

No. 25 of 2004.

Public Finances (Management) (Amendment) Act 2004.

Certified on: 20 APR 2005.



INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. 25 of 2004.

Public Finances (Management) (Amendment) Act 2004.

ARRANGEMENT OF SECTION.

Repeal and replacement of Section 9.

“9. **POWERS OF DEPARTMENTAL HEAD.**”



INDEPENDENT STATE OF PAPUA NEW GUINEA.

AN ACT

entitled

Public Finances (Management) (Amendment) Act 2004,

Being an Act to amend the *Public Finances (Management) Act 1995,*

MADE by the National Parliament to come into operation in accordance with a notice in the National Gazette by the Head of State, acting with, and in accordance with, the advice of the Minister.

REPEAL AND REPLACEMENT OF SECTION 9.

Section 9 of the Principal Act is repealed and is replaced with the following:-

"9. POWERS OF DEPARTMENTAL HEAD.

(1) The Departmental Head of the Department responsible for financial management has power to direct –

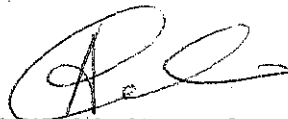
- (a) full and free access at all reasonable times to all accounts and records of accountable officers that relate, directly or indirectly, to –
 - (i) the collection, receipt, expenditure or issue of public money; and
 - (ii) the receipt, custody, disposal, issue or use of stores or other property of the State,and to inspect and inquire into and call for any information arising from those accounts and records; and
- (b) where he has reason to believe that an accountable officer has been or may have been in breach of this Act or the *Organic Law on Provincial Governments and Local-level Governments*, the summary suspension of that accountable officer from all financial duties and responsibilities; and

Public Finances (Management) (Amendment)

- (c) the establishment of Internal Audit Units and Audit Committees in national Departments, Public Bodies, Provincial Governments, Local-level Governments or other entities that receive grants from the State and are subject to the *Audit Act 1989*; and
- (d) the issuing of financial instructions in accordance with Section 117 relating to the functions and the responsibilities of Internal Audit Units and Audit Committees; and
- (e) Departmental Heads, Provincial Administrators, heads of the Public Bodies or other entities that receive grants from the State and which are subject to the *Audit Act 1989* to be responsible for ensuring the Internal Audit Units and Audit Committees are effectively functioning; and
- (f) Departmental Heads, Provincial Administrators, Heads of the Public Bodies or other entities that receive grants from the State and which are subject to the *Audit Act 1989* to ensure that findings and recommendations of Internal Audit Units and Audit Committees are implemented and complied with.

"(2) A person who fails to comply with a direction under Subsection (1)(e) or (f) is subject to such disciplinary action under any Act as is deemed appropriate by the Departmental Head responsible for financial management."

I hereby certify that the above is a fair print of the *Public Finances (Management) (Amendment) Act 2004* which has been made by the National Parliament.



Clerk of the National Parliament.

20 APR 2005

I hereby certify that the *Public Finances (Management) (Amendment) Act 2004* was made by the National Parliament on 24 November 2004.



Speaker of the National Parliament.

20 APR 2005