Dentists Act, 1948

Section 53 - Accounts and Audit

1[53A. Accounts and audit

(1) The Council shall maintain appropriate accounts and other relevant records and prepare an annual statement of accounts including the balance-sheet, in accordance with such general directions as may be issued and in such form as may be specified by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Council shall be audited annually by the Comptroller and Auditor-General of India or any person appointed by him in this behalf and any expenditure incurred by him or any person so appointed in connection with such audit shall be payable by the Council to the Comptroller and Auditor-General of India.

(3) Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Council shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the audit of Government accounts and in particular, shall have the right to demand the production of books of accounts, connected vouchers and other documents and papery and to inspect the office of the Council.

(4) The accounts of the Council as certified by the Comptroller and Auditor-General of India or any person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually to the Central Government.

(5) A copy of the accounts of the Council as so certified together with the audit report thereon shall be forwarded simultaneously to the Council.]

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1. Substituted, and deemed always to have been substituted for the words "two years" by the Dentists (Amdt.) Act. 1950 (58 of 1950). Section 3. Section 6 of this amending Act provides that:
