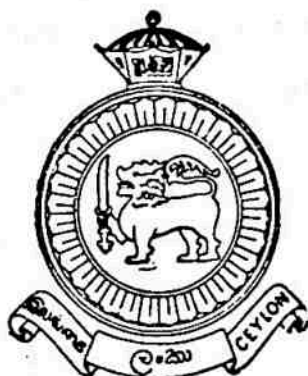


PARLIAMENT OF CEYLON

2nd Session 1961-62



Ceylon Institute of Scientific and Industrial Research (Amendment) Act, No. 14 of 1962

Date of Assent : May 26, 1962

Printed on the Orders of Government

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AN ACT TO AMEND THE CEYLON INSTITUTE OF
SCIENTIFIC AND INDUSTRIAL RESEARCH ACT.

[Date of Assent: May 26, 1962]

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 Ceylon Institute of Scientific and Industrial Research (Amendment) Act, No. 14 of 1962.

Short title.

2. Section 4 of the Ceylon Institute of Scientific and Industrial Research Act, hereinafter referred to as the principal Act, is hereby amended, in the proviso to sub-section (1) of that section, as follows:—

Amendment of
section 4 of
Chapter 164.

(a) by the relettering of paragraph (a) and paragraph (b) of that proviso as paragraph (b) and paragraph (c) respectively, and

(b) by the insertion, immediately before the relettered paragraph (b) of that proviso, of the following new paragraph:—

“(a) only such of the charges for the services of the Institute to the Government and any department or agency of the Government as are in excess of five million rupees, which is the sum to be donated by the Government to the Institute under section 18 (1), shall be payable,”.

3. Section 5 of the principal Act is hereby amended as follows:—

Amendment
of section 5
of the
principal Act.

(1) in sub-section (2) of that section, by the substitution, in paragraph (a) of that section, for the words and figure “or elected as provided in sub-section (3) of this section,” of the words “by the Minister,”; and

(2) by the repeal of sub-section (3) of that section.

4 *Ceylon Institute of Scientific and Industrial
Research (Amendment) Act, No. 14 of 1962*

Replacement of
section 20 of
the principal
Act.

4. Section 20 of the principal Act is hereby repealed and the following section substituted therefor:—

"Accounts.

20. (1) The Institute shall cause its accounts to be kept in such form and in such manner as the Minister may direct.

(2) The Institute shall cause its books to be balanced as on the thirtieth day of September in each year and shall, before the thirty-first day of December next, cause to be prepared an income and expenditure account and a balance sheet containing a summary of the assets and liabilities of the Institute made up to the first mentioned date. The income and expenditure account and the balance sheet shall be signed by the Chairman of the Board and by such officer of the Institute as may be authorised by the Board to do so.

(3) The accounts of the Institute shall be audited annually by an auditor (hereinafter referred to as "the auditor") appointed by the Minister on the advice of the Auditor-General. The auditor so appointed shall be a member of the Institute of Chartered Accountants of Ceylon. The auditor shall receive such remuneration from the funds of the Institute as the Minister may, with the concurrence of the Minister of Finance, determine.

(4) The Auditor-General shall have power—

(a) to direct the manner in which the accounts of the Institute shall be audited by the auditor and to give the auditor instructions in regard to any matter relating to the performance of his duties as auditor, and

(b) to conduct a supplementary or test audit of the accounts of the Institute by such person

or persons as the Auditor-General may authorise in that behalf, and for the purposes of such audit, to require information or additional information to be furnished to such person or persons or to any other person or persons authorised in that behalf by such person or persons, on such matters and in such form, as the Auditor-General may, by general or special order, direct.

(5) The auditor shall examine the accounts of the Institute and ascertain the correctness of the balance sheet and income and expenditure account and furnish a report to the Auditor-General stating—

(a) whether he has or has not obtained all the information and explanations required by him, and

(b) whether in his opinion the balance sheet and the income and expenditure account referred to in the report are properly drawn up so as to exhibit a true and fair view respectively of the affairs of the Institute as at the date of such balance sheet and the result of its operation during the year ended on that date.

(6) The Auditor-General shall have the right to comment upon or supplement the auditor's report in such manner as the Auditor-General may think fit.

(7) The Auditor-General shall transmit the auditor's report together with his comments upon, or his supplement to, such report to the Board.

6 *Ceylon Institute of Scientific and Industrial
Research (Amendment) Act, No. 14 of 1962*

Amendment
of section 21
of the
principal Act.

5. Section 21 of the principal Act is hereby amended by the substitution, for sub-section (1) of that section, of the following sub-section:—

(1) The Board shall, on receipt of the auditor's report in each year, transmit to the Minister—

(a) a copy of such report together with the Auditor-General's comments if any upon, and his supplement if any to, such report,

(b) a copy of the audited income and expenditure account,

(c) a copy of the audited balance sheet, and

(d) a report by such Board on the work of the Institute for the period for which the income and expenditure account has been made up.

The Minister shall cause copies of all documents specified above to be laid before the House of Representatives for approval subject to their examination by the Public Accounts Committee."

Insertion of
new section
11A in the
principal Act.

6. The following new section is hereby inserted immediately after section 11, and shall have effect as section 11A, of the principal Act:—

" Minister's
directions
to the
Board.

11A. In the exercise of its powers and the discharge of its duties under this Act, the Board shall be subject to, and act in accordance with, such general directions as the Minister may from time to time issue."

4 *Ceylon Institute of Scientific and Industrial
Research (Amendment) Act, No. 14 of 1962*

Replacement of
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the principal
Act.

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(2) The Institute shall cause its books to be balanced as on the thirtieth day of September in each year and shall, before the thirty-first day of December next, cause to be prepared an income and expenditure account and a balance sheet containing a summary of the assets and liabilities of the Institute made up to the first mentioned date. The income and expenditure account and the balance sheet shall be signed by the Chairman of the Board and by such officer of the Institute as may be authorised by the Board to do so.

(3) The accounts of the Institute shall be audited annually by an auditor (hereinafter referred to as “the auditor”) appointed by the Minister on the advice of the Auditor-General. The auditor so appointed shall be a member of the Institute of Chartered Accountants of Ceylon. The auditor shall receive such remuneration from the funds of the Institute as the Minister may, with the concurrence of the Minister of Finance, determine.

(4) The Auditor-General shall have power—

(a) to direct the manner in which the accounts of the Institute shall be audited by the auditor and to give the auditor instructions in regard to any matter relating to the performance of his duties as auditor, and

(b) to conduct a supplementary or test audit of the accounts of the Institute by such person

or persons as the Auditor-General may authorise in that behalf, and for the purposes of such audit, to require information or additional information to be furnished to such person or persons or to any other person or persons authorised in that behalf by such person or persons, on such matters and in such form, as the Auditor-General may, by general or special order, direct.

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(a) whether he has or has not obtained all the information and explanations required by him, and

(b) whether in his opinion the balance sheet and the income and expenditure account referred to in the report are properly drawn up so as to exhibit a true and fair view respectively of the affairs of the Institute as at the date of such balance sheet and the result of its operation during the year ended on that date.

(6) The Auditor-General shall have the right to comment upon or supplement the auditor's report in such manner as the Auditor-General may think fit.

(7) The Auditor-General shall transmit the auditor's report together with his comments upon, or his supplement to, such report to the Board.

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(c) a copy of the audited balance sheet, and

(d) a report by such Board on the work of the Institute for the period for which the income and expenditure account has been made up.

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