

TREASURY CIRCULAR No. 14/47.

**REGULATIONS FOR ADVANCES FOR THE PURCHASE OF VEHICLES
BY GOVERNMENT OFFICERS.**

The following Regulations are issued relating to advances for the purchase of vehicles :—

1. Advances may be granted free of interest to assist an officer in the purchase of a motor-car, motor-cycle, or bicycle. Such advances will not ordinarily be granted more than once in three years, and will only be granted for the purchase of a vehicle manufactured within the British Empire except in a case where a vehicle of foreign make is specially allocated by the Secretariat for purchase by an officer. All applications for advances must be submitted to the Chief Secretary.

2.—(i) The limit for such advances shall until further notice be as follows :—

<i>For a Motor-car—</i>	\$
(a) Officers drawing a basic salary of \$625 a month and over	6,500
(b) Officers drawing a basic salary of \$500 a month and over	5,000
(c) Officers drawing a basic salary of \$300 a month and over	3,500
<i>For a Motor-cycle</i>	1,500
<i>For a Bicycle</i>	120

(ii) In exceptional cases on the recommendation of the Head of the Department the Chief Secretary may authorise an advance for the purchase of a car to an officer on a basic salary of less than \$300 a month provided it can be shewn that a car and not a motor-cycle is essential for the performance of the duties of the post that he holds, that his monthly mileage will exceed 200 miles a month, and that repayment in the proper period can be made by instalments which will not be a financial embarrassment to him.

3. No vehicle may be bought with the assistance of an advance until it has been inspected and approved by the Head of Department or an officer deputed by him for the purpose. The inspecting officer must satisfy himself that the price paid for the vehicle is not less than the amount of the advance.

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Native Treasuries.
Financial Instructions.

A. Duties and Responsibilities.

1. It will be the duty of the District Officer to exercise close supervision over the activities of Native Treasuries, and ensure that the following instructions are adhered to. He will, in all cases of doubt, consult the Financial Secretary on questions of finance and accountancy.

2. It will be the duty of the Native Authority --

(a) To consider and co-ordinate all demands made for local services.

(b) To prepare Estimates for the consideration of Government.

(c) To make recommendations for the re-allocation of any provision in Estimates, or for any additional provision, or in respect of the disposal of surpluses.

(d) To conduct surprise checks and visits of inspection at the offices of the Native Treasurer at least once a quarter.

(e) To exercise supervision over the receipt of revenue and to secure its punctual collection.

3. It will be the duty of the Native Treasurer --

(a) To exercise supervision over the receipt of revenue and ensure its punctual collection, and to bring to the notice of the Native Authority any undue delay in its collection.

(b) To bring promptly to account, under the proper heads and sub-heads, all money; whether revenue or other form of receipt, received by him.

(c) To be responsible for the safe custody of all money received by him.

(d) To supervise the expenditure and ensure that no payment is made which is not covered by proper authority.

(e) To call the attention of the Native Authority in writing to any case of apparent extravagance, or to the premature exhaustion, or absence, of a Vote.

(f) Promptly to charge in his accounts under the proper heads and items of Estimates all disbursements of the Native Authority, to render accounts for audit, and to prepare all financial statements and returns required.

(g) To keep the books of account and subsidiary documents laid down in Section C-19.

(h) To sign cheques for counter-signature by such person or persons as may be authorised by the Native Authority.

(i) To be responsible for the custody of the safe keys and all receipt books. Duplicate safe keys will be deposited with the District Officer.

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NATIVE RELIEF (LEMANTA) ACCOUNT.

1. On authority from the Resident the purchasing station will purchase lemanta, and on payment, debit "Native Relief (Lemanta) Account."
2. All charges on coolie hire, freight, etc. will be debited to "Native Relief (Lemanta) Account."
3. On shipment to the station of destination, a memorandum will be sent detailing the weight and cost of the lemanta, and will also detail any local charges incurred in freight and handlings.
4. Receiving stations will make no entries in Government Cash books on this account other than expenditure which has been directly incurred in that station, or recoveries from debtors.
5. Receiving stations will, immediately on receipt of the Sago, check weights and quantities and open a stock account advising the shipping station and the Resident of any shortages.
6. All issues to the public and transfers to another station will be recorded in detail, if necessary in a subsidiary book.
7. This stock account should not only record the quantities but also all expenditure incurred on the particular shipment -- this includes all charges at the sending station, and is designed to enable a District Officer to ascertain at a glance the actual cost of the lemanta he will distribute.
8. Any issue of lemanta made to a deserving applicant should be fully recorded, with details of name, house, etc., and if possible vouched for by the appropriate Tuai Rumah.
9. When recoveries are made in cash the sums collected will be credited to "Native Relief (Lemanta) Account" and noted in the record referred to in paragraph 6 above against the name of the borrower.
10. If the repayment is made in kind, e.g., padi, this will be sold to the Supplies Department, and a "No Cash" voucher will be passed debiting Supplies Padi Purchase Account and crediting the Relief Account with the value.
11. Monthly returns will be made to the Financial Secretary and Divisional Treasurers by all stations handling lemanta.

These will show --

- (a) Cost of purchases,
- (b) Freight and handling charges,
- (c) Issues (in total) - Cash,
- (d) Recoveries (in total) - Cash,
- (e) Stocks received,
- (f) Stocks issued - by weight,
- (g) Stocks in hand at end of month,
- (h) Stocks in hand at beginning of month.

12. Schedules are attached with specimen forms.

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TREASURY CIRCULAR No. 22/1948.

Special Advances.

With effect from the date of this Circular all interest free loans, i.e., Junior Service, Native Officers' Service, Constabulary, Non-Establishment Service and advances for purchase of vehicles, etc., which were previously known as "Loans" should now be called "Special Advances".

2. Advances made or repaid in this connection will be debited or credited to "Special Advances" Account henceforth.

3. Special Advances should be kept separate from the ordinary advances made to officers proceeding on leave or transfer.

L. K. MORSE,

Ag. Financial Secretary.

Kuching, 11th October, 1948.

C/I.

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TREASURY CIRCULAR NO.23/1949.

DEPOSIT ACCOUNTS.

Form No.T.193 was introduced in December, 1948, in order to dispense, in due course, and subject to certain conditions, with the following monthly returns:-

- (a) Reconciliation of Estate Deposits - Form T.19.
- (b) Statement of Transfer of Estate Deposits.
- (c) Details of outstanding Estate Deposits.
- (d) Reconciliation of Court Deposits - Form T.19.
- (e) Statement of Transfers of Court Deposits.
- (f) Details of outstanding Court Deposits.

2. The returns mentioned in (a) to (f) in paragraph 1 above shall be discontinued with effect from 1st July, 1949.

3. The following instructions regarding Deposit Accounts and the use of Form T.193 shall at all times be adhered to in detail.

4. No money shall be placed on deposit if there is a suitable revenue subhead to which it can at once be credited.

5. Sub-Accountants receiving deposits shall maintain a Deposits Register in which receipts and payments relating to deposits shall be recorded in the form of ledger accounts. The register shall be indexed. When a new Deposit Register is opened, the previous register shall be closed by the carrying forward of all balances to the new register. Separate sections of the register shall be maintained for each type of deposit.

6. All Deposits shall be brought to account on a Treasury Receipt which shall state the name of the depositor and the nature of the deposit and which shall be credited to "Deposits - (Name of Account)".

7. Each deposit shall be numbered consecutively from 1 upwards each year.

8. Vouchers for the repayment of deposits shall quote the number and date of the receipt on which the deposit was received. The payment voucher shall be debited to the same account as that to which the original receipt was credited.

9. Deposits and repayments of deposits shall be recorded by sub-accountants on Form T.193. - a separate form being used for each type of deposit. This form shall include transfers both to and from the station. The sub-accountant shall verify that the closing balance shewn on Form T.193 agrees with the total of outstanding deposits in the register.

10. At the end of each financial year Form T.193 shall be accompanied by a detailed list of all outstanding deposits.

11. Form T.193 shall be submitted together with other outstation monthly accounts to the Divisional Treasury by the first mail after the end of each month.

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H. M. COCKLE,
AG. Accountant-General.

TREASURY CIRCULAR NO. 8/1950.

In future the monthly statements of Advances and Special Advances (Form T.143) should be rendered on separate forms.

2. This amends the instructions in paragraph 5(a) of Treasury Circular No. 25/1948.

H. M. COCKLE,
Accountant-General.

Kuching, 2nd May, 1950.
H/L.

TREASURY CIRCULAR NO. 13/1950.

It has been decided that with effect from 1st January, 1949, "Loans" which will now be called "Special Advances on interest" to Government Officers for building purposes, made or recovered, be treated as "Below the-line" items and accounted for as such but interest thereon collected shall be credited to Revenue Head "Interest on Loans" as heretofore.

2. This procedure is to be complied with by Departments in Kuching and Outstations as from the date of this Circular and transactions, which have already taken place prior to the issue of this Circular, will be adjusted in this Office.

3. The Expenditure Head "Rehabilitation Loans" is confined to loans granted for building, etc., of bazaar shophouses and to members of the public for rehabilitation purposes.

R.J. HENNIKER HEATON
Acting Accountant-General.

Kuching, 16th June, 1950.
ZF

TREASURY CIRCULAR NO. 27/1952.

Court Deposits Account.

The present practice of using the below-the-line account "Court Deposits" as a miscellaneous deposit account shall be discontinued forthwith. In future, the "Court Deposits" account shall be used exclusively for deposits which are made through or by a Court, and no exception to this rule shall be permitted in any circumstances whatsoever.

H. M. COCKLE,
Accountant-General,
Sarawak.

Kuching, 7th October, 1952.
LCF.

Distribution:

All Residents and Heads of Departments.
Deputy Assistant Treasurers.
All Stations.

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TREASURY CIRCULAR NO. 29/1952.

Residents and Heads of Departments are informed that Revenue Head 16. Rehabilitation Loans sub-head 1. Repayments has been amended with effect from 1st January, 1952, to read as follows:-

Head 16. Loan Repayments

Sub-Head 1. Rehabilitation

Sub-Head 2. Outstation Amenities.

2. Revenue Head 16 Sub-Head 2. Outstation Amenities is intended to record repayments of loans granted from Head 21. Miscellaneous Services Sub-Head 45. Assistance for Outstation Amenities. Misallocations made prior to the date of the issue of this Circular will be corrected in this office.

H.M. COCKIE,
Accountant-General,
SARAWAK.

Kuching, 16th October, 1952.
ZCF.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

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TREASURY CIRCULAR NO. 4/1957.

It has been observed that "Advances - Departmental" Account has been misused to record payments of bills, etc., by one station on behalf of another.

2. The attention of Accounting Officers is, therefore, directed to Financial Regulation 450 which provides the procedure for such payments.

3. Payments should be made in accordance with the procedure as outlined in Financial Regulation 450 or, if this procedure is to be avoided, Departmental Warrants should be issued to sub-offices to enable payments to be debited direct to Expenditure Accounts.

4. In the event of urgent payment being essential the telegraphic authority of the warrant holder must first be obtained. The telegraphic authority shall be quoted on the payment voucher and a copy of the payment voucher sent by first post to the warrant holder for his immediate action.

H.M. COCKLE.

Accountant-General.

Kuching, 12th February, 1957.

DISTRIBUTION.

All Residents.
All Heads of Departments.
All Stations.
All Deputy Assistant Treasurers.

ZBG

Teachers' Provident Fund.

Attention is drawn to the Teachers' (Provident Fund) Regulations, 1957, gazetted under Notification No.19 dated 22nd February which brought the Provident Fund for Aided School teachers into being with effect from 1st January, 1957.

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2. A copy of these regulations is attached for reference. The attention of all teachers should be drawn to them and to this Circular by School Managements.
 3. Briefly the regulations provide that every teacher in an Aided School, other than those shown in regulation 6, shall contribute 5% of his/her salary (including Responsibility Allowance, but no other allowance) into the Fund, while Government will contribute a similar sum. This money will stand to the credit of the teacher, earning interest, and may be paid to him/her or his/her dependents on the conditions shown in regulation 16, 17 and 19.
 4. Regulation 22 provides that all money standing to the credit of teachers in existing provident funds established by Aided Schools before January 1st 1957 shall be transferred to the Fund.
 5. Managements should therefore take the following action as soon as possible:-
 - (a) Deduct 5% each month from the salary (including Responsibility Allowance) of all teachers who are not disqualified under regulation 6. The amount deducted should be shown in the column marked "Provident Fund" on the paysheet (form E.43). Schools using the old paysheet without such column should use the column headed "Remarks" to show deductions.
 - (b) The arrears for the months of January and February should be deducted as soon as possible preferably in the March paysheet.
 - (c) Schools which already had approved Provident Schemes operating in 1956 should close the accounts as at 31st December 1956. The total balance should be paid as soon as possible into the Government Treasury accompanied by a Statement in duplicate in the form attached (Form A). Supplies of forms may be obtained on application to the Director of Education.
 - (d) Schools which have already deducted Provident Fund contributions for any months of 1957 and paid them together with donations, into their existing fund, should withdraw these sums and credit them back to school grant income.
 6. Teachers' contributions when deducted each month should NOT be paid into the Government Treasury or Education Office. An amount equal to the total due by teachers' contributions for each school will be deducted from the grant due to the school each quarter and paid direct to the Treasury by the Education Department for the credit of the teachers concerned. In effect the grant will allow for the payment of only 95% of each teacher's salary, the other 5% being paid to the Treasury on the teacher's behalf.
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7. Adjustments to the grant-in-aid will be made in the second or third quarter in respect of January, February and March contributions.

8. Before deducting Provident Fund contributions Managements should check each teacher's appointment form (E47) to see that he/she is not excluded under regulation 6. Where any doubt exists advice should be sought from the Education Office.

9. Any teacher wishing to make voluntary contributions as provided for in regulation 8 should deposit such contributions at the nearest Government Treasury and obtain an official receipt. Voluntary contributions should not be made through deductions on the school paysheets. Applications for withdrawal of voluntary contributions should be made to the Accountant-General.

10. Applications for withdrawals under Section 13 should be made direct to the Accountant-General through the Supervisor of the school, who should certify that the statements made in support of the application are true.

11. Applications for payment under regulations 16, 17 and 19 shall be made to the Accountant-General through the Director of Education, stating the grounds on which payment is claimed. All such applications shall be made in the form attached (Form B). Supplies of Form B may be obtained on request from the Director of Education. The attention of teachers is particularly drawn to provisos (a), (b) and (c) of regulation 16 and to regulation 20.

12. The Government Treasury receiving the payments as defined in paragraphs 5 (c) and 9 shall credit all such sums to "Teachers' Provident Fund Account".

H.M. COCKLE,
Accountant-General,
Sarawak.

Kuching, 13th March, 1957.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.
Supervisors of Mission, Chinese and Private Aided Schools.

TREASURY CIRCULAR NO.18/1957.

As a safeguard against the alteration of the figures on a payment voucher (form T.27), after signature by the warrant holder, it has been decided that, with immediate effect, all payment vouchers shall have the amount written in words in the lower portion of the column "Detailed description of Service or Article". Will all signatories please ensure this is done and the words and figures agree before signing a payment voucher and initialling the respective entry in the Vote Book.

2. Arrangements have been made to overprint existing stocks of Form T.27 at the Government Printing Office as follows:-

Amount in Words

Dollars

H.M. COCKLE,
Accountant-General,
Sarawak.

Kuching, 24th July, 1957.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR NO.35/1957.

Below-the-line Accounts.

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The attached Schedule of below-the-line accounts is forwarded for information. This takes the place of the schedule attached to Treasury Circular No.33/1954.

2. Further copies may be obtained from this office.

H.M. COCKLE,
Accountant-General,
Sarawak.

Kuching, 25th November, 1957.

DISTRIBUTION.

All Residents & Heads of Department.
All Deputy Assistant Treasurers.
All Stations.

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BELOW-THE-LINE ACCOUNTS.

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SARAWAK GOVERNMENT
BELOW-THE-LINE ACCOUNTS

HEAD	SUB - HEAD	CODE LETTERS
CASH BALANCES	<u>BANK</u>	
	CHARTERED, KUCHING	CBK
	CHARTERED, SIBU	CBT
	CHARTERED, MIRI	CBM
	CHARTERED, SARIKEI	CBI
	CHARTERED, SINGAPORE	CBS
	HONGKONG, SINGAPORE	HBS
	HONGKONG, KUALA BELAIT	HBK
	NEW SOUTH WALES, SYDNEY	NBS
	<u>CASH</u>	
	KUCHING	CAK
	1ST DIVISION	CAA
	2ND DIVISION	CAB
	3RD DIVISION	CAC
	4TH DIVISION	CAD
	5TH DIVISION	CAE
	<u>CROWN AGENTS</u>	CA

TREASURY CIRCULAR NO. 37/1957.

In order that a more effective control of drums may be introduced, I should be grateful if all officers in charge of stores will cause a check to be made as at 31st December, 1957 of all returnable drums in their possession; this check shall include both full and empty drums, and shall be included in future Annual Boards of Survey and surprise checks.

2. With effect from 1st January, 1958 it will be necessary for officers in charge of stores to maintain records of drums in their Stores Ledgers in accordance with the following specimen, the commencing balance on hand (column 8) being that obtained by physical check at paragraph 1:-

1	2	3	4	5	6	7	8	9
Date	No. of drums received	Bill No.	Payment Voucher No. where payment is made	No. of Drums returned	Credit Note No.	Payment Voucher No. where credit note deducted	Balance of Drums on hand	Initials

3. On receipt of any consignment of Petrol, Oil or Lubricants columns 1, 2 and 8 should be completed immediately; similarly column 3 should be completed immediately on receipt of the relevant bill and column 4 when payment is effected.

4. When empty drums are returned columns 5 and 8 must be completed as soon as the drums are despatched; column 6 must be entered as soon as the credit note has been received and column 7 when the next payment voucher is prepared (in most cases the details in columns 4 and 7 will be identical). Officers in charge should ensure that columns 6 and 7 are kept up to date at all times.

5. Should a credit note be misplaced, the fact that credit has not been received will reflect in the blank space in column 7 and steps must be taken to obtain a copy from the supplier, quoting the credit note number from column 6.

6. Drums which become unserviceable will be subject to normal write off action.

H.M. COCKLE.
Accountant-General.
Sarawak.

Kuching, 7th December, 1957.

DISTRIBUTION:

All Residents & Heads of Departments.

TREASURY CIRCULAR NO.16/1958.

Local Authorities' Central Fund.

Receipt of
-Local Council
revenue
collections at
-Sub-Stations.

It is observed that certain District Councils, who are participants in the Local Authorities' Central Fund, are allowing their Revenue Collectors at sub-stations to remit collections to their Council Treasurers by Government Draft and the Sub-Accountants at those Government Treasuries are permitting these remittances, thereby disregarding the procedure laid down in paragraphs 6 and 19 of my Treasury Circular No.13/1957. This practice should be discontinued immediately.

2. The Local Council revenue collections should be paid in and credited by the Government Sub-Accountant to the Councils' Central Fund account. A Government receipt must be issued on each occasion and the Local Authorities' Central Fund, The Treasury, Kuching, advised of the lodgment in the manner stated in paragraphs 6 and 19 of my Treasury Circular No.13/1957.

3. At the end of each month the Government Sub-Accountant shall inform the Council Treasurer by the usual notification of the details and amounts credited by him to the Council's Central Fund Account and on the strength of this advice the Council Treasurer should prepare the necessary receipt and make the entry in the Bank Column of the Council's Main Cash Book. The receipt is to be sent to the Government Sub-Accountant.

-Settlement of
Government
bills by Local
-Councils.

4. I have also noticed that in order to pay a Government bill some Local Council Treasurers are drawing cash from the Government Sub-Accountant by means of a Central Fund draft made payable to themselves, they then pay the cash back to the Sub-Accountant, who makes out a receipt crediting the appropriate Government account. In order to avoid this unnecessary handling of cash all District Councils who are participants in the Local Authorities' Central Fund, are requested to instruct their respective Local Treasurers that, when they have to pay a bill to Government, the Central Fund draft should be made out in favour of the Sarawak Government and handed to the Sub-Accountant of their respective District.

Action to be
-taken by
Government
Sub-Accountants.

5. The Sub-Accountant will then issue a Government Receipt crediting the appropriate account or accounts as stated on the bill or bills and advise the department or departments concerned in the normal manner on Form T.22. The original of this receipt should be handed to the District Council and the duplicate should be retained by the Sub-Accountant.

6. The Central Fund

6. The Central Fund draft will be dealt with by the Sub-Accountant in accordance with Treasury Circular No. 13/1957, paragraphs 20 and 21, except that stamp duty is exempted.

H.M. COCKLE,
Accountant-General,
Sarawak.

Kuching, 8th March, 1958.

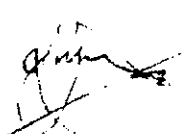
DISTRIBUTION.

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.
Kuching Rural District Council.
Bau District Council.
Lundu District Council.
Lower Sadong District Council.
Upper Sadong District Council.
Batang Lupar District Council.
Lubok Antu District Council.
Saribas District Council.
Kalaka District Council.
Sibu Urban District Council.
Kapit District Council.
Kanowit District Council.
Binatang District Council.
Lower Rejang District Council.
Matu/Daro District Council.
Dalat Parish Council.
Mukah District Council.
Miri Urban District Council.
Baram District Council.
Bintulu District Council.
Lawas District Council.
Sibu Rural District Council.
Subis Rural District Council.
Limbang District Council.

Treasury Circular No.22/58.

Fees for Services by Crown Agents

A circular letter No.0/156/5 dated 1st January, 1958, from the Crown Agents is circulated herewith for the information of officers concerned.


Ag. Accountant-General.

Kuching, 15th May, 1958.

DISTRIBUTIONS:

All Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

C/156/5

4, MILLBANK,
LONDON, S.W.1.

1st January, 1958.

CIRCULAR

Sir,

I am directed by the Crown Agents to inform you that they have had in further review the fees charged for the services of their organisation for the inspection of engineering and other stores, which were simplified and substantially reduced in 1951.

2. Since then certain further adjustments one way or the other have been made in the light of experience. The Crown Agents' circular letter dated the 31st May, 1955, notified the transfer of certain items from the higher (2%) to the lower (1%) rate of the scale of charges, and another circular letter issued early in 1957, notified inter alia the transfer from the lower to the higher rate of the following three items:- cast iron pipes and specials, asbestos ditto and steel, gas, water and steam piping.

3. As a result of the further review mentioned in the first paragraph of this letter the Crown Agents have regretfully come to the conclusion that the fees for inspection of a comparatively small number of orders should be increased. The orders concerned are those which are placed and inspected abroad and those which the Crown Agents' own inspection staff do not at present cover, whether in this country or abroad, and which therefore have to be inspected by other bodies. Inspection of most of those in the first category is in fact carried out by the Crown Agents' own staff, but at considerably higher expense than in this country. Fees for inspection of those in the second category are recovered by this Office from its principals' funds at the normal rate for the supplies concerned, sometimes at 1% of the value of the order, whereas the fees which the Crown Agents are charged by the other bodies, and which are paid from the funds of this Office, may amount to 2% or more. For those reasons a fee at the rate of 2% will be charged for inspection of orders in the foregoing categories placed on or after the 1st January, 1958.

4. The rate of inspection fee chargeable will continue to be shown on the vouchers which are sent to accounting officers with the Crown Agents' monthly accounts. It may be useful, however, to mention that, so far as supplies other than of an engineering nature are concerned, the orders which are not inspected by the Crown Agents' own staff are mostly those inspected by Mr. R.H. Harry Stanger, and cover the following:-

Paint

Wood Decoratives

Signs

Flags

Road Dressings

Landscaping

Planting

Stumps

In the case of engineering supplies the only orders not dealt with by the Crown Agents' own inspection staff are usually those placed in far distant areas such as Japan, Australia, U.S.A., or South Africa.

5. The copy of the accepted tender, which forms the Crown Agents'

- 2 -

Advice of Order Placed shows whether the supply is to be inspected by the Crown Agents or by Mr. Stanger or other inspector. Cases in which supplies will be inspected abroad will be indicated either by the address to which the order is sent (though many such orders are placed through agents in this country) or by some other indication in the accepted tender.

I am, Sir,

Your obedient servant,

Sgd. Illegible.

TREASURY CIRCULAR NO.26/1958.

Monthly Accounts

Form T.94 has now been designed to save Sub-Accountants the trouble of typing a monthly schedule of accounts for despatch to the Accountant-General.

2. It is hoped that the introduction of this form will assist Sub-Accountants and ensure that monthly accounts are complete before despatch.

3. Space has been provided on form T.94 for Sub-Accountants to tick against the relevant document to signify its inclusion in the parcel during the course of packing.

..... 4. Specimen of the new form, which should be obtained by indent on the Government Printer, is attached.

H.M. COCKLE.
Accountant-General,
Sarawak.

Kuching, 9th June, 1958.

DISTRIBUTION:

All Stations.
All Residents.
All Deputy Assistant Treasurers.

Treasury Circular No.28/1958

Petty Cash Accounts

During the course of Treasury Inspections of Kuching Departments, it has come to light that many imprest warrant holders are preparing Petty Cash Vouchers (T.25) in addition to payment vouchers of \$20 or below on account of subsistence allowance claims or mileage claims.

2. This is unnecessary and, in such cases, the subsistence allowance claims voucher (T.35) or the mileage allowance claims voucher (T.36) may be entered direct into the Petty Cash Book (T.24) without a Petty Cash Voucher.

H.M. COCKLE,
Accountant-General.
Sarawak.

Kuching, 15th July, 1958.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

Treasury Circular No.29/1958

Quasi - Government Accounts

Due to the increase in quasi - government accounts, such as police canteen accounts, Rest House Bar accounts etc. it has been decided to provide the necessary forms in loose leaf style for the convenience of all concerned.

Specimens of :

- T.107 Cash Book
- T.108 Ledger
- T.109 Journal
- T.110 Bar Stock Sheet

are attached and may be obtained by indent on the Government Printer. Binders are also available on indent for each form.

H.M. COCKLE
Accountant-General,
Sarawak.

Kuching, 22nd July, 1958.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

CASH BOOK

[illegible]

Treasury Circular No. 32/1958

Petty Cash Payments

It has been suggested that in stations where an Imprest is not held and all payments are made by the Treasury Cashier, the implementation of paragraph 4 of Treasury Circular No. 15/1957 is causing unnecessary work to sub-accountants.

2. The intention of Treasury Circular No. 15/1957 was to allow petty payments of under \$20.00 to be effected by Heads of Offices and thus provide a more efficient and speedy service to the public. It was not intended that sub-accountants in smaller stations would record all petty payments in a Petty Cash Book and then transfer these by coordination at the end of the month to the Main Cash Book.

3. The Petty Cash Book should be used by Imprest Warrant holders only as authorised by Financial Regulation No. 160. Sub-accountants of smaller stations should enter payment vouchers of below \$20.00 direct into the Main Cash Book (T.14), when the volume of such transactions does not justify the obtaining of an Imprest and the preparation of Petty Cash Vouchers.

H.M. COCKLE.

Accountant-General,
Sarawak.

Kuching, 29th July, 1958.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR No.4/1959.

Local Authorities Central Fund

It has been reported to me that the payment of Local Authority Central Fund Drafts is often delayed because the duplicate copy of the Draft is not sent to the Treasury where payment is to be made on the same day as that on which the draft is issued.

Paragraph 12 of Treasury Circular No.13/57 states that the duplicate draft is to be handed or sent by the first registered mail to the Government Treasury where the actual payment is to be effected, and I should be most grateful if Local Authority Treasurers would kindly see that this instruction is observed in future.

H.M. COCKLE

Accountant-General,
Sarawak.

12th May, 1959.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.
Kuching Rural District Council.
Bau District Council.
Lundu District Council.
Lower Sadong District Council.
Upper Sadong District Council.
Batang Lupar District Council.
Lubok Antu District Council.
Saribas District Council.
Kalaka District Council.
Sibu Urban District Council.
Kapit District Council.
Kanowit District Council.
Binatang District Council.
Lower Rejang District Council.
Matu/Daro District Council.
Dalat Parish Council.
Mukah District Council.
Miri Urban District Council.
Baram District Council.
Bintulu District Council.
Subis Rural District Council.
Limbang District Council.
Lawas District Council.

Ref: TRY: 65/1/703.

Treasury Circular No.12/59

Payments of bills or accounts at other Stations

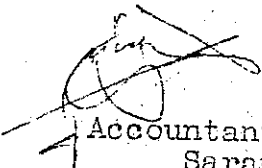
PAYMENT OF
BILLS AT
OTHER
STATIONS

With effect from1st September,.....19⁵⁹ the
payment of bills or accounts at other stations will be
effected as follows:

- (a) the Warrant Holder will prepare a payment voucher in quadruplicate. After signature it will be entered in the Vote Book;
- (b) he will then send the original and two copies of the voucher direct to the paying station, where payment will be effected after examination and passing for payment;
- (c) the paying officer will dispose of the copies of the voucher as follows:
 - (i) original to support the Cash Payments Sheet for submission to the Treasury, Kuching.
 - (ii) duplicate to be returned immediately to the Warrant Holder from whom received;
 - (iii) triplicate to be retained by the paying station as the office copy.

2. The necessary steps are being taken to amend Financial Regulation No.450. It is anticipated that payments will be made more speedily and that unnecessary documentation by sub-accountants will be dispensed with.

Kuching, 7th August, 1959.


Accountant-General,
Sarawak.

DISTRIBUTION:

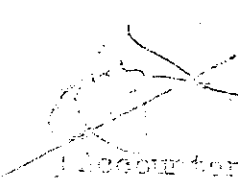
All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

Treasury Circular No. 34/59.

Annual Return of Outstanding Deposits

The attention of all officers is drawn to Financial Regulation No. 487.

I should be grateful if returns of all deposits outstanding on the 31st December, 1958, could be forwarded to me in duplicate as soon as possible.


Accountant-General.

Kuching, 7th September, 1959.

DISTRIBUTION:

All Financial Department,
All Districts,
All District Accountants,
All Districts.

Ref: TRY: 39/3/55.

Treasury Circular No. 15/1959

Your attention is drawn to Secretariat Circular 1/1959 concerning the belated submission of Applications for Special Warrants and Treasury Circulars 36 and 37/1958 which dealt with the omission to comply with Financial Regulation 525.

2. The Finance Committee of Supreme Council have again commented on the large number of applications for Special Warrants submitted to cover over-expenditure arising from misallocations. The Committee have enquired whether such misallocations of expenditure could be brought to light before the accounts for a financial year are closed, thereby obviating the need for Special Warrants.

3. If the monthly statements of expenditure issued by the Treasury were compared with the vote books of spending officers, this situation would not arise. All officers who receive these statements are therefore earnestly requested to ensure that Financial Regulation No. 525, which prescribes this procedure, is duly observed.

H. M. J. Pindar
Accountant-General.

Kuching, 12th September, 1959.

RECIPIENTS:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Secretaries.

TREASURY CIRCULAR NO.19/59

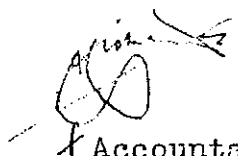
Introduction of Pamphlet "Accounting Procedure
at end of year"

It has been the practice previously to issue a long Treasury Circular annually in connection with the accounting procedure to be observed immediately before and after the end of the financial year.

2. The guiding principles behind this annual Circular have now been revised and are produced in pamphlet form for retention by all Sub-Accountants and use each year end.

3. In future, a brief Treasury Circular or telegram will be issued annually reminding Sub-Accountants of the pamphlet and emphasising any relevant points.

..... 4. Sufficient copies of the pamphlet are attached for issue to Sub-Accountants. Particular attention is drawn to paragraph 15 which substitutes "Deposits - Unclaimed Wages" account for the account previously known as "Deposits - overpayments received".


Accountant-General,
Sarawak.

Kuching, 25th November, 1959.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR NO.21/59.

Reconciliation of Monthly Statements of Expenditure

It has been reported that Residents and Heads of Departments have been experiencing difficulty in reconciling the Monthly Statements of Expenditure received from The Treasury in accordance with Financial Regulation No.47, with Vote Books.

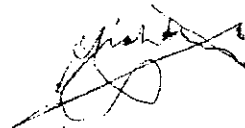
2. The difficulty is attributable to the fact that many of the payment vouchers received from Warrant Holders in accordance with Financial Regulation No.510 contain the departmental voucher number only, whereas the Statement contains the Treasury Voucher number. Journal Vouchers and Stores Issues Vouchers are also causing difficulty in reconciliation.

3. The opinions of all Residents and Heads of Departments on this question have been sought by Circular Memorandum and, from the replies which have been received, it has been decided that the following procedure should be followed in future:-

- (a) Copies of Vouchers submitted by Warrant Holders to Residents and Heads of Departments in accordance with Financial Regulation No.510 must in future contain the Treasury Voucher number. In small outstations this will present no difficulty; it may be necessary in larger stations to have this copy forwarded together with the original to the Sub-Accountant who will, after passing for payment, insert the Treasury Voucher number on both copies, and return all such copies to Warrant Holders the following morning. Any such copies which are not received must be the subject of liaison between the Warrant Holder and the Sub-Accountant, especially at the month end when preparing the Return of Monthly Expenditure (form T.196).
- (b) Copies of Journal Vouchers should be treated in a similar manner to (a) above and forwarded monthly to the controlling officer.
- (c) Stores Issues Vouchers present more of a problem. Arrangements have been made in future to quote the serial number of the Requisition/Issue Voucher (form T.59) against the relevant amount appearing in the Monthly Statement of Expenditure. At present, the blue copy of the Issue Voucher is priced and returned to the indenting officer for entry in his Vote Book. In future, the information in respect of the total value should be entered on the quadruplicate (yellow) copy of the Issue Voucher from the triplicate (blue) copy, after entry in the Vote Book, and the yellow copies should accompany the copies of payment vouchers submitted to controlling officers in accordance with Financial Regulation No.510. The blue copy will support the entry in the Vote Book, and filed accordingly.

be

- (d) Payments made in accordance with Financial Regulation No.450 require special treatment. The copy which has to be submitted in accordance with Financial Regulation No.510 will have the Treasury Voucher number inserted from the duplicate copy which is returned in accordance with Financial Regulation No.450(c)(ii). The Sub-Accountant at the paying station will insert the Treasury Voucher number on all copies of such vouchers after passing for payment.


Accountant-General,
Sarawak.

Kuching, 9th December, 1959.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

Treasury Circular No.25/59

C.D.W. Scheme Accounting

Heads of Departments administering Colonial Development and Welfare Schemes are requested kindly to ensure that the following procedure is followed with effect from 1st January 1960.

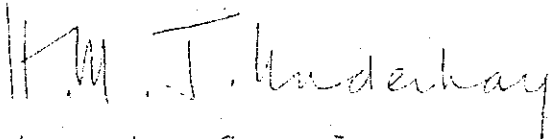
2. All expenditure should be allocated to the C.D.W. Scheme and Warrants will be issued by the Financial Secretary accordingly. Where a Scheme provides for part of the expenditure being borne by Sarawak, the necessary transfers recrediting the Scheme and debiting the Sarawak Funds vote will be passed by the Treasury, Kuching. The administering Department will thus not be concerned with the apportionment as between C.D.W. funds and Sarawak's funds.

3. Expenditure should be allocated and controlled by Departments in accordance with the numbered Items shewn in the Appendices to the Part II Estimates. Payment and other expenditure vouchers should be classified to the Head, Subhead and Item concerned; for example:-

"Head E.51, Subhead 10

C.D.W. Scheme R.1004, Agricultural Research,
Other Charges Recurrent, Item 14 Uniforms"

Separate accounts will be maintained in the Treasury for expenditure under Heads of a Scheme (Personal Emoluments, Other Charges Recurrent and Capital as appropriate) but detailed vote records should be maintained by departments for expenditure under the Items in the Appendices to the Estimates.


Accountant-General,
Sarawak.

Kuching, 23rd December, 1959.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR NO.28/59.

Reconciliation of Monthly Statements of Expenditure.

The intention of paragraph 3(c) of Treasury Circular No.21/59 was not to quote the serial number of the Requisition/Issue Voucher (form T.59) against the relevant amount in the Monthly Statement of Expenditure in respect of subheads controlled by the Director of Public Works. There would clearly be no point in this, as the Director of Public Works already has this information.

2. Debits to subheads of Expenditure of which the Director of Public Works is the Controlling officer will continue to be shown in total in the Monthly Statements of Expenditure.

3. Debits to subheads of Expenditure of which officers other than the Director of Public Works are the Controlling officers will be shown in detail in the Monthly Statements of Expenditure, the serial number of the Requisition/Issue Voucher being quoted against each entry.


Accountant-General.

Kuching, 31st December, 1959.

DISTRIBUTION:

All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

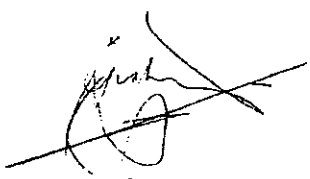
144

Ref: TRY: 44/5/8/120.

TREASURY CIRCULAR NO.19/1960.

Payments to Survey Parties

The facilities which were granted by Treasury Circular No.21/1957 to the Director of Lands and Surveys for monthly payments of labourers etc. engaged by officers in charge of survey parties, may now be extended to the Director of Public Works for payments to Drainage and Irrigation Survey Parties.


for Accountant-General,
Sarawak.

Kuching, 10th October, 1960.

DISTRIBUTION:

All Residents.
All Deputy Assistant Treasurers.
All Stations.
Copies for information to Heads of Departments.

Ref: TRY: 44/5/12/42.

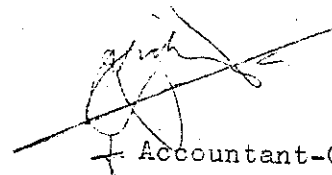
TREASURY CIRCULAR NO.21/1960.

Payments to Survey Parties - Agriculture

A request by the Director of Agriculture has been made to afford facilities for officers in charge of Survey parties to effect payment for minor purchases at outstations and draw variable sums for the payment of labourers etc. engaged for Survey work.

2. When the Survey party is operating in the immediate vicinity of an outstation headquarters, the procedure outlined in Treasury Circular No.21/1957 may be applied and details of payment made must be entered on the letter of authorisation issued by the Director of Agriculture.

3. Difficulties may arise when the Survey party is operating at a distance from an outstation Headquarters, in that it may not be possible to obtain the acknowledgement of the labourers for their wages in sufficient time to attach it to the payment voucher. Such instances, which will be rare, may be dealt with by the payment in advance of the sum requested, debiting "Advances, Departmental - Agriculture, Kuching". Details of these payments will be entered on the reverse of the authorisation with a note to the effect that the voucher has been charged to advances. On return to Kuching, the officer in charge of the Survey Party will produce the receipted Pay Roll for attachment to the Journal Voucher bringing the advance to account.


Accountant-General,
Sarawak.

Kuching, 13th October, 1960.

DISTRIBUTION:

All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

Treasury Circular No. 22/1960.

Telegrams - Accounting Procedure

The replies to Treasury Circular No. 16/1960 shew that the volume of Government telegrams preclude the payment in cash by certain of the larger offices.

2. It has been decided therefore that the cost of telegrams should be consolidated and charged out centrally by the Postmaster-General.

3. With effect from 1st. January 1961, all Government telegrams will be prepared on the new telegram form P.319, which has been specially designed for this purpose. Particular attention is drawn to that portion of the telegram form at the bottom right hand corner which must be completed on all copies by the sender to denote the vote head and subhead to be debited.

4. The telegram will be handed to the Post Office, together with a carbon copy (plus any additional copies required by the Post Office in respect of additional addressees). The Post Office will enter the cost of the telegram in the space provided, on both the original and carbon copy, and record the telegram on the Counter Check Sheet P.277A, entering the vote head and subhead number in the last column. It should be noted that where a telegram is to be sent to more than one addressee, the total cost of the telegram should be entered on the original and the one carbon copy only.

5. Each week, Post Offices will send to the Postmaster-General, the carbon copies of the Government telegrams sent during that week together with the Counter Check Sheets on which they are recorded.

6. At the end of each month, consolidation will be effected by the Postmaster-General, who will then:-

(a) prepare a Journal Voucher(s) crediting Revenue and debiting the various telegram votes affected;

(b) issue to each Head of Department and Resident a form P.315, supported by the priced carbon copies of the telegrams, as advice of the amount which has been charged by the Journal Voucher to his vote. This form will shew the total cost of telegrams sent by each office of the Department.

7. Should the Head of Department or Resident wish to exercise control over the amounts spent on telegrams by his sub-offices, he may do so by one of two methods:-

(a) by the issue of Departmental Warrants: in this case the sub-offices must obtain the cost of each telegram sent, and submit monthly totals to the Head of Department or Resident on form T.126;

(b) by a monthly payment of the advice received from the Postmaster-General; if any Head of Department or Resident considers that an office is misusing the telegraph service or is unduly verbose, he should take action accordingly.

Reference: TRY: 23/1/78.

Treasury Circular No. 24/1960.

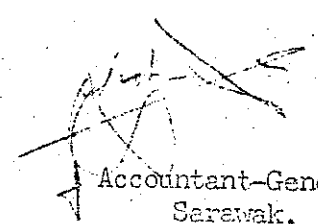
Reconciliation of
Monthly Statements of Expenditure

Paragraph 3(c) of Treasury Circular No. 21/59 prescribed that the yellow copies of Stores Requisition/Issue Vouchers should be sent to controlling officers in accordance with Financial Regulation 510.

2. One Head of Department has intimated that he would prefer to check at his departmental headquarters monthly Statements of Expenditure in respect of Stores Issue Vouchers for the whole of his sub-offices without reference to sub-offices.

3. There is no objection to this amendment in procedure provided that, in these instances, the yellow copies will continue to have total values inserted. They will, however, remain in the book as the office copy and the blue copies will be forwarded to the Controlling Officer in accordance with Financial Regulation 510. Any further information as may be required by sub-offices may have to be copied from the blue copies to the yellow copies before despatch.

4. It may also ease reconciliation if the Stores Issue Vouchers received by Departments from Public Works Department in respect of outward freight are met in their entirety from that portion of voteheads which has been retained in Headquarters.


Accountant-General,
Sarawak.

Kuching, 1st. November 1960.

DISTRIBUTION:

- All Residents and Heads of Departments.
- All Deputy Assistant Treasurers.
- All Stations.

a.s.

Ref: TRY: 7/1(I)/98.

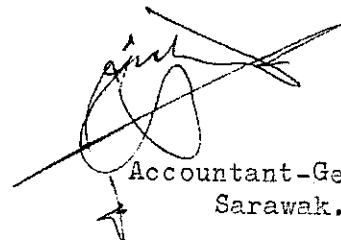
TREASURY CIRCULAR NO.28/1960.

Introduction of Pamphlet
"BELOW-THE-LINE ACCOUNTS"

The Schedule of Below-the-line accounts which was distributed by Treasury Circular No.35/1957 has now been revised and is reissued in pamphlet form for ease of reference in all offices.

2. Any necessary amendments will be notified by this office from time to time.

3. Treasury Circulars 33/1954 and 35/1957 are hereby cancelled.


Accountant-General,
Sarawak.

Kuching, 1st December, 1960.

DISTRIBUTION:

All Residents and Heads of Departments.

All Deputy Assistant Treasurers.

All Stations.

BELOW-THE-LINE ACCOUNTS

ISSUED BY THE ACCOUNTANT-GENERAL

210

~~209~~

HEAD	SUB-HEAD	CODE
IMPREST		IMP
TRADING ACCOUNT FOOD CONTROL		FCS
SPECIAL FUNDS	Brooke Dockyard & Engineering Works Fund	BDF
	Buoys & Lights Fund	BLF
	Customs Allowance Fund	CAF
	Supreme Council Centenary Scholarship Fund	CSF
	Government Employees' Provident Fund	GPF
	Local Authorities' Employees' Provident Fund	LPF
	Teachers' Provident Fund	TPF
	Widows' & Orphans' Pension Fund	WPS
	National Parks Fund	NPF
	Prisons Reward Fund	PRF
	Police Fund	SPF
	Rubber Fund	RF
	Rubber Cess	SRF
	Rajah's Dependants' Fund	RDJ
	Turtle Trust Fund	TTF
	Turtles Board of Management Fund	TBF
	Local Authorities' Investment Fund	LAF
	Santubong Holiday Bungalows Fund	ABF
	Santubong Holiday Bungalows (Repairs & Renewals) Fund	SRB
	Police Band Fund	PBF
	Cooperative Societies' Audit & Supervision Fund	SAF
	Post Office Savings Bank	POF
	Contingent Liabilities - P.O.S.B.	LPO
	Loan Sinking Fund (5 1/4% Registered Stock)	SRF
	Loan Sinking Fund (6 1/4% Registered Stock)	SBF
JOINT CONSOLIDATED FUND	Sarawak Government	JCF
	Buoys and Lights Fund	JBL
	Customs Allowance Fund	JCA
	Government Employees' Provident Fund	JPF
	Teachers' Provident Fund	JTF
	Widows' & Orphans' Pensions Fund	JWO
	Post Office Savings Bank	JPO
JOINT MISCELLANEOUS FUND	Brooke Dockyard & Engineering Works	JBD
	Turtles Board of Management	JTM
	Local Authorities' Employees' Provident Fund	JMA
INVESTMENTS	Sarawak Government	INV
	Adjustments, Sarawak Government	INA
	Special Funds -	
	Brooke Dockyard & Engineering Works	IBD
	Buoys and Lights Fund	IBL
	Customs Allowance Fund	ICA
	Rubber Fund	IRF
	Turtles Board of Management Fund	ITB

HEAD	SUB-HEAD	CODE
	Local Authorities' Employees' Provident Fund	ILP
	Local Authorities' Investment Fund	ILA
	Post Office Savings Bank	IPO
	Cooperative Societies Audit and Supervision Fund (P.O.S.B.)	IAS
	Loan Sinking Fund (5½% Registered Stock)	ISF
	Loan Sinking Fund (6½% Registered Stock)	ISB
FIXED DEPOSITS	Chartered Bank, Kuching	FDC
LOAN ACCOUNT	5½% Registered Stock	LRS
	6½% Registered Stock (Brunei Loan)	DBL
SURPLUS AND DEFICIT		
GENERAL REVENUE		SAD
BALANCES		GRB
CAPITAL ACCOUNT		CAP
CURRENT ACCOUNTS	INTER-TERRITORIAL	
	North Borneo	BNB
	Brunei	BRU
	Malaya	MAL
	Singapore	SPR
	India	IND
	AGENTS	
	Harrisons and Crosfields, Labuan	HCL
	Mansfield, Singapore	MAN
	LOCAL	
	Brooke Dockyard and Engineering Works	CBD
	Post Office Savings Bank	PSB
	Posts and Telegraphs	PT
	Kuching Water Board	KWB
	Sibu Water Board	SWB
CASH BALANCES	BANKS	
	Chartered, Kuching	CBK
	Chartered, Simanggang	CBB
	Chartered, Sibu	CBT
	Chartered, Miri	CEM
	Chartered, Sarikei	CBI
	Chartered, Singapore	CBS
	Hongkong, Singapore	HBS
	Hongkong, Kuala Belait, Brunei	HBK
	New South Wales, Sydney, Australia	NBS
	CASH	
	Kuching	CAK
	1st Division	CAA
	2nd Division	CAB
	3rd Division	CAC

REF: TRY: 21/3/143.

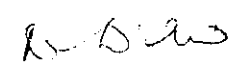
TREASURY CIRCULAR NO.1/1961.

Loss or Damage of Stores in Transit from Overseas.

As notified by Treasury Circular No.5/1958, the Marine Insurance risk on stores and supplies obtained through the Crown Agents has been carried by Government since 1st January, 1958. Departments have continued to use Form T.200 when advising breakages, shortages, etc., although in the great majority of cases, as it is not possible definitely to attribute the loss or damage to causes prior to shipment, the matter cannot be taken further.

2. There are, however, cases where responsibility appears to be definable, e.g. goods short supplied (where the outer packing is intact and shows no signs of tampering) or breakages due to inadequate packing by the suppliers. In future, in such cases, the matter should be taken up (for refund or replacement without charge) with the suppliers direct, by the Department concerned.

3. In other cases, where the loss or damage may reasonably have occurred after shipment, Form T.200 should be submitted to me for action in original only.


for Accountant-General,
Sarawak.

Kuching, 11th January, 1961.

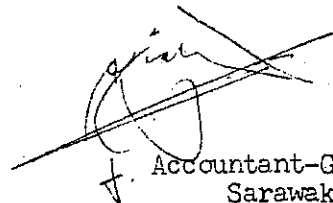
DISTRIBUTION:

All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.
File TRY: 21/1.

Telegrams - Accounting Procedure

The attention of Residents and Heads of Departments is drawn to Treasury Circular No. 22/1960.

2. Arrangements have now been made with the Postmaster-General for the Summary sheet P.315 to be issued to Residents and Heads of Departments in duplicate. The duplicate copy should be attached to and support the Journal Voucher for checking purposes. For the convenience of Residents and Heads of Departments an additional copy of P.315 has been obtained direct from the Postmaster-General and will be attached to January Journal Vouchers.
3. Copies of telegrams should not be attached to Journal Vouchers; they should be retained by Residents and Heads of Departments for audit purposes, and for examination in accordance with paragraph 7(b) of Treasury Circular No. 22/1960.
4. It has come to notice that requests are being made of sub post offices for the provision of monthly summaries of telegrams sent by departments. This was not the intention of paragraph 7(a) of Treasury Circular No. 22/1960 and is causing unnecessary work to the staff of the Postmaster-General. In the light of experience gained during the month of January most Residents and Heads of Departments are finding that the method proposed in paragraph 7(b) of the above mentioned circular is working satisfactorily and giving them full control without the necessity of creating unessential work to their departmental officers. Unless there are important reasons for controlling by the use of Departmental Warrants, the simpler procedure shown in paragraph 7(b) should be followed.


Accountant-General,
Sarawak.

Kuching, 1st. March 1961.

DISTRIBUTION:

- All Residents.
- All Heads of Departments.
- All Stations.
- All Deputy Assistant Treasurers.

Ref: TRY: 2/8(IV)
TRY: 21/4 (I)/287.

TREASURY CIRCULAR NO. 9/1961.

Purchase of Stores

It is noted that goods are being ordered, not infrequently, by certain Departments direct from suppliers in the United Kingdom, in contravention of Colonial Regulations 271 and 273.

2. All such orders should be lodged by indent addressed to the Crown Agents (Forms T.179 and T.180), and it is requested that this procedure be strictly adhered to.

3. For the purposes of Colonial Regulations 271 and 273 Singapore and the Federation of Malaya are considered to be countries adjacent to the Borneo Territories.

R. D. Evans
for Accountant-General,
Sarawak.

Kuching, 2nd March, 1961.

DISTRIBUTION:

All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

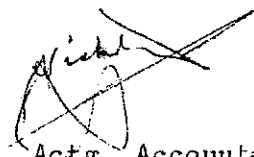
Ref: TRY: 52/1/40.

TREASURY CIRCULAR NO.22/1961.

Payments to Bank Accounts by District Councils

The revised Local Authorities Financial Instructions provide that where a District Council's bank is not situated locally, collections must be paid in daily to the Government Treasury, obtaining Government receipts therefor.

2. Will Sub-Accountants please note that receipts on form T.69 should not be issued, but a Government draft in favour of the appropriate bank for credit of the District Council should be issued on form T.244.


Actg. Accountant General,
Sarawak.

Kuching,
4th August, 1961.

DISTRIBUTION:

All District Councils.
Secretary for Local Government.
All Deputy Assistant Treasurers.
All Residents.
Director of Audit.
All Stations.

Ref: TRY/41/4/6/85.

TREASURY CIRCULAR NO.24/61.

Widows' and Orphans' Pensions Fund

Notifications of the pensions registered in the names of officers as at 31st. December 1959 are about to be distributed. The amounts are subject to verification by Audit. Many pensions will have increased slightly since that date owing to increments of salary involving higher rates of contribution. In the case of officers whose rate of contribution has not altered since that time the pensions shown in the notifications will not have changed.

2. The delay in issuing these notifications is regretted. It has, however, been necessary for the Treasury to overtake very heavy arrears of work in order to obtain the data required for the calculation of the registered pensions. The main reason, however, for advising the pensions registered at 31st. December 1959 is that an actuarial valuation of the Fund at that date is now in progress and, while no indication of the actuaries' findings is yet available, it could happen that the pensions registered at the date of valuation will be revised. It is, therefore, inappropriate at present to notify the pensions registered in favour of officers at a date later than the effective date of the valuation. The issue of these advices could have been further delayed in order to give officers more recent information on the amount of the pensions. It has however been decided to issue them now since no such notifications have been issued in the past and most officers have little or no idea of the benefits for which their dependants would be eligible.

H.M.J. Underhay
Accountant-General,
Sarawak.

Kuching, 7th November, 1961.

DISTRIBUTION:

All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR NO. 30/1962

REF: TRY/142/1/1.

Army Operations and Emergency Measures

A new below the line account has been opened in the name of "Advances - Army Operations code AXD". All expenditure relating to army operations should be charged to this account and a copy of each payment voucher etc. forwarded to the Accountant-General, and to P.A.S. Defence, Secretariat, Kuching.

2. A new Expenditure Sub-head has been created under Head 14 Defence and Internal Security entitled "2 Emergency Measures". The Controlling Officer is the Hon'ble Chief Secretary to whom requests for Departmental Warrants should be addressed. All expenditure relating to internal security measures undertaken by Sarawak forces (including Home Guards) should be charged to this sub-head.

[Handwritten signature]
for Actg. Accountant-General,
Sarawak.

DISTRIBUTION:-

All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

HEAD	SUB-HEAD	CODE
	Post Office Savings Bank	PSB
	Posts and Telegraphs	PT
	Borneo Free Trade Area	FTA
CASH BALANCES		
	BANKS	
	Chartered; Kuching	CBK
	Chartered; Simanggang	CBB
	Chartered, Sibul	CBT
	Chartered, Miri	CBM
	Chartered, Sarikei	CBI
	Chartered, Singapore	CBS
	Hongkong, Singapore	HBS
	Hongkong, Kuala Belait, Brunei	HBK
	New South Wales, Sydney, Australia	NBS
	CASH	
	Kuching	CAK
	1st Division	CAA
	2nd Division	CAB
	3rd Division	CAC
	4th Division	CAD
	5th Division	CAE
	Crown Agents	CA
	Chartered Bank Kuching No.2 Account	CBJ

BELOW-THE-LINE ACCOUNTS

ISSUED BY THE ACCOUNTANT-GENERAL

EXAMPLE B

PAYMENT VOUCHER

T.27

Votehead: ROADS AND BRIDGES

NO. E.66

Subhead: FIFTH DIVISION

NO. 12

CONTINGENCIES

ITEM 05 - 2

(Note - the check digit obtained from the Table against E.66/12 Item 05 is 2 and this number must be inserted immediately on the right of the item number)

EXAMPLE C

T.69

RECEIPT

For credit of

REVENUE HEAD NO. OR CODE LETTER	SUB-HEAD NO.	AMOUNT \$ cts.
R.04	23 - 9	15 -
TOTAL		\$ 15 -

(Note - the check digit obtained from the Table against R.4/23 is 9 and this number must be inserted immediately on right of the subhead number)

8. It will also be necessary for a check digit to be affixed to all contributors' numbers in the Provident Funds and Widows' & Orphans' Pension Fund. Since the monthly schedules of contributions/donations submitted by District Councils are used as the medium of posting to individual Fund cards, check digit tables in respect of contributors' numbers will be prepared and forwarded to District Councils. Sub-Accountants should ensure that check digits have been denoted against each contributor's name on the schedules when receiving payment of contributions/donations monthly from District Councils from the end of October 1963. Tables will also be forwarded to the Director of Education in respect of contributors to the Teachers' Provident Fund.

[Signature]
Accountant-General,
Sarawak.

Kuching, 2nd July, 1963.

DISTRIBUTION:

All Residents.
All Heads of Departments.
All Stations.
All Deputy Assistant Treasurers.
A.T. (Examination).
D.A.T. (Cash).
Secretary for Local Government.

309

R E V E N U E

RECURRENT

HEAD	SUB HEAD	CHECK DIGIT
------	----------	-------------

01	01	2
	02	5
	03	8
	04	1

02	01	1
	02	4
	03	7
	04	0
	05	3
	06	6
	07	9
	08	2
	09	5
	10	5
	11	8
	12	1
	13	4
	14	7
	15	0

03	01	0
	02	3
	03	6
	04	9
	05	2
	06	5
	07	8
	08	1
	09	4
	10	4

04	01	9
	02	2
	03	5
	04	8
	05	1
	06	4
	07	7
	08	0
	09	3
	10	3
	11	6
	12	9

HEAD	SUB HEAD	CHECK DIGIT
------	----------	-------------

04	13	2
	14	5
	15	8
	16	1
	17	4
	18	7
	19	0
	20	0
	21	3
	22	6
	23	9
	24	2
	25	5
	26	8
	27	1
	28	4
	29	7

05	01	8
	02	1
	03	4
	04	7
	05	0
	06	3
	07	6
	08	9
	09	2
	10	2
	11	5
	12	8
	13	1
	14	4
	15	7
	16	0
	17	3

06	01	7
	02	0

07	01	6
----	----	---

08	01	5
	02	8
	03	1
	04	4

HEAD	SUB HEAD	CHECK DIGIT
------	----------	-------------

08	05	7
	06	0
	07	3
	08	6

09	01	4
	02	7
	03	0
	04	3
	05	6
	06	9
	07	2
	08	5

10	01	6
	02	9
	03	2
	04	5
	05	8

11	01	5
	02	8
	03	1
	04	4

12	01	4
	02	7
	03	0
	04	3

13	01	3
	02	6
	03	9
	04	2
	05	5
	06	8

14	01	2
----	----	---

15	01	1
	02	4
	03	7

16	01	0
	02	3

CAPITAL

HEAD	CHECK DIGIT
------	-------------

31	8
----	---

32	7
----	---

33	6
----	---

34	5
----	---

HEAD	CHECK DIGIT
------	-------------

35	4
----	---

36	3
----	---

37	2
----	---

38	1
----	---

HEAD	CHECK DIGIT
------	-------------

39	0
----	---

40	2
----	---

41	1
----	---

42	0
----	---

43	9
----	---

6
TREASURY CIRCULAR 1/1963

Ref: TRY/7/1(II)/245.

Pamphlet - "Below-The-Line Accounts"

The schedule of Below-the-line accounts distributed with Treasury Circular No. 28/1960 has been revised and is re-issued in pamphlet form for ease of reference in all offices.

2. Any necessary amendments will be notified by this office from time to time.
3. Treasury Circular No. 28/1960 is hereby cancelled.


for Actg. Accountant-General,
Sarawak.

Kuching, 3rd January, 1963.

DISTRIBUTION:-

All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

Introduction of Electronic Accounting Machines

With effect from 1st January 1964 all postings to Above-the-line accounts, Provident/W.& O.P. Fund accounts and Vehicle/Refrigerator/Special Advance accounts will be made by electronic accounting machines, which will be installed in The Treasury, Kuching during the last quarter of 1963.

2. Posting by electronic accounting machine should reduce mispostings since voteheads are electronically compared. It is necessary, however, for each Votehead number and Subhead number to be provided with a check digit, which will be denoted on the media from which the ledgers are posted, e.g. payment vouchers, receipts, journal vouchers.

3. When future supplies of receipt forms, payment vouchers and journal vouchers are due for printing, steps will be taken to amend them to include provision for a space for a check digit; in the meantime the check digit must be inserted immediately after the sub-head number (see examples at end of Circular), or, where items are numbered in the Estimate, immediately after the item number.

4. In order that the changeover on 1st January 1964 can be made smoothly, it has been decided to incorporate the appropriate check digits on all types of receipts, payment vouchers and journal vouchers with effect from 1st October 1963 so that they will be included automatically by the time the system is changed. Similarly, the number '0' should be inserted before all Head numbers, Subhead numbers and Item numbers below number 10, e.g.:

Head 4 becomes 04

Subhead 9 becomes 09

Item 7 becomes 07

(it is hoped to have these noughts included in the printing of the 1964 State Estimates).

5. The attached Check Digit Tables have been prepared on the basis of the 1963 Estimates. Sub-Accountants should ensure that all types of receipt and payment voucher and all Journal Vouchers are correctly completed with a check digit before the monthly accounts are submitted to the Treasury, Kuching. (it is hoped to have the check digits included in the printing of the 1964 State Estimates)

6. The Check Digit Tables are divided into 4 main sections:-

(a) Revenue - Recurrent
- Capital

(b) Expenditure - Recurrent

(c) Expenditure - Capital (including numbered items
in addition to subheads)

(d) Expenditure - Capital (sub-head numbers only)

7. The following are examples of the layout of headings incorporating check digits, which are obtainable from the Check Digit Tables:-

EXAMPLE APAYMENT VOUCHER

Votehead: PUBLIC WORKS DEPARTMENT

Subhead: CASUAL LABOUR

T.27

NO. E.37

NO. 22 - 0

308

EXAMPLE B

PAYMENT VOUCHER

T.27

Votehead: ROADS AND BRIDGES

NO. E.66

Subhead: FIFTH DIVISION

NO. 12

CONTINGENCIES

ITEM 05 - 2

(Note - the check digit obtained from the Table against E.66/12 Item 05 is 2 and this number must be inserted immediately on the right of the item number)

EXAMPLE C

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RECEIPT

For credit of

REVENUE HEAD NO. OR CODE LETTER	SUB-HEAD NO.	AMOUNT \$ cts.
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TOTAL		\$ 15 -

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8. It will also be necessary for a check digit to be affixed to all contributors' numbers in the Provident Funds and Widows' & Orphans' Pension Fund. Since the monthly schedules of contributions/donations submitted by District Councils are used as the medium of posting to individual Fund cards, check digit tables in respect of contributors' numbers will be prepared and forwarded to District Councils. Sub-Accountants should ensure that check digits have been denoted against each contributor's name on the schedules when receiving payment of contributions/donations monthly from District Councils from the end of October 1963. Tables will also be forwarded to the Director of Education in respect of contributors to the Teachers' Provident Fund.

[Signature]
Accountant-General,
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Kuching, 2nd July, 1963.

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D.A.T. (Cash).
Secretary for Local Government.

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS.

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
51	01	01	4	51	10	21	2
		02	7			22	5
		03	0			23	8
		04	3			24	1
		05	6			25	4
		06	9			26	7
	02	01	3	51	12	01	6
		02	6			02	9
		03	9			03	2
		04	2			04	5
	04	01	1			05	8
		02	4			06	1
		03	7			07	4
		04	0			08	7
		05	3			09	0
		06	6			10	0
	05	01	0			11	3
		02	3			12	6
		03	6			13	9
		04	9			14	2
		05	2			15	5
		06	5			16	8
		07	8			17	1
	08	01	7	14	01	01	4
		02	0			02	7
		03	3			03	0
		04	6			04	3
51	10	01	8			05	6
		02	1			06	9
		03	4			07	2
		04	7			08	5
		05	0	15	01	01	3
		06	3			02	6
		07	6			03	9
		08	9			04	2
		09	2	17	01	01	1
		10	5			02	4
		11	8			03	7
		12	1			04	0
		13	4			05	3
		14	7			06	6
		15	0			07	9
		16	3			08	2
		17	6			09	5
		18	9			10	8
		19	2	51	20	01	1
		20	5			02	4

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
51	20	03	7	54	01	01	5
		04	0			02	8
		05	3			03	1
		06	6			04	4
		07	9			05	7
		08	2			06	0
		09	5			07	3
		10	5			08	6
						09	9
51	21	01	0	54	02	01	4
		02	3			02	7
		03	6			03	0
		04	9			04	3
		05	2			05	6
52	05	01	7			06	9
		02	0			07	2
		03	3			08	5
		04	6	54	03	01	3
		05	9			02	6
		06	2			03	9
		07	5			04	2
53	01	01	8			05	5
		02	1			06	8
		03	4			07	1
		04	7			08	4
	02	01	7			09	7
		02	0			10	7
		03	3			11	0
		04	6		04	01	2
		05	9			02	5
		06	2			03	8
53	06	01	3			04	1
		02	6			05	4
		03	9			06	7
		04	2			07	0
						08	3
53	10	01	2	54	05	01	1
		02	5			02	4
		03	8			03	7
		04	1			04	0
						05	3
	11	01	1			06	6
		02	4			07	9
		03	7			08	2
		04	0			09	5
		05	3			10	5
		06	6			11	8

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
68	10	01	6	70	51	10	4
		02	9			11	7
		03	2			12	0
		04	5			14	6
		05	8				
		06	1	71	02	07	9
		07	4			11	8
		08	7			13	4
		09	0			14	7
	11	01	5	72	01	01	9
		02	8			02	2
		03	1			03	5
		04	4			04	8
		05	7			05	1
		06	0			06	4
	12	01	4			09	3
		02	7			15	8
		03	0			16	1
		04	3			17	4
		05	6			18	7
		06	9			19	0
		07	2			21	3
69	01	02	2			22	6
		03	5			23	9
		06	4			24	2
		09	3	73	04	35	6
	02	01	8	73	05	11	9
		09	2			13	5
	04	01	6	74	02	04	1
		02	9	74	06	01	8
		03	2			02	1
		04	5			03	4
	05	01	5			04	7
		09	9	81	03	01	9
		12	5			02	2
		13	8			03	5
		14	1			04	8
		17	0			05	1
		18	3			06	4
	06	02	7			07	7
		05	6	81	06	01	6
70	51	01	0			02	9
		02	3			03	2
		03	6	81	10	01	5
		06	5				
		07	8				

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
81	10	02	8	81	43	01	1
		03	1			02	4
		04	4			03	7
		05	7			04	0
		06	0			05	3
		07	3			06	6
						07	9
81	13	01	2			08	2
		02	5			09	5
		03	8			10	5
		04	1			11	8
		05	4			12	1
		06	7				
		07	0	81	46	01	8
		08	3			02	1
		09	6			03	4
		10	6			04	7
		11	9			05	0
		12	2			06	3
		13	5			07	6
		14	8			08	9
		15	1			09	2
		16	4				
		17	7	81	57	01	0
		18	0			04	9
		19	3			05	2
						06	5
81	29	01	9			08	1
		02	2			09	4
		03	5				
		04	8				

EXPENDITURECAPITAL - SUBHEAD NUMBERS ONLY

HEAD	SUB HEAD	CHECK DIGIT	HEAD	SUB HEAD	CHECK DIGIT
51	06	6	66	06	0
	11	4		10	9
	13	2		14	5
	16	9		31	4
	18	7		39	6
	22	6		40	8
	23	5		41	7
	24	4		43	5
	25	3		44	4
53	04	2	68	05	5
	09	7		06	4
54	08	5		08	2
	10	6	69	03	4
55	02	8	70	02	1
	04	6		04	9
	05	5		06	7
	06	4		08	5
	07	3		18	8
	08	2		20	9
	11	2		22	7
	14	9		24	5
	19	4		27	2
	27	9		28	1
56	01	6		31	1
	02	5		33	9
60	03	1		34	8
	05	9		36	6
	06	8	71	04	6
	07	7	72	02	5
	08	6			
	09	5	73	06	8
	10	7		07	7
	11	6			
	12	5	74	01	0
61	01	0		05	6
62	02	6		10	4
	03	5			
	04	4	80	01	1
	06	2		02	0
	10	1		03	9
	11	0		04	8
	12	9		05	7
	17	4		06	6
63	06	9		07	5
	10	8		08	4
	11	7		09	3
	14	4		10	5
64	10	5		11	4
	12	3		12	3
				13	2
				14	1
				15	0

EXPENDITURE

CAPITAL - SUPHEAD NUMBERS ONLY (Continued)

HEAD	SUB HEAD	CHECK DIGIT	HEAD	SUB HEAD	CHECK DIGIT
80	18	7	80	89	7
	19	6		90	9
	29	9		91	8
	30	1		92	7
	31	0		93	6
	32	9		94	5
	33	8		95	4
	34	7		96	3
	35	6		97	2
	36	5		98	1
	37	4		99	0
	38	3		100	5
	39	2		101	2
	40	4		102	9
	41	3		103	6
	42	2		104	3
	43	1		105	0
	44	0		106	7
	45	9		107	4
	46	8		110	4
	47	7		111	1
	48	6		112	8
	49	5		113	5
	50	7		114	2
	51	6		115	9
	52	5		116	6
	53	4		117	3
	54	3		118	0
	55	2		119	7
	56	1		120	3
	57	0		121	0
	58	9		122	7
	59	8		123	4
	60	0		124	1
	61	9		125	8
	62	8		126	5
	63	7		127	2
	64	6		128	9
	65	5		129	6
	67	3		130	2
	68	2		131	9
	69	1		132	6
	70	3		133	3
	71	2		134	0
	72	1		135	7
	73	0		136	4
	74	9		137	1
	75	8		138	8
	76	7		139	5
	77	6		140	1
	78	5		141	8
	79	4		142	5
	80	6		143	2
	81	5		146	3
	82	4		147	0
	83	3		148	7
				149	4
				150	2

EXPENDITURE

CAPITAL - SUBHEAD NUMBERS ONLY (Continued)

HEAD	SUB HEAD	CHECK DIGIT
80	153	1
	154	8
	155	5
	156	2
	157	9
	158	6
	159	3
81	01	8
	02	7
	08	1
	09	0
	15	7
	16	6
	17	5
	21	4
	22	3
	23	2
	30	8
	34	4
	35	3
	36	2
	37	1
	40	1
	41	0
	42	9
	44	7
	45	6
	52	2
	53	1
	54	0
	55	9
	56	8
	58	6
	59	5
82	01	5

EXPENDITURE

RECURRENT

HEAD	SUB HEAD	CHECK DIGIT	HEAD	SUB HEAD	CHECK DIGIT	HEAD	SUB HEAD	CHECK DIGIT
01	01	6	04	62	4	09	02	1
	02	5		63	3		03	0
	03	4		64	2		04	9
	04	3		65	1		05	8
	05	2		66	0		06	7
	06	1		69	7		10	6
	07	0		70	9		11	5
	08	9		71	8		12	4
02	01	3		79	0		13	3
03	01	0		80	2	10	01	8
	02	9		81	1	11	01	5
	03	8		82	0		02	4
	04	7		86	6		03	3
04	01	7		87	5		04	2
	02	6	05	01	4		05	1
	03	5		02	3		06	0
	09	9		03	2		07	9
	10	1		04	1		08	8
	11	0		05	0		13	6
	12	9		06	9		14	5
	13	8		07	8		15	4
	14	7		08	7		16	3
	15	6		09	6		18	1
	17	4		10	8	12	01	2
	18	3		11	7		02	1
	19	2		12	6		03	0
	24	0		13	5		04	9
	25	9		14	4		05	8
	26	8		15	3		06	7
	27	7		16	2		11	5
	28	6		20	1		12	4
	32	5		21	0		13	3
	33	4		22	9		14	2
	34	3		23	8		15	1
	35	2		24	7		16	0
	36	1		25	6		17	9
	37	0		26	5		18	8
	39	8		27	4		19	7
	40	0		28	3		20	9
	41	9		29	2		21	8
	42	8		30	4		22	7
	43	7		31	3		23	6
	44	6	06	01	1		24	5
	45	5		02	0	13	01	9
	46	4					02	8
	51	2	07	01	8		03	7
	52	1		02	7		07	3
	53	0		03	6	14	01	6
	54	9	08	01	5	15	01	3
	55	8		02	4		02	2
	60	6		03	3			
	61	5	09	01	2			

EXPENDITURERECURRENT - Continued

HEAD	SUB HEAD	CHECK DIGIT	HEAD	SUB HEAD	CHECK DIGIT	HEAD	SUB HEAD	CHECK DIGIT
15	03	1	19	07	5	28	02	2
	04	0		08	4		03	1
	05	9		09	3		04	0
	06	8	20	01	7		05	9
	07	7		02	6		06	8
	08	6	21	01	4		07	7
	09	5		02	3		08	6
	10	7		03	2		09	5
	11	6		05	0		10	7
	12	5	22	01	1		11	6
	13	4		02	0		12	5
	14	3	23	01	8		13	4
	15	2		02	7		17	0
	16	1		03	6		18	9
	17	0		04	5		19	8
	18	9		05	4		20	0
	19	8		09	0		21	9
	20	0		10	2		22	8
	21	9		11	1		23	7
	22	8		12	0		24	6
	23	7		13	9	29	01	0
	24	6		14	8		02	9
	25	5		20	5		03	8
	27	3		21	4		04	7
	28	2		22	3		05	6
16	01	0		23	2		06	5
	02	9		24	1		07	4
	03	8		25	0		08	3
	04	7	24	01	5		09	2
	05	6		02	4		10	4
	09	2		25	2		11	3
	10	4		02	1		12	2
	11	3		06	7		13	1
	12	2		07	6		14	0
17	01	7	26	01	9		15	9
	02	6		02	8		16	8
	03	5		03	7		17	7
	04	4		04	6		18	6
	05	3		05	5		19	5
	06	2		06	4		20	7
	07	1		07	3		29	8
	08	0					30	0
	09	9	27	01	6		31	9
	10	1		02	5		32	8
	15	6		03	4		33	7
18	01	4		04	3	30	34	6
	02	3		07	0		01	6
	03	2		08	9		02	5
	06	9		09	8			
19	01	1		12	8	31	01	3
	02	0					02	2
	03	9	28	01	3		03	1
	04	8					04	0
							05	9

EXPENDITURE

RECURRENT - Continued

HEAD	SUB HEAD	CHECK DIGIT	HEAD	SUB HEAD	CHECK DIGIT	HEAD	SUB HEAD	CHECK DIGIT
31	09	5	37	14	5	41	13	3
	10	7		15	4		14	2
	11	6		16	3		15	1
	12	5		20	2		16	0
	13	4		21	1		17	9
	14	3		22	0		18	8
32	01	0		23	9	42	01	9
	02	9		24	8		02	8
	03	8		27	5		03	7
	04	7	38	01	2		07	3
	05	6		02	1	43	01	6
	06	5		03	0		02	5
	07	4		04	9		03	4
33	01	7		05	8	44	01	3
	02	6		06	7		02	2
	03	5		07	6		03	1
	04	4		08	5	45	00	1
	08	0		09	4	46	00	8
	09	9		10	6	47	00	5
	10	1		11	5			
	11	0	39	01	9			
	12	9		02	8			
34	01	4		07	3			
	02	3		08	2			
	03	2		09	1			
	04	1		12	1			
	05	0		13	0			
	08	7		14	9			
	09	6		18	5			
	10	8		19	4			
	11	7	40	01	5			
35	01	1		02	4			
	02	0		03	3			
	03	9		04	2			
	04	8		05	1			
	08	4		06	0			
	09	3		10	9			
36	01	8		11	8			
	02	7		15	4			
	03	6		16	3			
37	01	5	41	01	2			
	02	4		02	1			
	03	3		03	0			
	04	2		04	9			
	05	1		05	8			
	06	0		10	6			
	07	9		11	5			
	08	8		12	4			
	13	6						

R E V E N U E

RECURRENT

HEAD	SUB HEAD	CHECK DIGIT
------	-------------	----------------

01	01	2
	02	5
	03	8
	04	1
02	01	1
	02	4
	03	7
	04	0
	05	3
	06	6
	07	9
	08	2
	09	5
	10	5
	11	8
	12	1
	13	4
	14	7
	15	0
03	01	0
	02	3
	03	6
	04	9
	05	2
	06	5
	07	8
	08	1
	09	4
	10	4
04	01	9
	02	2
	03	5
	04	8
	05	1
	06	4
	07	7
	08	0
	09	3
	10	3
	11	6
	12	9

HEAD	SUB HEAD	CHECK DIGIT
------	-------------	----------------

04	13	2
	14	5
	15	8
	16	1
	17	4
	18	7
	19	0
	20	0
	21	3
	22	6
	23	9
	24	2
	25	5
	26	8
	27	1
	28	4
	29	7
05	01	8
	02	1
	03	4
	04	7
	05	0
	06	3
	07	6
	08	9
	09	2
	10	2
	11	5
	12	8
	13	1
	14	4
	15	7
	16	0
	17	3
06	01	7
	02	0
07	01	6
08	01	5
	02	8
	03	1
	04	4

HEAD	SUB HEAD	CHECK DIGIT
------	-------------	----------------

08	05	7
	06	0
	07	3
	08	6
09	01	4
	02	7
	03	0
	04	3
	05	6
	06	9
	07	2
	08	5
10	01	6
	02	9
	03	2
	04	5
	05	8
11	01	5
	02	8
	03	1
	04	4
12	01	4
	02	7
	03	0
	04	3
13	01	3
	02	6
	03	9
	04	2
	05	5
	06	8
14	01	2
15	01	1
	02	4
	03	7
16	01	0
	02	3

CAPITAL

HEAD

31
32
33
34

CHECK DIGIT

8
7
6
5

HEAD

35
36
37
38

CHECK DIGIT

4
3
2
1

HEAD

39
40
41
42
43

CHECK DIGIT

0
2
1
0
9

310

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
54	06	01	0	55	03	13	3
		02	3			14	6
		03	6			15	9
		04	9			16	2
		05	2			17	5
		06	5			18	8
		07	8			19	1
		08	1			20	1
		09	4			21	4
		10	4			22	7
		11	7			23	0
		12	0			24	3
		13	3			25	6
		14	6			26	9
		15	9				
		16	2	55	09	01	4
		17	5			02	7
		18	8			03	0
		19	1			04	3
		20	1			05	6
		21	4			06	9
		22	7			07	2
		23	0		12	01	4
	07	01	9			02	7
		02	2			03	0
		03	5			04	3
		04	8			05	6
						06	9
	09	01	7			07	2
		02	0			08	5
		03	3			09	8
54	11	01	8			10	8
		02	1			11	1
		03	4			12	4
		04	7			13	7
		05	0			14	0
						15	3
						16	6
55	03	01	0			17	9
		02	3				
		03	6	55	13	01	3
		04	9			02	6
		05	2			03	9
		06	5			04	2
		07	8			05	5
		08	1			06	8
		09	4			07	1
		10	4			08	4
		11	7			09	7
		12	0			10	7

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD SUB HEAD ITEM CHECK
NO. DIGIT

HEAD SUB HEAD ITEM CHECK
NO. DIGIT

55 13 11 0
12 3
13 6
14 9
15 2
16 5
17 8
18 1
19 4

55 15 01 1
02 4
03 7
04 0
05 3
06 6
07 9
08 2
09 5
10 5
11 8
12 1
13 4
14 7
15 0

55 17 01 9
02 2
03 5
04 8
05 1
06 4
07 7
08 0
09 3
10 3
11 6
12 9
13 2

55 18 01 8
02 1
03 4
04 7
05 0
06 3
07 6
08 9
09 2
10 2
11 5

55 18 12 8
13 1
14 4
15 7

21 01 8
02 1
03 4
04 7
05 0
06 3
07 6
08 9
09 2
10 2
11 5
12 8
13 1
14 4
15 7

22 01 7
02 0
03 3
04 6
05 9
06 2
07 5
08 8
09 1
10 1
11 4
12 7
13 0
14 3
15 6

23 01 6
02 9
03 2
04 5
05 8
06 1
07 4
08 7
09 0
10 0
11 3
12 6
13 9

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
55	23	14	2	57	06	01	1
		15	5			02	4
55	24	01	5			03	7
		02	8			04	0
		03	1			05	3
		04	4			06	6
		05	7			07	9
		06	0			08	2
		07	3			09	5
		08	6			10	5
		09	9			11	8
		10	9			12	1
		11	2			13	4
		12	5			14	7
		13	8			15	0
		14	1			16	3
		15	4			17	6
		16	7		07	01	0
	25	01	4			02	3
		02	7			03	6
		03	0			04	9
		04	3			05	2
		05	6			06	5
		06	9			07	8
		07	2	60	01	01	6
		08	5			02	9
		09	8			03	2
		10	8			04	5
		11	1			05	8
		12	4			06	1
		13	7			07	4
		14	0			08	7
		15	3			09	0
		16	6			10	0
57	01	01	6			11	3
		02	9			12	6
		03	2			13	9
		04	5			14	2
		05	8		02	01	5
	02	01	5			02	8
		02	6			03	1
57	05	01	2			04	4
		02	5			05	7
		03	8			06	0
		04	1			07	3
		05	4			08	6
		06	7			09	9
		07	0			10	9
						11	2

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
62	01	01	0	63	04	01	4
		02	3			02	7
		03	6			03	0
		04	9			04	3
		05	2			05	6
		06	5			06	9
		07	8			07	2
		08	1			08	5
		09	4			09	8
	07	01	4			10	8
		02	7			11	1
		03	0			12	4
		04	3			13	7
		05	6			14	0
		06	9			15	3
	13	01	1			16	6
		02	4			17	9
		03	7			18	2
		04	0			19	5
		05	3		05	20	5
		06	6			01	3
		07	9			02	6
		08	2			03	9
		09	5			04	2
		10	5			05	5
		11	8			06	8
		12	1			07	1
		13	4	63	07	16	3
63	01	01	7			17	6
		02	0			18	9
		03	3			19	2
		04	6			20	2
		05	9			21	5
		06	2	63	09	01	9
		07	5			02	2
		08	8			03	5
	03	01	5			04	8
		02	8			05	1
		03	1			06	4
		04	4			07	7
		05	7			08	0
		06	0			09	3
		07	3			10	3
		08	6			11	6
		09	9			12	9
		10	9			13	2
		11	2			14	5
		12	5			15	8
		13	8			16	1
		14	1			17	4
						18	7
						19	0

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
63	12	01	9	65	07	04	4
		02	2			05	7
		03	5			06	0
		04	8				
		05	1	65	08	01	4
		06	4			02	7
		07	7			03	0
		08	0			04	3
		09	3			06	9
		10	3				
		11	6	66	02	20	8
		12	9				
	15	01	6	66	03	01	6
		02	9			07	4
		03	2				
		04	5	66	07	01	2
		05	8			02	5
		06	1			03	8
		07	4			04	1
		08	7			05	4
		09	0			06	7
		10	0		08	01	1
		11	3			02	4
		12	6			03	7
						04	0
64	01	05	6			06	6
		06	9			07	9
		12	4				
		13	7		11	02	4
		25	0			03	7
		35	7			04	0
						07	9
	03	08	3				
		10	6		12	01	0
		11	9			05	2
	06	08	0		13	03	5
		09	3				
		12	9		15	01	7
		14	5			02	0
		15	8			03	3
		19	0			04	6
		21	3			05	9
		22	6			06	2
		23	9			07	5
		24	2				
		25	5		16	01	6
		26	8			02	9
						03	2
	09	01	6			05	8
						06	1
						07	4

EXPENDITURE

CAPITAL - INCLUDING NUMBERED ITEMS IN ADDITION TO
SUBHEADS. (Continued)

HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT	HEAD	SUB HEAD	ITEM NO.	CHECK DIGIT
66	17	01	5	66	32	05	8
		02	8			06	1
		03	1			07	4
		04	4		33	01	5
		06	0			02	8
		07	3			03	1
	18	01	4			04	4
		02	7			05	7
		03	0			06	0
		04	3			07	3
		05	6		34	01	4
		06	9			02	7
		07	2			03	0
	19	01	3			04	3
		02	6			05	6
		03	9			06	9
		04	2			07	2
		05	5	68	01	02	5
		06	8			05	4
		07	1		02	02	4
	20	01	5			03	7
		02	8		04	03	5
		03	1		07	01	6
		04	4			02	9
		05	7			03	2
		06	0			04	5
		07	3			05	8
	26	01	9			06	1
		02	2			07	4
		03	5			08	7
		04	8			09	0
		05	1			10	0
		06	4		09	01	4
		07	7			02	7
		08	0			03	0
	27	04	7			04	3
						05	6
	28	02	0			06	9
		03	3			07	2
		07	5			08	5
	29	01	6			09	8
66	30	01	8			10	8
		06	3			11	1
	32	01	6			12	4
		02	9			13	7
		03	2				
		04	5				

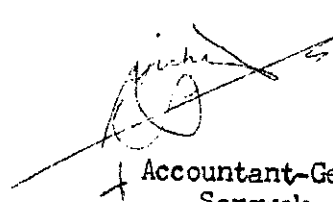
Treasury Circular No. 19/1963

Army operations and Emergency measures

Attention is drawn to Treasury Circular No. 30 /1962.

2. From the inadequate particulars included in most payment vouchers debiting "Advanced - Army operations" (code AND) it will be extremely difficult to press a claim for reimbursement on H.M. Government.

3. In future, all such vouchers should make reference to the army unit for whom payment is being effected, and whenever possible, the number and rank of the officer for whom payment is being effected.


+ Accountant-General,
Sarawak.

Distribution:

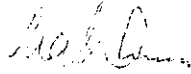
All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.
A.T. (Acc.).
A.T. (Exam.).

Ref: TRY:143/1/132

Amendments to Treasury Circular No. 20/1963

- (i) The date appearing in paragraph 1 should read 26th September, 1963, instead of 19th September, 1963.
- (ii) Please delete paragraph 2 and substitute therefor the following:

2. Officers are hereby informed that the "Advances - Army Operations" account (code "AXD") has been closed with effect from 16th September, 1963, except for payments made in respect of the completion of works authorised prior to that day. Any payments other than those which have been made and debited to "AXD" between the 16th September and the date of receipt of this circular will be adjusted in the Treasury, Kuching. It is repeated that no payment other than one made in respect of the completion of a work authorised before 16th September should be made against "AXD".


for Accountant-General.

Kuching, 1st October, 1963.

DISTRIBUTION:

Residents & Heads of Department.
All Stations.
All Deputy Assistant Treasurers.

Preparation of Receipts, Payment Vouchers, etc.

1. From 1st January, 1964, the Revenue and Expenditure Estimates will be in two separate groups - the Federation Estimates which will relate generally to the Federal Departments in Sarawak, and State Estimates covering the State Departments. This will necessitate classifying receipt vouchers, payment vouchers and journal vouchers (including all Stores Issue Vouchers) in such a way as to shew the group to which the receipt or payment relates.

2. The method of using Check Digit numbers to indicate the Head and Subhead of revenue or expenditure was described in Treasury Circular 12/1963. With the separation of the Estimates referred to above, it will be necessary for accounting officers to obtain the Check Digits from two different sources:-

- (a) The Check Digits for the State Revenue and Expenditure Subheads and Items will be found in the State Estimates (left-hand side of page);
- (b) The Check Digits for the Federal Expenditure Subheads and Items will be found in the Federal Estimates of Expenditure (Sarawak) issued by the Accountant-General. Details of Federal Revenue (Sarawak) were received too late for printing locally with check digits and were attached to the Federal Estimates of Expenditure in the form of a conversion sheet.

Care must be taken to ensure that the correct Check Digit (Federal or State as the case may be) is quoted on all vouchers.

3. Vouchers will be classified in the following way:-

(a) State Revenue and Expenditure

Each receipt, payment voucher and journal voucher will be prepared in the following manner:-

Head No.
Subhead No.

The number (i.e. Check Digit) appearing immediately to the right of the subhead number (or Item number in cases where Items are numbered), after the hyphen, will be obtained from the Approved State Estimates for 1964 in which they have been incorporated.

(b) Federal Revenue and Expenditure

Each receipt, payment voucher and journal voucher will be prepared in the following manner:-

FEDERAL GOVERNMENT

Head No.
Subhead No.

The number (i.e. check digit) appearing immediately to the right of the subhead number (or Item number in cases where Items are numbered in the Estimates), after the hyphen, will be obtained by consulting the "Check Digit Tables - Federal Revenue and Expenditure" referred to in paragraph 2(b) above.

It is suggested that the heading "Federal Government" could be

Treasury Circular No.7/1964.

Current Account - Malaya, Code MAL

At the request of the Central Government it has been agreed that with effect from 1st August, 1964 original vouchers for payments to officers of the Federal Government for travelling and subsistence claims made under Federal Government rules will be sent to the Accountant-General, Kuala Lumpur, instead of carbon copies as is being done at present. It is requested therefore that departments, from which such payment vouchers originate, will please ensure that the following information is clearly stated on the payment vouchers:

Head of Estimates - Current Account - Malaya Code
Letter MAL

Sub-head - (Head & Sub-head of Expenditure chargeable
as shown in the Allocation Warrant)

Detailed Description of Service or Article - As
usual, unless payments are being made under
Malayan Regulations when the Regulation reference
should also be given.

General/Department Warrant No. - Insert Allocation
Warrant number.

2. To avoid confusion, original vouchers will continue to support cash books submitted by sub-accountants and will be exchanged in this office for the copies which are submitted separately, before the Current Account is submitted to Kuala Lumpur.


for Actg. Accountant-General,
Sarawak.

Kuching, 25th June, 1964.

DISTRIBUTION:

All Residents & Heads of Department.
All Stations.
All Senior Assistant Accountants.

TRY: 39/10/2(65)/61

Treasury Circular No.6/1965

1965 Estimate Heads

Difficulties are arising in the 1965 Accounts due to both State and Federal using identical letter prefix e.g.

Expenditure Head S.32 Federal - Ministry of Health
" " S.32 State - Borneo Literature Bureau

To prevent further difficulties, please ensure that all Federal Vouchers, receipts etc. are stamped, or clearly marked "Federal".

A. Neenan

(A. Neenan)
for Actg. Accountant-General.

Kuching, 8th June, 1965.

DISTRIBUTION

All Residents & Heads of Department.
All Stations.
All Senior Assistant Accountants.

TRY:9/1(II)/99

Treasury Circular No.9/1965

Journal Vouchers

When preparing Journal Vouchers, where there is more than one Sub-head either Debit or Credit, please include an additional copy of T.48(B) or T.48(C) respectively for each additional Sub-head.

Your cooperation would be appreciated.

A. Neenan

(A. Neenan)
for Accountant-General.

Kuching, 5th July, 1965.

DISTRIBUTION:

All Residents & Heads of Departments.
All Stations.
All Senior Assistant Accountants.

Ref: TRY: 9/1(II)/102

TREASURY CIRCULAR NO. 10/65.

Departmental Warrants

Effective immediately, copies of Departmental Warrants are to be sent to the Director of Audit. This cancels Treasury Circular 20/1952 dated 14th July, 1952.

A. Neenan
(A. Neenan)
for Accountant-General,
Sarawak.

Kuching, 13th July, 1965.

DISTRIBUTION:

Residents and Heads of Departments.
All Stations.

Ref: TRY: 9/1(II)/110.

Treasury Circular No. 11/1965.

Imprest Warrants

Your attention is brought to Financial Regulation 165, which at all times must be observed.

For your convenience, the regulation is quoted in full hereunder:-

Imprests shall be used only for the specific purposes for which they are issued, and shall be used only by the officer named therein; should he cease to operate the imprest account personally, the imprest must be retired and authority obtained for the issue of a new Imprest Warrant.

A. Neenan
(A. Neenan)
for Accountant-General.

Kuching, 23rd July, 1965.

DISTRIBUTION:

All Residents & Heads of Departments.
All Stations.
All Senior Assistant Accountants.

Treasury Circular No.16/1965

Personal Advances

At present, advances against salaries granted to both Federal and State Officers are all charged to "Personal Advances (Public Officers) Fund" - Code "AGO".

2. It is now found necessary that advances granted to Federal Officers be kept separate from those granted to State Officers. Two accounts detailed below will therefore be opened with effect from 1st January 1966:-

- (a) "Personal Advances (Public Officers) Fund - Federal"
Code "AGF"
- (b) "Personal Advances (Public Officers) Fund - State"
Code "AGS"

Will all officers granting advances and all accounting officers note that with effect from 1st January, 1966

- (i) all advances granted to officers in Federal departments should be charged to "Personal Advances (Public Officers) Fund - Federal" - Code "AGF", and
- (ii) advances granted to State officers should be debited to "Personal Advances (Public Officers) Fund - State" - Code "AGS".

Recovery made should be credited to the respective account previously debited.

3. It should also be noted that any recovery made in respect of advances granted prior to 1st January, 1966 should continue to be credited to "AGO" until all such advances have been fully recovered.

Sim Cheng Kui

(Sim Cheng Kui)
for Accountant-General,
Sarawak.

Kuching, 12th December, 1965.

DISTRIBUTION:

All Ministries
All Residents and Heads of Departments
All Stations
All Senior Assistant Accountants

Treasury Circular No. 6/1966Advances - Departmental (ADV)

With effect from 1st January, 1966, the above account is closed in so far as new transactions are concerned. Any adjustments or recoveries made in respect of advances which have been debited to this account prior to 1st January, 1966, will continue to be credited thereto.

2. New advances will be classified, as appropriate, as follows:

- (a) Advances - Departmental (L. & S.) (ADL)
- (b) Advances - Departmental (P.W.D.) (ADP)
- (c) Advances - Departmental (Other State Departments) (ADS)
- (d) Advances - Departmental (Federal Departments) (ADF)

3. Advances which were made in the month of January, 1966, will be adjusted by this office and classified as above but classification of any transactions from 1st February, 1966, will be the responsibility of the office concerned.

4. Care should please be taken all concerned when allocation is being made, so that misallocations may be avoided.


(Ong Sze Chan)
for Accountant-General.

15th February, 1966.

DISTRIBUTION:

All Heads of Departments
All Senior Assistant Accountants
All Stations
All Ministries

Treasury Circular No. 7/1966

Deposits - Departmental (DD)

With effect from 1st January, 1966, the above account is closed in so far as new transactions are concerned. Any adjustments or refunds made in respect of deposits which have been credited to this account prior to 1st January, 1966, will continue to be debited thereto.

2. New deposits will be classified, as appropriate, as follows:

- (a) Deposits - Departmental (L. & S.) (DDL)
- (b) Deposits - Departmental (Forest) (DDW)
- (c) Deposits - Departmental (P.W.D.) (DDP)
- (d) Deposits - Departmental (Constab.) (DDC)
- (e) Deposits - Departmental (M. & H.) (DDM)
- (f) Deposits - Departmental (Other State Departments) (DDS)
- (g) Deposits - Departmental (Other Federal Departments) (DDF)

3. Deposits which were made in the month of January, 1966, will be adjusted by this office and classified as above but classification of any transactions from 1st February, 1966, will be the responsibility of the office concerned.

4. Care should please be taken by all concerned when allocation is being made, so that misallocations may be avoided.



(Ong Sze Chan)
for Accountant-General.

15th February, 1966.

DISTRIBUTION:

All Heads of Departments
All Senior Assistant Accountants
All Stations
All Ministries

Ref: TRY:9/1(II)/159

Treasury Circular No. 8/1966.

Payment Vouchers

It has been noticed that it seems to be the accepted practice in many stations for Payment Vouchers to be handed by Departments to payees for presentation at the Sub-Treasury for payment.

2. This practice must cease forthwith. Payment Vouchers must be sent by messengers of the office of issue or by post to the Sub-Treasury concerned for payment. The Advice Copy of a Voucher should be sent to the payee, not the voucher itself which could be altered by a dishonest person.



(Ong Sze Chan)
for Accountant-General.

18th February, 1966.

DISTRIBUTION:

All Heads of Departments
All Senior Assistant Accountants
All Stations
All Ministries

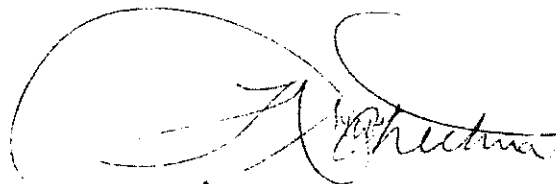
Treasury Circular No. 10/1966

Personal Advances

Reference Treasury Circulars Nos. 7/1958 and 16/1965 in respect of the accounting procedure in granting personal advances against public officers' salaries, it is observed that the above quoted Treasury Circulars have not been followed by some accounting officers in making out vouchers on Form T.75 for personal advances of salaries, especially paragraphs (6) and (2) of the Treasury Circulars Nos. 7/1958 and 16/1965 respectively. I append below the text of paragraph (6) of the Treasury Circular No.7/1958 for ease of reference:-

"The Treasury voucher number will be inserted in the normal manner when payment of the advance is effected. Form T.75 shall not be made payable to more than one person; i.e. for every advance granted one Form T.75 shall be prepared."

2. In order to facilitate the operation of the established accounting system, I should be most grateful if your attention could kindly be drawn to these Treasury Circulars which you would please comply with in future.



(Hii Chee Huat)
for Ag. Accountant-General,
Sarawak.

Kuching, 23rd April, 1966.

DISTRIBUTION:

All Ministries
All Residents and Heads of Departments
All Stations
All Senior Assistant Accountants

AG.

Ref: TRY:168/1/78

TREASURY CIRCULAR NO.14/1966

EXPENDITURE CONTROL

Arising out of a meeting of the Public Accounts Committee of Council Negri I have been asked to draw the attention of all Officers to two points in connection with the control of Expenditure. These are as follows:-

- (a) Financial Regulation No.40. It is important that this Regulation be strictly adhered to since it forms one of the main principles of Government Accounting. In particular no unspent balance of a vote may be credited to Deposits for payment in a subsequent year.
- (b) Handing Over Notes. The Committee has recommended that Handing Over Notes where appropriate should include a statement as to how far a monthly reconciliation between Vote Books and Treasury Accounts has been completed.

2. I should be grateful if the above two points could be noted accordingly.


(T. A. Scrimshaw)
Ag. Accountant-General

Kuching, 1st August, 1966.

DISTRIBUTION

All Ministries, Residents and Heads of Departments.
All Stations.
All Senior Assistant Accountants.

Personal Advances

Further to the Treasury Circulars Nos. 7/1958, 16/1965 and 10/1966, it is considered that the present Form T.75 should be replaced by the following forms:-

(a) Form T.75 (Revised 8/66)

Personal Advances (Public Officers) Fund -
(State)

Code "AGS"

(b) Form T.75A

Personal Advances (Public Officers) Fund -
(Federal)

Code "AGF"

2. Two specimens of abovementioned forms are attached. These forms are printed in triplicate and in book form as follows:-

	<u>Form T.75</u> <u>(Revised 8/66)</u>	<u>Form T.75A</u>
The original copy	(white)	(white) As payment voucher.
The duplicate copy	(green)	(pink) Advice copy to Accountant-General, Kuching.
The triplicate copy	(pink)	(green) Office copy.

Permanent Secretaries of Ministries and Heads of Departments are requested to place their indents for these forms on the Government Printer, Kuching.

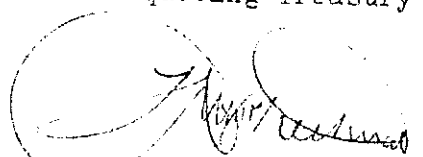
3. All advances of salaries granted to State and Federal officers in accordance with Financial Regulations 467 and 471 will be made on Forms T.75 (Revised 8/66) and T.75A respectively with effect from 1st December, 1966.

4. Unless authorised otherwise by the Accountant-General, Forms T.75 (Revised 8/66) or T.75A shall not be made payable to more than one person; i.e. for every advance granted one of these forms shall be prepared.

5. The procedures to be adopted for distribution of these forms will be the same as indicated in Financial Regulation 472 or paragraphs 3, 4 and 5 of Treasury Circular No.7/1958.

6. It is observed that in many instances the duplicate copies of these forms are not forwarded to the Accountant-General, Kuching by the first available post leaving the station after the advances have been made as requested in the Treasury Circular No.7/1958. As a result of the delay, recovery of these advances cannot be effected by deduction through the current paysheets in the normal manner. It will be appreciated that it is a waste of money as well as time for the Treasury to have to send telegrams and memoranda requesting recovery to be made at stations where the advances have been granted.

7. Conversely there are also many instances where advances are recovered twice i.e. through the paysheets and in cash because of the late receipt by this office of advices in respect of recoveries made at stations. In order to avoid such over-recoveries you are kindly requested to notify this office by telegram of advances recovered quoting Treasury receipt references and amounts.



(Hui Chee Huat)
for Accountant-General,
Sarawak.

A-6

T. 75
(Revised 8/66)

SARAWAK GOVERNMENT

Station Treasury Voucher No. /

Serial No.

Head of Estimates Personal Advances (Public Officers) Fund AGS
No.

Sub-head (State) No.

Dr. to (Name) (Appointment)
(In Block Letter) (Department)

Detailed description of Service	Amount	
	\$	cts.
Advance of <u>one month's salary</u> *days salary granted in accordance with Financial Regulation 467 No. ——— *to the above-named officer. 471 Station recoverable *Delete whichever is inapplicable		
TOTAL \$		

I certify that this advance of Dollars and
cents is granted in accordance with the above Financial Regulation and
is approved for the following reason

Checked
Authorised for
payment
Accountant-General/Sub-Accountant

Signature
Title
Date 19.....

RECEIPT

Received this day of 19..... the sum of
Dollars

Witness to payment

Paying Officer

Signature of Receiver

ADVICE COPY FOR ACCOUNTANT-GENERAL

SARAWAK GOVERNMENT

T. 75
(Revised 8/66)

Station Treasury Voucher No. /

Serial No.

Head of Estimates Personal Advances (Public Officers) Fund AGS No.

Sub-head (State) No.

Dr. to (Name) (Appointment)
(In Block Letter) (Department)

Detailed description of Service	Amount	
	\$	cts.
Advance of <u>one month's salary</u> *days salary granted in accordance with Financial Regulation 467 No. *to the above-named officer. 471 Station recoverable *Delete whichever is inapplicable		
TOTAL \$		

I certify that this advance of Dollars and cents is granted in accordance with the above Financial Regulation and is approved for the following reason

Checked	Signature
Authorised for	Title
payment	Date 19.....
Accountant-General / Sub-Accountant	

FOR ACCOUNTANT-GENERAL'S USE ONLY

ADVANCE RECOVERED IN 19.....

PAYSHEET AT

INITIALS.....

OFFICE COPY

SARAWAK GOVERNMENT

T. 75
(Revised 8/66)

Station Treasury Voucher No.

Serial No.

Head of Estimates Personal Advances (Public Officers) Fund AGS No.

Sub-head (State) No.

Dr. to (Name) (Appointment)
(In Block Letter) (Department)

Detailed description of Service	Amount	
	\$	cts.
Advance of <u>one month's salary</u> *days salary granted in accordance with Financial Regulation 467 No. ——— *to the above-named officer. 471 Station recoverable *Delete whichever is inapplicable		
TOTAL \$		

I certify that this advance of Dollars and
cents is granted in accordance with the above Financial Regulation and
is approved for the following reason

Checked	Signature
Authorised for	Title
payment	Date 19.....
Accountant-General/Sub-Accountant	

OFFICE COPY

DUPLICATE COPY FORWARDED TO ACCOUNTANT-GENERAL ON 19.....

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TREASURY CIRCULAR NO. 20/1966Personal Advances

With reference to paragraph 4 of the Treasury Circular No. 17/1966 dated 10th October, 1966, you are authorised to grant on 10th January, 1967 half-month's net salary to all Muslim officers on the occasion of Hari Raya Puasa 1967 which falls on 13th January, 1967. The following procedures shall be adopted:-

(i) Forms and Supporting Statement

One of these Forms T.75 (Revised 8/66) and T.75A may be used for all personal advances granted to State or Federal officers respectively together with a detailed supporting statement which should be prepared in triplicate as follows:-

Personal Advances

Hari Raya Puasa 1967

PAYMENT					RECOVERY		
No.	Date	Name	Amount	Signature of Receiver	Date	Treasury Receipt No.	Amount
1.							
2.							
.							
.							
.							
				\$			\$
				=====			=====
Amount in words: Dollars					Dollars		
Signature							
Title							
Date							

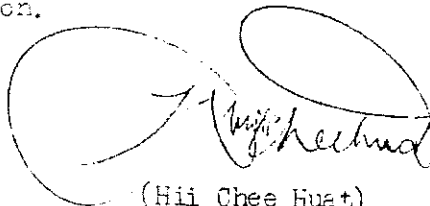
(ii) Recovery

It will be appreciated that it will not be in time for the Treasury nor within the scope of staff resources of this office to effect recovery of such numerous advances by deduction through the current paysheets in the normal manner. You are, therefore, requested to recover such salary advances on pay day for the month of January, 1967 and to insert the Treasury receipt references in the "Recovery" column of the supporting statement which shall be signed and dated twice, i.e. at the times of payment and of recovery.

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(iii) Despatch

The duplicate copies of these Form T.75 (Revised 8/66) and T.75A and supporting statements shall be forwarded under cover of a memorandum to the Accountant-General, Kuching, as soon as such recoveries are made for the purposes of verification and reconciliation.



(Hui Chee Huat)
for Ag. Accountant-General,
Sarawak.

Kuching, 15th December, 1966.

DISTRIBUTION:

All Ministries.
All Residents and Heads of Departments.
All Stations.
All Senior Assistant Accountants.

TREASURY CIRCULAR NO.21/1966Controlling Officers and the Treasury

With the approach of a new Financial Year of Government, it would appear useful to set out some details of the duties and responsibilities of Controlling Officers in regard to financial matters and the Treasury's attitude thereto.

2. The term Controlling Officer has the meaning assigned to it under Sections 15A and 29A of the Financial Procedure Ordinance, 1957. There the duties and responsibilities are set out in broad outline, but a good summary is given at Sections 10, 11 and 12 of the Draft Treasury Instructions for Malaysia which are expected to come into force next year. The relevant Sections read as follows:-

10. The particular accounting officer who is placed in general charge of the money voted under a Head of the Estimates is designated the "Controlling Officer" for that Head. All Federal Controlling Officers are appointed by the Minister of Finance and all State Controlling Officers by the Menteri Besar. The appointments are signified by printing against each Head of the Estimates of Expenditure the title of the Controlling Officer for that Head. The duties of the Controlling Officer are not, however, confined to controlling expenditure under the Head. He is also responsible for the proper management 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 Head is provided, and for ensuring that the Secretary to the Treasury or the State Financial Officer is consulted on any important or unusual matter.

11. The financial and accounting duties of the subordinate officers working under a Controlling Officer must be clearly laid down by him, and in particular the extent to which they are permitted to exercise on his behalf the functions for which he is responsible must be set out in writing. In the event of any irregularity occurring the Controlling Officer should be able to establish readily where the responsibility lies; otherwise he may himself be held liable to make good any loss. It may well be that in a large department the Controlling Officer will himself undertake little or none of the day to day financial work, but the standing departmental instructions on the subject must be approved by him personally and the efficacy of them must remain his concern.

12. Any Controlling Officer may be called before the Public Accounts Committee set up by the elected chamber of the Legislature to consider the Report of the Auditor-General on the public accounts, and may be required to assist the Committee in its enquiries into any cases of wasteful expenditure, failure to collect revenue, or any spending carried out without authority in the departments or offices under his financial control.

In addition there are various other Sections placing responsibility for many other matters on the Controlling Officers. The requirements are considerable which leads to a second point in this connection.

3. For many years the Sarawak Treasury has, to a large extent, taken some of the financial and accounting burdens now assigned to Controlling Officers. For example, all Kuching and Outstation Accounts when received in Treasury are subjected to exhaustive examination and scrutiny before posting on the ledger cards. Queries are raised, nowadays mostly of a helpful nature, in order to shew officers correct accounting procedure and put them right where any doubt appears to exist. This is in accordance with the duties of the

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TREASURY CIRCULAR NO. 1/1967

Personal Advances

With reference to paragraph 4 of the Treasury Circular No.17/1966 dated 10th October, 1966, you are authorised to grant on 6th February, 1967 half-month's net salary to all Chinese officers on the occasion of Chinese New Year 1967 which falls on 9th February, 1967. The following procedures shall be adopted:-

(i) Forms and Supporting Statement

One of these Forms T.75 (Revised 2/66) and T.75A may be used to all personnel advances granted to State or Federal officers respectively together with a detailed supporting statement which should be prepared in triplicate as follows:-

Personal Advances

Chinese New Year 1967

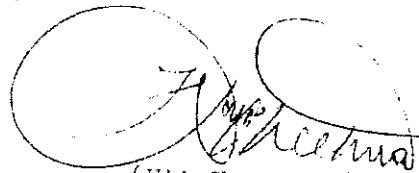
EXPENDITURE					RECOVERY		
No.	Date	Name	Amount	Signature of Receiver	Date	Treasury Receipt No.	Amount
1							
2							
.							
.							
.							
				\$			\$
				=====			=====
Amount in words: Dollars					Dollars		
Signature							
Title							
Date							

(ii) Recovery

It will be appreciated that it will not be in time for the Treasury nor within the scope of staff resources of this office to effect recovery of such numerous advances by deduction through the current paysheets in the normal manner. You are, therefore, requested to recover such salary advances on pay day for the month of February 1967 and to insert the Treasury receipt references in the "Recovery" column of the supporting statement which shall be signed and dated twice, i.e. at the times of payment and of recovery.

(iii) Despatch

The duplicate copies of these Form T.75 (Revised 8/66) and T.75A and supporting statements shall be forwarded under cover of a memorandum to the Accountant-General, Kuching, as soon as such recoveries are made for the purposes of verification and reconciliation.



(Hii Chee Huat)
for Ag. Accountant-General,
Sarawak.

Kuching, 10th January, 1967.

DISTRIBUTION:

All Ministries.
All Residents and Heads of Departments.
All Stations.
All Senior Assistant Accountants.

Treasury Circular No. 12/1967Personal Advances

With reference to paragraph 4 of the Treasury Circular No.17/1966 dated 10th October, 1966, you are authorised to grant on 27th December, 1967 half-month's net salary to any Muslim officers who request for such an advance on the occasion of Hari Raya Puasa 1968 which falls on 2nd January, 1968. The following procedures shall be adopted:-

(i) Forms and Supporting Statement

One of these Forms T.75 (Revised 8/66) and T.75A may be used for all personal advances granted to State or Federal officers respectively together with a detailed supporting statement which should be prepared in triplicate as follows:-

Personal Advances

Hari Raya Puasa 1968

PAYMENT					RECOVERY		
No.	Date	Name	Amount	Signature of Receiver	Date	Treasury Receipt No.	Amount
\$ =====					\$ =====		
Amount in words: Dollars					Dollars		
Signature							
Title							
Date							

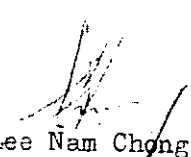
(ii) Recovery

It will be appreciated that it will not be in time for the Treasury nor within the scope of staff resources of this office to effect recovery of such numerous advances by deduction through the current paysheets in the normal manner. You are, therefore, requested to recover such salary advances on pay day for the month of January, 1968 and to insert the Treasury receipt references in the "Recovery" column of the supporting statement which shall be signed and dated twice, i.e. at the times of payment and of recovery.

(iii) Despatch

The duplicate copies of these Form T.75 (Revised 8/66) and T.75A and supporting statements shall be forwarded under cover of a memorandum to the Accountant-General, Kuching, as soon as such recoveries are made for the purposes of verification and 441

2. In this connection, I should be grateful if all concerned could please be informed that the fact that advances have been granted as above will NOT provide grounds for further advances against emoluments for the balance of January or for February 1968 and that any such requests cannot be entertained.


(Lee Nam Chong)
for Accountant-General.

Kuching, 17th November, 1967.

DISTRIBUTION:

All Ministries.
All Residents and Heads of Departments.
All Stations.
All Senior Assistant Accountants.

Guide on Checking of Accounts

The attention of all accounting officers is drawn to the existence of the newly-compiled "Guide on Checking of Accounts". This simple guide is prepared to assist accounting officers in discharging their financial duties, particularly in the carrying out of regular checks of accounts. Financial Regulation No.7 refers.

2. Form T.353 is designed for completion by the Checking Officers. Form B is to be completed in respect of the surprise monthly checking of cash and stamps in accordance with F.R.No.305. When completed, Form T.353 and Form B should be kept in a file for inspection by the Audit and Treasury Inspectors.

3. The Guide and Check List are intended mainly for use by District Officers and Sarawak Administrative Officers in the checking of accounts in outstation Sub-Treasuries but other Accounting Officers may find them useful in the checking of accounts under their control. It is emphasised that the Guide does not cover every aspect of an Accounting Officer's financial duties but covers those considered to be the most important in the safe-guarding of Government Funds.

4. Extra copies of the Guide may be obtained from Treasury Headquarters, Kuching or the Divisional Treasuries at Simanggang, Sibü, Miri and Limbang and separate copies of the Check List, Form T.353 and Form B may be obtained by indent from the Government Printer.


(Chan Kay Tee)
for Accountant-General.

Kuching, 20th November, 1969.

Distribution:

All Ministries
All Residents & Heads of Departments
All Stations
All Senior Accounting Officers
Treasury Inspectors, Sibü & Miri.

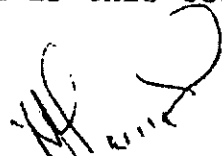
TREASURY CIRCULAR NO.8/1973

Treasury Instruction No.58(a)

Officers will be aware that approval from this Office is required, with a few exceptions, for payment in a new year in respect of charges which fell due for payment on or before 15th December of the previous year.

2. During recent Treasury Inspections this matter has been discussed and some inconvenience has been experienced particularly in rural areas where ulu dwellers may have to make more than one visit to the Sub-Treasury in view of the above. Thus, with immediate effect, authority is hereby given for Officers-in-Charge of Divisional Treasuries and Sub-Treasuries to approve payment in accordance with Treasury Instruction No.58(a) assuming the vouchers are otherwise correct and in order.

3. Late vouchers for Outstation payment can therefore, in future, be normally approved on the spot and it will no longer be necessary to forward every voucher to this Office for approval. It would be appreciated if this could be noted accordingly please.


(T.A. Scrimshaw)
Accountant-General,
Sarawak.

Kuching, 2nd May, 1973.

DISTRIBUTION:

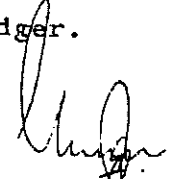
All Ministries.
All Residents and Heads of Departments.
All Senior Accounting Officers.
All Stations.

c.c. TRY:1019.

TREASURY CIRCULAR NO.6/1974

Treasury Instruction No.58(a)

Reference is made to Treasury Circular No.8/1973 wherein authority to approve payment in a new year in respect of charges which fell due for payment on or before 15th December of the previous year is delegated to Officers-in-Charge of Divisional Treasuries and Sub-Treasuries. This is to advise that such authority as delegated to Officers-in-Charge of Sub-Treasuries is hereby withdrawn. In future, such payment could only be approved by the Treasury Headquarters in Kuching or by the Divisional Treasuries. In approving such payment, it should first be ascertained that the department requesting such approval would have sufficient fund to meet such payment in the previous year. Otherwise the application should be referred to this office. To avoid any unnecessary delay, departments are requested when forwarding such applications, to state the balance of fund available as shewn in the vote ledger.


(Sim Cheng Kui)
Ag. Accountant-General,
Sarawak.

Kuching, 21st August, 1974.

Distribution:

All Ministries.
All Residents and Heads of Departments.
All Senior Accounting Officers.
All Stations.

c.c. TRY:1019.

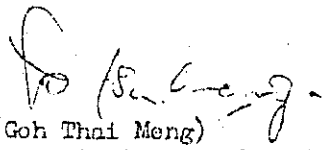
TREASURY CIRCULAR NO.2/1975

SURAT PEKELILING PERBENDAHARAAN NO. 17 TAHUN 1974
Perbelanjaan pada Awal Tahun 1975

With reference to the above Federal Treasury Circular dated 7.11.1974 concerning Federal supply expenditure incurred for the first quarter of 1975, it is noted that the expenditure heads as stated in Akta Kumpulanwang Disatukan (Perbelanjaan Masuk Akaun), 1974 differ from the expenditure heads in the Supply Bill 1975. As such, there will be misallocations in the accounting records kept in this Office in respect of expenditure incurred during this period as the latter are normally kept in accordance with the heads/sub-heads shown in the 1975 Federal Estimates of Revenue and Expenditure.

2. To rectify these records, it is imperative that journal entries be prepared by the Warrant Holders concerned at the same time as the Vote Books are reconciled with Treasury records (T.I.95 c). It is suggested that these adjusting entries be centralised at Head Office, as far as possible and the vouchers submitted to this Office in summarised form. In other words, one journal voucher needs be prepared debiting to the correct vote Head/Subheads in 1975 and crediting to those charged to earlier. Debit or credit vouchers may be used in connection with such journal entries wherever appropriate.

3. In connection with this exercise, a copy each of the Treasury ledger on expenditure head number used by two departments/ministries may be made available to both for reconciliation purposes. Departments and Ministries concerned are kindly requested to liaise with each other which use the same expenditure head number for purpose of sorting out misallocations and making necessary adjustment thereto as mentioned in paragraph 2 above.


(Goh Thai Meng)
for Accountant-General,
Sarawak.

Kuching ,5th February,1975.

DISTRIBUTION

All Ministries.
All Residents and Heads of Departments.
All Senior Accounting Officers.
All Stations.
TRY: 377.

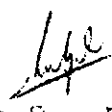
JOURNAL VOUCHERS

Where a Journal Voucher involves both State and Federal Heads (whether it is for Trust or Revenue and Expenditure Accounts), five (5) copies of the Journal Voucher i.e. Forms T.48A, T.48B, T.48C (Revised 9/73) and two (2) copies on plain paper, should be submitted to the Treasury.

2. Where there are two or more heads/subheads as shown on Form T.48A, a corresponding number of copies of Forms T.48B, T.48C and two (2) on plain paper are required. For example, if Form T.48A contains two (2) debit heads and/or subheads and three (3) credit heads and/or subheads, then two (2) copies of Form T.48B and three (3) copies of Form T.48C are required respectively.

3. The extra copies are required for batching into their respective heads and subheads so as to facilitate batching and posting.

4. Your co-operation on the above matter will be much appreciated.


(Lee Sze Kuan)
for Accountant-General,
Sarawak.

Kuching: 7th April, 1976.

Distribution

All Ministries.

All Residents and Heads of Departments.

All Senior Accounting Officers.

All Stations.

TRY:106.

VOTE CONTROL

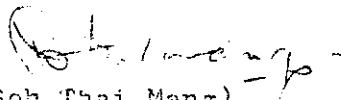
The Treasury has experienced much difficulty by the failure of some Departments/Ministries and other offices to return promptly the advices (Form T.229) notifying the expenditure incurred by the Crown Agents, Liaison Office, Kuala Lumpur, etc. and the amounts received by them for the account of this Government despite reminders being sent. The main cause for concern is the inability of the Treasury to close the account for a particular month until all the items have been allocated and the vouchers returned to this office.

2. The delays in some cases have been due to the shortage of funds on the votes concerned and the reluctance of the warrant holders to allocate the expenditure until additional funds have been authorised. This is not a good reason for holding up allocation since the expenditure has been incurred and must be incorporated in the accounts.

3. It is stressed that the vouchers should please be allocated, and recorded in the vote books and returned to the Treasury as early as possible and in any case not later than 7 days from the date of the advice as stated in Form T.229. All officers receiving the advices are thus earnestly requested to deal with them within the period required.

4. To ensure that the monthly statements of expenditure against which vote books are to be reconciled are issued with the least possible delay, it is now decided that expenditure incurred and amounts received by Government agents for the account of this Government will be allocated by this office from whatever sources of information available in this office if the vouchers are not returned promptly for postings. A copy of the voucher together with the relevant attachments received from Government agents will be extended to you for recording in the vote book and furnishing the requisite disposal certificate(s) on voucher(s), after which it is to be returned to this office as usual. However, should there be any misallocation after the accounts have been posted, it is incumbent upon the Head of Department/Permanent Secretary to Ministry or warrant holder to see that the necessary adjustment is made by means of journal voucher(s).

5. This Circular is to take immediate effect.


(Gob Thai Meng)

for Accountant-General,
Sarawak.

Kuching: 7th October, 1976.

Distribution :

All Ministries.
All Residents and Heads of Departments.
All Senior Accounting Officers.
All Stations.

ACCOUNTING PROCEDURE

It has been decided to make certain changes to the present accounting procedure. The changes which will take effect from 1.1.1977, involve the maintaining of three separate Accounts, namely, (i) State Revenue Account, (ii) State Trust Account, (iii) Federal Account.

2. The State Revenue Account is meant to cater for State revenue and expenditure; the State Trust Account is to cater for receipts and payments related to State Trust moneys; and the Federal Account to cater for Federal revenue, expenditure and Federal Trust receipts and payments. The account Heads and Subheads in respect of both the Federal and State revenue accounts may be found in the respective approved Estimates each year whilst that for the State and Federal Trust accounts may be found in the Consolidated Fund and Trust Account Code (revised 1976). Development Fund revenue and expenditure as shown in the approved Estimates are to be regarded as Trust moneys.

3. The changes necessitate the keeping of two sets of Cash Books and the maintaining of two separate bank accounts, where applicable. The State Revenue Account and State Trust Account will be accommodated under one set of Cash Books, T.135 (Revised 1976) and T.145 (Revised 1976). The Departmental Cash Receipts Book (T.135 Revised 1976) will be used by State departments for recording collections of State Revenue and State Trust Accounts. Treasury Cash Book (T.145 Revised 1976) will be maintained by all Sub-Treasuries for recording State Revenue and State Trust Accounts collections and State expenditure and State Trust Accounts payments. The Revised forms T.135 and T.145 of which a copy each is attached herewith will be available by indent from the Government Printing Office. The Federal Account will be accommodated under another set of Cash Books - the present T.13 for use by Federal departments for revenue collections and the present T.14 will be used to record all receipts and payments related to Federal Account including Federal Trust moneys.

4. For the purpose of the preceding paragraphs and for ease of checking and auditing, two sets of Receipts books should be used. One Receipt book should be used for collections of State revenue and State Trust Accounts and another for collections of Federal revenue and Federal Trust moneys, in order that the serial numbers of the receipts will run consecutively as shown in the respective Cash books. Any unused Treasury Receipts (T.69) in the current partly used Treasury Receipts book may continue to be used to account for the State Revenue and State Trust moneys. Payment Vouchers in respect of State Revenue and State Trust Accounts should be serially numbered in the same series and entered in the appropriate columns of the T.145 (Revised 1976); whilst those vouchers for Federal Account are to be separately and serially numbered and entered in the present T.14. The payment vouchers in respect of State Revenue and Trust accounts should be prefixed with the number 8 whilst that in respect of Federal account with the number 9. For example, the first State payment voucher for the month of January should read 801/0001 and that for the Federal account should read 901/0001.

Also see 255 Review. / 79 in TRY: 105 (III)

URGENT

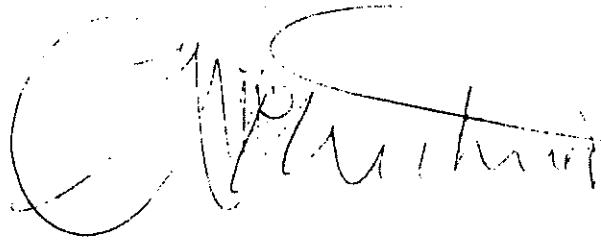
TREASURY CIRCULAR NO. 17/1976

Our ref: TRY:105/255.

ACCOUNTING PROCEDURE

I should be very grateful if you would kindly note that remittances in respect of Federal Account should be dealt with under the new Trust Account Head F.63 (Cash In Transit) and Subhead 001 (Remittances), as shewn in the Sarawak Consolidated Funds and Trust Accounts Codes Book (Revised 1976), instead of "Head F62 and Subhead 001" appearing in paragraph 6 of Treasury Circular No. 14/1976 of 21st October, 1976. The error is much regretted.

2. Your prompt attention to the above and kind co-operation will be very much appreciated.



(Hii Chee Huat)
Acting Accountant-General,
Sarawak.

Kuching, 9th December, 1976.

DISTRIBUTION:

- All Permanent Secretaries to Ministries.
- All Residents and Heads of Departments.
- All Senior Accounting Officers.
- All Stations.

ACCOUNTING PROCEDURE

Arising from the need to maintain three separate accounts as specified in Treasury Circular No. 14/1976 dated 21.10.1976, it has been decided that the following Trust Accounts are to be opened:-

Head	F.06	CASH (TRUST FUND)
Sub-head	001	Cash in hand
"	002	Cash at bank
"	003	Cash in Transit-Remittances

The purpose is to accommodate balances of cash in hand, cash at bank as well as remittances in respect of the State Trust Account.

2. The existing accounts under the various sub-heads of Heads F.01(CASH IN HAND), F.02(CASH AT BANK) and F.03(CASH IN TRANSIT) as contained in the Consolidated Funds and Trust Accounts codes (Revised 1976) booklet are, therefore, meant for the State Revenue Account only.

3. Any transfer of moneys among the three accounts as approved by this office from time to time, as mentioned in paragraph 6 of the above quoted Circular should be brought into account in the appropriate "RECEIVED" and "PAID" columns of the appropriate set of Cash Book T.14S (Revised 1976) or T.14 as the case may be, quoting the approval authority therein.

(Goh Thai Hong)
for Accountant-General,
Kuching.

Kuching: 1st February, 1977.

DISTRIBUTION:

All Ministries.
All Residents and Heads of Departments.
All Senior Accounting Officers.
All Stations.

Copy to: TRC 2408.

TM/mb

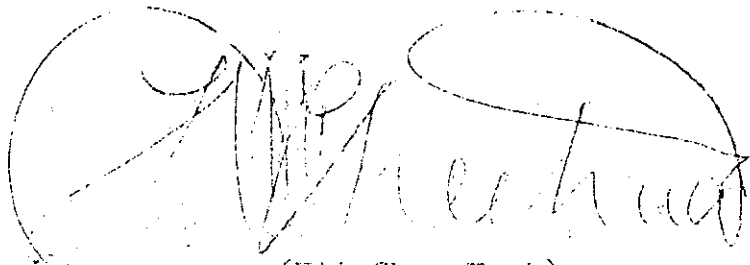
TREASURY CIRCULAR NO. 9/1977

Our ref: TRY:105(II)/48.

Accounting Procedure

It has been observed that there are still cases where payment or journal vouchers are being sent to the District Officer, Limbang for payment or approval as the case may be. This practice has caused unnecessary delay in payment as well as inconvenience to the District Officer, Limbang since such vouchers will have to be reforwarded to the Senior Accounting Officer, Divisional Treasury, Limbang for necessary action.

2. In view of the foregoing, I should be very grateful if you would please arrange to forward direct such payment or journal vouchers to the Senior Accounting Officer, Divisional Treasury, Limbang for his necessary action.
3. In this connection, please also refer to Treasury Circular No.15/1973 of 10th September, 1973.
4. Your prompt attention to the above and kind co-operation in this matter will be very much appreciated, please.



(Hui Choo Huat)
for Accountant-General,
Sarawak.

Kuching, 26th April, 1977.

DISTRIBUTION:

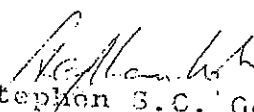
- All Permanent Secretaries to Ministries.
- All Residents and Heads of Departments.
- All Senior Accounting Officers.
- All Stations.

Payments under T.I.58(a)

There have been many instances where instructions contained in Treasury Circulars previously issued on the above subject have not been complied with, and as a result of non-compliance with such instructions, a great deal of extra work and delay in effecting the payments have been caused unnecessarily. This circular is issued in consolidation of all the previous Treasury Circulars on the above subject and it would be greatly appreciated if the following could be noted accordingly, please:-

- a) In accordance with Treasury Instruction 58(a), authority of the Accountant-General is required for payment of vouchers submitted after the 15th January of the new financial year in respect of charges, which fell due on or before 31st December of the old financial year, with the exception of payments chargeable to certain Trust Funds for which annual estimates are not required to be prepared.
- b) Authority to approve vouchers for payment in accordance with T.I.58(a) is delegated to Senior Accounting Officers at Divisional Treasuries. Therefore, vouchers for such payment can also be approved by Divisional Treasuries. In order to avoid delay in effecting such payments to payees in outstations, Departments should forward their late vouchers for outstation payment to the respective Divisional Treasuries for approval. However, Senior Accounting Officers at Divisional Treasuries are kindly requested to note that in approving such payment, it should first be ascertained that the Department requesting for approval would have sufficient fund to meet such payment in the previous financial year. In the event of there being insufficient fund, the Department should forward the application to this office. In the case of divisional or branch offices having insufficient funds, the Heads of such offices should submit their applications through their Heads of Departments for comments.

- c) Departments should, when forwarding their applications, state the balance of fund available in the previous year, as well as the balance in the current year, in respect of the relevant expenditure head/sub-head/item as shown in the vote ledger.
- d) Application for authority should be accompanied by the voucher and a full explanation of the cause of delay, showing clearly upon whom the responsibility rests. It should however be noted that in accordance with T.I.103, it is incumbent upon Heads of Departments or Offices to request for all bills to be sent in not later than the month following that in which the articles are purchased or the services rendered.


(Stephen S.C. Goh)
For Accountant-General,
Sarawak.

Date: 22nd July, 1978.

Distribution:

All Ministries.
All Residents and Heads of Departments.
All Senior Accounting Officers.
All Stations.

87

Treasury Circular No. 8/1979.

REF: TRY:105(III)/79.

Transfer of Accounts

With reference to paragraph 6 of Treasury Circular No. 14/1976 of 21st October, 1976, it has been decided that transfer of funds between Federal Account and State Revenue and State Trust Accounts should cease with immediate effect.

2. However, the transfer of funds between State Revenue and State Trusts Accounts may continue subject to prior approval being first obtained from this office in the normal manner.

"HIDUP SELALU BERNIDMAT"


(Lee Sze Kuan)
for Accountant-General,
Sarawak.

Kuching: 14 September 1979.

Distribution:

All Divisional Treasuries.

All Stations.

To: All Senior Accounting Officers,
Divisional Treasuries.

All District Officers and
Sarawak Administrative Officers.

Subject: Padi Price Subsidies Scheme

Our Ref: TRY:1384(II)/19.

Date: 8th February, 1982.

=====

I would like to inform you that the following Deposit Account in the State Consolidated Trust Account has been opened to accommodate all transactions in connection with the Padi Price Subsidies Scheme:-

Head: F.20 Deposit-Departmental and General

Sub-head: 039 Padi Price Subsidies Scheme

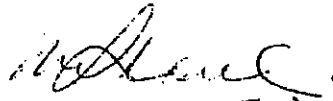
Controlling Officer: Permanent Secretary,
Ministry of Agriculture
and Community Development,
Sarawak.

2. Under the Scheme, when a farmer sells padi to an authorised padi buyer he will be given a coupon which can be encashed in the designated Divisional Treasury or Sub-Treasury. The procedures to be followed when a farmer presents a coupon for encashment and the manner in dealing with the paid coupons are as follows:-

- (1) Lembaga Padi dan Beras Negara officer who issues coupons to farmers will furnish the designated Divisional Treasury or Sub-Treasury with an original copy of "Penyata Penciluaran Pembayaran/ Kupon Harian" in respect of coupons issued.
- (2) Check to ensure that the farmer's coupon (original copy) matches with the copy sent in by Lembaga Padi dan Beras Negara officer.
- (3) Before payment is being made, obtain the farmer's signature and Identity Card number on the back of the original coupon presented by the farmer.
- (4) Stamp "PAID" on both copies of the paid coupons.
- (5) Prepare a payment voucher (with three extra copies) debiting the above Deposit Account (Code F.20/039) at the close of business on each day, listing therein the coupons' serial numbers and amounts thereof paid on that day.
- (6) Attach the original coupons (farmers signed copies) to the original payment voucher.

- (7) Enter the total amount of the payment voucher in the Cash Book under State Consolidated Trust Account in the usual manner.
- (8) After the closing of each month's accounts, forward the original payment vouchers together with the attachments (original coupons) to the State Treasury, Kuching together with other monthly accounts.
- (9) The duplicate copy of each payment voucher is to be submitted to the District Lembaga Padi dan Beras Negara Office and the third copy is to be sent to the Permanent Secretary, Ministry of Agriculture and Community Development, Kuching under a covering memorandum immediately after the payment is made.

"HIDUP SELALU BERHIDMAT"


(Kong Mow Lang)
for Accountant-General,
Sarawak.

c.c. State Secretary, Sarawak.

Permanent Secretary,
Ministry of Agriculture & Community Development,
Sarawak.

Director of Audit, Sarawak.

All Residents.

Ketua Pegawai Lembaga Padi dan Beras Negara,
Sarawak.

35

Pekeliling Memorandum No. 4/1989

Daripada : Akauntan Negeri, Sarawak. Kepada : Semua Stesen

Perkara : Tabung Zakat Dan Fitrah S.K. : Yang DiPertua Majlis Islam, Sarawak.

Ruj. Kami : TRY:745/D/4 Tarikh : 24hb Mei 1989

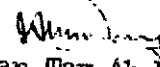
Sebuah akaun Amanah F.20/058 - Deposit/Tabung Zakat Dan Fitrah di bawah kawalan Yang DiPertua Majlis Islam, Sarawak telah disediakan untuk tujuan mengakaun kutipan Zakat Dan Fitrah di seluruh negeri. Pemungut Zakat Dan Fitrah bolehlah membayar masuk wang tersebut di mana-mana Perbendaharaan Negeri.

2. Pada masa pungutan itu dibayarmasuk ke Perbendaharaan, resit rasmi (T.69) yang dikreditkan ke F.20/058 akan dikeluarkan kepada pembayar.

3. Pemungut-pemungut tabung itu dikehendaki supaya menghantar resit-resit rasmi asal (T.69) bagi tempoh tertentu kepada pihak Yang DiPertua Majlis Islam Sarawak (u.p. Tabung Baitumal, Sarawak) yang mana akan menuntut balik pungutan itu dengan menyediakan baucar bayaran. Baucar tersebut akan didebit ke F.20/058 dan disokong oleh resit-resit rasmi asal (T.69) berkenaan.

4. Paraturan ini berkuatkuasa dengan serta merta.

" BERSATU BERUSAHA BERBAKTI "


(Allan Tay Ah Noh)
b.p. Akauntan Negeri,
Sarawak.

SURAT PERKELILING NO. 5/1990

Daripada: Akauntan Negeri,
Sarawak.

Kepada: Semua Stesen.

Perkara: Pembayaran Surcaj.

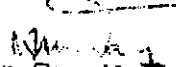
Salinan Kepada: Setiausaha Kerajaan Negeri,
Sarawak.
Semua Residen.

Ruj. Kami: TRY:377/A/137

Tarikh: 2 Mei 1990

Sayugia diperingatkan supaya tuan tidak menerima apa-apa
jua pembayaran surcaj sebelum Suruhanjaya Perkhidmatan Awam Negeri
mencapai keputusan muktamad.

" BERSATU BERUSAHA BERBAKTI "


(Allan Tay Ah Noh)
b.p. Akauntan Negeri,
Sarawak.

ATAN/rk.

PEKELILING PERBENDAHARAAN NEGERI NO. 6/1993**AKAUN DEPOSIT - LEMBAGA SUNGAI-SUNGAI SARAWAK**

Adalah dengan ini dimaklumkan bahawa sebuah Akaun Deposit telah dibuka untuk memasuk akaun semua terimaan hasil ke atas sewa Pelabuhan mulai 1.10.1993 yang sebelum ini di kredit ke Hasil R.08/02.

2. Akaun deposit itu yang di bawah Kawalan Akauntan Negeri Sarawak adalah seperti berikut:-

F.20	Deposit - Departmental & General
024	- Lembaga Sungai-Sungai Sarawak

3. Terimaan ini akan masih tetap dikutip oleh pihak Jabatan Laut.

"BERSATU BERUSAHA BERBAKTI"

(Stephen S.C. Goh)

Akauntan Negeri,
Sarawak.

Salinan asal

Bil : TRY : 589 / 3

Kuching : 21.10.1993

Agihan : Semua Kementerian/Jabatan Negeri
Semua Penolong Akauntan
Semua Stesen
Pengarah Laut, Sarawak.

**PEKELILING PERBENDAHARAAN
NEGERI SARAWAK NO. PP: 12/1996**

**PERKARA: PROSIDUR BARU UNTUK AKAUN
PENDAHULUAN DIRI (F.27/002 - F.27/007).**

1 TUJUAN

Pekeliling ini bertujuan untuk menetapkan prosidur baru untuk memberi pendahuluan diri supaya pengawalan Akaun Pendahuluan Diri akan dijalankan dengan lebih berkesan.

2 LATAR BELAKANG

2.1. Buat masa ini, Akauntan Negeri selaku pegawai pengawal Akaun Pendahuluan Diri, tidak dapat mengawal dengan berkesan pembayaran pendahuluan diri kerana jabatan masing-masing menghantar baucar bayaran pendahuluan diri terus ke Perbendaharaan Bahagian dan Kecil tanpa kelulusan Akauntan Negeri untuk dibayar.

2.2. Prosidur yang ada sekarang membolehkan jabatan meluluskan permohonan pendahuluan diri dengan menyedai baucar bayaran T.27 atau T.27D) atas nama pegawai tersebut. Baucar berkenaan akan dihantar ke Perbendaharaan Bahagian atau Kecil yang berdekatan. Pembayaran boleh dibuat tanpa mengambil kira samada pendahuluan yang tertunggak atau cukup peruntukan akaun pendahuluan. Walaupun Pekeliling Perbendaharaan No.2/1994 bertarikh 27 Julai 1994 menghendaki pendahuluan dijelaskan dalam masa seminggu selepas balik dari keperluan pendahuluan tersebut, banyak jabatan yang tidak mengindahkan arahan berkenaan.

2.3. Masalah-masalah yang timbul adalah seperti berikut:

- (i) Kawalan berkesan atas Akaun Pendahuluan Diri tidak dapat dibuat oleh Akauntan Negeri.
- (ii) Jumlah Akaun Pendahuluan Diri telah tertunggak begitu lama dan semakin bertambah oleh kerana akaun tersebut tidak dijelaskan selepas tujuh(7) hari pegawai berkenaan balik dari tugas rasmi.
- (iii) Jumlah bayaran Akaun Pendahuluan Diri telah melebihi peruntukan yang telah ditetapkan dan perkara ini telah dibangkitkan di dalam laporan audit.

3 PROSIDUR BARU

3.1. Permohonan

Untuk menjamin kawalan lebih ketat dan berkesan ke atas Akaun Pendahuluan Diri dan wang awam tidak disalahguna, prosidur baru untuk memohon adalah ditetapkan seperti berikut:

3.1.1 Jabatan yang ingin mendapatkan pendahuluan diri, harus menyediakan baucar bayaran atas nama pegawai itu sendiri dan menghantarkan baucar bayaran itu ke Perbendaharaan Bahagian atau Kecil yang berdekatan.

3.1.2 Sebelum Perbendaharaan Bahagian atau Kecil memproses baucar tersebut, kelulusan Akauntan Negeri hendaklah diperolehi terlebih dahulu dengan menghantar melalui faks baucar bayaran berkenaan.

3.1.3 Akauntan Negeri akan menyemak baucar, bayaran yang difaks tersebut dengan merujuk kepada daftar untuk memastikan samada kelulusan boleh diberi (sila rujuk Perenggan 3.2 untuk kriteria kelulusan).

3.1.4 Akauntan Negeri akan menyatakan keputusannya dengan menghantar kembali ke Perbendaharaan Bahagian atau Kecil berkenaan melalui faks.

3.2. Kriteria Kelulusan

Kriteria Kelulusan yang akan diguna oleh Akauntan Negeri untuk meluluskan permohonan pendahuluan diri adalah seperti berikut:

(i) Pegawai Sendiri

Kelulusan hanya akan diberi jika pegawai telah menjelaskan segala pendahuluan diri yang diberi kepadanya sebelum permohonan ini.

(ii) Jabatan

Pada peringkat jabatan, permohonan pendahuluan diri tidak akan dipertimbangkan selagi terdapat mana-mana pegawai dalam jabatan tersebut yang masih belum menjelaskan pendahuluan yang telah diberi selepas tiga(3) bulan dari tarikh pendahuluan tersebut dibayar.

3.3. Pembayaran

Seandainya pendahuluan diri itu diluluskan, Perbendaharaan Bahagian atau Kecil akan memproses baucar bayaran berkenaan seperti biasa. Tetapi sekiranya tidak, Perbendaharaan Bahagian atau Kecil akan

12/90-Prosedur Baru Untuk Akaun Pendahuluan Diri (F.27/002-F.27/007)
mengembalikan baucar bayaran tersebut ke jabatan berkenaan.

3.4. **Penjelasan Dan Rekod Pembayaran Balik**

Selewat-lewatnya, tujuh(7) hari selepas pegawai berkenaan balik dari tugas rasmi atau penggunaan pendahuluan diri telah ditamatkan, dia mestilah:

- (i) Membayar balik semua baki wang, jika ada, ke Perbendaharaan Bahagian atau Kecil.
- (ii) Menyediakan satu baucar jurnal yang disertakan dengan segala dokumen sokongan berkenaan termasuk resit rasmi (T.69) yang terdapat di (i) diatas, dan menghantarkannya kepada Akauntan Negeri, Kuching untuk tindakan selanjutnya. Sekiranya pegawai berkenaan tidak menghantar dokumen-dokumen tersebut maka, tunggakan pendahuluan diri akan kekal tercatat dalam rekod kami dan sebarang permohonan pendahuluan diri daripada pegawai tersebut tidak dapat dilayan.

4 **PENUTUP**

Perkeliling Perbendaharaan ini adalah lanjutan kepada Pekeliling Perbendaharaan 2/1994 bertarikh 27 Julai 1994 dan akan berkuatkuasa mulai 1.1.1997.

"BERSATU BERUSAHA BERBAKTI"

(SOEDIRMAN HAJI AINI)
Akauntan Negeri
SARAWAK.

Salinan asal

Ruj: TRY: 377(111)/55

Tarikh: 17 Disember 1996

Agihan Kepada: Semua Ketua Jabatan Negeri
Semua Ketua Setiausaha Tetap Kementerian
Semua Residen
Semua Penolong Akauntan Perbendaharaan Bahagian
Semua Perbendaharaan Kecil
Pengarah Audit Negeri



JABATAN PERBENDAHARAAN NEGERI

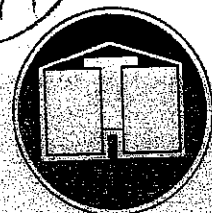
JALAN BARRACK 93592 KUCHING SARAWAK MALAYSIA

Telefon-082-240111

Faksimili-082-247203

Kawat-ACGEN KUCHING

Teleks-MA 70134



PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP. 8/1997

PERKARA: Baucar Bayaran T.300

TUJUAN

Pekeliling ini bertujuan untuk memperkenalkan baucar bayaran baru yang akan menggantikan semua jenis baucar bayaran yang sedang digunakan oleh Kementerian dan Jabatan Negeri Sarawak.

LATARBELAKANG

Pada masa ini, terdapat beberapa jenis baucar bayaran yang digunakan bagi pembayaran dari Akaun Kerajaan Negeri Sarawak. Baucar-baucar tersebut adalah T.27, T.27D, T.35, T.36A, T.75 dan T.385 bagi pelbagai jenis pembayaran. Maklumat dan saiz baucar-baucar ini juga tidak standard, yang dianggap sukar bagi tujuan pengkomputeran.

CIRI-CIRI BAUCAR BAYARAN T.300

Dengan penggunaan baucar T.300 ini, akan hanya terdapat 1 jenis baucar bayaran sahaja berbanding dengan beberapa jenis yang digunakan buat masa ini. (Sila lihat senarai sampel di Lampiran 'A' serta sampel-sampel bagi baucar T.300 dan borang-borang sokongannya yang dikepilkan bersama.)

.....2/

sent out on
197

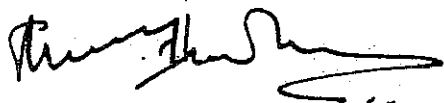
Semua borang lain akan hanya menjadi kepalan/sokongan kepada baucar bayaran baru ini bergantung pada jenis bayaran. (Sila rujuk Lampiran 'B' untuk jenis dan keterangan borang sokongan tersebut dan panduan bilangan salinan yang perlu disediakan.)

TARIKH KUATKUASA

Penggunaan baucar baru (T.300) ini adalah berkuatkuasa mulai **Akaun tahun 1998** untuk setiap pembayaran dari Akaun Kerajaan Negeri Sarawak.

Sekiranya tuan memerlukan keterangan lebih lanjut, sila hubungi pegawai saya, Puan Elean Bt Masa'at, di nombor telefon 247391 atau 240111 sambungan 217.

"BERSATU BERUSAHA BERBAKTI"



(Soedirman Haji Aini)
Akauntan Negeri
Sarawak

Ruj: TRY:377(III)/77
Tarikh: 10 Disember 1997

Agihan kepada: Semua Kementerian
: Semua Ketua Jabatan Negeri
: Semua Residen
: Semua Stesen Daerah dan Daerah Kecil
: Semua Pen. Akauntan Perbendaharaan Bahagian



JABATAN PERBENDAHARAAN NEGERI

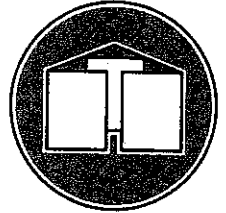
JALAN BARRACK 93592 KUCHING SARAWAK MALAYSIA

Telefon – 082 240111

Faksimili – 082 247203

Kawat – AGEN KUCHING

Teleks – MA 70134



SURAT PEKELILINGPERBENDAHARAAN NEGERI SARAWAK NO.PP: 8/98

**PERKARA : PROSEDUR BARU PROSES PENGENDALIAN AKAUN
PENYELESAIAN CEK TERBATAL.**

1. TUJUAN

Pékeliling ini bertujuan untuk menetapkan prosedur baru bagi mengendalikan Akaun Penyelesaian Cek Terbatal.

2. LATARBELAKANG

2.1 Mengikut Arahan Perbendaharaan 118(a), cek yang tidak ditunaikan atau dijelaskan pada akhir tempoh tiga (3) bulan dari tarikh ianya dikeluarkan hendaklah disifatkan sebagai terbatal.

2.2 Prosedur yang sedia ada menghendaki Perbendaharaan Bahagian/Kecil (PB/K) menyelaraskan cek terbatal tersebut dengan mengeluarkan baucar kredit untuk mengkreditkan amaun tersebut ke Akaun Penyelesaian Cek Terbatal (F20/009). Sesalinan baucar kredit tersebut akan dihantar ke jabatan berkenaan untuk makluman dan tindakan kemudian.

2.3 Sekiranya ada tuntutan dibuat oleh penerima, jabatan berkenaan akan membayar semula dengan menyediakan baucar bayaran baru serta mendebitkan Akaun Penyelesaian Cek Terbatal (F20/009). PB/K yang berkenaan akan mengeluarkan cek baru.

3. MASALAH

3.1 Akauntan Negeri selaku pegawai pengawal Akaun Penyelesaian Cek Terbatal tidak dapat mengendalikan akaun ini dengan lebih berkesan kerana kebanyakan

jabatan tidak menyelenggarakan daftar cek terbatal seperti yang dikehendaki.

3.2 Berikut adalah masalah-masalah yang seringkali berlaku akibat daripada prosedur yang diamalkan sekarang.

- a) Pembayaran dua kali terhadap tuntutan bagi cek yang telah dibatalkan terdahulu.
- b) Terdapat juga jabatan yang masih lagi mendebitkan kepala vot perbelanjaan jabatan bagi maksud pembayaran semula cek terbatal dan bukan ke Akaun Penyelesaian Cek Terbatal (F20/009).
- c) Jumlah baki Akaun Penyelesaian Cek Terbatal (F20/009) telah tertunggak begitu lama dan semakin bertambah dari semasa ke semasa.
- d) Perkara ini telah seringkali dibangkitkan di dalam laporan audit.

4. PERBANDINGAN

PROSEDUR BARU	PROSEDUR LAMA
Sesalinan baucar kredit tidak perlu dihantar ke jabatan yang mengeluarkan baucar bayaran asal.	Sesalinan baucar kredit dihantar ke jabatan yang mengeluarkan baucar bayaran asal.
Setiap pemohon hendaklah mengisi Borang Permohonan Pembayaran Semula (PPS) untuk tujuan memohon tuntutan mengenai cek yang telah dibatalkan (<i>Lihat Lampiran A</i>)	Tidak terdapat sebarang jenis borang yang digunakan bagi tujuan permohonan pembayaran semula cek yang telah dibatalkan.
Penyediaan baucar bayaran baru bagi pembayaran semula cek yang telah dibatalkan akan dibuat oleh PB/K yang berkenaan.	Penyediaan baucar bayaran baru bagi pembayaran semula cek yang telah dibatalkan dibuat oleh jabatan yang mengeluarkan baucar bayaran asal.
Penyelenggaraan Daftar Cek Terbatal (<i>Lihat Lampiran B</i>) akan dibuat oleh PB/K yang berkenaan.	Penyelenggaraan Daftar Cek Terbatal dilakukan oleh jabatan berkenaan.

Sila lihat *Lampiran C* bagi proses aliran kerja prosedur baru Pengendalian Akaun Penyelesaian Cek Terbatal.

5. TARIKH KUATKUASA

Surat Pekeliling ini berkuatkuasa serta merta. Dengan ini Pekeliling Perbendaharaan No.3/1988 adalah dibatalkan.

Sekiranya tuan memerlukan keterangan lebih lanjut, sila hubungi pegawai saya Encik Christopher Danan Binjie di nombor telefon 259743 atau 240111 sambungan 219.

"BERSATU BERUSAHA BERBAKTI"



(Soedirman Bin Aini)
Akauntan Negeri Sarawak

TRY : 307001(11)/41
Tarikh: 27 Oktober 1998

Agihan kepada:

Setiausaha Kerajaan Negeri Sarawak
Setiausaha Kewangan Negeri Sarawak
Semua Ketua Jabatan Negeri
Semua Setiausaha Tetap Kementerian
Semua Residen
Semua Stesen Daerah dan Daerah Kecil

Salinan kepada:

Pengarah Audit Dalam, Sarawak
Pengarah Audit Negeri, Sarawak

BORANG PERMOHONAN PEMBAYARAN SEMULA CEK TERBATAL (PPS)

NAMA PEMOHON

ALAMAT

NAMA DAN
NO. AKAUN BANK

JAMUAN (RM)

DALAM PERKATAAN

JABATAN YANG
MENGELOARKAN
BAUCAR BAYARAN

Saya mengesahkan bahawa saya belum pernah menerima sebarang pembayaran untuk cek tersebut :

Sebab (Tandakan ☒ pada petak yang berkenaan)

☐ Tamat Tarikh Laku Cek

☐ Tidak Menerima Cek

Lain-Lain sebab:.....

.....
(Nama Dan Tandatangan Pemohon)

Tarikh :

.....
Cop Syarikat
(Jika Berkenaan)

Untuk Kegunaan Perbendaharaan Sahaja

PEMBATALAN

No. Cek	
Tarikh Cek	
No. Baucar	
No. Baucar Kredit	

PEMBAHARUAN

No. Cek	
Tarikh Cek	
No. Baucar	

DAFTAR CEK TERBATAL

PERBENDAHAARAN BAHAGIAN/KECIL:

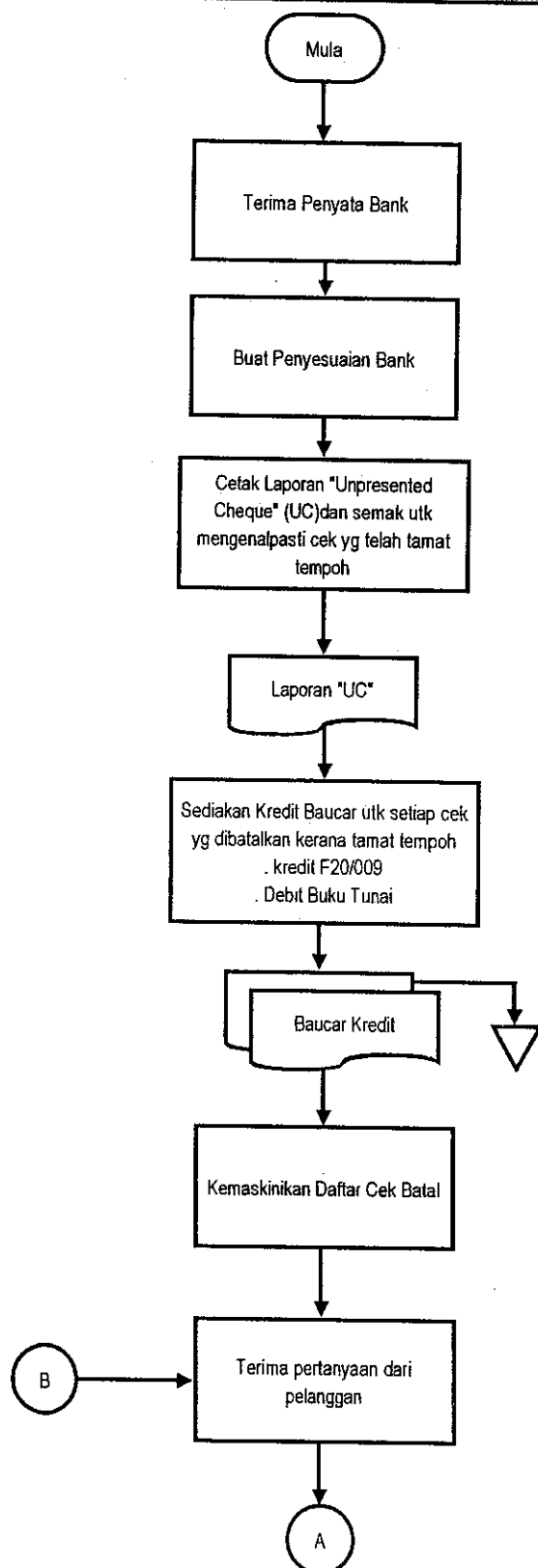
[illegible]

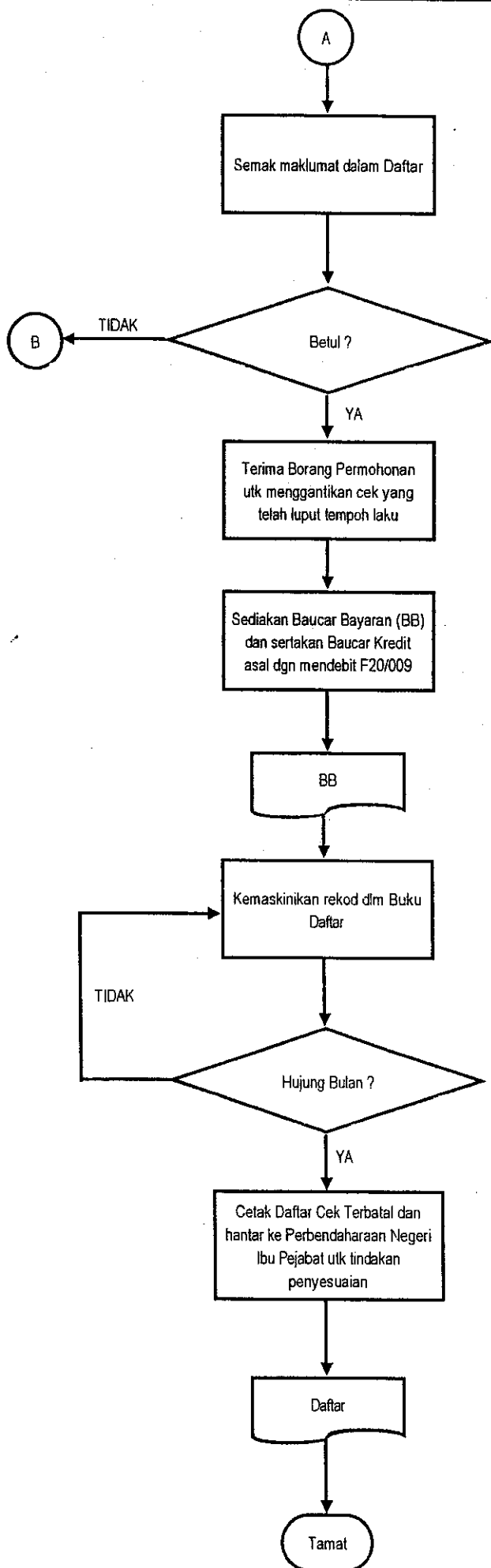
PROSES ALIRAN KERJA PROSEDUR BARU PENGENDALIAN AKAUN PENYELESAIAN CEK TERBATAL.

Berikut adalah prosedur baru bagi proses aliran kerja pengendalian Akaun Penyelesaian Cek Terbatal.

1. Setiap kali selepas membuat penyesuaian bank pada hujung bulan, sekiranya terdapat cek yang tidak ditunaikan pada akhir tempoh yang ditetapkan, cek tersebut akan disifatkan sebagai terbatal. Pihak Perbendaharaan Bahagian/Kecil akan membuat penyelarasan dengan mendebit Akaun Tunai dan mengkredit Akaun Penyelesaian Cek Terbatal.
2. Butiran berhubung dengan cek terbatal tersebut akan direkodkan ke dalam Daftar Cek Terbatal.
3. Sekiranya terdapat tuntutan mengenai cek yang telah dibatalkan itu, permohonan pembayaran semula cek tersebut boleh di buat dengan mengisi Borang Permohonan Perbayaran Semula (PPS) yang boleh didapati di semua Perbendaharaan Bahagian/Kecil dan dimajukan atau difaks ke Perbendaharaan Bahagian/Kecil di mana cek asal tersebut dikeluarkan.
4. Perbendaharaan Bahagian/Kecil akan mengesahkan kesahihan butiran di dalam Borang PPS tersebut dengan merujuk kepada Daftar Cek Terbatal sebelum kelulusan pembayaran semula di buat.
5. Penyediaan baucar bayaran yang baru bagi permohonan yang telah diluluskan akan dibuat oleh Perbendaharaan Bahagian/Kecil yang berkenaan dengan mendebit Akaun Penyelesaian Cek Terbatal. Borang PPS yang telah diluluskan berserta baucar kredit asal hendaklah disertakan.
6. Daftar Cek Terbatal mestilah dikemaskinikan dengan segera setelah pembayaran diluluskan.
7. Satu laporan lengkap berhubung dengan transaksi cek terbatal yang masih tertunggak hendaklah dihantar ke Ibu Pejabat Perbendaharaan (Seksyen Penyesuaian) pada setiap hujung bulan.

Sila rujuk carta aliran proses kerja yang dikepilkan.

**CARTA ALIRAN PROSES KERJA PENGENDALIAN
AKAUN PENYELESAIAN CEK TERBATAL****PERBENDAHARAAN BAHAGIAN/KECIL**



JABATAN PERBENDAHARAAN NEGERI
TINGKAT 10, MENARA PELITA, JALAN TUN ABDUL RAHMAN YA'AKUB,
PETRA JAYA, 93050 KUCHING, SARAWAK, MALAYSIA
Telefon : 082-440111
Faksimili : 082-447203
Kawat - ACGEN KUCHING

SURAT PEKELILING PERBENDAHARAAN
NEGERI SARAWAK
NO.PP :2/99

PERKARA: CEK TENDANG YANG MELIBATKAN BAYARAN BIL KERAJAAN

1. TUJUAN

Pekeliling ini bertujuan untuk menetapkan prosedur bagi menambahbaik dan memantapkan lagi kerja mengakaun dan mengutip balik amaun cek tendang yang terlibat dalam bayaran bil kerajaan.

Pekeliling ini adalah ditujukan kepada Perbendaharaan Bahagian dan pejabat yang mengeluarkan bil.

2. LATARBELAKANG

Bayaran bil Kerajaan dengan cek adalah dibenarkan. Sekiranya cek berkenaan ditolak oleh bank, Perbendaharaan akan menyelaras amaun terlibat dalam Buku Tunai (T14s) dan memberitahu pejabat yang mengeluarkan bil untuk mengutip balik amaun berkenaan. Pejabat yang mengeluarkan bil akan menghubungi pembayar berkenaan untuk mendapat cek ganti/baru dan seterusnya menghantar cek itu ke Perbendaharaan berkenaan.

3. PROSEDUR BARU

3.1 Tanggungjawab perbendaharaan Bahagian

Perbendaharaan Bahagian di mana cek yang telah dimasukkan ke dalam bank tetapi ianya ditolak oleh pihak bank (cek tendang) dikehendaki untuk menyediakan satu baucar bayaran pindah catat ('No Cash' Payment voucher) untuk mendebit amaun cek tendang ke Akaun Amanah -Akaun Pelarasan *Cek tendang* (F24/013) dan memasukkan amaun terlibat ke dalam Buku Tunai (T.14s). Sesalanan baucar bayaran bersama dengan cek tendang tersebut mesti dikembalikan ke pejabat yang mengeluarkan bil untuk makluman dan tindakan.

Selain daripada menyelenggarakan satu daftar bagi merekod semua cek tendang, Perbendaharaan Bahagian

juga dikehendaki untuk menyediakan **Laporan Bulanan** tentang cek tendang yang masih belum diselesaikan untuk dihantar sebagai peringatan ke pejabat yang mengeluarkan bil berkenaan.

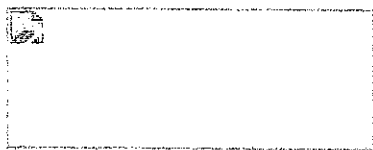
3.2 Tanggungjawab Pejabat yang Mengeluarkan Bil

Pejabat yang mengeluarkan bil, setelah menerima sesalinan baucar bayaran pindah catat bersama dengan cek tendang (ruj. per. 3.1 di atas) adalah dikehendaki untuk membuat catatan dalam daftar bil dan mengeluarkan satu bil gantian **dengan segera** untuk mengkredit ke akaun **F24/013**. Bil gantian ini haruslah ditanda dengan cop '**Bil Peringatan**'. Amaun denda atau surcay, jika ada boleh juga dimasukkan ke dalam bil gantian untuk dikredit ke vot yang berkenaan. Bil baru tersebut hendaklah dihantar ke pembayar bil terlibat untuk pembayaran dengan segera.

4. TARIKH KUATKUASA

Surat Perkeliling ini berkuatkuasa dengan serta merta.

"BERSATU BERUSAHA BERBAKTI"



(Allan Tay Ah Noh)

b.p. Akauntan Negeri Sarawak

TRY : 301004/89

cc. TRY : 213027

Tarikh : 2 Ogos 1999

Agihan Kepada :

Semua Kerajaan Negeri Sarawak
Semua Kewangan Negeri Sarawak
Semua Ketua Jabatan Negeri
Semua Setiausaha Tetap Kementerian
Semua Residen
Semua Stesen Daerah dan Daerah Kecil

Salinan kepada:

Pengarah Audit Dalam, Sarawak
Pengarah Audit Negeri, Sarawak

Salinan asal



301004

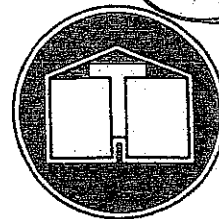
JABATAN PERBENDAHARAAN NEGERI

Tingkat 10, Menara Pelita, Jalan Tun Abdul Rahman Ya'akub,
Petra Jaya, 93050 Kuching, Sarawak, Malaysia.

Telefon : 082-440111

Faksimili : 082-447203

Kawat - ACGEN KUCHING



**SURAT PEKELILING PERBENDAHARAAN
NEGERI SARAWAK
NO. PP: 6/99**

PERKARA: SISTEM BAYARAN PUKAL

1. TUJUAN

Surat pekeliling ini adalah bertujuan untuk:

- a) memperkenalkan dan melaksanakan Sistem Bayaran Pukal (SBP) ke atas bil telefon yang dikeluarkan oleh Syarikat Telekom Malaysia (STM) atas nama jabatan-jabatan Kerajaan Negeri.
- b) mewajibkan semua jabatan Kerajaan Negeri menyertai Skim SBP ini.

2. PENGENALAN

2.1 SBP adalah suatu **sistem pembayaran berkelompok** yang dipusatkan dan diuruskan oleh Jabatan Perbendaharaan Negeri Sarawak (JPNS), ke atas semua bil yang dikeluarkan oleh sesebuah agensi, seperti STM atas nama jabatan-jabatan Kerajaan Negeri.

2.2 Buat permulaan, SBP akan diperkenalkan bagi pembayaran bil telefon yang dikeluarkan oleh Syarikat Telekom Malaysia.

2.3 Faedah-faedah yang diperolehi dari SBP adalah seperti berikut:

- (a) Pembayaran bil akan dapat menepati tarikh sasaran
- (b) Pembayaran bil di bawah Arahan Perbendaharaan No. 58(a) akan dapat dielakkan
- (c) Pemusatan pembayaran bil akan menjimatkan masa dan kos bagi setiap jabatan
- (d) Pengemaskinian rekod menerusi sistem
- (e) Diskaun diperolehi daripada agensi berkenaan

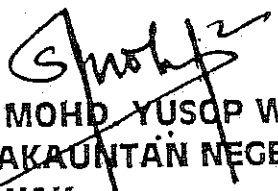
Bagi borang input yang diterima selepas 27.12.1999, perubahan hanya akan dilakukan dalam gaji bulan Februari, 2000.

Walaupun bagaimanapun sekiranya masalah pepijat alaf (Y2K) tidak berlaku pada tarikh yang dijangkakan, maka jadual penyediaan gaji untuk bulan Januari, 2000 akan berjalan seperti biasa dimana perubahan dalam borang input yang diterima sebelum atau pada 7.1.2000 akan dimasukkan dalam gaji bulan Januari, 2000.

4 PENUTUP

Kerjasama daripada tuan-tuan/puan-puan amatlah diharapkan bagi mengemukakan apa juga perubahan untuk gaji bulan Januari 2000 pada ataupun sebelum 27.12.1999.

'BERSATU BERUSAHA BERBAKTI'


(WAN MOHD YUSOP WAN MOSS)
PEM. AKAUNTAN NEGERI
SARAWAK

TRY: 301011/82

TARIKH: 10 November, 1999

Agihan Kepada:

Setiausaha Kerajaan Negeri Sarawak
Setiausaha Kewangan Negeri Sarawak
Semua Ketua Jabatan Negeri
Semua Setiausaha Tetap Kementerian
Semua Residen
Semua Stesen Daerah dan Daerah Kecil



Tingkat 10, Menara Pelita, Jalan Tun Abdul Rahman Ya'akub,
Petra Jaya, 93050 Kuching, Sarawak, Malaysia.

Telefon : 082-440111

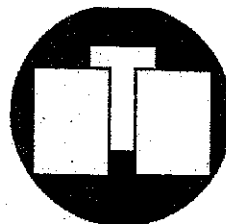
Faksimili : 082-447203 (Akauntan Negeri)

Faksimili : 082-445270 (Pentadbiran)

Faksimili : 082-446082 (Penyesuaian)

Faksimili : 082-442164 (Gaji)

Faksimili : 082-440704 (Pengurusan Dana)



**SURAT PEKELILING PERBENDAHARAAN
NEGERI SARAWAK
NO. PP: 9/2000**

PERKARA: Kod Akaun Dana Disatukan Dan Akaun Amanah

1. TUJUAN

Pekeliling ini bertujuan untuk memperkenalkan dan menguatkuasa 'Kod Akaun Dana Disatukan dan Akaun Amanah' yang baru.

2. LATARBELAKANG

Lanjutan dari pelaksanaan struktur kod akaun baru bagi Kerajaan Negeri Sarawak yang akan berkuatkuasa mulai 2 Januari 2001, kod Amanah yang sedang digunakan pada masa ini juga telah disemaksemula.

3. KOD AKAUN DANA DISATUKAN DAN AKAUN AMANAH

... Bersama ini dikepilkan buku Kod Akaun Dana Disatukan dan Akaun Amanah yang baru untuk rujukan dan kegunaan semua kementerian/jabatan.

Pegawai Pengawal adalah dinasihatkan untuk menyelenggara dan mengawal akaun-akaun amanah di bawah tanggungjawab masing-masing dengan sempurna.

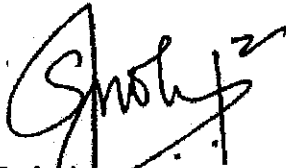
Bagi mana-mana akaun amanah yang tidak aktif atau tidak diperlukan lagi, sila maklumkan pejabat ini untuk proses penutupan.

Penggunaan kod ini akan berkuatkuasa mulai **Tahun Kewangan 2001.**

5. PERTANYAAN

Untuk pertanyaan atau keterangan lebih lanjut, sila hubungi pegawai saya Puan Elean bt. Masa'at di telefon nombor 444391/440111 samb. 212.

'BERSATU BERUSAHA BERBAKTI'


(Wan Mohd. Yusop Wan Moss)
Pem. Akauntan Negeri
Sarawak

Ruj.: 301004(Vol.2)/10

TARIKH: 19 Disember 2000

Agihan Kepada: Semua Kementerian
: Semua Ketua Jabatan Negeri
: Semua Residen
: Semua Stesen Daerah Dan Daerah Kecil
: Semua Akauntan Perbendaharaan Bahagian

Salinan Kepada: Setiausaha Kerajaan Negeri, Sarawak
: Setiausaha Kewangan Negeri, Sarawak
: Pengarah Audit Negeri, Sarawak



JABATAN PERBENDAHARAAN NEGERI

Tingkat 10, Menara Pelita, Jalan Tun Abdul Rahman Ya'akub,
Petra Jaya, 93050 Kuching, Sarawak, Malaysia.

Telefon : 082-440111

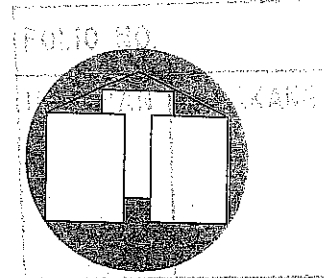
Faksimili : 082-447203 (Akauntan Negeri)

Faksimili : 082-445270 (Pentadbiran)

Faksimili : 082-446082 (Penyesuaian)

Faksimili : 082-442164 (Gaji)

Faksimili : 082-440704 (Pengurusan Dana)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 1/2001

PERKARA: Kod Amanah Dana Disatukan Dan Akaun Amanah

22. Nakh

1. TUJUAN

Pekeliling ini bertujuan untuk menguatkuasakan Kod Akaun Dana Disatukan Dan Akaun Amanah melalui edisi buku kod terkini.

2. KOD AKAUN DANA DISATUKAN DAN AKAUN AMANAH

... Bersama-sama ini dikepilkan buku Kod Akaun Dana Disatukan Dan Akaun Amanah yang telah dikemaskini untuk rujukan dan kegunaan semua kementerian/jabatan. Pegawai Pengawal adalah dinasihatkan untuk menyalenggara dan mengawal akaun-akaun amanah di bawah tanggungjawab masing-masing dengan sempurna.

3. PENGEMASKINIAN KOD AKAUN

Bagi akaun-akaun amanah yang tidak aktif atau tidak diperlukan lagi, sila maklumkan pejabat ini untuk proses penutupan.

Sebarang penutupan atau penambahan kod akaun akan dimaklumkan melalui surat pekeliling pejabat ini dari masa ke semasa.

4. TARIKH KUATKUASA

Penggunaan kod ini adalah berkuatkuasa mulai Tahun Kewangan 2001.

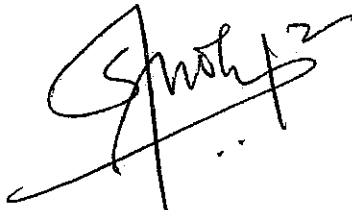
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5. **PENUTUP**

Surat Pekeliling Perbendaharaan Negeri Sarawak No. PP.9/2000 dengan ini adalah dibatalkan.

Sebarang pertanyaan atau keterangan lebih lanjut, sila hubungi pegawai saya, Puan Elean bt. Masa'at di telefon nombor 444391/440111 samb. 212.

'BERSATU BERUSAHA BERBAKTI'



(Wan Mohd. Yusop Wan Moss)
Pem. Akauntan Negeri
Sarawak

Ruj.: 301004(Vol. 2)/11

TARIKH: 7 Jun 2001.

Agihan Kepada: Semua Kementerian
: Semua Ketua Jabatan Negeri
: Semua Residen
: Semua Stesen Daerah Dan Daerah Kecil
: Semua Akauntan Perbendaharaan Bahagian

Salinan Kepada: Setiausaha Kerajaan Negeri, Sarawak
: Setiausaha Kewangan Negeri, Sarawak
: Pengarah Audit Negeri, Sarawak