AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A FUND CALLED “THE CENTRAL CULTURAL FUND” FOR THE PROVISION OF FUNDS, FOR THE DEVELOPMENT OF CULTURAL AND RELIGIOUS MONUMENTS IN SRILANKA, TO MEET EXPENSES INCURRED IN DEVELOPING, RESTORING, AND PRESERVING CULTURAL MONUMENTS AND THE DEVELOPMENT OF RELIGIOUS AND CULTURAL ACTIVITIES IN SRILANKA AND ABROAD, AND TO PROVIDE FINANCIAL ASSISTANCE TO ARTISTS, CRAFTSMEN, WRITERS, PAINTERS, MUSICIANS AND OTHERS WHO ARE ENGAGED IN PROMOTING CULTURAL ACTIVITIES; TO PROVIDE FOR THE MAKING OF AWARDS TO PERSONS WHO HAVE SERVED THE NATION IN THE CULTURAL AND RELIGIOUS FIELDS; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

[18th December, 1980.]
(4) Any member of the Board appointed under paragraph (k) of subsection (2) may at any time resign from the Board by a letter in that behalf addressed to the Prime Minister.

(5) The Chairman or in the absence of the Chairman from any meeting, any member elected from among members present, shall preside at such meeting.

(6) The quorum for a meeting of the Board shall be four members.

(7) Subject to the provisions of subsection (6), the Board may regulate the procedure in regard to its meetings and the transaction of business at such meetings.

(8) No act or proceeding of the Board shall be deemed to be invalid by reason only of the existence of a vacancy among its members or any defect in the appointment of a member thereof.

4. The Board shall, in the name of the Fund, have power—

(a) to receive grants, gifts or donations in cash or kind, whether from local or foreign sources;

(b) to take or hold any property, movable or immovable, which may become vested in it by this Act or by virtue of any purchase, grant, gift, testamentary disposition or otherwise, and to sell, mortgage, lease, grant, convey, devise, assign, exchange, or otherwise dispose of, any movable or immovable property to which the Fund may become entitled;

(c) to give grants, endowments or scholarships for the furtherance of the objects of the Funds;

(d) to enter into or perform, either directly or through officers and servants or agents authorized in writing in that behalf by the Board, all such contracts and agreements as may be necessary for the exercise, performance and discharge of the powers, duties and functions, and in carrying out the objects of the Fund,

(e) subject to the provisions of this Act to appoint, employ and remunerate officers and servants of the Fund and to make rules regarding the appointment, promotion, remuneration and disciplinary control of its employees and the grant of leave and other benefits to them;

(f) to invest moneys belonging to the Fund, and to recall, re-invest and vary such investments, at the discretion of the Board and to collect income accruing from such investments; and

(g) to make rules in relation to matters connected with the working of the Fund.

5. With effect from the date of commencement of this Act, all moneys lying to the credit of—

(1) the "Apollo Circus Account";

(2) the "Kapilavastu Account";

(3) the "Dutugamunu Ashes Account";

(4) the "Cultural Triangle Account";

(5) the "Contributions from Public Servants Account",

shall be transferred to the Fund.

6. The Board shall maintain an account called "the Central Cultural Fund Account" at the Bank of Ceylon and there shall be credited to such account—

(a) any grant received from the Government under section 2;

(b) all moneys which are transferred to the Fund by virtue of the provisions of section 5;

(c) any gifts or donations of money made to the Fund;

(d) any income from investments or other receipts due to the Fund;

(e) any income derived from the levy of charges from visitors and tourists entering the area depicted in the

Powers of the Fund.

The Central Cultural Fund Account.
plan set out in the Schedule hereto (hereinafter referred to as "the Cultural Triangle"); and

(f) all moneys that may accrue to the Fund after the date of commencement of this Act.

7. The Secretary to the Ministry charged with the subject of Cultural Affairs shall, subject to the direction of the Board, be the Chief Administrative Officer of the Fund.

8. It shall be the duty of the Board to apply the moneys belonging to the Fund mainly for the objects set out below or in such other manner as the Board may determine—

(a) to meet all expenses incurred in developing cultural monuments in the Cultural Triangle and such other cultural monuments in any area, other than the Cultural Triangle, which in the opinion of the Board need to be developed in the public interest;

(b) to meet all expenses of the Jetavana Dagobe Project and other similar projects;

(c) for the promotion of religious activities within Sri Lanka or abroad;

(d) for the advancement of religion or the maintenance of religious places, rites and practices;

(e) for the making of awards to persons who have served the nation in the cultural and religious fields;

(f) to provide financial assistance to artists, writers, painters, musicians, sculptors and others engaged in promoting cultural activities; and

(g) for any other religious or cultural purpose which is, in the opinion of the Board, of benefit or interest to the public.

9. (1) The Board shall cause proper books of accounts to be kept of the income and expenditure, and all other transactions of the Fund.

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

(3) For the purpose of meeting the expenses incurred by him in the audit of the accounts of the Fund, the Auditor-General shall be paid out of the income of the Fund such remuneration as the Board may determine. Any remuneration received from the Fund by the Auditor-General shall, after the deduction therefrom of any sums paid by him to any qualified auditor or auditors employed by him for the purpose of such audit, be credited to the Consolidated Fund.

(4) The Board shall annually prepare a report on the administration of the affairs of Fund and a report of the finances during the year completed, which shall, together with the report of the Auditor-General, be tabled in Parliament and be published in the Gazette for general information before the end of the year succeeding the year to which such report of the finances relate.

(5) In this section, the expression "qualified auditor" means—

(a) an individual who, being a member of the Institute of Chartered Accountants of Sri Lanka or of any other Institute established by law, possesses a certificate to practise as an Accountant issued by the Council of such Institute; or

(b) a firm of Accountants each of the resident partners of which, being a member of the Institute of Chartered Accountants of Sri Lanka or of any other Institute established by law, possesses a certificate to practise as an Accountant issued by the Council of such Institute.

10. The financial year of the Fund shall be the calendar year.

11. (1) The Minister in charge of the subject of Cultural Affairs may, with the concurrence of the Minister in charge of the subject of Finance, exempt the Fund from payment of any customs duty on any goods imported by the Fund, if the import of such goods is for the purposes set out below or in such other manner as the Board may determine—

(a) to meet all expenses incurred in developing cultural monuments in the Cultural Triangle and such other cultural monuments in any area, other than the Cultural Triangle, which in the opinion of the Board need to be developed in the public interest;

(b) to meet all expenses of the Jetavana Dagobe Project and other similar projects;

(c) for the promotion of religious activities within Sri Lanka or abroad;

(d) for the advancement of religion or the maintenance of religious places, rites and practices;

(e) for the making of awards to persons who have served the nation in the cultural and religious fields;

(f) to provide financial assistance to artists, writers, painters, musicians, sculptors and others engaged in promoting cultural activities; and

(g) for any other religious or cultural purpose which is, in the opinion of the Board, of benefit or interest to the public.
(2) The Fund shall be exempt from any income tax or wealth tax payable under the Inland Revenue Act (No. 28 of 1979).

(3) Where any person makes a gift to the Fund, he shall be exempt from the payment of gifts tax under the Inland Revenue Act (No. 28 of 1979) to the extent of the total value of the gift.

(4) Where any person makes a donation to the Fund such donation shall be deemed to be an approved expenditure for the purposes of the Inland Revenue Act (No. 28 of 1979), and the donor shall be entitled to relief under that Act in respect of the total value of such donation.

(5) The Fund shall be exempt from the payment of entertainment tax under the Entertainment Tax Ordinance and other taxes and rates under the Municipal Councils Ordinance, the Urban Councils Ordinance, the Town Councils Ordinance or the Village Councils Ordinance, as the case may be.

(6) The provisions of this section shall have effect notwithstanding anything to the contrary in the Inland Revenue Act (No. 28 of 1979), and the Municipal Councils Ordinance, the Urban Councils Ordinance, the Town Councils Ordinance or the Village Councils Ordinance, as the case may be.

(12) At the request of the Board any officer in the public service may, with the consent of that officer and the Secretary to the Ministry of the Minister in charge of the subject of Public Administration, be temporarily appointed to the staff of the Fund for such period as may be determined by the Board, or with like consent be permanently appointed to such staff.

(2) Where any officer in the public service is temporarily appointed to the staff of the Fund, the provisions of subsection (2) of section 13 of the Transport Board Law shall, mutatis mutandis, apply to and in relation to him.

(3) Where any officer in the public service is permanently appointed to the staff of the Fund, the provisions of subsection (3) of section 13 of the Transport Board Law shall, mutatis mutandis, apply to and in relation to him.

(4) Where the Board employs any person who has entered into a contract with the Government by which he has agreed to serve the Government for a specified period, any period of service to the Fund by that person shall be regarded as service to the Government for the purpose of discharging the obligations of such contract.

13. All officers and servants of the Fund shall be deemed to be public servants within the meaning and for the purposes of the Penal Code.

14. The Fund shall be deemed to be a scheduled institution within the meaning of the Bribery Act and the provisions of that Act shall accordingly apply.

15. In this Act "Bank of Ceylon" means the Bank of Ceylon established by the Bank of Ceylon Ordinance.
CENTRAL CULTURAL FUND

SCHEDULE [Section 6.]