

# PARLIAMENT OF CEYLON

4th Session 1968-69



## Ayurveda (Amendment) Act, No. 9 of 1969

*Date of Assent : April 28, 1969*

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L. D.—O. 21/68.

AN ACT TO AMEND THE AYURVEDA ACT, NO. 31 OF 1961.

[Date of Assent: April 28, 1969]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Ayurveda (Amendment) Act, No. 9 of 1969.

Short title.

2. The Ayurveda Act, No. 31 of 1961, is hereby amended by the insertion, immediately after section 21, of the following new sections which shall have effect as sections 21A, 21B, 21C and 21D, of that Act:—

Insertion of new sections 21A, 21B, 21C and 21D in the Ayurveda Act, No. 31 of 1961.

Accounts of the Council and financial year.

21A. (1) The Council shall cause proper accounts to be kept of all the transactions of the Council and shall prepare an annual statement of such accounts in such form and containing such particulars as the Minister, with the concurrence of the Minister of Finance, may from time to time specify.

(2) The financial year of the Council shall be the period of twelve months commencing on the first day of October.

Audit of the accounts of the Council.

21B. (1) The Council shall have its accounts for each financial year audited by the Auditor-General.

(2) For the purpose of assisting him in the audit of such accounts, the Auditor-General may employ the services of any qualified auditor or auditors who shall act under his direction and control.

(3) For the purpose of meeting the expenses incurred by him in auditing the accounts of the Council, the Auditor-General shall be paid from the funds of the Council such remuneration as the Minister may determine with the concurrence of the Minister of Finance.

(4) For the purposes of this section, the expression "qualified auditor" means—

- (a) an individual who, being a member of the Institute of Chartered Accountants of Ceylon, possesses a certificate to practise as an Accountant issued by the Council of that Institute; or
- (b) a firm of Chartered Accountants each of the partners of which, being a member of that Institute, possesses a certificate to practise as an Accountant issued by the Council of that Institute.

The Auditor-General's report.

21c. (1) The Auditor-General shall examine the accounts of the Council and furnish a report—

- (a) stating whether he has or has not obtained all the information and explanations required by him;
- (b) stating whether the accounts referred to in the report are properly drawn up so as to exhibit a true and fair view of the affairs of the Council; and
- (c) drawing attention to any item in the accounts which in his opinion may be of interest to the Senate and the House of Representatives in any examination of the activities and accounts of the Council.

Annual accounts with the auditor's report and a report of the annual activities of the Council to be transmitted to the Minister.

21d. The Council shall, on receipt of the Auditor-General's report on the accounts for each financial year, transmit such report together with the income and expenditure account and the balance sheet to which the report relates, and a statement by the Council of its activities during that financial year to the Minister who shall cause copies thereof to be laid before the Senate and the House of Representatives before the end of the year next following the year to which such report and accounts relate.'