

Checklist and Guidance for the Data Verification

Preamble

This document sets out the verification program and guidance for the Internal Auditors (UAD) of the Ministries in executing their verification work.

The verification procedures are part of the “*Second line of defense*” as set out in the overall Data Collection strategy. The procedures and extent of the work are consistent with the “Taklimat Perakaunan Akruan – Perancangan dan Pelaksanaan Proses Semakan” held on 19 November 2013 at the Ministry of Finance.

Changes on this program are not to be made without prior approval of JANM.

This checklist and guidance is prepared taking into account the work that was carried out by the Chief Accountant (KA) and his/her team as part of the “*First line of defense*”. Information on the Data Collection process are set out in the following “Panduan” and the Verification procedures takes cognition of the process and procedures as set out in the “Panduan”:

- (a) “Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar dan Akaun Belum Terima”; and
- (b) “Panduan Mengisi Templat Pengumpulan Data Baki Awal Aset dalam Pembinaan”.

“Akaun Belum Bayar”

No.	Verification Procedure	Results	Reference to work done														
1.	<p>Obtained the “Templat Akaun Belum Bayar (ABB)” listing as at the period end.</p> <p><u>Guidance:</u></p> <p>The “Templat Akaun Belum Bayar (ABB)” for the PTJs within the Ministry are to be obtained from the KA.</p> <p>The templates will be prepared based on the Cut-off dates as set out in “Lampiran B” (Mesyuarat Jawatan Kuasa Pemandu Perakaunan Akruan JANM Bil 6/2013 - 9 Oktober 2013)</p> <p>Total samples to be tested are based at the final listing as at 31 December 2014. Hence UAD should progressively select sample sizes that cover a representative of PTJs taking onto account the various cut-off dates.</p>	<p>Document the date of the templates (based on the Cut-off date) provided by the KA</p> <table data-bbox="852 503 1470 901"> <thead> <tr> <th data-bbox="852 503 1113 544"><u>Cut-off date</u></th> <th data-bbox="1117 503 1470 544"><u>Date Received</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="852 560 1113 600">September 2013</td> <td data-bbox="1117 560 1470 600">_____</td> </tr> <tr> <td data-bbox="852 625 1113 665">January 2014</td> <td data-bbox="1117 625 1470 665">_____</td> </tr> <tr> <td data-bbox="852 690 1113 730">May 2014</td> <td data-bbox="1117 690 1470 730">_____</td> </tr> <tr> <td data-bbox="852 755 1113 795">August 2014</td> <td data-bbox="1117 755 1470 795">_____</td> </tr> <tr> <td data-bbox="852 820 1113 860">November 2014</td> <td data-bbox="1117 820 1470 860">_____</td> </tr> <tr> <td data-bbox="852 885 1113 925">December 2014</td> <td data-bbox="1117 885 1470 925">_____</td> </tr> </tbody> </table>	<u>Cut-off date</u>	<u>Date Received</u>	September 2013	_____	January 2014	_____	May 2014	_____	August 2014	_____	November 2014	_____	December 2014	_____	
<u>Cut-off date</u>	<u>Date Received</u>																
September 2013	_____																
January 2014	_____																
May 2014	_____																
August 2014	_____																
November 2014	_____																
December 2014	_____																

“Akaun Belum Bayar” (continued)

No.	Verification Procedure	Results	Reference to work done
2(a)	<p>“Wang Jaminan Perlaksanaan” (WJP)</p> <p>Agreed the total of the WJP to the “Akaun Kawalan 879507”.</p> <p>Guidance:</p> <p>“Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar dan Akaun Belum Terima” sets out the type of documents required. Please refer to section 4.1 of the “Panduan”.</p> <p>In addition, the PTJs are required by Pekeliling to maintain a manual detailed ledger listing by customer/vendor/contractor .</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the “Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar” at the PTJs are compiled with.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Obtained an understanding on how management has compiled and collated the WJP listing <input type="checkbox"/> Agreed the total WJP from the listing to the GL control account - the “Akaun Kawalan 879507 – Deposit Wang Jaminan” <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted <input type="checkbox"/> Selected 25 samples from the WJP listing and agreed the “Nama pendeposit”, “Tarikh Matang” and the “Amaun” to the manual detailed ledger maintained by the PTJs. <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions <p>Conclusion:</p> <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	

“Akaun Belum Bayar” (continued)

No.	Verification Procedure	Results	Reference to work done
2(b)	<p>“Deposit (Cagaran) Diterima”</p> <p>Agreed the total of the Deposit to the “Lejar Deposit” that is maintained and updated in each PTJ/PK.</p> <p>Guidance:</p> <p>“Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar dan Akaun Belum Terima” sets out the type of documents required. Please refer to section 4.3 of the “Panduan”.</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the “Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar” at the PTJs are compiled with.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Obtained an understanding on how management has compiled and collate the” Deposit (Cagaran) Diterima” listing <input type="checkbox"/> Agreed the total “Deposit (Cagaran) Diterima” from the listing to the respective PTJ’s Lejar Deposit <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted <input type="checkbox"/> Selected 25 samples from the “Deposit (Cagaran) Diterima” listing and agreed the “Nama pendeposit” and the “Amaun” to the “Lejar Deposit” <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions <p>Conclusion:</p> <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	

“Akaun Belum Bayar” (continued)

No.	Verification Procedure	Results	Reference to work done
2(c)	<p>“KWSP Belum Bayar”</p> <p>Agreed the “KWSP Belum Bayar” to the KWSP payment form.</p> <p><u>Guidance:</u></p> <p>“Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar dan Akaun Belum Terima” sets out the type of documents required. Please refer to section 4.5 of the “Panduan”.</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the “Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar” at the PTJs are compiled with.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Obtained an understanding on how management has compiled and collate the “KWSP Belum Bayar” listing <input type="checkbox"/> Selected 25 samples and agreed the value of “KWSP Belum Bayar” to the following documents; <ul style="list-style-type: none"> <input type="checkbox"/> KWSP payment forms <input type="checkbox"/> Payment records <input type="checkbox"/> Others: _____ <p>Conclusion:</p> <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	

“Akaun Belum Bayar” (continued)

No.	Verification Procedure	Results	Reference to work done
3	Report the findings to the “Kumpulan Kerja” meetings chaired by the KA and “Jawatankuasa Pelaksanaan Perakaunan Akruan” meetings chaired by KSU.	<input type="checkbox"/> Agree action to be taken by the Ministry to correct and/or re-examine the listing for accuracy	

“Akaun Belum Terima”

No.	Verification Procedure	Results	Reference to work done														
1.	<p>Obtained the “Templat Akaun Belum Terima (ABT)” listing as at the period end.</p> <p>Guidance:</p> <p>The “Templat Akaun Belum Terima (ABT)” for the PTJs within the Ministry are to be obtained from the KA.</p> <p>The templates will be prepared based on the Cut-off dates as set out in ”Lampiran B “ (Mesyuarat Jawatan Kuasa Pemandu Perakaunan Akruan JANM Bil 6/2013 - 9 Oktober 2013)</p> <p>Total samples to be tested are based at the final listing as at 31 December 2014. Hence UAD should progressively select sample sizes that cover a representative of PTJs taking in to account the various cut-off dates.</p>	<p>Document the date of the listing (based on the Cut-off date) provided by the KA</p> <table data-bbox="863 505 1472 899"> <thead> <tr> <th data-bbox="863 505 1129 537"><u>Cut-off date</u></th> <th data-bbox="1134 505 1472 537"><u>Date Received</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="863 565 1129 597">September 2013</td> <td data-bbox="1134 565 1472 597">_____</td> </tr> <tr> <td data-bbox="863 625 1129 657">January 2014</td> <td data-bbox="1134 625 1472 657">_____</td> </tr> <tr> <td data-bbox="863 685 1129 717">May 2014</td> <td data-bbox="1134 685 1472 717">_____</td> </tr> <tr> <td data-bbox="863 745 1129 777">August 2014</td> <td data-bbox="1134 745 1472 777">_____</td> </tr> <tr> <td data-bbox="863 805 1129 837">November 2014</td> <td data-bbox="1134 805 1472 837">_____</td> </tr> <tr> <td data-bbox="863 865 1129 898">December 2014</td> <td data-bbox="1134 865 1472 898">_____</td> </tr> </tbody> </table>	<u>Cut-off date</u>	<u>Date Received</u>	September 2013	_____	January 2014	_____	May 2014	_____	August 2014	_____	November 2014	_____	December 2014	_____	
<u>Cut-off date</u>	<u>Date Received</u>																
September 2013	_____																
January 2014	_____																
May 2014	_____																
August 2014	_____																
November 2014	_____																
December 2014	_____																

“Akaun Belum Terima”

No.	Verification Procedure	Results	Reference to work done																																								
2 (a)	<p>“Tunggakan Hasil”</p> <p>Agreed the “Tunggakan Hasil” to the ABT systems or the manual listings maintained by the PTJ.</p> <p>Guidance:</p> <p>“Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar dan Akaun Belum Terima” sets out the type of documents required. Please refer to section 5.1 of the “Panduan”.</p> <p>Types of Hasil are as listed in” Pekeliling Perbendaharaan Bil. 5 Tahun 2004”.</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the “Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Terima” at the PTJs are compiled with.</p>	<p><input type="checkbox"/> Obtained an understanding on how management has compiled and collate the “Tunggakan Hasil” listing</p> <p>“Hutang Hasil” extracted from the system</p> <p><input type="checkbox"/> Agreed the total amount of the “Tunggakan Hasil” listing to the following systems:</p> <table border="0" data-bbox="940 678 1612 1323"> <tr> <td><input type="checkbox"/> e-Client (TBC)</td> <td><input type="checkbox"/> His</td> </tr> <tr> <td><input type="checkbox"/> ANFC</td> <td><input type="checkbox"/> ATIS</td> </tr> <tr> <td><input type="checkbox"/> e-LeseNiaga</td> <td><input type="checkbox"/> e-permit</td> </tr> <tr> <td><input type="checkbox"/> e-radia</td> <td><input type="checkbox"/> NPCS</td> </tr> <tr> <td><input type="checkbox"/> Consgeo/Jupem Geoport al</td> <td><input type="checkbox"/> e-Tanah</td> </tr> <tr> <td><input type="checkbox"/> SisPintar</td> <td><input type="checkbox"/> agris geoportal</td> </tr> <tr> <td><input type="checkbox"/> e-syariah</td> <td><input type="checkbox"/> RM20</td> </tr> <tr> <td><input type="checkbox"/> e-Sila</td> <td><input type="checkbox"/> myIMMS</td> </tr> <tr> <td><input type="checkbox"/> mySikap</td> <td><input type="checkbox"/> uCustomers (in dev)</td> </tr> <tr> <td><input type="checkbox"/> e-Pintas</td> <td><input type="checkbox"/> IJPN</td> </tr> <tr> <td><input type="checkbox"/> EFEIS</td> <td><input type="checkbox"/> APC</td> </tr> <tr> <td><input type="checkbox"/> ECMS (in-dev)</td> <td><input type="checkbox"/> eRAS (LHDN)</td> </tr> <tr> <td><input type="checkbox"/> e-Roses (JPPM)</td> <td><input type="checkbox"/> eSKHD</td> </tr> <tr> <td><input type="checkbox"/> SPIP</td> <td><input type="checkbox"/> POWER</td> </tr> <tr> <td><input type="checkbox"/> Portal myFex</td> <td><input type="checkbox"/> VIBES</td> </tr> <tr> <td><input type="checkbox"/> SKUD</td> <td><input type="checkbox"/> UGAT</td> </tr> <tr> <td><input type="checkbox"/> Sempa</td> <td><input type="checkbox"/> SDPx</td> </tr> <tr> <td><input type="checkbox"/> Fisicien</td> <td><input type="checkbox"/> Sistem Trafik COPS</td> </tr> <tr> <td><input type="checkbox"/> This</td> <td><input type="checkbox"/> SPP</td> </tr> <tr> <td></td> <td><input type="checkbox"/> SPPD</td> </tr> </table>	<input type="checkbox"/> e-Client (TBC)	<input type="checkbox"/> His	<input type="checkbox"/> ANFC	<input type="checkbox"/> ATIS	<input type="checkbox"/> e-LeseNiaga	<input type="checkbox"/> e-permit	<input type="checkbox"/> e-radia	<input type="checkbox"/> NPCS	<input type="checkbox"/> Consgeo/Jupem Geoport al	<input type="checkbox"/> e-Tanah	<input type="checkbox"/> SisPintar	<input type="checkbox"/> agris geoportal	<input type="checkbox"/> e-syariah	<input type="checkbox"/> RM20	<input type="checkbox"/> e-Sila	<input type="checkbox"/> myIMMS	<input type="checkbox"/> mySikap	<input type="checkbox"/> uCustomers (in dev)	<input type="checkbox"/> e-Pintas	<input type="checkbox"/> IJPN	<input type="checkbox"/> EFEIS	<input type="checkbox"/> APC	<input type="checkbox"/> ECMS (in-dev)	<input type="checkbox"/> eRAS (LHDN)	<input type="checkbox"/> e-Roses (JPPM)	<input type="checkbox"/> eSKHD	<input type="checkbox"/> SPIP	<input type="checkbox"/> POWER	<input type="checkbox"/> Portal myFex	<input type="checkbox"/> VIBES	<input type="checkbox"/> SKUD	<input type="checkbox"/> UGAT	<input type="checkbox"/> Sempa	<input type="checkbox"/> SDPx	<input type="checkbox"/> Fisicien	<input type="checkbox"/> Sistem Trafik COPS	<input type="checkbox"/> This	<input type="checkbox"/> SPP		<input type="checkbox"/> SPPD	
<input type="checkbox"/> e-Client (TBC)	<input type="checkbox"/> His																																										
<input type="checkbox"/> ANFC	<input type="checkbox"/> ATIS																																										
<input type="checkbox"/> e-LeseNiaga	<input type="checkbox"/> e-permit																																										
<input type="checkbox"/> e-radia	<input type="checkbox"/> NPCS																																										
<input type="checkbox"/> Consgeo/Jupem Geoport al	<input type="checkbox"/> e-Tanah																																										
<input type="checkbox"/> SisPintar	<input type="checkbox"/> agris geoportal																																										
<input type="checkbox"/> e-syariah	<input type="checkbox"/> RM20																																										
<input type="checkbox"/> e-Sila	<input type="checkbox"/> myIMMS																																										
<input type="checkbox"/> mySikap	<input type="checkbox"/> uCustomers (in dev)																																										
<input type="checkbox"/> e-Pintas	<input type="checkbox"/> IJPN																																										
<input type="checkbox"/> EFEIS	<input type="checkbox"/> APC																																										
<input type="checkbox"/> ECMS (in-dev)	<input type="checkbox"/> eRAS (LHDN)																																										
<input type="checkbox"/> e-Roses (JPPM)	<input type="checkbox"/> eSKHD																																										
<input type="checkbox"/> SPIP	<input type="checkbox"/> POWER																																										
<input type="checkbox"/> Portal myFex	<input type="checkbox"/> VIBES																																										
<input type="checkbox"/> SKUD	<input type="checkbox"/> UGAT																																										
<input type="checkbox"/> Sempa	<input type="checkbox"/> SDPx																																										
<input type="checkbox"/> Fisicien	<input type="checkbox"/> Sistem Trafik COPS																																										
<input type="checkbox"/> This	<input type="checkbox"/> SPP																																										
	<input type="checkbox"/> SPPD																																										

“Akaun Belum Terima” (continued)

No.	Verification Procedure	Results	Reference to work done
2 (a)	<p>“Tunggakan Hasil” (continued)</p> <p>Agreed the “Tunggakan Hasil” to the ABT systems or the manual listings maintained by the PTJ.</p>	<p>“Hutang hasil” from “manual collections”</p> <ul style="list-style-type: none"> <input type="checkbox"/> Selected 25 samples and agreed the values of “Tunggakan Hasil” to the supporting documents namely “bil yang telah dikeluarkan/surat arahan/atau surat-surat lain yang mempunyai kuasa yang serupa” <ul style="list-style-type: none"> <input type="checkbox"/> No exception noted <input type="checkbox"/> Exceptions noted <p>Conclusion:</p> <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	

“Akaun Belum Terima” (continued)

No.	Verification Procedure	Results	Reference to work done
2 (b)	<p>“Hutang Pinjaman”</p> <p>Agreed the “Hutang Pinjaman” balances to the supporting documents.</p> <p><u>Guidance:</u></p> <p>“Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar dan Akaun Belum Terima” sets out the type of documents required. Please refer to section 5.2 of the “Panduan”.</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the “Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Terima” at the PTJs are compiled with.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Obtained an understanding on how management has compiled and collate the “Hutang Pinjaman” listing <p><i>“Hutang Pinjaman” extracted from the system</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Agreed the total amount of the “Hutang Pinjaman” listing to the following systems: <ul style="list-style-type: none"> <li style="width: 50%;"><input type="checkbox"/> e-Client (TBC) <li style="width: 50%;"><input type="checkbox"/> His <li style="width: 50%;"><input type="checkbox"/> ANFC <li style="width: 50%;"><input type="checkbox"/> ATIS <li style="width: 50%;"><input type="checkbox"/> e-LeseNiaga <li style="width: 50%;"><input type="checkbox"/> e-permit <li style="width: 50%;"><input type="checkbox"/> e-radia <li style="width: 50%;"><input type="checkbox"/> NPCS <li style="width: 50%;"><input type="checkbox"/> Consgeo/Jupem Geoportal <li style="width: 50%;"><input type="checkbox"/> e-Tanah <li style="width: 50%;"><input type="checkbox"/> SisPintar <li style="width: 50%;"><input type="checkbox"/> agris geoportal <li style="width: 50%;"><input type="checkbox"/> e-syariah <li style="width: 50%;"><input type="checkbox"/> RM20 <li style="width: 50%;"><input type="checkbox"/> e-Sila <li style="width: 50%;"><input type="checkbox"/> myIMMS <li style="width: 50%;"><input type="checkbox"/> mySikap <li style="width: 50%;"><input type="checkbox"/> uCustomers (in dev) <li style="width: 50%;"><input type="checkbox"/> e-Pintas <li style="width: 50%;"><input type="checkbox"/> IJPN <li style="width: 50%;"><input type="checkbox"/> EFEIS <li style="width: 50%;"><input type="checkbox"/> APC <li style="width: 50%;"><input type="checkbox"/> ECMS (in-dev) <li style="width: 50%;"><input type="checkbox"/> eRAS (LHDN) <li style="width: 50%;"><input type="checkbox"/> e-Roses (JPPM) <li style="width: 50%;"><input type="checkbox"/> eSKHD <li style="width: 50%;"><input type="checkbox"/> SPIP <li style="width: 50%;"><input type="checkbox"/> POWER <li style="width: 50%;"><input type="checkbox"/> Portal myFex <li style="width: 50%;"><input type="checkbox"/> VIBES <li style="width: 50%;"><input type="checkbox"/> SKUD <li style="width: 50%;"><input type="checkbox"/> UGAT <li style="width: 50%;"><input type="checkbox"/> Sempa <li style="width: 50%;"><input type="checkbox"/> SDPx <li style="width: 50%;"><input type="checkbox"/> Fisicien <li style="width: 50%;"><input type="checkbox"/> Sistem Trafik COPS <li style="width: 50%;"><input type="checkbox"/> This <li style="width: 50%;"><input type="checkbox"/> SPP <li style="width: 50%;"><input type="checkbox"/> <li style="width: 50%;"><input type="checkbox"/> SPPD 	

“Akaun Belum Terima” (continued)

No.	Verification Procedure	Results	Reference to work done
2(b)	“Hutang Pinjaman” (continued)	<p><i>“Hutang hasil” from “manual collections”</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Selected 25 samples and agreed the value of “Tunggakan Hasil” to the supporting documents namely ‘surat tuntutan/ perjanjian yang telah ditandatangani’ <ul style="list-style-type: none"> <input type="checkbox"/> No exception noted <input type="checkbox"/> Exceptions noted <p>Conclusion:</p> <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	

Akaun Belum Terima (continued)

No.	Verification Procedure	Results	Reference to work done
2 (c)	<p>Emolumen Terlebih Bayar dan Hutang Hutang Lain</p> <p>Agreed the "Emolumen Terlebih Bayar dan Hutang-Hutang Lain" balances to the supporting documents</p> <p>Guidance:</p> <p>"Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar dan Akaun Belum Terima" sets out the type of documents required. Please refer to section 5.3 of the "Panduan".</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the "Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Terima" at the PTJs are compiled with.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Obtained an understanding on how management has compiled and collate the "Emolumen Terlebih Bayar dan Hutang-Hutang Lain" listing <input type="checkbox"/> Agreed the total Emolumen Terlebih Bayar dan Hutang-Hutang Lain to Lampiran G8 (Surat Pekeliling ANM Bil. 9/ 2011). <input type="checkbox"/> Selected 25 samples and agreed the values of "Emolumen Terlebih Bayar dan Hutang-Hutang Lain" to detail listings kept by the PTJS. <p>Conclusion:</p> <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	

Akaun Belum Terima (continued)

No.	Verification Procedure	Results	Reference to work done
2 (d)	<p>“Wang Pendahuluan kepada Kontraktor”</p> <p>Agreed the “Wang Pendahuluan” balances to the “Wang Pendahuluan kepada Kontraktor” ledger book.</p> <p>As per SPP Bil.10/2002, the ledger book is obtained to be kept at each PTJ.</p> <p><u>Guidance:</u></p> <p>“Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Bayar dan Akaun Belum Terima” sets out the type of documents required. Please refer to section 5.4 of the Panduan.</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the “Panduan Pengisian Templat Pengumpulan Data Baki Awal Akaun Belum Terima” at the PTJs are compiled with.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Obtained an understanding on how management has compiled and collate the “Wang Pendahuluan kepada Kontraktor” listing <input type="checkbox"/> Selected 25 samples and agreed the value of “Wang Pendahuluan kepada Kontraktor” from the detailed ledger per customer kept by the PTJs. <p>Conclusion:</p> <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	
3.	<p>Report the findings to the Kumpulan Kerja meetings chaired by the KA, and Jawatankuasa Pelaksanaan Perakaunan Akruan meetings chaired by KSU.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Agree action to be taken by the Ministry to correct and/or re-examine the listing for accuracy 	

“Aset dalam Pembinaan” (AUC)

No.	Verification Procedure	Results	Reference to work done														
1.	<p>Obtained the “Aset dalam Pembinaan” (AUC) listing as at the period end.</p> <p>Guidance:</p> <p>The “Templat Aset dalam Pembinaan” (AUC) for the PTJs within the Ministry are to be obtained from the KA.</p> <p>The templates will be prepared based on the Cut-off dates as set out in Lampiran B (Mesyuarat Jawatan Kuasa Pemandu Perakaunan Akruan JANM Bil 6/2013 - 9 Oktober 2013)</p> <p>Total samples to be tested are based at the final listing as at 31 December 2014. Hence UAD should progressively select sample sizes that cover a representative of PTJs taking into account the various cut-off dates.</p>	<p>Document the date of the listing (based on the Cut-off date) provided by the KA</p> <table border="0"> <thead> <tr> <th data-bbox="863 521 1123 553"><u>Cut-off date</u></th> <th data-bbox="1127 521 1472 553"><u>Date Received</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="863 581 1123 613">September 2013</td> <td data-bbox="1127 581 1472 613">_____</td> </tr> <tr> <td data-bbox="863 641 1123 673">January 2014</td> <td data-bbox="1127 641 1472 673">_____</td> </tr> <tr> <td data-bbox="863 701 1123 734">May 2014</td> <td data-bbox="1127 701 1472 734">_____</td> </tr> <tr> <td data-bbox="863 761 1123 794">August 2014</td> <td data-bbox="1127 761 1472 794">_____</td> </tr> <tr> <td data-bbox="863 821 1123 854">November 2014</td> <td data-bbox="1127 821 1472 854">_____</td> </tr> <tr> <td data-bbox="863 881 1123 914">December 2014</td> <td data-bbox="1127 881 1472 914">_____</td> </tr> </tbody> </table>	<u>Cut-off date</u>	<u>Date Received</u>	September 2013	_____	January 2014	_____	May 2014	_____	August 2014	_____	November 2014	_____	December 2014	_____	
<u>Cut-off date</u>	<u>Date Received</u>																
September 2013	_____																
January 2014	_____																
May 2014	_____																
August 2014	_____																
November 2014	_____																
December 2014	_____																

“Aset dalam Pembinaan” (AUC) (continued)

No.	Verification Procedure	Results	Reference to work done
2.	<p>Agreed the value of the “Aset Dalam Pembinaan” (AUC) to the supporting documents.</p> <p>Guidance:</p> <p>“Panduan Pengisian Templat Pengumpulan Data Baki Awal Aset dalam dan Akaun Belum Terima” sets out the type of documents required. Please refer to section 3 onwards of the “Panduan”.</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the “Panduan Pengisian Templat Pengumpulan Data Baki Awal Aset Dalam Pembinaan” at the PTJs are compiled with.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Obtained an understanding on how the Ministry has compiled and collated the “Aset Dalam Pembinaan”(AUC)” listing <p>Project performed and monitored internally by the Kementerian</p> <p><i>Refer to Section 5.1 of the “Panduan” for guidance on obtaining the actual payment made on the project.</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Review the listing and select 50 samples. <input type="checkbox"/> Agreed the “Jumlah Bayaran Hingga Kini”, “Kos Projek Keseluruhan” and the “Jumlah Perbelanjaan Projek Hingga Kini” from the AUC listing to Borang JKR66 <ul style="list-style-type: none"> <input type="checkbox"/> No exception noted <input type="checkbox"/> Exceptions noted <p>Project undertaken by Kementerian which is performed and monitored by Jabatan Kerja Raya</p> <p><i>Refer to Section 5.1 of the “Panduan” for guidance on obtaining the actual payment made on the project.</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Review the listing and select 50 samples. <input type="checkbox"/> Agreed the “Jumlah Bayaran Hingga Kini”, “Kos Projek Keseluruhan” and the “Jumlah Perbelanjaan Projek Hingga Kini” from the AUC listing to extraction from the SKALA system <ul style="list-style-type: none"> <input type="checkbox"/> No exception noted <input type="checkbox"/> Exceptions noted <p>Conclusion:</p> <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	

“Aset dalam Pembinaan” (AUC) (continued)

No.	Verification Procedure	Results	Reference to work done
3.	Report the findings to the “Kumpulan Kerja” meetings chaired by the KA and “Jawatankuasa Pelaksanaan Perakaunan Akruan” meetings chaired by KSU.	<input type="checkbox"/> Agreed action to be taken by the Ministry to correct and/or re-examine the listing for accuracy	