thereof shall be punishable with fine which may extend to ²[fifty thousand Taka].

Penalty for
pollution etc.

³**41A.** Any person who throws or allows to fall into the water, shore, bank or land within the limits of the Port any goods, ballast ashes or any other thing whatsoever causing pollution of the water or environment shall be punishable with fine which may extend to one lakh Taka.]

Compensation
for damage to
property

42. (1) In case any damage or mischief is done to any dock, pier or work of the Authority by any vessel, through the negligence of the master thereof or of any of the mariners or persons employed therein, not being in the service of the Authority, any Magistrate of the first class having jurisdiction in the Port area may, on the application of the Authority and on declaration by it that payment for such damage or mischief has been refused or has not been made on demand, issue a summons to the master or owner of such vessel, requiring him to attend on a day and at an hour named in the summons to answer touching such damage or mischief.

¹ The words "with fine which may extend to taka fifty thousand" were substituted for the words "with fine" by section 12 of the Chittagong Port Authority (Amendment) Act, 1995 (Act No. XIX of 1995).

² The words "fifty thousand taka" were substituted for the words "five thousand taka" by section 13 of the Chittagong Port Authority (Amendment) Act, 1995 (Act No. XIX of 1995).

³ Section 41A was inserted by section 14 of the Chittagong Port Authority (Amendment) Act, 1995 (Act No. XIX of 1995).