

# **LAWS OF BRUNEI**

## **CHAPTER 152**

### **AUDIT**

**S 110/1959**

Amended by  
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**CHAPTER 152**

**AUDIT**

ARRANGEMENT OF SECTIONS

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## AUDIT ACT\*

*Commencement: 1st January 1960*

**Citation.**

1. This Act may be cited as the Audit Act.

**Interpretation.**

2. In this Act —

“accounting officer” includes every public officer who is charged with the duty of collecting, receiving, or accounting for, or who in fact collects, receives or accounts for, any public moneys, or who is charged with the duty of disbursing, or who does in fact disburse, any public moneys, and every public officer who is charged with the receipt, custody or disposal of, or the accounting for, public stores or who in fact receives, holds or disposes of public stores;

“Consolidated Fund” means the Fund established by Article 58 of the Constitution;

“Constitution” means the Constitution of Brunei Darussalam;

“financial year” means a period of 12 months ending on the 31st day of March in any year;

*[S 39/2003]*

“Minister” means the Minister of Finance and includes the Deputy Minister of Finance;

“public moneys” means all revenue, loan, trust and other moneys and all bonds, debentures and other securities whatsoever raised or received by or on account of Brunei Darussalam, including cession moneys known as *tulin* and *kuripan* paid by the Governments of Sarawak and Sabah to Brunei Darussalam, but does not include *Zakat*, *Fitrah* or similar Muslim revenue;

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\*This Act was originally made as an Order under Article 80 of the Constitution.

“public stores” means chattels the property of or in the possession or under the control of Brunei Darussalam;

“Treasury” means the Minister of Finance and includes any officer under the administrative control or direction of the Minister.

### **Terms and conditions of service of Auditor General.**

3. The Auditor General shall be deemed to be an officer of the public service of Brunei Darussalam, and save as is otherwise provided in the Constitution and in any subsidiary legislation made thereunder, including this Act, the law for the time being in force relating to the public service of Brunei Darussalam and to members thereof shall apply to him.

### **Remuneration of Auditor General.**

4. (1) The remuneration of the Auditor General shall consist of a basic pensionable salary together with such pensionable and non-pensionable allowances and privileges as are payable or granted to members of the public service of Brunei Darussalam receiving the same basic pensionable salary.

(2) The salary and allowances payable under subsection (1) shall —

(a) commence from the date of appointment or, in the case of the first Auditor General, from the date of the coming into force of this Act;

(b) be charged on and paid out of the Consolidated Fund;

(c) accrue from day to day; and

(d) be payable monthly on the last day of each month or on such other day as the Treasury may from time to time determine.

### **Duties of Auditor General.**

5. (1) The Auditor General shall examine, enquire into and audit the accounts of accounting officers.

(2) The Auditor General shall, if it is so provided by any written law, audit the accounts of any public body exercising powers vested in it by any written law and, if it is not so provided by any written law, may with the consent of His Majesty the Sultan and Yang Di-Pertuan in Council, if so requested, audit the accounts of other public bodies, the fee for such audit in every case being a charge upon the funds of the public body concerned.

(3) For the purposes of subsection (2), the fees shall be determined by His Majesty the Sultan and Yang Di-Pertuan in Council.

(4) Notwithstanding the provisions of any law relating to the accounts and audit of any public body exercising powers vested in it by any written law, His Majesty the Sultan and Yang Di-Pertuan in Council may, if he is satisfied that the public interest so requires, direct that the accounts of such authority shall be audited by the Auditor General.

(5) No fee shall be payable for an audit directed in accordance with subsection (4).

#### **Nature of audit.**

6. The Auditor General shall, in his audit, make such examination as he may deem necessary to ascertain —

(a) whether all reasonable precautions have been taken to safeguard the collection and custody of public moneys or other moneys subject to his audit;

(b) whether issues and payments of moneys subject to his audit were made in accordance with proper authority and payments were properly chargeable and are supported by sufficient vouchers or proof of payment; and

(c) whether the provisions of the Constitution (Const. I) and of the Constitution (Financial Procedure) Order (Const. III) and of any other written law relating to moneys or stores subject to his audit have been in all respects complied with.

**Powers of Auditor General.**

7. (1) In the performance of his functions under the Constitution or this Act, the Auditor General —

(a) may call upon any person for any explanations and information which the Auditor General may require in order to enable him to discharge his duties;

(b) may, without payment of any fee, cause search to be made in and extracts to be taken from any book, document or record in any public office;

(c) shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other property subject to his audit;

(d) may examine upon oath or affirmation (which oath or affirmation the Auditor General is hereby empowered to administer) any person whom he may think fit to examine respecting all matters and things whatever necessary for the due performance of such functions;

(e) may authorise any public officer on his behalf to conduct any inquiry, examination or audit and to report thereon to him; and

(f) may obtain the advice of the Attorney General upon any question of law.

(2) Any of the powers conferred by this section upon the Auditor General may be exercised by a public officer authorised by the Auditor General in writing to exercise such power on his behalf.

(3) Every person called upon for any explanations or information pursuant to subsection (1)(d) shall be legally bound to furnish such explanations or information, as the case may be.

**Secrecy.**

8. (1) The operation of section 7 shall not be limited by any provision (including a provision relating to secrecy) contained in any other law except

to the extent to which any such other law expressly excludes the operation of that section.

(2) Notwithstanding anything contained in any other written law and notwithstanding the making of an oath or declaration of secrecy, a person shall not be guilty of an offence by reason of anything done by him for the purposes of section 7.

(3) Neither the Auditor General nor any other person shall divulge or communicate, except in the course of duty to another person performing duties under this Act, any information which has come to his knowledge directly or indirectly in accordance with section 7 in any case in which the person from whom such information has been obtained or from whose custody accounts, books, documents or papers from which such information was derived were produced could not, but for the provisions of this Act, lawfully have divulged that information to the Auditor General or such other person.

(4) Subsection (3) shall not prevent the making, divulging or communicating in any report of the Auditor General of conclusions, observations or recommendations which are based on information obtained in accordance with section 7.

### **Audit reports.**

9. (1) The Minister shall, as soon as a statement required under section 14 of the Constitution (Financial Procedure) Order (Const. III) has been prepared, transmit such statement to the Auditor General who shall forthwith cause such statement to be examined and audited and prepare his report thereon.

(2) In the event of any such statement not being received within a period of 7 months after the close of the financial year to which it relates, the Auditor General shall submit a report to that effect to His Majesty the Sultan and Yang Di-Pertuan who shall cause it to be laid before the Legislative Council at its next meeting.

(3) A copy of every report relating to the accounts of Brunei Darussalam prepared in accordance with the provisions of subsection (1)

shall be transmitted by the Auditor General to the Minister who, if the Legislative Council be not then sitting, shall cause the statement and report to be published.

(4) If at any time it appears to the Auditor General that any serious irregularities have occurred in the accounting or custody of public moneys or public stores, he shall immediately bring the matter to the notice of the Minister.

(5) The Auditor General may, in any report submitted in accordance with the provisions of Article 68 of the Constitution or otherwise, make recommendations and may generally comment upon all matters relating to public accounts, public moneys and stores.

(6) Unless it is otherwise provided by law or by direction of the Minister, where the Auditor General audits the accounts of any other authority or body he shall present his certificate and observations upon such accounts to the head of that authority or body.

(7) Notwithstanding this section, the Auditor General may at any time submit a report to His Majesty the Sultan and Yang Di-Pertuan upon any matters arising out of the performance of any of his duties or the exercise of any of his powers under this Act or under any written law, and may submit copies of any such report to the Minister.

### **Regulations.**

**10.** His Majesty the Sultan and Yang Di-Pertuan in Council may make regulations generally for giving effect to this Act.