

RAHSIA

C/SFS/626

26 Februari, 1996

PEKELILING PKP 1/96

Kepada: Sila lihat Lampiran

Tuan-Tuan,

Arahan Mengenai Penyimpanan dan Pelupusan Rekod Perakaunan dan Perkara-Perkara Berkaitan

Tertakluk kepada seksyen-seksyen tertentu di bawah Ordinan Badan-Badan Berkanun (Prosedur Kewangan dan Perakaunan) 1995, bersama-sama ini adalah dilampirkan (Lampiran A) arahan-arahan mengenai perkara seperti berikut:-

- (a) Penyimpanan dan Pelupusan Rekod Perakaunan;
 - (b) Pelaksanaan kerja, perolehan servis atau pembelian;
 - (c) Pelupusan aset modal;
 - (d) Menghapuskira hutang lapuk dan tunggakan hasil;
2. Semua Setiausaha Tetap dan Ketua Eksekutif Badan Berkanun Negeri adalah diminta untuk memastikan bahawa arahan-arahan berkenaan adalah dipatuhi oleh Badan Berkanun di bawah tanggungjawab/jagaan mereka masing-masing.
3. Arahan-arahan di atas adalah berkuatkuasa pada tarikh Surat Pekeliling ini.

'BERSATU BERUSAHA BERBAKTI'

Yang benar,

Surat Asal Ditandatangani
oleh
Datuk Wan Ali Yubi
(DATUK WAN ALI YUBI)
Setiausaha Kewangan Negeri,
Sarawak.

Kepada:

- (1) Pengurus,
Lembaga Kumpulan Wang Kawasan Konsesi Hutan
(Pemulihan dan Pembangunan)
- (2) Pengurus Besar,
Perbadanan Urusan Kejuruteraan dan Limbungan Brooke.
- (3) Ketua Pegawai Eksekutif,
Suruhanjaya Perumahan dan Pembangunan Sarawak.
- (4) Pengurus Besar,
Lembaga Pelabuhan Kuching.
- (5) Pengurus Besar,
Lembaga Air Kuching.
- (6) Pengurus Besar,
PELITA.
- (7) Pengurus Besar,
Lembaga Kemajuan Bintulu.
- (8) Pengurus Besar,
Lembaga Kemajuan Tanah Sarawak.
- (9) Pengurus Besar,
Lembaga Pelabuhan Miri.
- (10) Controler Kualiti Alam Sekitar,
Lembaga Sumber Asli dan Persekitaran Sarawak.
- (11) Pengerusi Eksekutif,
Perbadanan Pembangunan Ekonomi Sarawak.
- (12) Pengurus Besar,
Lembaga Pelabuhan Rajang.
- (13) Pengarah Urusan,
Perbadanan Pembekalan Letrik Sarawak.
- (14) Pengurus,
Lembaga Penyatuan dan Pemulihan Tanah Sarawak.
- (15) Pengawal,
Lembaga Sungai Sarawak.
- (16) Pengurus,
Perbadanan Stadium Negeri.

- (17) Pengurus Besar,
PUSAKA.
- (18) Pengurus Besar,
Lembaga Air Sibu.
- (19) Pengurus Besar,
Lembaga Pelancongan Sarawak.
- (20) Timbalan Pengerusi/Pengarah,
Yayasan Sarawak.

Salinan kepada:

Setiausaha Kerajaan Negeri, Sarawak.

Akauntan Negeri, Sarawak.

Semua Setiausaha Tetap Kementerian.

Semua Residen.

Pengarah Audit Negeri, Sarawak.

Pengarah Audit Dalam,
Pejabat Setiausaha Kewangan Negeri, Sarawak.

No.	Subject and Relevant Section of Statutory Bodies (Financial and Accounting Procedure) Ordinance 1995	Legal Provision	State Financial Secretary's Direction	
1.	Keeping and Disposal of Accounting Records. Section 4(5)(d)	The State Financial Authority shall from time to time issue guidelines, circulars, directions and instructions as to Statutory Bodies regarding the keeping and disposal of accounting records.	<p style="text-align: center;"><u>Books, Ledgers or Records</u></p> <ol style="list-style-type: none"> 1. Loan Registers 2. Main Ledgers, Cash Books, Subsidiary Ledgers and Paysheets 3. Receipted Payment Vouchers and Journal Vouchers 4. Inward Vouchers and Duplicate Receipts 5. Receipted Store Issue Vouchers 6. Postage Books 7. Duplicates or counterfoils in book form (e.g. Purchase Orders, cheque counterfoils) 	<p style="text-align: center;"><u>Minumum Period Prescribed for Preservation</u></p> <ol style="list-style-type: none"> 20 years after the final completion of all transactions and the closing of the last accounts therein. 7 years after the final completion of all transactions and the closing of the last accounts therein. 7 years 3 years 3 years 1 year after final completion of last transaction. 1 year after final completion of action on all original forms.

No.	Subject and Relevant Section of Statutory Bodies (Financial and Accounting Procedure) Ordinance 1995	Legal Provision	State Financial Secretary's Direction
2.	Work, Service or Purchase. Section 9(1)(a)	A Statutory Body shall not without the prior written approval of the State Financial Authority undertake or authorise the undertaking of any work or service or purchase in excess of such sum as may be determined by the State Financial Authority.	<p>The State Financial Secretary's approval has to be sought for the undertaking of any work in excess of RM5 million, and in the case of service (other than professional consultancy service) or purchase in excess of RM2 million.</p> <p>For engagement of all professional consultancy services, prior written approval from the State Financial Secretary has to be sought for if:-</p> <p>(i) <i>For Implementation of projects</i> The project estimated total cost exceeds RM2 million. The services covered includes architectural, engineering, surveying (quantity survey and land survey).</p> <p>(ii) <i>For Feasibility Studies, EIA Studies, Management etc.</i> The total estimated payment payable to the consultant exceeds RM500,000.</p> <p>The existing procedure shall be followed for any work or service or purchase below the stipulated sums.</p>
3.	Disposal of Capital Assets. Section 9(1)(b)	A Statutory Body shall not without the prior written approval of the State Financial Authority dispose of any of its capital assets with a market value in excess of such sum as may be determined by the State Financial Authority.	<p>The State Financial Secretary's approval has to be sought for the disposal of each capital asset exceeding the original purchase value of RM10,000 or RM100,000 in aggregate.</p> <p>The existing procedure shall be followed for disposal of capital assets below the stipulated sums.</p>

No.	Subject and Relevant Section of Statutory Bodies (Financial and Accounting Procedure) Ordinance 1995	Legal Provision	State Financial Secretary's Direction
4.	Writing Off Bad Debts or Arrears of Revenue. Section 9(1)(c)	A Statutory Body shall not without the prior written approval of the State Financial Authority write off bad debts or of any arrears of revenue in excess of such sum as may be determined by the State Financial Authority.	The State Financial Secretary's approval has to be sought for writing off each bad debt or arrears of revenue in excess of RM20,000. The existing procedure shall be followed for writing off of bad debts or arrears of revenue below the stipulated sums.