

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 396.

*Auditor-General (Audit Fees and Charges).*

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was not vested specifically in any Minister at the date of its preparation for inclusion, but as the *Public Bodies (Financial Administration) Act* was vested in the Minister for Finance, it would appear that this Act would also come within his political responsibility.

The present administration may be ascertained by reference to the most recent Determination of Titles and Responsibilities of Ministers made under Section 148(1) of the Constitution.

References in, or in relation to, this Chapter to—

“the Departmental Head”—should be read as references to the Secretary for Finance;

“the Department”—should be read as references to the Department of Finance.

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER No. 396.

*Auditor-General (Audit Fees and Charges) Act.*

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ARRANGEMENT OF SECTIONS.

1. Interpretation—  
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4. Auditor-General to levy audit fees and charges.
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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 396.

***Auditor-General (Audit Fees and Charges) Act.***

Being an Act to—

- (a) authorize the levying of audit fees and charges by the Auditor-General for audit and inspection and other services rendered by him; and
- (b) validate the levying of certain audit fees and charges,

and for related purposes.

**1. Interpretation.**

In this Act, unless the contrary intention appears—

“public body” means any body, authority or instrumentality, whether corporate or unincorporate, established by or under an Act;

“this Act” includes the regulations.

**2. Application.**

Subject to Section 3, this Act applies to all public bodies subject to audit by the Auditor-General under—

- (a) the *Public Bodies (Financial Administration) Act*; or
- (b) the public body's constituent law; or
- (c) the *Companies Act*; or
- (d) Section 214 (*functions of the Auditor-General*) of the Constitution.

**3. Exemption.**

Where a public body—

- (a) is not deemed under its constituent law to be a trading enterprise; and
- (b) derives more than half of its revenue in any financial year from grants from the State for the purpose of expenditure (other than capital expenditure),

the Minister may exempt it from payment of audit fees and charges under this Act in respect of audit and inspection by the Auditor-General relating to that financial year.

**4. Auditor-General to levy audit fees and charges.**

Where the Auditor-General—

- (a) carries out an audit and inspection of the accounts and records of a public body; or
- (b) makes a report authorized under any law relating to the accounts and records of a public body,

he shall levy on that public body audit fees and charges in accordance with a scale determined under Section 6.

**5. Public body to pay audit fees, etc.**

Any audit fees or charges levied under Section 4 shall be a debt due to the State and shall be paid to the Auditor-General in the prescribed manner.

**6. Auditor-General to fix audit fees, etc.**

The Auditor-General shall, from time to time, in a manner approved by the Minister, fix a scale of audit fees and charges payable under this Act.

**7. Audit fees, etc., to be paid into the Consolidated Revenue Fund.**

All audit fees and charges received by the Auditor-General under this Act shall, after deduction of any sums due to a registered company auditor employed by the Auditor-General for the purposes of assisting with the inspection and audit, be paid into the Consolidated Revenue Fund.

**8. Regulations.**

The Head of State, acting on advice, may make regulations not inconsistent with this Act prescribing all matters that by this Act are necessary or convenient to be prescribed.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 396.

*Auditor-General (Audit Fees and Charges) Regulation.*

ARRANGEMENT OF SECTIONS.

1. Payment of fee.

SCHEDULE 1.—Debit Note.





INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 396.

*Auditor-General (Audit Fees and Charges) Regulation.*

MADE under the *Auditor-General (Audit Fees and Charges) Act.*

1. Payment of fee.

- (1) The Auditor-General shall, in respect of the fees or charges payable under the Act, issue a public body with a debit note in Form 1.
- (2) A public body shall, within 14 days from the date of issue of the debit note, pay or forward payment to the Auditor-General the amount specified in the debit note.

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SCHEDULE 1.

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PAPUA NEW GUINEA.  
*Auditor-General (Audit Fees and Charges) Act.*

Reg., Sec. 1.

Form 1.

DEBIT NOTE.

Name:

Date:

Address:

Particulars of debit charge:

Amount:

This debit note must be paid within 14 days from the date of issue. Send or take payments to  
(postal address).

(Signature)  
Authorized Officer.

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**Auditor-General (Audit Fees and Charges)**

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 396.

*Auditor-General (Audit Fees and Charges).*

APPENDIX 1.

SOURCE OF THE AUDITOR-GENERAL (AUDIT FEES AND CHARGES) ACT.

Part A.—Previous Legislation.

*Auditor-General (Audit Fees and Charges) Act 1983 (No. 38 of 1983).*

Part B.—Cross References.

Section, etc. in Revised Edition.	Previous Reference <sup>1</sup> .
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	9

APPENDIX 2.

SOURCE OF THE AUDITOR-GENERAL (AUDIT FEES AND CHARGES) REGULATION.

Part B.—Cross References.

*Auditor-General (Audit Fees and Charges) Regulation 1984 (Statutory Instrument No. 11 of 1984).*

Part B.—Cross References.

Section, etc., in Revised Edition.	Previous Reference <sup>2</sup>
1 Schedule 1.	— Schedule.

<sup>1</sup>Unless otherwise indicated, references are to the Act set out in Part A.

<sup>2</sup>Unless otherwise indicated, the references are to the regulation set out in Part A.

