

State Audit Act, B.E. 2522 (1979)

Translation

BHUMIBHOL ADULYADEJ, REX;
Given on the 24th day of February B.E. 2522;
Being the 31st Year of the Present Reign

His Majesty King Bhumibhol Adulyadej is graciously pleased to proclaim that:

Whereas it is expedient to revise the law on Audit Council;

Be it therefore, enacted by the king, by and with the advice and consent of the National Legislative Assembly acting as the National Assembly, as follows:

Section 1

This Act is called the "State Audit Act, B.E. 2522 (1979)".

Section 2

This Act shall come into force as from the day following the date of its publication in the Government Gazette.

Section 3

The Audit Council act, B.E. 2476 (1933) is hereby repealed.

Section 4

In this Act,

"audited agency" means

- (1) a Ministry, Sub-Ministry, Department or other government office called by other name;
- (2) an agency of the Provincial Administration;
- (3) an agency of the Local Administration;
- (4) a state enterprise under the law on budgetary procedure, or other state agency;
- (5) any other agency which is required by law or the Prime Minister has ordered that the audit thereof be effected by the Office of the Auditor-General;

"audited officer" means the head of a government office or an agency responsible for the execution or the administration of an audited agency.

"Auditor-General" means the head of a government office or an agency responsible for the execution or the administration of an audited agency;

"Auditor-General" means the head of the Office of the Auditor-General;

"competent official" means an official of the Auditor-General appointed by the Auditor-General for the execution of this Act.

Section 5

There shall be the Office of the Auditor-General with the Auditor-General as the superior official affairs Office of the Auditor-General and the Deputy Auditor-General as the superior official next in line to Auditor-General in the performance of official duties.

Section 6

The appointment of the Auditor-General must receive prior approval of the National Assembly.

Section 7

The Office of the Auditor-General has the following duties:

- (1) to audit the statement on receipts and payments of each fiscal year and the statement on the financial status of each fiscal year and to give opinion whether they are in compliance with the law and are correct;
- (2) to audit the currency reserve account
- (3) to audit the receipts and payments, the custody and disbursement of money and use of other properties belonging to or being to responsibility of the audited agency and to give opinion whether they are in compliance with the laws, rules, regulations or resolutions of the Council of Minister, and may examine the disbursement of money and use of other properties, and to give opinion whether they are in compliance with the objectives, are economical and worthwhile and reach the target.

In the case where an audited agency is a state enterprise, such opinion shall be given with due consideration of the generally accepted auditing standards.

- (4) to examine in connection with the collection of taxes, fees and other income of the audited agencies and to give opinion whether it is in compliance with the laws, rules, regulations or resolutions of the Council of Ministers.

Section 8

In the performance of duties under Section 7 the Office of the Auditor-General shall have the following powers:

- (1) to examine money and other properties, accounts registers, documents or other evidences which are the responsibility of an audited agency;
- (2) to summon an audited officer or official of an audited agency for inquiry or to order audited officer or official of an audited agency to deliver all accounts, registers, documents or other evidences made by or are in the possession of an audited agency;
- (3) to attach money and the properties, accounts registers, documents or other evidences which are the responsibility of an audited agency;
- (4) to summon a person to testify as witness in the examination under (1) or deliver any account, register, document or other evidence concerned or presumed to be concerned with an audited agency to supplement its consideration.

Section 9

For the execution of Section 8, the Auditor-General and competent officials shall have the power to enter any premises between sunrise and sunset or during office hours in order to examine, search, seize or attach any account, register, document or other evidence or attach any property concerned or presumed to be concerned with an audited agency in so far as it may be necessary.

Section 10

The summons for a person to testify as witness or to deliver any account, document or other evidence under Section 8 (4) shall be in writing and served between sunrise and sunset or during office hours of the addressee or sent by registered post to the residence or office of the addressee.

Section 11

The Auditor-General shall have the power to appoint officials of the Office of the Auditor-General to be the competent officials for the execution of this Act.

Section 12

A competent official must possess an identify card according to the form prescribed by the Office of the Auditor-General and published in the Government Gazette.

In performing the duties under this Act, the competent official must produce his identify card upon request of the person concerned.

Section 13

In the case where the result of examination indicates that there are errors or non-compliance with the laws, rules, regulations or resolutions of the Council of Ministers, the Office of the Auditor-General shall notify the audited agency to furnish explanation or rectify the errors or correctly comply therewith within the prescribed period.

If, after the prescribed period has elapsed, the audited agency does not furnish explanation or rectify errors, or has not correctly complied with the laws, rules, regulations or resolutions of the Council of Ministers without justification, the Office of the Auditor-General shall notify the relevant Ministry or the superior official or the person who controls, supervises or is responsible for the audited agency, as the case may be, to comply with the laws, rules of such Government agency or audited agency which designate the responsible officials, as the case may be.

Section 14

In the case where the result of examination shows that there is a reasonable cause indicating dishonesty, the Office of the Auditor-General shall notify the inquiry official to institute legal proceedings and the Office of the Auditor-General shall also notify such result of the examination to the audited officer or the relevant Ministry or the superior official or the person who controls, supervises or is responsible for the audited agency to comply with the laws and the rules of such Government agency or audited agency which designate the responsible officials.

Whatever action has been taken by the inquiry official or the audited officer or the relevant Ministry or the person who controls, supervises or is responsible for the audited under paragraph one, it shall be notified to the Office of the Auditor-General without delay.

In the case where the audited officer or the relevant Ministry or the superior official or the person who controls, supervises or is responsible for the audited agency has not taken any action under paragraph one within the reasonable period, the Office of the Auditor-General shall report the matter to the Prime Minister.

Section 15

The Office of the Auditor-General shall submit a report on the audit of receipts and payments of each fiscal year and the statement on the financial status of each fiscal year under Section 7 (1) and a performance report according to the powers and duties of the Office of the Auditor-General including opinion to the Prime Minister in order to be submitted to the National Assembly.

Section 16

The Minister of Finance shall appoint an inspector to audit the receipts and payments and other properties, accounts, registers, documents or other evidences of the Office of the Auditor-General.

The provisions of Section 7 (3), Section 8, Section 9, Section 10, Section 13 and Section 14 shall apply mutatis mutandis to the audit under paragraph one.

Section 17

Any person who discloses any statement acquired in the course of performance under Section 7 (4), Section 8 (4) or Section 9, unless it has been done in the course of performance of duties or for the purpose of inquiry or legal proceeding, shall be liable to imprisonment for a term not exceeding six months or to fine not exceeding six thousand Baht or to both.

Section 18

Any person who has the duty to have in possession or keep in custody money and other properties, accounts, registers, documents or evidences which the Office of the Auditor-General or the inspector appointed by the Minister of Finance under Section 16 requested the delivery under Section 8 (2) or attached under Section 8 (3) or Section 9, damages, destroys, conceals, takes away, causes losses to or renders them useless such money and properties, accounts, registers, documents or evidences, shall be liable to imprisonment for term not exceeding five years or to a fine not exceeding fifty thousand Baht or to both.

Section 19

Any person who fails to comply with the order of the office of the Auditor-General or obstructs the operation of the Auditor-General under Section 8 or the Auditor-General or competent official under Section 9 or the inspector appointed by the Minister of Finance under Section 16 shall be liable to imprisonment for a term not exceeding three months or to a fine not exceeding three thousand Baht or both.

Section 20

In performing the duties under this Act, the Auditor-General, the competent official and inspector appointed by the Minister of Finance under Section 16 shall be officials under the Penal Code.

Section 21

All powers and duties of the Audit Council and the Office of the Audit Council and all powers and duties of the President of the Audit Council shall be transferred to the Office of the Auditor-General or the Auditor-General under this Act, as the case may be.

Section 22

All activities, properties, liabilities, officials, employees and budgetary appropriations of the Office of the Audit Council on the date of the publication of this Act in the Government Gazette shall be transferred to the Office of the Auditor-General under this Act.

Section 23

The person who is the President of the Audit Council on the date of the publication of this Act in the Government Gazette shall be Auditor-General under this Act.

The person who is the Secretary-General of the Audit Council on the date of the publication of this Act in the Government Gazette shall be the Deputy Auditor-General of the Auditor-General under this Act.

Section 24

All laws, rules, regulations, notifications, orders or resolutions of the Council of Ministers which refer to the Audit Council or the Office of the Audit Council shall be considered to refer to the Office of the Auditor-General, and those which refer to the President of the audit Council shall be considered to refer to the Auditor-General, in so far as they are not contrary to or inconsistent with the provisions of this Act.

Section 25

The Prime Minister shall have charge and control of the execution of this Act.

Countersigned by

Mr. S. Hotrakitya

Deputy Prime Minister

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