

**ISSUING FINAL ACCOUNT AND FINAL CERTIFICATE PWD 203  
COC, WHERE PAYMENT WARRANT IS CHANNLED THROUGH  
JPS HEADQUARTERS**

| Flowchart | Description  | Action By                   | Reference        |
|-----------|--|-----------------------------|------------------|
| 1         | Receipt full particulars of claim from Contractor      |                             |                  |
| 2         | Assess, prepare and issue the final certificate JKR66A | CAO                         | See Appendix 19A |
| 3         | Check and sign final certificate JKR66A                | Recommending Officer        |                  |
| 4         | Approved final certificate JKR66A & submit to BUBPK    | Officer Empowered           |                  |
| 5         | Technical Audit  | BUBPK                       |                  |
| 6         | Recording Payment details & Budget Confirmation        | Division in HQ JPS          |                  |
| 7         | Check and approve Perakuan 1 ESPKB                     | Finance Division, State JPS |                  |
| 8         | Prepare and submit payment voucher to PPSN             | Finance Division, State JPS |                  |
| 9         | Check and approve Perakuan 2 ESPKB                     | Finance Division, State JPS |                  |
| 10        | Submit final certificate JKR66A to Accountant          | Finance Division, State JPS |                  |
| 11        | Check final certificate JKR66A                         | Accountant                  |                  |
| 12        | Cheque Issuance/ EFT to Contractor's Account           | Accountant                  |                  |

**ISSUING FINAL ACCOUNT AND FINAL CERTIFICATE PWD 203  
COC, WHERE PAYMENT WARRANT IS CHANNELED THROUGH  
THE STATE**

| Flowchart | Description   | Action By                                       | Reference        |
|-----------|---|---|------------------|
| 1         | Receipt full particular of claims from Contractor                         |   |                  |
| 2         | Assess, prepare and issue final certificate JKR66A                        | CAO   | See Appendix 19A |
| 3         | Check and sign final certificate JKR66A                                   | Recommending Officer                            |                  |
| 4         | Technical Audit   | Quantity Surveyor or State JPS Contract Officer |                  |
| 5         | Recording Payment details & Budget Confirmation                           | State JPS Project Unit                          |                  |
| 6         | Approved final certificate JKR66A & submit to Finance Division, State JPS | Officer Empowered                               |                  |
| 7         | Check and approve Perakuan 1 ESPKB  | Finance Division, State JPS                     |                  |
| 8         | Prepare and submit payment voucher to PPSN                                | Finance Division, State JPS                     |                  |
| 9         | Check and approve Perakuan 2 ESPKB  | Finance Division, State JPS                     |                  |
| 10        | Submit final certificate JKR66A to Accountant                             | Finance Division, State JPS                     |                  |
| 11        | Check final certificate JKR66A  | Accountant                                      |                  |
| 12        | Cheque Issuance/ EFT to Contractor's Account                              | Accountant                                      |                  |

**ISSUING FINAL ACCOUNT AND FINAL CERTIFICATE PWD DB  
COC, WHERE PAYMENT WARRANT IS CHANNLED THROUGH  
JPS HEADQUARTERS**

| Flowchart | Description   | Action By                   | Reference        |
|-----------|---|-----------------------------|------------------|
| 1         | Receipt statement of final account from Contractor  |                             |                  |
| 2         | Verify and issue the final certificate JKR66A       | CAO                         | See Appendix 19A |
| 3         | Check and sign final certificate JKR66A             | Recommending Officer        |                  |
| 4         | Approved final certificate JKR66A & submit to BUBPK | Officer Empowered           |                  |
| 5         | Technical Audit                                     | BUBPK                       |                  |
| 6         | Recording Payment details & Budget Confirmation     | Division in HQ JPS          |                  |
| 7         | Check and approve Perakuan 1 ESPKB                  | Finance Division, State JPS |                  |
| 8         | Prepare and submit payment voucher to PPSN          | Finance Division, State JPS |                  |
| 9         | Check and approve Perakuan 2 ESPKB                  | Finance Division, State JPS |                  |
| 10        | Submit final certificate JKR66A to Accountant       | Finance Division, State JPS |                  |
| 11        | Check final certificate JKR66A                      | Accountant                  |                  |
| 12        | Cheque Issuance/ EFT to Contractor's Account        | Accountant                  |                  |

**ISSUING FINAL ACCOUNT AND FINAL CERTIFICATE PWD DB  
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| Flowchart | Description   | Action By                                       | Reference        |
|-----------|---|---|------------------|
| 1         | Receipt statement of final account from Contractor                        |   |                  |
| 2         | Verify and issue the final certificate JKR66A                             | CAO   | See Appendix 19A |
| 3         | Check and sign final certificate JKR66A                                   | Recommending Officer                            |                  |
| 4         | Technical Audit   | Quantity Surveyor or State JPS Contract Officer |                  |
| 5         | Recording Payment details & Budget Confirmation                           | State JPS Project Unit                          |                  |
| 6         | Approved final certificate JKR66A & submit to Finance Division, State JPS | Officer Empowered                               |                  |
| 7         | Check and approve Perakuan 1 ESPKB  | Finance Division, State JPS                     |                  |
| 8         | Prepare and submit payment voucher to PPSN                                | Finance Division, State JPS                     |                  |
| 9         | Check and approve Perakuan 2 ESPKB  | Finance Division, State JPS                     |                  |
| 10        | Submit final certificate JKR66A to Accountant                             | Finance Division, State JPS                     |                  |
| 11        | Check final certificate JKR66A  | Accountant                                      |                  |
| 12        | Cheque Issuance/ EFT to Contractor's Account                              | Accountant                                      |                  |

## 19 FINAL ACCOUNT AND FINAL CERTIFICATE

### 19.1 INTRODUCTION

This chapter provides:

- The guidelines on the preparation of the final accounts, and the issuance of the final certificate.

### 19.2 PROCEDURES

Please refer to Flowchart 19.1 – Final Account and Final Certificate.

| Step | Procedures / Tasks   | Action By<br>/ Reference |
|------|--|--------------------------|
| 1    | <p><b>Generally</b></p> <p>The Contractor is required to submit, not later than 3 months after practical completion, the full particulars of all claims, together with such supporting documents (including documents relating to accounts of Nominated Sub-Contractor and Nominated Supplier, if any) as may be necessary for the preparation of the Final Accounts.</p> <p>If the Contractor fails or refuses to submit the information within the time, the Final Accounts may be prepared based on the information at hand so as to enable the Final Accounts and Final Certificate to be issued within 3 months after the end of defects liability period or issuance of the Certificate of Completion of Making Good Defects, whichever is the later as required in the Conditions of Contracts.</p> | For information          |

| Step | Procedures / Tasks  | Action By / Reference  |
|------|---|--|
| 2    | <p><b>Preparation of the Statement of Final Account and Final Certificate</b></p> <p>(a) <u>Adjustment of Contract Sum</u></p> <p>Before preparing the Final Account and Final Certificate (form JKR66A), ensure that all adjustments to the Contract Sum are approved and carried out, i.e. for,</p> <ul style="list-style-type: none"> <li>○ All JKR-APK is finalised by JKR-PHK</li> <li>○ Adjustment for Prime Cost Sum</li> <li>○ Adjustment for Provisional Sum</li> <li>○ Adjustment for finalisation of provisional quantities</li> <li>○ Adjustment for Variation of Prices.</li> <li>○ Adjustment for errors in the Bill of Quantities</li> <li>○ Adjustment for omissions from the contract, items not executed by the Contractor without any APK</li> <li>○ Assessments of claims by the Contractor.</li> </ul> <p>Ensure that all Variation Orders (APK) and Adjustment of Contract Sum (PHK) have been issued and are correct.</p> <p>Ensure that the SO and contractor sign the JKR-APK and JKR-PHK, as the case may be.</p> | <p>Action by: SOR/CAO</p> <p><i>Refer to Chapter 12, and the Checklist for Adjustment of Contract Sum</i></p>                    |
|      | <p>(b) <u>Prepare Form JKR66A</u></p> <p>Use the current Form JKR 66A.</p> <p>Ensure that the form is duly filled in with the correct contract data, and that the sums, adjustments and computation are correct.</p> <p>The Final Account must take into account the following:</p> <ul style="list-style-type: none"> <li>• All adjustments to the Contract Sum;</li> <li>• Payments previously paid to the Contractor, Nominated Sub-Contractor and Suppliers, and assignees;</li> <li>• Recoupment of Advance Payment; and</li> <li>• Permitted deductions under the Contract, such as costs incurred in connection with employment of others to execute such works to give effect to an S.O.'s instruction, Liquidated Ascertain Damages (LAD), costs for making good defects, etc.</li> <li>• The release of Performance Guarantee Sum (if any).</li> </ul>  | <p>Action by: SOR/CAO</p> <p><i>Refer to Checklist for Preparation of Final Account (Penyediaan Perakuan Akaun Muktamad)</i></p> |

| Step | Procedures / Tasks  | Action By / Reference  |
|------|---|--|
|      | <p>(c) <u>Supporting Documents</u></p> <p>Attach the certified true copies of supporting documents to the Final Account and Final Certificate as listed below:</p> <ul style="list-style-type: none"> <li>• Certificate of Practical Completion;</li> <li>• Certificate of Non- Completion; if any</li> <li>• Certificate of Completion of Making Good Defects;</li> <li>• Certificate of Delay and Extension of Time, if any;</li> <li>• All form JKR-APK and JKR-PHK issued;</li> <li>• Certificate of Payment of Performance Guarantee Sum, if any;</li> <li>• Payment voucher(s); and</li> <li>• Letter of release from the Department of Labour, or Statutory Declaration (to the effect that workmen employed have received all wages) made by the Contractor.</li> </ul> | Action by: SOR/CAO   |
|      | <p><b>(d) Check documents for completeness, and computation</b></p> <p>Upon receipt of the Final Account and Final Certificate documents:</p> <ul style="list-style-type: none"> <li>• Check that each document is complete and/or in order. Refer to the <i>Checklist for Preparation of Final Account (Penyediaan Perakuan Akaun Muktamad)</i>;</li> <li>• Complete and initial the <i>Checklist for Preparation of Final Account</i>;</li> <li>• The recommending officer shall sign the Form JKR66A; and</li> <li>• Submit Form JKR66A, together with attached documents, to the SO for signature</li> </ul>  | <p>Action by: SOR/CAO</p> <p><i>Refer to Checklist for Preparation of Final Account (Penyediaan Perakuan Akaun Muktamad)</i></p> |
| 3    | <p><b>Quality Audit</b></p> <p>Forward the Statement of Final Account and Final Certificate for checking (quality audit) by the relevant contract officer.</p> <p>The quality auditor shall check that the documents are in order and free of errors.</p>   | Action by:<br>CAO/<br>BUBK   |

| Step | Procedures / Tasks  | Action By / Reference |
|------|---|-----------------------|
| 4    | <p><b>Approval of Final Account and Final Certificate</b></p> <p>The Final Account and Final Certificate must be signed by the S.O..</p>  | Action by: CAO/SO     |
| 5    | <p><b>Issue Final Account and Final Certificate to Contractor</b></p> <p>The Final Account and Final Certificate must be forwarded to Contractor for signing.</p> <p>However, it is not a contractual requirement that the Contractor must sign and return a copy of the Final Account and Final Certificate. Should the contractor fails to return the signed Final Account and Final Certificate in 30 days, any balance stated in the Final Certificate shall become conclusive as to the balance due between the parties and be a debt payable as the case may be by the Government to the Contractor or by the Contractor to the Government.</p> | Action by: CAO        |
| 6    | <p><b>Forward documents to the Finance Division</b></p> <p>The Final Account and Final Certificate must be forwarded to the relevant Finance Division for payment and copies distributed to all parties involved in the Contract.</p>   | Action by: CAO / FD   |
| 7    | <p><b>Prepare Completion Report, etc</b></p> <p>As final duties, the SOR/PT are to prepare and submit the</p> <ul style="list-style-type: none"> <li>• Final (Completion) Report, and</li> <li>• Contractor's Performance Report (if necessary).</li> </ul> <p>Please also refer to Volume 11 – Construction Management.</p>  | For information       |

### **19.3 REFERENCE DOCUMENTS**

Please refer to Volume 10A for the standard reference (or sample) documents for the procedures or processes outlined in this Chapter.

- JKR 66A : Final Account and Final Certificate
- Letter of Discharge of Bank / Finance Company / Insurance Guarantee

### **19.4 REFERENCES**

Please refer to the latest Treasury Circulars and DID Circulars on Final Account and Final Payment.

#### Treasury Circular

(Surat Pekeliling Perbendaharaan)

- Nil

#### DID Circulars

(Surat Pekeliling / Edaran JPS)

[1] SP JPS Bil. 2/2000:

1. Langkah-Langkah Untuk Mempercepatkan Bayaran Interim
2. Pindaan ke atas Borang JKR 66, Perakuan Pelarasan Jumlah Harga Kontrak (PPJHK) dan Perakuan Muktamad
3. Pindaan Kepada Syarat-syarat Kontrak Berkaitan Bayaran

[2] SP JPS Bil. 4/2008: Langkah-langkah Untuk Mempercepatkan Bayaran Interim (Tambahan kepada Surat pekeliiling SP JPS Bil. 2/2000)

APPENDIX 19A CHECKLIST FOR THE PREPARATION OF FINAL ACCOUNT  
(SENARAI SEMAKAN PENYEDIAAN PERAKUAN AKAUN  
MUKTAMAD)

| TAJUK PROJEK   |  |                      |                      |                     |                              |
|----------------|--|----------------------|----------------------|---------------------|------------------------------|
| Untuk Tindakan | Nama Pegawai   | Tarikh Diberi Kepada | Tarikh Diterima Oleh | Tarikh Siap Semakan |                              |
| PMK 1          |  |                      |                      |                     |                              |
| PMK 2          |  |                      |                      |                     |                              |
| AK*            |  |                      |                      |                     |                              |
| BIL.           | KETERANGAN   | PMK 1                | PMK 2                | AK*                 | ULASAN                       |
| 1.             | <p>Pastikan perkara-perkara berikut dipatuhi sebelum penyediaan Perakuan Muktamad disiapkan.</p> <p>(i) Semua APK telah dimuktamadkan dengan PHK.</p> <p>(ii) Semua Wang Kos Prima (termasuk layanan dan keuntungan) telah diselaraskan, sekiranya ada</p> <p>(iii) Semua Wang Peruntukan Sementara (termasuk layanan dan keuntungan) telah diselaraskan.</p> <p>(iv) Semua item untuk Kuantiti Sementara telah dibuat Pengukuran Semula dan telah diselaraskan.</p> <p>(v) Pengiraan VOP telah disediakan dan pelarasan kepada Harga Kontrak telah dibuat.</p> <p>(vi) Semua kesilapan kuantiti/ peninggalan kerja dalam senarai kuantiti telah diselaraskan, sekiranya ada.</p> <p>(vii) Semua item/kerja yang tidak dilaksanakan tetapi tiada APK, telah disediakan PHK kurangan.</p> <p>(viii) Semua tuntutan yang telah diluluskan telah diselaraskan, sekiranya ada.</p> |                      |                      |                     | Tandakan (✓) selepas semakan |

| BIL. | KETERANGAN   | PMK 1 | PMK 2 | AK* | ULASAN |
|------|--|-------|-------|-----|--------|
| 2    | Borang Perakuan Muktamad   |       |       |     |        |
| 2.1  | Pastikan borang JKR 66A yang terkini digunakan.  |       |       |     |        |
| 2.2  | KERAJAAN - bermaksud 'KERAJAAN MALAYSIA' bagi projek Persekutuan atau 'KERAJAAN .....' bagi projek Negeri.   |       |       |     |        |
| 2.3  | Peruntukan pembangunan, kepala dan pecahan kepala - hendaklah diisi.   |       |       |     |        |
| 2.4  | Tajuk kerja, nama dan alamat kontraktor hendaklah sama seperti di dalam dokumen kontrak.   |       |       |     |        |
| 2.5  | No.Kontrak dan Jumlah Harga Asal Kontrak hendaklah sama seperti di dalam dokumen kontrak.  |       |       |     |        |
| 2.6  | Jumlah Bersih Tambahan / Potongan daripada APK dan PHK yang telah dikeluarkan  |       |       |     |        |
| 2.7  | Harga Muktamad Kontrak adalah Harga Kontrak setelah ditambah/dipotong jumlah bersih APK & PHK.   |       |       |     |        |
| 2.8  | <p><u>Perkara A - Butir-butir Jumlah Potongan / Kurangan</u></p> <p>(i) Perkara A.1 - pastikan semula jumlah bayaran interim yang telah dibuat berasaskan kepada baucer bayaran termasuk pemulangan Wang Jaminan Pelaksanaan (WJP) jika pemulangan 50% WJP telah dibuat semasa CPC dikeluarkan</p> <p>(ii) Perkara A.2 - pastikan jumlah semua bayaran Wang Pendahuluan (jika ada) yang dibuat berasaskan kepada baucer bayaran (termasuk bayaran Wang Pendahuluan kepada NSC/NS).</p> <p>(iii) Perkara A.3 - Jumlah Potongan lain termasuk bayaran kepada pihak ketiga, jika ada (sertakan lampiran dan keterangan potongan).</p> |       |       |     |        |
| 2.9  | Bayaran Muktamad Dibawah Kontrak adalah Harga Muktamad Kontrak ditolak dengan perkara A.1, 2 dan 3.  |       |       |     |        |
| 2.10 | Tandatangan Pegawai Pengesyor hendaklah dicatitkan nama, jawatan dan tarikh.   |       |       |     |        |

| BIL. | KETERANGAN   | PMK 1 | PMK 2 | AK* | ULASAN |
|------|--|-------|-------|-----|--------|
| 2.11 | <p><u>Perkara 'B'</u></p> <p>(i) Pastikan amaun dalam perkataan dan dalam nombor adalah sama seperti Bayaran Muktamad Di Bawah Kontrak.</p> <p>(ii) Perkara B.1.(ii) - Pastikan amaun bayaran balik kepada Kontraktor Utama bagi pelepasan baki Deposit Wang Jaminan Pelaksanaan. (Jika berkenaan).</p> <p>(iii) Perkara B.2 - Pastikan amaun baki bayaran kepada Subkontraktor/Penerima Bayaran seperti di Lampiran A JKR66A.</p> <p>(iv) Perkara B.3 - Pastikan amaun pengiraan kredit hasil bagi LAD berasaskan perbezaan tarikh CPC dengan tarikh siap asal atau lanjutan masa terakhir dan kadar LAD di dalam kontrak.</p> <p>(v) Perkara B.1.(i) – Pastikan perkiraan nilai kerja dan amaun-amaun lain bagi Kontraktor Utama adalah perbezaan antara Bayaran Muktamad di Bawah Kontrak dengan jumlah Perkara B.1.(ii), B.2 &amp; B.3</p> |       |       |     |        |
| 2.12 | Pastikan amaun pada Jumlah Bayaran Muktamad adalah sama dengan Bayaran Muktamad di Bawah Kontrak.  |       |       |     |        |
| 2.13 | Masukkan No. Fasal berkenaan dengan Akuan Statutori mengikut syarat-syarat kontrak yang digunapakai  |       |       |     |        |
| 2.14 | Tandatangan Pegawai Penguasa hendaklah dicatitkan nama, jawatan dan tarikh.  |       |       |     |        |

| BIL.  | KETERANGAN   | PMK 1 | PMK 2 | AK* | ULASAN |
|---|--|-------|-------|-----|--------|
| 2.15  | <p>Sebelum Perakuan Akaun dan Bayaran Muktamad diluluskan, pastikan perkara di bawah ini dilampirkan.</p> <p>(a) Salinan Perakuan Siap Kerja.<br/>           (b) Salinan Perakuan Tidak Siap Kerja (jika berkenaan)<br/>           (c) Salinan Perakuan Siap Memperbaiki Kecacatan<br/>           (d) Salinan Perakuan Kelambatan dan Lanjutan Masa (jika berkenaan)<br/>           (e) Salinan borang semua JKR-APK dan JKR-PHK<br/>           (f) Salinan Perakuan Pemulangan WJP (jika berkenaan)<br/>           (g) Salinan semua baucer bayaran<br/>           (h) Surat Akuan Statutori atau Surat Akuan Ketua Pengarah Buruh.</p> |       |       |     |        |
| <p>Tandatangan Pegawai Semakan<br/>Tarikh Selesai Tugasan:</p> <p>Tandatangan Pegawai Pengesahan<br/>Tarikh Selesai Tugasan:</p> <p>Tandatangan Kualiti Audit<br/>Tarikh Selesai Tugasan:</p> |  |       |       |     |        |

\* Audit Kualiti; Jika Berkenaan