

PARLIAMENT OF CEYLON

2nd Session 1957-58

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Auditor-General's Fees Act, No. 26 of 1958

Date of Assent : July 19, 1958

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AN ACT TO ENABLE FEES TO BE CHARGED AND RECOVERED
IN RESPECT OF CERTAIN AUDIT SERVICES RENDERED BY
THE AUDITOR-GENERAL.

[Date of Assent: July 19, 1958]

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 Auditor-General's Fees Act, No. 26 of 1958. Short title.

2. The Auditor-General shall, as soon as possible after the end of each year, furnish to the Minister of Finance, through the Controller of Finance, a written statement specifying—

(a) every institution, corporation or other body of persons, and every Fund, whose accounts have been audited in that year by the Auditor-General or by any other auditor in consultation with the Auditor-General;

(b) the expenses incurred by the Auditor-General in auditing in such year the accounts of each such institution, corporation, other body or Fund, or in advising any other auditor in regard to the audit of such accounts in such year by that auditor; and

(c) the fee that he recommends should be charged for such audit or consultation from each such institution, corporation, other body or Fund.

3. Upon the receipt of the statement of the Auditor-General under section 2, the Minister of Finance shall, after considering such statement, determine, in the case of each institution, corporation or other body of persons and each Fund specified in such statement, whether a fee should be charged for the services rendered by the Auditor-General and, if a fee is to be charged, the amount of the fee.

Auditor-General
to furnish an
annual
statement to
the Minister of
Finance in
respect of
services
rendered by
him in regard
to the audit
of certain
accounts.

Minister of
Finance to
determine
whether a fee
should be
charged for any
services
rendered
by the
Auditor-General
and, if so, the
amount of the
fee.

4 Auditor-General's Fees Act, No. 26 of 1958

Fees for services rendered in the past by the Auditor-General in regard to the audit of the accounts of statutory bodies.

Payment and recovery of fees determined by the Minister of Finance.

Fees to be credited to the Consolidated Fund of Ceylon.

This Act not to apply to the audit of certain accounts.

4. Where, before the commencement of this Act, the Auditor-General has audited, or has been consulted by any other auditor in regard to the audit of, the accounts of any such institution, corporation, other body of persons or Fund as has been established by or under any written law, the Minister of Finance may order that institution, corporation or other body of persons, or the administrators of that Fund, to pay to the Auditor-General such fees as may be specified in the order for such audit or consultation.

5. (1) The Permanent Secretary to the Ministry of Finance shall in writing communicate the determination of the Minister of Finance under section 3 or the order of such Minister under section 4 to the Auditor-General and to every institution, corporation or other body of persons, and to the administrators of every Fund, affected by such determination or order.

(2) Where under a determination made by the Minister of Finance under section 3, or under an order made by such Minister under section 4, any sum is required to be paid as a fee to the Auditor-General by any institution, corporation or other body of persons or by the administrators of any Fund, such institution, corporation or other body, or the administrators of such Fund, shall, upon demand made by the Auditor-General, pay such sum to the Auditor-General within the time allowed therefor by him, and notwithstanding anything to the contrary in any other written law, such sum may be paid out of the funds of such institution, corporation or other body, or out of the moneys of such Fund. If such sum is not paid within such time, it may be recovered as a debt due to the Crown.

6. All sums paid or recovered as fees to the Auditor-General under this Act shall be credited by him to the Consolidated Fund of Ceylon.

7. This Act shall not apply to the audit of the accounts specified in section 71 (1) of the Ceylon (Constitution) Order in Council, 1946, or the accounts of any Municipal Council, Urban Council, Town Council or Village Committee.