PARLIMEN MALAYSIA

RANG UNDANG-UNDANG

Audit (Pindaan) 1983

DR.3/1983

Naskhah Sahih—Bahasa Inggeris

RANG UNDANG-UNDANG

bernama

Suatu Akta untuk meminda Akta Audit 1957.

[*Seksyen 2, 3, 6, 7 dan 8—*
1hb Januari 1981;
seksyen 4, 5 dan 9—
1hb Julai 1980.]

MAKA INILAH DIPERBUAT UNDANG-UNDANG oleh Duli Yang Maha Mulia Seri Paduka Baginda Yang di-Pertuan Agong dengan nasihat dan persetujuan Dewan Negara dan Dewan Rakyat yang bersidang dalam Parlimen, dan dengan kuasa daripadanya, seperti berikut:

1. (1) Akta ini bolehlah dinamakan Akta Audit (Pindaan) 1983 dan hendaklah, tertakluk kepada subseksyen (2), disifatkan telah mula berkuatkuasa pada 1hb Januari 1981. **Tajuk ringkas dan mula berkuatkuasa.**

(2) Seksyen 4, 5 dan 9 hendaklah disifatkan telah mula berkuatkuasa pada 1hb Julai 1980.

2. Akta Audit 1957, yang disebut "Akta ibu" dalam Akta ini, adalah dipinda dengan menggantikan subseksyen (2) seksyen 1 dengan subseksyen (2) yang berikut: **Pindaan seksyen 1.** ***Akta 62.***

"(2) This Act shall apply to the audit of the accounts of the Federation, of the States and of such other public authorities and specified bodies as are subject to audit by the Auditor General.".

Pindaan seksyen 2.

3. Akta ibu adalah dipinda dengan menggantikan subseksyen (2) seksyen 2 dengan subseksyen (2) yang berikut:

"(2) Notwithstanding section 1 (2), in its application to this Act, the expression "public moneys" shall include moneys received by or on account of any public authority established under Federal or State law and the expression "public stores" shall include chattels the property of or in the possession or under the control of any such authority.".

Pindaan seksyen 3.

4. Akta ibu adalah dipinda dengan menggantikan perkataan "in" yang terdapat dalam frasa "in this Act," dalam seksyen 3 dengan perkataan "under".

Pindaan seksyen 4.

5. Akta ibu adalah dipinda dengan menggantikan seksyen 4 dengan seksyen 4 yang berikut:

"Remuneration of Auditor General.

4. (1) The remuneration of the Auditor General shall be as specified under the First and Second Schedules.

(2) The expression "remuneration" in this Act shall have the meaning assigned to that expression in Clause (2) of Article 160 of the Federal Constitution.

(3) All payments made under the First and Second Schedules shall be charged on the Consolidated Fund.".

Pindaan seksyen 5.

6. Seksyen 5 Akta ibu adalah dipinda—

(*a*) dengan menggantikan perenggan (*c*) dan (*d*) subseksyen (1) masing-masingnya dengan perenggan (*c*) dan (*d*) yang berikut:

"(*c*) the accounts of any other public authority or body if it is so provided by law in any case and, where it is not so provided, at the request of that authority or body and with the consent of the Minister of Finance to be notified in the *Gazette*;

(*d*) the accounts of any other body, including a company registered under the Companies Act 1965, in receipt of a grant or loan from the Federation or a State, and including also a company where more than half its paid-up share capital is held by the Federation, a State or a public authority or is so held in the aggregate by two or more of them: Act 125.

Provided that the Yang di-Pertuan Agong so specifies by order under Article 106 (2) of the Federal Constitution and notwithstanding any law relating to the audit of the accounts of any such body;";

(*b*) dengan memotong perenggan (*e*) subseksyen (1);

(*c*) dengan menggantikan perkataan-perkataan "local authority or statutory authority exercising powers vested in it by Federal or State law" dalam perenggan (*f*) subseksyen (1) dengan perkataan-perkataan "other public authority"; dan

(*d*) dengan menggantikan koma selepas simbol dan huruf "(*c*)" dengan perkataan "and" dan memotong perkataan, simbol dan huruf "and (*e*)" dalam subseksyen (2).

7. Seksyen 6 Akta ibu adalah dipinda— **Pindaan seksyen 6.**

(*a*) dengan memasukkan selepas perenggan (*b*) perenggan (*ba*) yang berikut:

"(*ba*) whether due care has been taken to account for and to ensure proper use, control, maintenance and disposal of all public stores or other stores subject to his audit;";

dan

(*b*) dengan menggantikan perkataan "or" sebelum perkataan-perkataan "the avoidance" dan perkataan "and" sebelum perkataan "extravagance" dalam perenggan (*d*) masing-masingnya dengan perkataan-perkataan "and" dan "or".

Pindaan seksyen 9.

8. Seksyen 9 Akta ibu adalah dipinda—

(*a*) dengan memasukkan selepas perkataan-perkataan "or public stores" dalam subseksyen (4) perkataan-perkataan "under his audit,";

(*b*) dengan menggantikan perkataan-perkataan "State or Railway moneys or stores," dan "Railway Administration" dalam subseksyen (4) masing-masingnya dengan perkataan-perkataan "moneys or stores of a State or a public authority," dan "head of that public authority,"; dan

(*c*) dengan memasukkan sebelum perkataan-perkataan "a State", "the Ruler" dan "State law" dalam subseksyen (6) masing-masingnya perkataan-perkataan "the Federal Territory or", "the Yang di-Pertuan Agong in the case of the Federal Territory or to" dan "Federal or".

Jadual baru Pertama dan Kedua.

9. Akta ibu adalah dipinda dengan memasukkan selepas seksyen 10 Jadual Pertama dan Kedua yang berikut:

"First Schedule

[Section 4]

Remuneration of Auditor General.

1. (1) Where the Auditor General is appointed from amongst the members of any of the public services, his remuneration shall, subject to Clause (5) of Article 105 of the Federal Constitution, consist of a pensionable salary of five thousand two hundred and ten ringgit per mensem and of such allowances and privileges as are payable or granted to him under the Second Schedule.

(2) Where a person who is not a member of any of the public services is appointed as Auditor General, his remuneration which shall not be pensionable shall, subject to Clause (5) of Article 105 of the Federal Constitution, consist of a salary of five thousand two hundred and ten ringgit per mensem and of such allowances and privileges as are payable or granted to him under the Second Schedule. In addition thereto, he may be granted such benefits on cessation of office as may be determined by the Yang di-Pertuan Agong by order in the *Gazette* upon his appointment as Auditor General.

(3) Any order made under subparagraph (2) shall be laid before each House of Parliament as soon as may be after it is made.

Pension, gratuity or other benefits for person ceasing to hold office as Auditor General in certain circumstances.

3. Where a person ceases to hold office as Auditor General—

(a) in the case of a person referred to in paragraph 1 (1), before attaining the age of optional or compulsory retirement; or

(b) in the case of a person referred to in paragraph 1 (2), before the expiry of his term of office as Auditor General,

on the ground of inability, from infirmity of body or mind or any other cause, properly to discharge the functions of his office, he shall be entitled—

(i) in the case of a person referred to in paragraph 1 (1), to such pension or gratuity or both; or

(ii) in the case of a person referred to in paragraph 1 (2), to such benefits on cessation of office,

as may be appropriate to his case.

SECOND SCHEDULE

[Section 4]

1. ACCOMMODATION:

(a) Free fully furnished quarters which (including the compound) shall be maintained free of charge, or in lieu thereof a house-rent subsidy of $2,000 per mensem and an allowance of $1,500 per annum for house and garden upkeep.

(b) The privilege and allowances in this paragraph shall be accorded or paid notwithstanding that the Auditor General has been granted a loan under the housing loan scheme.

2. ENTERTAINMENT ALLOWANCE:

$2,000 per mensem.

3. OFFICIAL CAR:

A staff car as provided by Government to an officer drawing an equivalent salary in the public service. Maintenance of the car shall be borne by Government.

4. ALLOWANCES, CONTRIBUTIONS AND PERQUISITES FOR PERSONAL (PRIVATE) EMPLOYEES:

Such allowances, contributions and perquisites towards the employment of two servants and a driver and at such rates as are paid or provided for by Government from time to time to an officer drawing an equivalent salary in the public service.

5. SUBSISTENCE AND LODGING ALLOWANCES:

Such subsistence and lodging allowances as are payable to an officer drawing an equivalent salary in the public service, as revised from time to time.

6. ADVANCE TO PURCHASE A MOTOR CAR:

The car loan scheme for an officer drawing an equivalent salary in the public service, as revised from time to time.

7. CEREMONIAL COSTUME:

Such allowance as approved by Government from time to time for an officer drawing an equivalent salary in the public service.

8. MEDICAL FACILITIES:

The medical facilities, benefits and other privileges as are provided by Government from time to time to an officer drawing an equivalent salary in the public service.

9. LEAVE:

Vacation, medical and other leave approved by Government from time to time as are specified for an officer drawing an equivalent salary in the public service.

10 PAYMENT IN LIEU OF LEAVE:

Accumulation of vacation leave and eligibility for a cash award in lieu thereof or entitlement to convert such leave as reckonable service in computing pension and gratuity as provided for by Government from time to time in respect of an officer in the public service drawing an equivalent salary.

11. DEATH AND INJURY BENEFITS:

Eligibility for such death and injury benefits as are provided by Government from time to time in respect of an officer drawing an equivalent salary in the public service.

12. HOUSING LOAN SCHEME:

The housing loan scheme applicable to an officer drawing an equivalent salary in the public service, as revised from time to time.

13. ELECTRICITY AND WATER:

Reimbursement of payment made for the supply of electricity and water to the house occupied by the Auditor General.

14. TRAVEL:

(*a*) Rates and allowances for travel on official duty within and outside Malaysia shall be as provided and specified by Government from time to time for an officer drawing an equivalent salary in the public service.

(*b*) Once in every five years of his service, the Auditor General shall be eligible to have passage paid by Government for overseas travel to a destination of his choice for himself, his wife and three of his dependent children below twenty-one years of age. The fare for such travel shall not exceed the equivalent return fare for travel by air from Kuala Lumpur to London by first class for the Auditor General and his wife and by economy class for any or all of the three accompanying dependent children.

15. OTHER PRIVILEGES, BENEFITS AND ALLOWANCES:

Such other privileges, benefits and allowances for which no specific provision is made under this Schedule but which are prescribed or payable by Government from time to time to an officer drawing an equivalent salary in the public service.".

HURAIAN

Rang Undang-Undang ini bertujuan meminda Akta Audit 1957 (yang kemudian dari ini disebut "Akta") untuk memasukkan ke dalamnya peruntukan-peruntukan—

(*a*) yang perlu hasil dari terkanunnya Akta Badan Berkanun (Akaun dan Penyata Tahunan) 1980;

(*b*) untuk menyelaraskan Akta tersebut; dan

(*c*) untuk penyemakan saraan dan faedah-faedah lain Ketua Audit Negara.

2. *Fasal 1* memperuntukkan bagi mula berkuatkuasanya peruntukan-peruntukan berlainan Akta yang dicadangkan. *Fasal 2* dan *3* bertujuan meminda seksyen 1 (2) dan 2 (2) Akta supaya Akta boleh dipakai secara am berkenaan dengan pengauditan akaun Persekutuan, Negeri-Negeri dan mana-mana pihak berkuasa awam lain dan badan-badan tertentu yang tertakluk kepada pengauditan oleh Ketua Audit Negara dan selaras dengan peruntukan-peruntukan Perlembagaan Persekutuan dan Akta Badan Berkanun (Akaun dan Penyata Tahunan) 1980, dan ungkapan-ungkapan "wang awam" dan "storan awam" dalam seksyen 2 (2) adalah terpakai dalam konteks mana-mana pihak berkuasa awam atau badan yang ditubuhkan di bawah undang-undang Persekutuan atau Negeri dan bukan dalam hal Pertadbiran Keretapi sahaja.

3. *Fasal 5* bertujuan menggantikan seksyen 4 Akta yang ada sekarang dengan suatu peruntukan baru, untuk membuat peruntukan bagi saraan Ketua Audit Negara di bawah dua Jadual yang dicadangkan kepada Akta. *Fasal 9* mengandungi kedua-dua Jadual yang dicadangkan itu kepada Akta yang membuat peruntukan mengenai saraan Ketua Audit Negara. Tertakluk kepada peruntukan Fasal (5) Perkara 105 Perlembagaan Persekutuan, gaji Ketua Audit Negara adalah ditetapkan sebanyak lima ribu dua ratus sepuluh ringgit sebulan. Selanjutnya adalah dicadangkan untuk membayar atau memberinya elaun dan keistimewaan yang sama seperti yang dibayar atau diberi kepada pegawai yang mendapat gaji yang setara dalam perkhidmatan awam. Jika Ketua Audit Negara dilantik daripada kalangan anggota mana-mana perkhidmatan awam, dia akan dibayar pencen atau ganjaran atau kedua-duanya, mengikut yang mana berkenaan, apabila bersara tetapi jika dia dilantik bukan dari kalangan mana-mana perkhidmatan awam, dia boleh dibayar apa-apa faedah apabila berhenti memegang jawatan sebagaimana ditentukan oleh Yang di-Pertuan Agong melalui perintah dalam *Warta,* yang hendaklah dibentangkan di dalam tiap-tiap Majlis Parlimen. Seseorang Ketua Audit Negara yang berhenti memegang jawatan dalam hal keadaan yang dinyatakan dalam perenggan 2 Jadual Pertama yang dicadangkan kepada Akta adalah berhak menerima pencen atau ganjaran atau kedua-duanya atau apa-apa faedah apabila berhenti memegang jawatan mengikut mana yang berkenaan dengan halnya. *Fasal 4* bertujuan membuat pindaan kepada Akta yang berbangkit dari pindaan yang terkandung dalam *fasal 5* dan *9*.

4. *Fasal 6* bertujuan meminda seksyen 5 Akta untuk memperbaiki peruntukan seksyen itu yang ada sekarang dan untuk memasukkan ke dalam lingkungan seksyen 5 (1) (*d*) suatu syarikat di mana lebih daripada separuh modal syer jelasnya dipegang oleh Persekutuan, sesuatu Negeri atau pihak berkuasa awam atau dipegang pada agregatnya oleh dua atau lebih daripada mereka.

5. *Fasal 7* bertujuan meminda seksyen 6 Akta dengan memasukkan ke dalamnya perenggan (*ba*) baru untuk menguatkan lagi seksyen ini mengenai jenis pengauditan yang patut dibuat dan untuk menjelaskan taraf ketanggungan pegawai-pegawai awam untuk storan awam Persekutuan, Negeri-negeri dan pihak-pihak berkuasa awam.

6. Pindaan-pindaan lain yang hendak dibuat adalah yang berbangkit atau kecil sahaja.

IMPLIKASI KEWANGAN

Rang Undang-Undang ini akan melibatkan Kerajaan dalam perbelanjaan wang tambahan yang amaunnya tidak dapat ditentukan sekarang ini.

[PN. (U²) 1084.]

(D.R. NO. 3/83)

RANG UNDANG-UNDANG AUDIT (PINDAAN) 1983

Pindaan yang akan dicadangkan dalam Jawatankuasa oleh Yang Amat Berhormat Perdana Menteri

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Fasal 9: Gantikan perenggan 1 dan 2 yang sedia ada dalam Jadual Kedua baru yang terdapat dalam fasal itu dengan yang berikut:

" 1. ACCOMMODATION:

Such accommodation, or in lieu thereof housing allowance, and such other allowance as provided by Government from time to time to an officer drawing an equivalent salary in the public service.

2. ENTERTAINMENT ALLOWANCE:

Such entertainment allowance as is payable to an officer drawing an equivalent salary in the public service, as revised from time to time.".

HURAIAN

Adapun tujuan pindaan ini ialah untuk menyatakan secara am peruntukan-peruntukan berhubungan dengan elaun tempat tinggal dan keraian Ketua Audit Negara, sama halnya dengan peruntukan-peruntukan lain dalam Jadual Kedua, yang terkandung dalam fasal 9.

[PN. (U2) 1084.]

Jabatan Peguam Negara,
Kuala Lumpur.

11hb Mac 1983.