Pharmacy Act, 1948

Section 17A - Accounts and audit 3

a) [a] Inserted by the Pharmacy (Amendment) Act, 1976 (70 of 1976), Section 11 (1 -9-1976). [(1) The Central Council shall maintain proper accounts and Other relevant records and prepare an annual statement of accounts, in accordance with such general directions as maybe 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 Central Council Shall be audited annually by the Comptroller and Auditor-General of India or any person authorised by him in this behalf and any expenditure incurred by him or any person so authorised in connection with such audit shall be payable by the Central Council to the Comptroller and Auditor-General of India. (3) The Comptroller and Auditor-General of the India and any person authorised by him in connection with the audit of the accounts of the Central 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 papers. (4) The accounts of the Central Council as certified by the Comptroller and Auditor-General of India or any person authorised by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Council which shall forward the same with its comments to the Central Government.]

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