



LAWS OF MALAYSIA

ONLINE VERSION OF UPDATED
TEXT OF REPRINT

Act 61

FINANCIAL PROCEDURE ACT 1957

As at 15 November 2023

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FINANCIAL PROCEDURE ACT 1957

First enacted	1957 (Ordinance No. 62 of 1957)
Revised	1972 (Act 61 w.e.f. 1 March 1972)
Latest amendment made by P.U. (A) 75/2003 which came into operation on	...	...	...	14 March 2003

PREVIOUS REPRINTS

<i>First Reprint</i>	...	...	...	...	1983
<i>Second Reprint</i>	...	...	...	...	1993
<i>Third Reprint</i>	...	...	...	...	1999
<i>Fourth Reprint</i>	2006

LAWS OF MALAYSIA

Act 61

FINANCIAL PROCEDURE ACT 1957

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LAWS OF MALAYSIA**Act 61****FINANCIAL PROCEDURE ACT 1957**

An Act to provide for the control and management of the public finances of Malaysia, and for financial and accounting procedure, including procedure for the collection, custody and payment of the public moneys of the Federation and of the States, and the purchase, custody and disposal of public property, other than land, of the Federation and of the States and for matters connected therewith.

*[Peninsular Malaysia—1 January 1958, L.N. 1/1958;
Sabah and Sarawak—1 January 1964, L.N. 348/1963]*

PART I**PRELIMINARY****Short title**

1. (1) This Act may be cited as the Financial Procedure Act 1957.

* (2) This Act shall not apply to the Railway Administration established under the Railway Ordinance 1948 [*M.U. 8 of 1948*], nor to any person in the service of that Administration.

2. (*Omitted*).

Interpretation

3. In this Act, unless the context otherwise requires—

*NOTE—The Railway Ordinance 1948 has been repealed and the Railway Administration in existence under the said Ordinance is dissolved—*see* sections 105 and 92, Railways Act 1991 [*Act 463*].

“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;

“bank” in relation to the Consolidated Fund of a State, but not in relation to the Federal Consolidated Fund means any office or branch in Malaysia of a bank licensed under the provisions of the *Banking and Financial Institutions Act 1989 [*Act 372*] or such other banks registered under the Co-operative Societies Act 1993 [*Act 502*] or established under any written law as may be approved by the Minister;

“Consolidated Fund” means the Federal Consolidated Fund and the Consolidated Funds of the States as constituted by Article 97(1) and (2) of the Federal Constitution, and references to the Consolidated Revenue Account, Consolidated Loan Account and Consolidated Trust Account are references to the accounts of the particular Fund intended;

“Enactment” means a law made by the Legislature of a State, including Sarawak;

“financial authority” used in relation to the Federal Consolidated Fund means the Treasury and in relation to the Consolidated Fund of a State means the State financial authority and “State financial authority” means the principal officer, by whatever title called, in charge of the financial affairs of a State;

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

“Legislature” in relation to the Federal Consolidated Fund means the Dewan Rakyat and in relation to the Consolidated Fund of a State means the Legislative Assembly of that State;

*NOTE—The Banking and Financial Institutions Act 1989 [*Act 372*] has since been repealed by the Financial Services Act 2013 [*Act 758*] which comes into operation on 30 June 2013—see sections 271 and 272 of Act 758.

“Menteri Besar or Chief Minister” in relation to the Consolidated Fund or estimates of a State means—

- (a) in the case of Sabah, the Minister responsible for finance in the State; and
- (b) in the case of the other States, the Menteri Besar or Chief Minister of the State and includes the State financial authority of the State, acting in accordance with any directions given to him by the Menteri Besar or Chief Minister;

“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 the Federation or by or on account of a State but does not include Zakat, Fitrah, Baitul Mal or similar Islamic religious revenues;

“public services of the Federation” means the services specified in paragraph (1)(a), (b), (c), (d), (f) and (h) of Article 132 of the Federal Constitution;

“public stores” means chattels the property of or in the possession or under the control of the Federation or of a State;

“State accounting officer” means an accounting officer in the service of and engaged in handling the public moneys or public stores of a State.

PART II

ACCOUNTING OFFICERS

Duties of accounting officers

4. Every accounting officer shall be subject to this Act and shall perform such duties, keep such books and render such accounts as may be prescribed by or under this Act or by instructions issued by the

Treasury in matters of financial and accounting procedure not inconsistent therewith:

Provided that a State accounting officer shall in addition be subject to any instructions of the State financial authority not inconsistent with the foregoing.

Bank accounts

5. No accounting officer shall open any public or official account in any bank without the authority in writing of the Treasury in respect of public moneys of the Federation, or of the State financial authority in respect of public moneys of a State, and no accounting officer shall overdraw and no bank shall permit an overdraft on any public or official account unless the same be authorized by the Treasury, in respect of an account of public moneys of the Federation, or under the authority of a law made in accordance with Article 111 of the Federal Constitution.

PART III

CONTROL AND MANAGEMENT OF PUBLIC FINANCES

Management and control of Consolidated Funds

6. (1) The management of the Federal Consolidated Fund and the supervision, control and direction of all matters relating to the financial affairs of the Federation not specifically assigned to any other person by any other law shall, subject to the Federal Constitution and this Act, vest in the Minister.

(2) The management of the Consolidated Fund of a State and the supervision, control and direction of all matters relating to the financial affairs of a State not specifically assigned to any other person by any other law shall, subject to the Federal Constitution, the Constitution of the State and this Act, vest in the State financial authority.

Consolidated Fund accounts

7. There shall be maintained by the financial authority in respect of the Consolidated Fund three separate accounts—

- (a) an account to be called the Consolidated Revenue Account in which account shall be kept of all moneys in the Fund other than such moneys as are mentioned in paragraphs (b) and (c);
- (b) an account to be called the Consolidated Loan Account in which account shall be kept of all moneys received by way of loan upon the public credit of the Federation or of the State, as the case may be; and
- (c) an account to be called the Consolidated Trust Account in which account shall be kept of all moneys received subject to a trust and to be applied in accordance with the terms of the trust.

Custody and investment of moneys

8. (1) Moneys paid to the Consolidated Fund may be kept with such bank or banks as the financial authority shall from time to time direct.

(2) All such moneys paid into a bank shall be deemed to be public moneys, the property of the Federation or of a State, as the case may be, lent by the Federation or the State to the bank.

(3) (a) Moneys standing to the credit of the Federation with any bank, or otherwise held by the Federation, may be invested by the Minister—

- (i) on deposit in any bank;
- (ii) in any of the investments authorized by the Trustee Act 1949 [Act 208], for the investment of trust funds;

- (iii) in any joint fund maintained by the Crown Agents for such investment; or
- (iv) as otherwise authorized by federal law or by resolution of the Dewan Rakyat,

and the investments together with any interest received therefrom shall form part of the Federal Consolidated Fund.

(b) Moneys standing to the credit of a State with any bank, or otherwise held by the State, may be invested by the State financial authority—

- (i) on deposit in any bank;
- (ii) in securities issued or to be issued by the Federal Government;
- (iii) with the written authority of the Treasury, in any of the investments authorized by the Trustee Act 1949, for the investment of trust funds, or in any joint fund maintained by the Crown Agents for such investment; or
- (iv) subject to the authority of State law or a resolution of the Legislature in any undertaking after consultation with the Treasury,

and the investments, together with any interest received therefrom, shall form part of the Consolidated Fund of the State.

(c) In subparagraph (b)(ii) “securities” includes stocks, funds, shares and bonds, and debentures and other instruments creating or evidencing a charge or lien on assets.

(4) Interest received from the investment of any moneys in accordance with subsection (3) shall be accounted in the Consolidated Revenue Account except that where it is so provided in any law or under the terms of any trust the interest received from the investment of any moneys standing to the credit of any trust account in the

Consolidated Trust Account shall be paid to the credit of that trust account.

(5) The investments specified in the First Schedule shall be authorized for the purposes of subparagraph (3)(a)(iv).

Trust accounts

9. (1) The financial authority may establish such trust accounts as may be deemed necessary for the proper accounting of moneys in the Consolidated Trust Account.

(2) The following moneys shall be paid to the credit of the trust account to which they relate:

- (a) all moneys appropriated for the purposes of any trust account;
- (b) all moneys received from the sale to any person or department of any articles purchased or produced, or for work paid for, with moneys standing to the credit of a trust account;
- (c) all moneys paid by any person for the purpose of any trust account; and
- (d) repayment of any loan or advance made from moneys standing to the credit of the trust account and where applicable any interest as provided in subsection 8(4).

(3) Subject to any law and the terms of any trust, the financial authority shall in respect of any trust account or class of trust accounts specify the persons by whom and the manner in which the account or class of accounts shall be controlled.

(4) Subject to any law and the terms of any trust, the financial authority may direct that any trust account shall be closed and thereupon after all liabilities of the account have been met the account shall be closed accordingly.

(5) Subject to any law and the terms of any trust, the financial authority may direct that any moneys standing to the credit of any trust account which are not required for the purposes of that account and the balance of moneys standing to the credit of a trust account closed under subsection (4) shall be paid as provided in subsection (6).

(6) Where any moneys are required in accordance with subsection (5) to be paid the moneys shall, to such extent as they were appropriated out of moneys standing to the credit of the Consolidated Loan Account, be paid to the Consolidated Loan Account and the balance shall be paid to the Consolidated Revenue Account.

Government trust funds

10. (1) (a) There shall be paid from the Federal Consolidated Fund into each of the funds specified in the Second Schedule such sums as may from time to time be appropriated for the purposes of the fund by federal law.

(b) There shall be paid from the Consolidated Fund of a State into the funds specified in subparagraphs (i) and (ii) such sums as may from time to time be appropriated for the purposes of those funds by State law—

- (i) in the case of Sabah and Sarawak, into any fund established and placed under the State financial authority by or in accordance with State law; and
- (ii) in the case of the other States, into each of the funds specified in the Third Schedule or in accordance with paragraph (4)(b).

(2) The Minister in the case of a fund specified in the Second Schedule and the State financial authority in the case of a fund specified in the Third Schedule may apply the fund for the general purposes thereof or, subject to any written law, for such particular purposes as may from time to time be specified by resolution of the Legislature.

(3) All moneys not applied in accordance with subsection (2) shall be paid by the Minister or the State financial authority, as the case may be, into the Consolidated Fund and shall be accounted in a separate account in the Consolidated Trust Account to be applied in the manner provided in subsection (2).

(4) (a) The Dewan Rakyat may from time to time by resolution amend, delete from or add to the Second Schedule.

(b) The Legislative Assembly of a State, other than Sabah or Sarawak, may from time to time by resolution specify funds for the purposes of this section and subparagraph (1)(b)(ii), subsections (2) and (3) shall apply to such funds as they apply to the funds specified in the Third Schedule.

Contingencies Fund

11. (1) In accordance with Article 103 of the Federal Constitution, a Contingencies Fund for federal purposes is hereby created consisting of moneys from time to time appropriated thereto.

(2) All moneys appropriated to the Contingencies Fund shall be paid from the Federal Consolidated Fund into the Contingencies Fund and shall be applied by the Minister in accordance with subsection (3), and all moneys not so applied shall be paid into the Federal Consolidated Fund and shall be accounted in a separate account in the Consolidated Trust Account.

(3) The Minister may, if he is satisfied that there has arisen an urgent and unforeseen need for expenditure for federal purposes for which no other provision exists and for which funds cannot be provided under subsection 15(4), make advances from the Contingencies Fund to meet that need.

State Reserve Fund

12. All moneys appropriated to the State Reserve Fund created by Clause (6) of Article 109 of the Federal Constitution shall be paid from

the Federal Consolidated Fund into the State Reserve Fund and shall be applied by the Minister in accordance with that Article and all moneys not so applied shall be paid into the Federal Consolidated Fund and shall be accounted in a separate account in the Consolidated Trust Account.

Payment of moneys

13. (1) No moneys shall be withdrawn from the Consolidated Fund except in the manner provided by this section.

(2) The Minister or the Menteri Besar or Chief Minister, as the case may be, shall by warrant under his hand authorize the issue from the Consolidated Fund of such sums as may be required to meet the cost of any service charged upon the Consolidated Fund, and those sums shall be accounted in the Consolidated Revenue Account:

Provided that this subsection shall not apply to sums issued from the Consolidated Fund to meet the cost of any service charged upon the Consolidated Fund—

- (a) authorized by law to be met from moneys accounted in the Consolidated Loan Account or the Consolidated Trust Account; and
- (b) withdrawn from the Consolidated Fund in accordance with subsection (4) or (5).

(3) (a) (i) The Minister may by warrant under his hand authorize the issue from the Federal Consolidated Fund of sums to meet the expenditure appropriated by a Supply Act or authorized by law in accordance with Article 102 of the Federal Constitution and such sums shall be accounted in the Consolidated Revenue Account.

(ii) The Menteri Besar or Chief Minister may by warrant under his hand authorize the issue from the Consolidated Fund of the State of sums to meet the expenditure appropriated by a Supply Enactment or authorized by law for part of a year before the passing of

the Supply Enactment, and the sums shall be accounted in the Consolidated Revenue Account:

Provided that in neither of the above cases shall the aggregate of the sums under each purpose of expenditure exceed the total sum so appropriated or authorized in respect of the purpose.

(b) Notwithstanding any general or specific authority which may have been given by him, it shall be within the discretion of the Minister or the Menteri Besar or Chief Minister, as the case may be, to limit or suspend any expenditure so authorized.

(4) The Minister or the Menteri Besar or Chief Minister, as the case may be, may by warrant under his hand authorize the issue from the Consolidated Fund of sums to be applied for the purposes for which funds shall have been appropriated by or in accordance with any written law authorizing the raising of a loan and those sums shall be accounted in the Consolidated Loan Account.

(5) (a) No moneys accounted in the Consolidated Trust Account shall be withdrawn from the Consolidated Fund except for the purposes of a trust or under the authority of a law.

(b) The financial authority or any person specified under subsection 9(3) in respect of any trust account or class of trust accounts may withdraw moneys accounted in the Consolidated Trust Account.

(6) Every warrant issued under this section for the service of any financial year shall lapse and cease to have any effect at the close of one calendar month following the financial year; and no payment in respect of any service authorized under the warrant shall be made during that month except in respect of work performed, goods received, services rendered or any other contractual arrangement made prior to the end of that year and properly chargeable to the accounts of that year.

Guarantees

14. (1) No guarantee involving a financial liability shall be binding upon the Federal Government, unless it is entered into with the written authority of the Treasury or in accordance with federal law.

(2) No guarantee involving a financial liability shall be binding upon a State unless it is entered into under a State law passed in accordance with Clause (3) of Article 111 of the Federal Constitution and such guarantee shall not be given except with the approval of the Federal Government and subject to such conditions as may be specified by it.

Refunds, etc., charged on Consolidated Funds

14A. Where any law provides for the payment of any refund, rebate or drawback in respect of any money paid into the Consolidated Fund under the authority of any law, and accounted in the Consolidated Revenue Account, the amount of the refund, rebate or drawback shall be charged on the Consolidated Fund.

Estimates and virement

15. (1) The estimates of expenditure laid before the Legislature in accordance with the Federal Constitution or the Constitution of any State in respect of any financial year shall show such subdivisions of expenditure as may be proposed for each purpose.

(2) (a) For every purpose of expenditure involving the payment of personal emoluments the estimates shall show such number of public offices as are remunerated at monthly rates of salary as may be authorized for the purpose and the total amount of personal emoluments, excluding emoluments for public offices specified in paragraph (b) hereof, provided therefor.

(b) The Treasury or the State financial authority with the prior approval of the Treasury, may, if it considers it essential and expedient to do so for the proper performance of a service related to the same

purpose as provided for in paragraph (a) hereof but paid for out of moneys accounted for in a trust account, specify by warrant any of the public offices authorized under paragraph (a) to be employed for the purpose of that service and in such a case the personal emoluments of such offices and all incidental expenses thereto may be paid from the appropriate provision authorized for such service and accounted for in the same trust account.

(3) (a) Except in accordance with federal law, no addition to the public offices provided under any purpose of the Federal estimates may be made nor may the appropriation of the established salaries under any purpose be altered either as regards the number of appointments or the rates of personal emoluments, unless the approval of the Treasury shall first have been obtained.

(b) Subject to Article 112 of the Federal Constitution, no addition to the public offices provided under any purpose of the State estimates may be made nor may the appropriation of the established salaries under any purpose be altered either as regards the number of appointments or the rates of personal emoluments, unless the approval of the Menteri Besar or Chief Minister shall first have been obtained.

(4) If the exigencies of the public service render it necessary to alter the proportions assigned to the subdivisions under a purpose of expenditure shown in the estimates referred to in subsection (1) or to create a new subdivision, the Treasury or the Menteri Besar or Chief Minister, as the case may be, may direct that there shall be applied in aid of any subdivision which may be deficient or any new subdivision a further sum out of any surplus arising on any other subdivision of the same purpose provided that the amount appropriated under any purpose of expenditure by a Supply Act or Enactment is not thereby exceeded.

Controlling officers

15A. (1) The Minister or the Menteri Besar or Chief Minister, as the case may be, may appoint, in respect of each purpose of expenditure provided for any financial year in the estimates, a controlling officer to control, subject to any directions given by the financial authority,

the expenditure authorized under that purpose and to be the chief accounting officer in respect of all public moneys collected, received or disbursed and all public stores received, held or disposed of by or on account of the department or service for which the purpose is provided.

(2) Every controlling officer shall, subject to any written law and of any instructions issued by the financial authority under section 4, prescribe the extent to which the powers and duties conferred or imposed upon him may be exercised or performed on his behalf by any accounting officer under his control, and give such directions as may be necessary to secure the proper exercise or performance of such powers and duties.

(3) Every controlling officer shall, if so required by the Minister or the State financial authority, as the case may be, to the extent that he is responsible for the control of the public moneys to which any part of the statements referred to in section 16 relates, certify under his hand, subject to such explanation or qualification as he may think necessary, the correctness of that part of the statement and the propriety of the charges shown therein.

(4) Every controlling officer shall report in writing to the appropriate Service Commission and financial authority every event of possible surcharge under paragraph 18(a), (b), (c), (d) or (e) which arises or occurs under his control.

(5) The officer appointed under subsection (1) to be controlling officer in respect of each purpose of expenditure provided for any financial year shall be designated by the title of his office in the estimates of expenditure in respect of that year laid before the Legislature pursuant to Article 99 of the Federal Constitution or pursuant to the Constitution of the State, and such designation in the estimates shall constitute sufficient notification of the appointment.

Yearly statement of accounts

16. (1) The financial authority shall, for the purposes of section 9 of the Audit Act 1957 [*Act 62*], as soon as practicable after the end of every financial year prepare in respect of that year—

- (a) a full and particular statement of the Consolidated Revenue Account showing under the purposes and subdivisions of the estimates laid before the Legislature in respect of that year the amounts estimated to be received and spent in that year and the amounts actually received and spent together with amounts actually received and spent under any purposes and subdivisions not included in the estimates so laid;
- (b) a full and particular statement of the Consolidated Loan Account showing receipts and expenditure of loan moneys;
- (c) a statement of receipts and expenditure of moneys accounted in the Consolidated Trust Account;
- (d) a statement of the accounts of any fund created by the Federal Constitution or by or under section 10 and not accounted in the Consolidated Trust Account;
- (e) so far as is practicable, a statement of the assets and liabilities of the Federation or the State at the end of the financial year, the manner in which the assets are invested or held, and the general purposes in respect of which the liabilities are outstanding; and
- (f) such other statements as the financial authority may think fit.

(2) As soon as possible after the Auditor General has caused the statements referred to in subsection (1) to be examined and audited, they shall be laid before the Legislature.

Write-off

17. The Minister in respect of public moneys, revenue and stores of the Federation and the Menteri Besar or Chief Minister in respect of public moneys, revenue and stores of the State shall have power—

- (a) to write off losses or deficiencies of public moneys and the value of lost, deficient, condemned, unserviceable or obsolete stores; and
- (b) to abandon irrecoverable amounts of revenue, debts and overpayments.

Surcharge

18. If it appears to the appropriate Service Commission, after consultation with the financial authority, that any person who is or was in the employment of the Federal Government or the Government of a State—

- (a) has failed to collect any moneys owing to the Federal Government or the Government of the State for the collection of which he is or was responsible;
- (b) is or was responsible for any improper payment of public moneys of the Federal Government or the Government of the State or for any payment of public moneys which is not duly vouched;
- (c) is or was responsible for any deficiency in, or for the destruction of, any public moneys, stamps, securities, stores, or other property of the Federal Government or the Government of the State;
- (d) being or having been an accounting officer, fails or has failed to keep proper accounts or records; or
- (e) has failed to make any payment, or is or was responsible for any delay in the payment, of public moneys of the Federal

Government or the Government of the State to any person to whom such payment is due under any law or under any contract, agreement or arrangement entered into between that person and the Federal Government or the Government of the State,

and if a satisfactory explanation is not, within a period specified by the Commission, furnished to the Commission with regard to the failure to collect, improper payment, payment not duly vouched, deficiency or destruction, or failure to keep proper accounts or records, or failure to make payment, or delay in making payment, the Commission may surcharge against the said person a sum not exceeding the amount of any such amount not collected, such payment, deficiency, or loss or the value of the property destroyed, as the case may be; and with regard to the failure to keep proper accounts or records, or the failure to make payment, or the delay in making payment, the Commission may surcharge against the said person such sum as the Commission may think fit.

Notification of surcharge

19. The Chairman of the appropriate Service Commission shall cause the head of the department of the person surcharged to be notified of any surcharge made under section 18 and the head of department shall thereupon notify the person surcharged.

Withdrawal of surcharge

20. The appropriate Service Commission may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received or if it otherwise appears that no surcharge should have been made, and the Chairman of the Commission shall at once cause the head of department to be notified of such withdrawal.

Recovery of surcharge

21. The amount of any surcharge made under section 18 and not withdrawn under section 20 shall be a debt due to the Government concerned from the person against whom the surcharge is made and may be sued for and recovered in any court at the suit of that Government and may also be recovered by deduction—

- (a) from the salary of the person surcharged if the Minister or the Menteri Besar or Chief Minister so directs; or
- (b) from the pension of the person surcharged if the Minister so directs,

by equal monthly instalments not exceeding one-fourth of the total monthly salary or pension, as the case may be, of the officer.

PART IV**STATE FINANCIAL AND ACCOUNTING PROCEDURE**

22–35. (*Consolidated with Part III*).

PART V**REGULATIONS****Regulations**

36. (1) The Yang di-Pertuan Agong may, after consulting the National Finance Council, make regulations to be called Financial Regulations not inconsistent with this Act for the purposes of this Act and without prejudice to the generality of this provision the regulations may provide for—

- (a) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all public moneys and the guidance of all persons concerned therein;

- (b) the more effectual record, examination, inspection and departmental check of all receipts and expenditure and the keeping of all necessary books and accounts;
- (c) the forms for all books and documents whatever required under this Act;
- (d) the purchase, safe custody, issue, sale or other disposal or writing off of stores and other property of the Federation and of the States, and the proper accounting for, and stocktaking of, such stores and property;
- (e) the preparation of estimates of revenue and expenditure in the Federation and in the States;
- (f) the authorization of rates of payment of public funds for specific purposes where such rates of payment are not provided by law;
- (g) the making of advances to public officers and other persons and the rates and limits of such advances and the rates of interest thereon.

(2) Regulations made under this section shall when made have full force and effect and shall be laid before the Dewan Rakyat as soon as possible after they are made.

*FIRST SCHEDULE

[Subsection 8(5)]

INVESTMENTS AUTHORIZED FOR PURPOSES OF
FEDERAL CONSOLIDATED FUND

Aerospace Industries (M) Sdn. Bhd. (AIM), Ordinary Shares.
Edaran Otomobil Nasional Bhd. (EON), Ordinary Shares.
Malaysia Rubber Development Corporation Bhd. (MARDEC), Ordinary Shares.
Perbadanan Nasional Bhd. (PERNAS), Ordinary Shares.
HICOM Bhd. (HICOM), Ordinary Shares.
Perusahaan Otomobil Nasional Bhd. (PROTON), Ordinary Shares.
SME Ordinance Sdn. Bhd. (SME), Ordinary Shares.
Bank Bumiputra (M) Bhd. (BBMB), Ordinary Shares.
Bank Industri (M) Bhd. (Bank Industri), Ordinary Shares.
Bank Pembangunan (M) Bhd. (BPMB), Ordinary Shares.
Petroliam Nasional Bhd. (PETRONAS), Ordinary Shares.
Syarikat Perumahan Pegawai-pegawai Kerajaan Sdn. Bhd. (SPPK), Ordinary Shares.
STLR Sdn. Bhd. (STLR), Ordinary Shares.
Composite Technology Research (M) Sdn. Bhd. (CTRM), Ordinary Shares.
Naval Dockyard Sdn. Bhd. (Naval Dockyard), Ordinary Shares.
Pos Malaysia Bhd. (PMB), Ordinary Shares.
Malaysia Technology Development Corporation Sdn. Bhd. (MTDC), Ordinary Shares.
Institut Jantung Negara Sdn. Bhd. (IJN), Ordinary Shares.
Malaysia Airport Bhd. (MAB), Ordinary Shares.
Keretapi Tanah Melayu Bhd. (KTM), Ordinary Shares.
Syarikat Percetakan Nasional Sdn. Bhd. (SPN), Ordinary Shares.
Johor Port Sdn. Bhd. (Johor Port), Ordinary Shares.
Kelang Port Management Sdn. Bhd. (KPM), Preference Share
Sistem Penerbangan (M) Bhd. (MAS), Preference Share.

* *NOTE*—This Schedule only includes amendments up to 1999.

Malaysian International Shipping Corporation Bhd. (MISC), Ordinary Shares + Preference Share.

Perwaja Terengganu Sdn. Bhd. (PTSB), Ordinary Shares + Preference Share.

Bank Islam (M) Sdn. Bhd. (BIMB), Ordinary Shares + Preference Share.

Syarikat Telekom (M) Bhd. (STM), Ordinary Shares + Preference Share.

Tenaga Nasional Bhd. (TNB), Ordinary Shares + Preference Share.

*SECOND SCHEDULE

[Paragraph 10(1)(a)]

FEDERAL GOVERNMENT TRUST FUNDS

Association of South-East Asia Fund.

Conveyance Advance Fund.

Co-operative Credit Fund.

Development Fund.

Housing Loans Fund.

Industrial Technical Assistance for small Medium Industries Trust Fund.

Inter-administration Current Account.

Kumpulan Wang Amanah Kerusi Pengajian Melayu di Universiti Leiden, Netherlands.

Kumpulan Wang Amanah Kontraktor-kontraktor.

Kumpulan Wang Amanah Pembangunan Ekonomi Belia.

Kumpulan Wang Amanah Pembiayaan Komputer Anggota Perkhidmatan Awam.

Kumpulan Wang Amanah Pinjaman Perumahan kepada Golongan Berpendapatan Rendah.

Kumpulan Wang Pendahuluan untuk Negeri.

Kumpulan Wang Skim Biasiswa Sukan Persekutuan, Kementerian Belia dan Sukan.

Kumpulan Wang Luar Jangka.

Kumpulan Wang Jabatan Penerbangan Awam.

*NOTE—This Schedule only includes amendments up to 2023.

Kumpulan Wang Jabatan Perkhidmatan Pos.
Kumpulan Wang Cadangan Untuk Negeri.
Malaysia Science Endowment (MSE).
Kumpulan Wang Kebajikan dan Kemudahan Bagi Penuntut Di Luar Negeri.
Kumpulan Wang Kredit Pertanian Jangka Pendek.
Kumpulan Wang Perpustakaan.
Kumpulan Wang Amanah Sukan Negara.
Kumpulan Wang Amanah Pelajar Miskin.
Kumpulan Wang Amanah Bantuan Mangsa Serangan Binatang Buas.
Kumpulan Wang Amanah Tabung Bantuan Perubatan (TBP).
Kumpulan Wang Amanah Pengurusan Perolehan Setem Cukai (Banderol) untuk Rokok dan Minuman Keras, Jabatan Kastam Diraja Malaysia.
Kumpulan Wang Amanah Pendidikan, Perundingan dan Penyelidikan, Institut Penilaian Negara.
Kumpulan Wang Amanah Bantuan Bencana Negara (KWABBN).
Kumpulan Wang Amanah Pengangkutan Awam.
Kumpulan Wang Amanah Projek Penandaan dan Pengukuran Sempadan Bersama Antara Negeri-Negeri Semenanjung Malaysia.
Kumpulan Wang Amanah Sokongan Keluarga.
Kumpulan Wang Amanah Dana Automotif Bumiputera.
Kumpulan Wang Amanah Kebudayaan dan Kebajikan Penggiat Seni.
Kumpulan Wang Amanah Bagi Pembangunan Projek ICT Sektor Awam.
Kumpulan Wang Amanah Fi Jaminan.
Kumpulan Wang bagi Pembayaran Balik Cukai Barang dan Perkhidmatan.
Kumpulan Wang Amanah Tabung Konservasi Sumber Asli Nasional.
Kumpulan Wang Amanah Tabung Khas Hakmilik Strata.
Kumpulan Wang Amanah Kedaulatan Maritim Negara.
Loans to Statutory and other Bodies Fund.
Miscellaneous Advances Account.
National Trust Fund.
Overseas Malaysians' Trust Fund.
Pensions Trust Fund.
Personal Advances (Public Officers) Fund.

Royal Loans Trust Fund.
Self-accounting Departments Clearance Account.
Sinking Funds Account.
Social and Welfare Services Trust Fund.
Sodium Arsenite Livestock Compensation Trust Account.
Supplies Department Trading Account.
Tabung Amanah Lembaga Peperiksaan.
Tabung Amanah Taman Laut dan Rezab Laut.
Tabung Kumpulan Wang Amanah Pustaka Peringatan P. Ramlee.
Tabung Modal Pusingan Jabatan Pembangunan Koperasi.
Tabung Pusingan Pinjaman Pelajaran Persekutuan.
Telecommunication Fund.
Telecommunications Renewals Fund.
The Majlis Kebangsaan bagi Hal Ehwal Agama Islam (Malaysia Barat) Fund.
Treasury Main Clearance Account Fund.
Unallocated Stores and Works Account.

*THIRD SCHEDULE

[Paragraph 10(1)(b)]

STATE GOVERNMENT TRUST FUNDS

Agricultural Short-term Credit Account.
Contingencies Fund.
Conveyance Advance Fund.
Development Fund.
Housing Loans Fund.
Inter-administration Current Account.
Loans to Statutory and other Bodies Fund.
Personal Advances (Public Officers) Fund.

*NOTE—This Schedule only includes amendments up to 1999.

Self-accounting Departments' Clearance Account.

Sinking Funds Account.

Treasury Main Clearance Account Fund.

Unallocated Stores and Works Account.

LAWS OF MALAYSIA

Act 61

ENERGY COMMISSION ACT 2001

LIST OF AMENDMENTS

Amending law	Short title	In force from
L.N. 123/1958	Resolution under section 10(4)	01-05-1958
L.N. 386/1958	Resolution under section 10(4)	25-12-1958
Act 36/1961	Financial Procedure (Amendment) Act 1961	01-01-1961
L.N. 260/1962	Resolution under section 10(4)	11-10-1962
L.N. 183/1963	Resolution under section 10(4)	25-07-1963
L.N. 348/1963	Modification of Laws (Financial Procedure and Audit) (Extension) Order 1963	16-09-1963
L.N. 124/1964	Resolution under section 10(4)	23-04-1964
Act 28/1964	Financial Procedure (Amendment) Act 1964	30-07-1964
L.N. 331/1964	Resolution under section 10(4)	15-10-1964
L.N. 36/1965	Resolution under section 10(4)	04-02-1965
L.N. 266/1965	Modification of Laws (Financial Procedure and Audit) (Extension) (Amendment) Order 1965	01-08-1964
Act 70/1966	Development Funds Act 1966	01-01-1967 (s. 11)
Ord. 17/1970 (P.U. (A) 9/1970)	Emergency (Essential Powers) Ordinance 1970	01-01-1970
P.U. (A) 359/1970	Financial Procedure (Amendment of the Second Schedule) Order 1970	02-10-1970
Act A39	Financial Procedure (Amendment) Act 1971	01-01-1970
Act A115	Telecommunications (Amendment) 1972	04-04-1972

Amending law	Short title	In force from
P.U. (A) 153/1972	Revision of Laws (Financial Procedure) Order 1972	02-06-1972
Act A151	Financial Procedure (Amendment) Act 1972	13-10-1972
Act A259	Financial Procedure And Development Funds (Amendment) Act 1974	16-08-1974
Act A277	Financial Procedure and Development Funds (Amendment) Act 1975	31-01-1975
P.U. (A) 279/1975	Essential (Rukun Tetangga) Regulations 1975	12-09-1975
Act A354	Constitution (Amendment) Act 1976	27-08-1976
Act A398	Financial Procedure (Amendment) Act 1977	10-06-1977
Act A458	Financial Procedure (Amendment) Act 1979	10-08-1979
P.U. (B) 269/1984	Resolution under section 10(4)	22-06-1984
P.U. (B) 20/1985	Resolution under section 10(4)	25-01-1985
P.U. (B) 580/1985	Resolution under section 10(4)	29-11-1985
P.U. (B) 308/1987	Resolution under section 10(4)	12-06-1987
P.U. (B) 438/1987	Resolution under section 10(4)	01-01-1987
P.U. (B) 659/1987	Resolution under section 10(4)	11-12-1987
P.U. (B) 660/1987	Resolution under section 10(4)	11-12-1987
P.U. (B) 661/1987	Resolution under section 10(4)	11-12-1987
P.U. (B) 687/1987	Resolution under section 10(4)	25-12-1987
P.U. (B) 688/1987	Resolution under section 10(4)	25-12-1987
P.U. (B) 689/1987	Resolution under section 10(4)	25-12-1987
P.U. (B) 690/1987	Resolution under section 10(4)	25-12-1987
P.U. (B) 691/1987	Resolution under section 10(4)	25-12-1987
P.U. (B) 692/1987	Resolution under section 10(4)	25-12-1987
Act 339	National Trust Fund Act 1988	19-02-1988
P.U. (B) 384/1990	Resolution under section 10(4)	20-07-1990

Financial Procedure

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Amending law	Short title	In force from
P.U. (B) 418/1990	Resolution under section 10(4)	03-08-1990
P.U. (B) 147/1991	Resolution under section 10(4)	08-03-1991
P.U. (B) 279/1991	Resolution under section 10(4)	01-06-1991
P.U. (B) 390/1991	Resolution under section 10(4)	02-08-1991
P.U. (B) 522/1993	Resolution under section 10(4)	19-11-1993
P.U. (A) 378/2000	Revision of Laws (Rectification of Financial Procedure Act 1957) Order 2000	31-08-1999
P.U. (A) 75/2003	Financial Procedure Act 1957	14-03-2003

LAWS OF MALAYSIA

Act 61

ENERGY COMMISSION ACT 2001

LIST OF SECTIONS AMENDED

Section	Amending authority	In force from
3	Act 36/1961	01-01-1961
	Act A151	13-10-1972
	Act A398	10-06-1977
5	Act A398	10-06-1977
8	Act A151	13-10-1972
9	Act A398	10-06-1977
13	Act 36/1961	01-01-1961
	Act A259	16-08-1974
	Act A277	31-01-1975
	Act A398	10-06-1977
14	Act A398	10-06-1977
14A	Act 36/1961	01-01-1961
15	Act 36/1961	01-01-1961
	Act 28/1964	30-07-1964
	Act A39	01-01-1970
	Act A398	10-06-1977
15A	Act 36/1961	01-01-1961
	Act A398	10-06-1977
	Act A458	10-08-1979
16	Act 36/1961	01-01-1961
	Act A398	10-06-1977
18	Act 36/1961	01-01-1961
	Act A398	10-06-1977
	Act A458	10-08-1979

Section	Amending authority	In force from
22	Act 36/1961	01-01-1961
24	Act 36/1961	01-01-1961
26	Act 36/1961	01-01-1961
27	Act 36/1961	01-01-1961
29	Act 36/1961 Act 28/1964 Act A39	01-01-1961 30-07-1964 01-01-1970
29A	Act 36/1961	01-01-1961
30	Act 36/1961	01-01-1961
32	Act 36/1961	01-01-1961
Second Schedule	L.N. 123/1958 L.N. 386/1958 Act 36/1961 L.N. 260/1962 L.N. 183/1963 L.N. 124/1964 L.N. 331/1964 L.N. 36/1965 P.U. (A) 359/1970 P.U. (B) 269/1984 P.U. (B) 20/1985 P.U. (B) 580/1985 P.U. (B) 308/1987 P.U. (B) 438/1987 P.U. (B) 659/1987 P.U. (B) 660/1987 P.U. (B) 661/1987 P.U. (B) 687/1987 P.U. (B) 688/1987 P.U. (B) 689/1987 P.U. (B) 690/1987 P.U. (B) 691/1987 P.U. (B) 692/1987 P.U. (B) 384/1990 P.U. (B) 418/1990 P.U. (B) 147/1991 P.U. (B) 279/1991 P.U. (B) 390/1991 P.U. (B) 522/1993	01-05-1958 25-12-1958 01-01-1961 11-10-1962 25-07-1963 23-04-1964 15-10-1964 04-02-1965 12-10-1970 22-06-1984 25-01-1985 29-11-1985 12-06-1987 01-01-1987 11-12-1987 11-12-1987 11-12-1987 25-12-1987 25-12-1987 25-12-1987 25-12-1987 25-12-1987 20-07-1990 03-08-1990 08-03-1991 01-06-1991 02-08-1991 19-11-1993

Section	Amending authority	In force from
	P.U. (A) 378/2000	31-08-1999
	P.U. (A) 75/2003	14-03-2003
Third Schedule	Act 70/1966	01-01-1967 (s.11)
