



# **KEBEBASAN**

## **Institusi Audit Negara**

# Program Transformasi JAN 2014-2016



Kelulusan MJM  
628/2014 Task  
force

**SEPTEMBER  
2014**

Mesyuarat ke-2  
Jawatankuasa  
Tertinggi  
Transformasi  
PKAN  
dipengerusikan  
oleh Senator  
Datuk Paul Low  
Seng Kuan  
**APRIL 2015**

Perbincangan  
awal dengan  
Setiausaha  
Dewan Rakyat  
**SEPTEMBER  
2015**

Kajian  
kebebasan  
Institusi Audit

**OKT-APRIL  
2016**



**DISEMBER  
2014**  
Peer Review  
UKNAO

**OGOS 2015**  
MJM Program  
Transformasi  
JAN diluluskan

**OKTOBER 2015**  
Pembentangan  
kepada YDP  
Dewan Rakyat

**MEI 2016**  
Nota makluman  
berhubung  
pencapaian  
pelaksanaan  
PTJ

# Pemantapan Kebebasan 2018



Usaha memantapkan kebebasan Institusi Audit dimulakan semula

MEI



- Surat kepada Peguam Negara untuk maklum balas berhubung kebebasan JAN  
- Perbincangan awal MJM

JULAI



Pembentangan “Establishing the independence of the Office of the Auditor General of Malaysia” – JKKMAR

OGOS



JUN

- Surat berhubung kebebasan JAN kepada YAB Tun Mahathir Mohamad, Perdana Menteri  
-MJM mula disediakan



JULAI

- Bengkel Pindaan Akta Audit 1957  
-



OKTOBER

*Muktamad MJM*



# HASIL KAJIAN AWAL KEBEBASAN JAN



- a. Fail *Federal Constitution Duties Etc. of The Auditor General Malaysia* dan lain-lain fail berkaitan Pejabat Ketua Audit Negara
- b. Buku Rasmi Tahunan Malaysia (*Official Year Book Malaysia*) bagi tahun 1961 hingga 1989.
- c. *Australian State Public Finance* oleh W.J. Campbell (1954). The Law Book Co. Of Australia Pty. Ltd.
- d. *An Introduction to the Federal Constitution* by R.H. Hickling, *Federation of Malaya*.
- e. *Federation of Malaya Constitution* by L.A. Sheridan.
- f. *The Constitution of Malaysia* by H.E. Grooves. Malaysia Publication Ltd. Singapore 1964



# HASIL KAJIAN AWAL KEBEBASAN JAN

- a. Buku Rasmi Tahunan (*Official Year Book Malaysia*) 1961, 1962 dan 1963, pernyataan tersebut telah diperolehi semasa membincangkan berkaitan Audit. Pejabat Audit adalah antara salah satu 'Main Department' di awal penubuhan Malaysia:

Tahun	Pernyataan
1961-63	<p><b><i>'The Main Department of Government</i></b></p> <p><i>'The Auditor-General holds office under the Constitution, and enjoys a complete independence of the executive'. His function is to scrutinise the accounting of government funds (including those of State Governments and main local authorities and public bodies) and to render a report to the Yang di-Pertuan Agong or Ruler as the case may be on his findings. To safeguard his independence and impartiality, his emoluments and pension are guaranteed and are not subject reduction by Parliament; ...'</i></p>



# HASIL KAJIAN AWAL KEBEBASAN JAN

Tahun	Pernyataan
1961-63	<p><b>'Public Finance ' Audit</b></p> <p><i>'An integral part of control over government expenditure is the supervision and check over actual spending that is made by the Auditor-General. He occupies a position of direct responsibility to the Yang di-Pertuan Agong, and is required under the provision of the Constitution to audit and report on the accounts of the Federal and State governments (and such.....'</i></p> <p><i>The Auditor-General in his audit..... in all respect complied with. In the performance of his functions, the Auditor-General may call upon any person for any explanation and information, has access to all records (including all secret matters ....public moneys and stores.</i></p> <p><b>'The Auditor-General occupies an entrenched position independent of the Executive and is expected to impartially scrutinise and report on the accounts of the government' .; ...'</b></p>

AAP-7127

MALAYSIA

OFFICIAL

## Year Book

VOLUME THREE

1963



Perpustakaan Universiti Malaya



A513029635

KUALA LUMPUR

Printed at the Government Press by Thor Beng Chong, A.M.N.,  
Government Printer

1964

over and above departmental control there is control by the Treasury as well as by Parliament; does not remove the responsibility of the Department itself to ensure that money is spent in the best way possible, and where expert knowledge is required on a subject to see that the knowledge is obtained and applied. The "Controlling Officer" of each head of expenditure, (usually the Head of the Ministry or Department concerned), who is responsible for the immediate control of specific votes, is also answerable for any audit queries and to the Public Accounts Committee of Parliament for the formal regularity and propriety of all the expenditure incurred out of votes which he controls.

*Audit*

An integral part of control over government expenditure is the supervision and check over actual spending that is made by the Auditor-General. He occupies a position of direct responsibility to the Yang di-Pertuan Agong, and is required under the provision of the Constitution to audit and report on the accounts of the Federal and State governments (and such other public authorities and bodies administering public funds as may be provided by law). His reports submitted to the Yang di-Pertuan Agong are laid before the appropriate House of Representatives.

The Auditor-General in his audit ascertains whether all reasonable precautions have been taken to safeguard the collection and custody of public moneys; whether payments were made in accordance with proper authority, and were properly chargeable and supported by sufficient vouchers or proof of payment; and whether the provisions of all laws relating to the moneys or stores subject to his audit have been in all respect complied with. In the performance of his functions, the Auditor-General may call upon any person for any explanations and information, has access to all records (including all secret matters unless expressly excluded by law) and may examine upon oath or affirmation any person he may wish. His department in fact makes a running "spot" audit throughout the year. He may also make recommendations and generally comment upon all matters relating to public accounts, public moneys and stores.

The Auditor-General occupies an entrenched position independent of the Executive and is expected to impartially scrutinise and report on the accounts of the government.

*Parliamentary Control and the Public Accounts Committee*

Parliament is the body which authorises all expenditure. All laws providing for expenditure to be charged on the Consolidated Fund have to be enacted by Parliament. Expenditure authorised by Supply Acts have been debated and approved by Parliament. Even the development budget expenditure charged on the Development Fund is approved by Resolution of the House of Representatives after debate.



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- **Pembentangan *Audit Bill (Amendment)* dalam Dewan Rakyat pada 19 Januari 1978 :**

*“... Beliau juga mengesyorkan supaya semua hasil Kerajaan mesti diodit oleh Ketua Audit Negara dan orang yang bersalah dan menyeleweng daripada tugas dibawa ke mahkamah supaya menerima keadilan dan oleh sebab itu beliau telah mencadangkan supaya tugas yang lebih besar sedikit yang diletakkan di bawah satu badan yang berasingan yang ianya tidak dikawali oleh sesuatu badan yang lain. **Saya faham akan maksud cadangan ini, iaitu supaya cara menjalankan tugas-tugas oleh Juru Odit kita dapat dijalankan dengan tidak dipengaruhi oleh unsur-unsur yang luar supaya ianya dijadikan independent. Sebenarnya, Tuan Yang di-Pertua inipun telah dijamin di bawah peruntukan tertentu dalam Perlembagaan kita agar beliau dan bidang tugas-tugas beliau itu menjadikan independent dan tidak dipengaruhi oleh Executive direction..”***

*...”*

- Ucapan YB Tuan Richard Ho Ung Hum, Menteri Tak Berportfolio



a. Penelitian terhadap fail '*Federal Constitution Duties Etc. of The Auditor General Malaysia*' juga terdapat beberapa pernyataan yang menjelaskan kebebasan Ketua Audit Negara dan juga Pejabat Audit:

- Ketua Audit Negara ke-9 dan ke-10, iaitu H.M. Watson and D.G. Bompas (1960-1965) adalah individu yang bertanggungjawab menyediakan draf Bahagian VII-Perlembagaan Persekutuan.
- Mencadangkan pindaan terhadap Akta di peringkat negeri yang dilihat wujud percanggahan dan menyelaraskan dengan Akta Persekutuan (Lampiran B);
- Draf pindaan yang disediakan oleh Peguam Negara akan dirujuk semula kepada Ketua Audit Negara bagi mendapatkan pengesahan dan ulasan;



**Reid Constitutional Commission**  
**Draft Constitution Part VII – Financial Provisions**

**Meeting of Federal and State Financial Officials**  
**4th April, 1957**

**Article 99 to be redrafted as follows:**

- “ The account of the Federation and the states shall be kept in such form as may be provided by Act of Parliament after the National Finance Council has been consulted”

**Reason**

- “ It is **considered that the Auditor-General’s function are not executive but are to examine accounts and procedure and report to the legislature and that it is for Parliament and the executive to describe the form of accounts.** It is suggested that an Act of Parliament should provide inter alia for accounting of the Federal and State Consolidated Funds in separate Consolidated Revenue, Loan, and Trust Account..”



a. Penelitian terhadap fail '*Federal Constitution Duties Etc. of The Auditor General Malaysia*' juga terdapat beberapa pernyataan yang menjelaskan kebebasan Ketua Audit Negara dan juga Pejabat Audit:

- Ketua Audit Negara mempunyai kuasa dalam pengurusan sumber manusia Pejabat Ketua Audit Negara. Contohnya, kenaikan pangkat adalah bidang kuasa Ketua Audit Negara dan setiap kenaikan pangkat akan dimaklumkan kepada negeri atau bahagian yang berkaitan melalui memo;
- Ketua Audit Negara Malaysia juga menjadi rujukan negara Komanwel lain seperti Fiji dan Cyprus bagi mendapatkan panduan berhubung Kumpulan Wang, kuasa Ketua Audit Negara dan *Public Account Committee* bagi tujuan penyediaan Perlembagaan negara berkaitan;



- Ini diperkukuhkan lagi dengan Kertas bertajuk 'Financial Control and Audit-Malaysia' yang ditulis oleh DG Bompas, Ketua Audit Negara Malaysia pada tahun 1965
- Hasil kajian dan penelitian terhadap Buku Official Year Books (1961 hingga 1991):

1985 – tiada penceritaan tentang Audit

1986 – JAN diletakkan dibawah JPM secara pentadbiran

1991 – Secara rasmi ada di Ministerial Function Order