

CHAPTER 324

AUDITOR-GENERAL'S FEES

Act No. 26 of 1958. AN ACT TO ENABLE FEES TO BE CHARGED AND RECOVERED IN RESPECT OF CERTAIN AUDIT SERVICES RENDERED BY THE AUDITOR-GENERAL.

[19th July, 1958.]

Short title.

1. This Act may be cited as the Auditor-General's Fees Act.

Auditor-General to furnish an annual statement to the Minister in charge of subject of Finance in respect of services rendered by him in regard to the audit of certain accounts.

2. The Auditor-General shall, as soon as possible after the end of each year, furnish to the Minister in charge of the subject of Finance, through the Controller of Finance, a written statement specifying—

- (a) every institution, corporation or other body of persons, and every Fund, whose accounts have been audited in that year by the Auditor-General or by any other auditor in consultation with the Auditor-General;
- (b) the expenses incurred by the Auditor-General in auditing in such year the accounts of each such institution, corporation, other body or Fund, or in advising any other auditor in regard to the audit of such accounts in such year by that auditor; and
- (c) the fee that he recommends should be charged for such audit or consultation from each such institution, corporation, other body or Fund.

Minister in charge of subject of Finance to determine whether a fee should be charged for any services rendered by the Auditor-General and, if so, the amount of the fee.

3. Upon the receipt of the statement of the Auditor-General under section 2, the Minister in charge of the subject of Finance shall, after considering such statement, determine, in the case of each institution, corporation or other body of persons and each Fund specified in such statement, whether a fee should be charged for the services rendered by the Auditor-General and, if a fee is to be charged, the amount of the fee.

4. Where, before the commencement of this Act, the Auditor-General has audited, or has been consulted by any other auditor in regard to the audit of, the accounts of any such institution, corporation, other body of persons or Fund as has been established by or under any written law, the Minister in charge of the subject of Finance may order that institution, corporation or other body of persons, or the administrators of that Fund, to pay to the Auditor-General such fees as may be specified in the order for such audit or consultation.

Fees for services rendered in the past by the Auditor-General in regard to the audit of the accounts of statutory bodies.

5. (1) The Secretary to the Ministry charged with the subject of Finance shall in writing communicate the determination of the Minister in charge of the subject of Finance under section 3 or the order of such Minister under section 4 to the Auditor-General and to every institution, corporation or other body of persons, and to the administrators of every Fund, affected by such determination or order.

Payment and recovery of fees determined by the Minister in charge of subject of Finance.

(2) Where, under a determination made by the Minister in charge of the subject of Finance under section 3, or under an order made by such Minister under section 4, any sum is required to be paid as a fee to the Auditor-General by any institution, corporation or other body of persons or by the administrators of any Fund, such institution, corporation or other body, or the administrators of such Fund, shall, upon demand made by the Auditor-General, pay such sum to the Auditor-General within the time allowed therefor by him, and notwithstanding anything to the contrary in any other written law, such sum may be paid out of the funds of such institution, corporation or other body, or out of the moneys of such Fund- If such sum is not

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paid within such time, it may be recovered as a debt due to the State,

7. This Act shall not apply to the audit of the accounts specified in section 71 (1) of the Ceylon (Constitution) Order in Council, 1946,* or the accounts of any Municipal Council, Urban Council, Town Council or Village Council.

This Act not to apply to the audit of certain accounts.

Fees to be credited to the consolidated Fund

6. All sums paid or recovered as fees to the Auditor-General under this Act shall be credited by him to the Consolidated Fund.

* Section 71 (1) of the Ceylon (Constitution) Order-in-Council, 1946, has been replaced by section 90 (1) of the Constitution of the Republic of Sri Lanka, adopted and enacted on 22nd May, 1972, which in turn has been replaced by Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, 1978.