

Treasury Circular No. 19/1947.

Sale and Supply of Ammunition - Accounting Procedure.

1. Licences to purchase ammunition issued to members of the public will be enforced by the issuing authority with the number of rounds they are permitted to purchase. On each occasion of purchase, empty cartridge cases equivalent to the numbers of rounds to be issued must be surrendered by the purchaser; Residents have authority to waive this requirement in such cases as they may, at their discretion, decide.

2. (i) The sale of ammunition comes under the following direct control, and will be supervised by

(a) Kuching, Sibul, Miri..... Officer Superintending Sector.

(b) Outstations..... District Officer or Court Clerk.

The Commissioner of Sarawak Constabulary will maintain, and authorise, a standard sale price for ammunition throughout the Colony, such price incorporating average freight and cartage costs. Central control for the whole Colony is vested in Commissioner of Sarawak Constabulary.

(ii) Indents for fresh stocks for outstations will be sent by District Officers, through their Residents, to the Officers Superintending Sectors who, in turn, will place an order with Borneo Co., Ltd., with delivery instructions. The O.S.S. will advise the outstation by telegram when the ammunition has been despatched.

(iii) Invoices for ammunition will be forwarded by the Borneo Co. Ltd., to the Station and the District Officer will check and return to the O.S.S. who will be responsible for payment of the whole, inclusive of freight and cartage. It will be the duty of the station concerned to inform the O.S.S. that the ammunition has been received, and in what condition.

3. At the end of each month, outstations will submit to O.S.S. concerned, a copy of the return attached which also forms their stock record. The original will be submitted to the Commissioner of Sarawak Constabulary and a third copy will accompany the monthly accounts to the Treasury.

4. Accounting Procedure.

(a) The Annual Vote from which such stocks and their cartage are purchased is controlled by the Commissioner of Sarawak Constabulary:

The Commissioner will advise O.S.S.'s of their allocation from this vote and such allocation will not be exceeded without his express authority.

For the purposes of central control, Commissioner of Sarawak Constabulary will also maintain (a) an extract of total sales (b) a main stock account for the whole Colony.

(b) O.S.S. will report, monthly by memorandum to the Commissioner of Sarawak Constabulary total purchases made during each month, how it has been allocated to stations and the balance of his Vote remaining at the end of each month.

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TREASURY CIRCULAR NO. 16/1948.

Returns of Arrears of Revenue.

The attention of Residents and Heads of Departments is drawn to Colonial Regulation 239 - Financial Regulation 54 - wherein it is laid down that:-

"All officers charged with the supervision of the collection of revenue will furnish to the Treasurer for transmission to the Auditor periodical returns showing the state of the arrears in the collection of taxes or any other revenue receivable by them. In the event of there being no such arrears a nil return will be furnished."

2. It is requested that this return be forwarded in duplicate to the Treasury on 1st April in each year in respect of arrears of revenue as at the previous 31st December; a nil return is required when applicable.

3. The return should be prepared in the following manner:-

Form of Revenue	By whom due	Date due or period for which due	Amounts outstanding at 31st Dec. last	Collections during Qtr to 31st March.	Balance outstanding at 31st March.	Action taken for collection or for writing off revenue considered to be irrecoverable (See Col. Regs. 240 and 241).

Station/Department..... (Sd.).....

Date:..... Title.....

Colonial Regulation 240. In the case of irrecoverable arrears of revenue, except where other authority is by law established, the authority of the Secretary of State is required for any general cancellation of claims prior to a given date.

Colonial Regulation 241. In cases of arrears of revenue due by particular individuals, in which the necessity or justification for the abandonment or remission of such arrears depends upon local circumstances, and no question is involved either of large amount, of important or novel principle, or of the negligence of an officer, the Colonial Secretary or other officer appointed by law to deal with such claims will from time to time furnish to the Treasurer for transmission to the Auditor a list of cases in which it has been decided to abandon or remit such arrears, with the reason for so doing entered against each case. Unless the Auditor sees cause to challenge the decision in any case, this list will be accepted as a valid discharge for the accounting officer in respect of the non-collection of any amount specified therein.

4. Returns in respect of the year ended 31st December, 1947, should be rendered at the earliest opportunity.

(95)

TREASURY CIRCULAR NO. 10/1950.

Returns of Trades Licence Forms

Holders of Trades Licence Forms T.212, T.214 and T.215 are informed that a list of unused receipt forms should be forwarded to Divisional Treasuries for transmission to the Treasury, Kuching, at the close of each month in the same manner as is required under paragraph (f) of Treasury Circular No. 17/1948.

H. M. COCKLE,
Accountant-General.

Kuching, 18th May, 1950.

PCK

TREASURY CIRCULAR NO. 9/1951.

Returns of Arrears of Revenue

Residents and Heads of Departments are reminded of the requirements of Treasury Circular No.16/1948 and of the necessity of ensuring that a full return of all outstanding revenue as at 31st December, 1950, is forwarded to me on 1st April, 1951.

H.M. COCKLE
Accountant-General.

Kuching, 29th March, 1951.
CF

TREASURY CIRCULAR NO. 15/1952.

The attention of all stations is drawn to paragraphs 4 and 5 of Treasury Circular No. 25/1951.

2. It is important that the Revenue figures for the month and expenditure figures for the quarter shall be telegraphed from a station, or sent by the quickest means to a station with telegraphic communication for transmission to me on the day following the end of the period to which the figures relate.

3. The monthly accounts of all stations shall be transmitted to me by the first boat leaving the station after the end of the month to which they relate, and shall be sent by registered post or safe hand.

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

Kuching, 1st May, 1952.
HCL.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

(31)

(27)

TREASURY CIRCULAR NO. 22/1952.

Treasury Circular No. 16/1948 lays down that all revenue collecting officers must submit annual Returns of Arrears of Revenue by 1st April in the following year. Although it is now August, 1952, only a few Returns for 1951 have been received.

2. Residents and Heads of Departments who are charged with the supervision of the collection of revenue in ----- stations and departments, as shewn on the attached list, are requested to submit these Returns immediately for the year 1951, and annually thereafter on or before the date mentioned above. Offices which have already submitted their 1951 Returns are marked with an asterisk in the list.

3. Compliance with these instructions is absolutely essential as the Returns in question are required to be incorporated in the Auditor's annual report to London.

C. LIGHTLEY,
Ag. Accountant-General,
Sarawak.

Kuching, 22nd August, 1952.

ZLF.

Distribution:

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

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ANNUAL ARREARS OF REVENUE RETURNS.

List of Offices from which Arrears of Revenue
Returns should apparently be received under
1951 Colonial Regulation 212.

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KUCHING DEPARTMENTS

* Agriculture	Municipal
Buoys and Lights	* Museum
* Education	National Registration
Food Control	Government Stores
* Constabulary	Posts and Telegraphs
* Forests	Govt. Printing Office
Geological Survey	* Prisons
Information Office	Public Works Dept.
Judicial	R. and D. O.
* Land and Survey	Secretariat
Legal	S. C. A.
* Licences (Treasury)	S. N. A.
Marine	Trade and Customs
* Medical	Turtle Trust.

OUTSTATIONS

First Division:

Bau
Serian
Tarat Agricultural Station
Tebakang
Simunjan
* Lundu

Second Division:

Simanggang
Lingga
* Sebuyau
Engkilili
Lubok Antu
Betong
Pusa
* Debak
Spaoh
* Saratok
* Kabong
* Roban

Third Division:

* Sibu
Binatang

Third Division: (continued)

Rejang
Daro
Matu
Mukah
Oya
Dalat
Balingian
Kanowit
Kapit
Song
Belaga
Julau

Fourth Division:

Miri
Marudi (Baram)
* Sibuti
* Niah
* Bintulu
* Sebauh
* Tatau

Fifth Division:

* Limbang
* Lawas
* Sundar

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TREASURY CIRCULAR NO. 2/1954.

I have observed that many stations are not complying with Financial Regulation No. 544 which requires that "Revenue figures for the month and expenditure figures for the quarters shall be telegraphed from a station, or sent by the quickest means to a station with telegraphic communication for transmission to the Accountant-General on the day following the end of the period to which the figures relate".

2. I should be most grateful if all accounting officers concerned would comply strictly with the above quoted Financial Regulation in future.

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

Kuching, 18th February, 1954.

CP

Distribution:

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

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TREASURY CIRCULAR NO. 15/1955.

Trade Licensing Forms

With effect from the date hereof, the following forms are obsolete and sub-accountants are requested to return all such forms, unused or partly used, to me immediately:-

T.212 Trade Licence

T.214 Receipt for Transfer of
Trade Licence

T.215 Duplicate Trade Licence.

2. All such forms thus returned to me should be included in your next return of unused revenue forms and a remark to the effect that they have been returned to me should be inserted thereon.

3. New forms bearing the same numbers have been printed and will be issued shortly.

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

Kuching, 23rd April, 1955.

ZF

DISTRIBUTION:

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

(412)

TREASURY CIRCULAR NO. 24/1955.

Arrears of Revenue Returns.

It has been observed that the majority of Revenue Collectors are not submitting their Return of Arrears of Revenue by the 31st of March in accordance with Financial Regulation No. 175.

2. The return has now been redesigned and will be brought into use with effect from the submission of the Returns for 1955. It is hoped that in its revised form, it will be more comprehensible and that all returns for 1955 will be received in this office in duplicate not later than 31st March, 1956.

3. It is emphasised that details of names are not required to be entered or submitted but that they must be available for audit in list form and attached to the copy of the Return retained in the Station.

4. It should also be noted that collections received in the subsequent year must be shown for the months of January and February only.

----- 5. A specimen of the revised form is attached. To ensure that there is no error in submission, all existing stocks of the old form should be returned to me and an indent should be placed on the Government Printer for a supply of the revised form for use after 31st December, 1955.

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

Kuching, 7th June, 1955.

LCF

DISTRIBUTION:

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

(423)

I refer to Financial Regulation No. 175 and submit, in duplicate,
RN OF ARREARS OF REVENUE AS AT 31st DECEMBER, 19.....

(Signed).....
(Title)

[illegible]

the Collecting Officers and forwarded to Accountant General not later than 31st March.

TREASURY CIRCULAR NO. 1/1956.

Revenue Collections - Licences

As early as possible after 31st January each year Revenue Collectors should furnish the Officer-in-Charge, Constabulary Sector with a schedule of persons who have not renewed licences for the current year for information and action.

2. This does not relieve the Revenue Collector of his responsibility to ensure prompt collection of revenue.

3. Financial Regulations Section 7 refer.

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

Kuching, 3rd February, 1956.

DISTRIBUTION:

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

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TREASURY CIRCULAR NO. 7/1956.

REVENUE FORMS.

(Financial Regulation 232)

The attention of all accounting officers is particularly directed to Section 9 of Financial Regulations and to Financial Regulations Nos. 290 and 302. Recent cases of irregularity and fraud could have been avoided if the contents of these regulations had been observed strictly.

2. It is essential that only one book of each type of Revenue form is held by any Cashier or Revenue Collector at any one time.

3. Whenever paragraph 2 is incapable of rigid application (e.g. in the case of Up-river Agents or headmasters of schools in outlying villages), and more than one book of a particular type of revenue form has to be given out at one time to avoid the possibility of the Cashier or Collector not having sufficient revenue forms, it shall be the personal responsibility of the officer controlling such Cashiers or Collectors to report to the Accountant-General and Principal Auditor that an exception has to be made, stating the post and name of the Cashier or Collector, and the number of books of each type of revenue form issued at a time to each such collector.

A list of such exceptions shall be held by the officer controlling the stock of revenue forms and kept up to date by him to show the numbers of the books currently held by each such collector. This list shall be referred to when checking collector's payments into Treasury in accordance with Financial Regulations No. 146.

4. When a book of Revenue forms is exhausted the Revenue Collector shall return it to the Officer holding the Stock of Revenue Forms who shall record the return in his Register.

5. The Officer in charge of Revenue Forms may then issue another book of Revenue Forms noting on the back inside cover of the used book the receipt numbers of the new book being issued.

6. All used forms returned to the Officer in charge of Revenue Forms shall be retained under lock and key for inspection by the Principal Auditor. Financial Regulation 252 refers.

7. Wherever possible the Stock of Revenue Forms shall be held by an officer other than the Cashier or Revenue Collector. The officer holding the key to the main stock of Revenue Forms should preferably be the District Officer or Native Officer in charge of the station. If it is necessary to leave the Cashier or Revenue Collector in charge during the absence from the station of the Officer in charge a small stock should be issued to him. On the return of the Officer in charge unused stocks of Revenue Forms shall be recovered and all issues recorded as having been brought into use.

H.M. COCKLE.

Accountant-General,
Sarawak.

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TREASURY CIRCULAR NO. 11/1956.

Arrears of Revenue Returns

The attention of Heads of Departments and all officers responsible for the collection of Revenue is invited to Financial Regulation No.175 which requires that a return of all arrears of revenue outstanding at the end of the financial year shall be rendered to me in duplicate on Form T.123 not later than 31st March each year.

2. Officers, who are responsible for the collection of revenue and who have not already rendered these Returns, are requested to submit them forthwith in respect of the year ended 31st December, 1955.

3. Returns should indicate the type of revenue, e.g. Court Fines, Court Fees, Telephone Rents, etc., to which they refer to facilitate checking in this and the Audit Office.

4. Officers who have already rendered returns but failed to provide the information as required in paragraph 3 above, are requested to submit amended Returns.

5. Returns are also required for C.D.& W. Scheme Revenue.

C.R. BOUCHER.

Ag. Accountant-General,
Sarawak.

Kuching, 16th June, 1956.

DISTRIBUTION:

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

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TREASURY CIRCULAR NO. 2/1957.

Arrears of Revenue Returns

The attention of Heads of Departments and all officers responsible for the collection of Revenue is again invited to Financial Regulation No.175 and Treasury Circular No.11/1956, particularly paragraph 3 thereof.

2. Returns should be submitted in duplicate on Form T.123 to me as soon as possible before the 31st March, 1957. In cases where there are no arrears of revenue, a NIL Return, in duplicate, should be submitted.

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

Kuching, 23rd January, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.9/1957.

Broadcast Receiving Licences.

INTRODUCTION.

With effect from 1st APRIL 1957 the Telegraph (Amendment) Rules 1957 shall come into force.

2. These rules require that the following fees be paid for a Broadcast Receiving Licence:-

	Licence Fee	
	Before 1st July	1st July or after
(a) Mains Set	\$10.-	\$5.-
(b) Battery Set	\$ 3.-	\$1.50
(c) Combined Battery & Mains Set in an area where Public Electricity Supply is available ...	\$10.-	\$5.-
(d) Combined Battery & Mains Set in an area where Public Electricity Supply is <u>not</u> available..	\$ 3.-	\$1.50

3. Where there is a Post Office at a Station, licences will be issued by the Post Office in accordance with instructions issued direct to them by the Postmaster-General in his Circular No.11/57 dated 7th March, 1957.

ISSUE OF LICENCE.

4. At stations where there is no Post Office, licences shall be issued by sub-accountants in accordance with the following instructions:-

- (a) Broadcast Receiving Licences will be in Books of 100, in quadruplicate and will bear a printed serial number.
- (b) Books of Licences should be obtained from the Treasury, Kuching, by indent. It should be noted that they are Revenue Forms and must be treated as such in accordance with Section 9 of Financial Regulations.
- (c) The sub-accountant will complete the Licence on the information given to him verbally by the applicant.
- (d) The Licence fee will be assessed in accordance with para. 2 and collected from the Licensee; the amount so collected shall be inserted on the licence in both words and figures.
- (e) The original of the licence will be

- (g) The triplicate copy of the licence shall be sent to the Postmaster-General, Kuching, by first mail.
- (h) The quadruplicate copy of the Licence will be retained in the book and kept for Audit purposes.

CANCELLATION OF LICENCE FORMS.

5. When it is found necessary to cancel a licence form, all forms with the same serial number shall be endorsed "CANCELLED" and signed by the responsible officer. The original and duplicate shall be attached to the "pay-in" slip with the other duplicate licences at the close of business each day. The triplicate shall be sent to the Postmaster-General.

6. Sub-accountants should familiarize themselves with the conditions set out on the back of the licence so that they may be able to answer questions by the public.

7. IT IS STRESSED THAT THE FEE PAYABLE IN RESPECT OF A BROADCAST RECEIVING LICENCE WHICH IS ISSUED BEFORE 1ST JULY IN ANY YEAR SHALL BE THE FULL FEE FOR THAT YEAR (i.e. \$10.- or \$3.- DEPENDING ON THE TYPE OF SET BEING LICENSED).

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

Kuching, 28th March, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 12/1957.

Broadcast Receiving Licences.

The attention of all sub-accountants is drawn to Treasury Circular No.9/1957, dated the 28th March, 1957.

2. Please note that it is necessary for a Broadcast Receiving Licence to be taken out for each individual set.

H.M. COCKLE.

Accountant-General,
Sarawak.

Kuching, 15th May, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 4/1958.

The attention of all Revenue Collectors is drawn to Section 7 of Financial Regulations in respect of Revenue Collections, particularly Regulations 171, 173, 175 and 178.

2. The following is an extract from the Director of Audit's Report for the year 1956:-

Arrears of Revenue

"34. The table in Annexure 2 to this Report is an endeavour to show how much revenue was outstanding at the 31st December, 1956. It is impossible to say that this is an accurate record because as happened last year (paragraph 47 of the Report for 1955) Arrears of Revenue Returns have been received from only about half the outstations, departments and departmental branches, and even those received are not always comprehensive.

35. Insistence of these returns being prepared accurately and comprehensively would enable those officers who are finally responsible for the collection of revenue, that is, District Officers and Heads of Revenue Departments, to ascertain quickly that their subordinate revenue collectors were performing their duties properly and that Government revenue was not suffering through neglect or fraud."

3. The principal faults observed by the Director of Audit were as follows:-

(a) The failure to collect all revenue due in full and to pursue defaulters energetically;

(b) the failure to issue bills promptly and to ensure that they are paid ;

(c) the failure to render accurate returns of Arrears of Revenue as required by Financial Regulation 175 as soon as possible after 31st December and in any case not later than 31st March.

4. The returns required by Financial Regulation 175 must be rendered (in duplicate) on form T.123 and it should not be overlooked that NIL RETURNS ARE REQUIRED.

5. I should be most grateful if you would kindly ensure that this Circular is brought to the notice of all officers in your Division/Department who are responsible for the collection of revenue so that the faults mentioned in paragraph 3 (a) and (b) above may not recur.

6. Please also ensure that accurate returns of Arrears of Revenue, for which you are responsible as at 31st December, 1957, are forwarded to me at your earliest convenience.

H.M. COCKLE,

Treasury Circular No.25/58.

Bicycle Licences

It has come to my notice that some stations and local authorities are altering the dates printed on bicycle licence fixed fee receipts. This practice must cease forthwith as it is contrary to Financial Regulation 237. The fixed fee receipts are available printed as follows and should be used accordingly.

Red	half year to 30th June
Blue	half year to 31st December
Yellow	whole year.


Ag. Accountant-General.

29th May, 1958.

TREASURY CIRCULAR NO.27/1958.

Return of Unused Revenue Forms

Any serially numbered forms for which payments are not received (see Financial Regulation No.231) will not be included in the monthly Return of Unused Revenue forms (form T.235) in future.

2. These forms shall continue to be accounted for and entered in the Receipts Books Register (form T.76).
Examples of these forms are:

- T.246 Revenue Register (amounts due)
- T.247 Revenue Register (amounts paid)
- T.248 Assessment List
- T. 31 Local Purchase Order
- T. 78 Service Order
- T. 45 Revenue Stamps Requisition
- T. 71 Receipt Books Requisition

H.M. COCKLE.

Accountant-General,
Sarawak.

Kuching, 16th June, 1958.

DISTRIBUTION:

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

A.G.

Treasury Circular No. 36/58

Monthly Statements or Revenue and Expenditure

As soon as the accounts for a month are posted by the Treasury all Departments are sent their respective Statements of Revenue and Expenditure.

2. Financial Regulation 525 requires all departments to reconcile their vote books monthly with the Treasury.

3. In the absence of any comment from a Department on the accuracy of the Treasury Statements it must be assumed that the Department is in agreement with the allocations as shewn by the Treasury.

4. It is apparent that certain departments fail to appreciate the necessity of complying strictly with Financial Regulation 525. It is emphasized that it is incumbent on all Residents and Heads of Departments to ensure that a check as required by Financial Regulation No. 525 is carried out and any differences reported to me immediately.

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

Kuching, 21st October, 1958.

DISTRIBUTION:

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

AMENDMENT TREASURY CIRCULAR NO.3/1959

The following new licences fees, prescribed in the First Schedule of the Sarawak Government Gazette, Part II, Notification No.S.186 dated 12th December, 1958, have been approved as Statutory Revenue of all District Councils, except the Kuching Municipal Council:-

Rubber Dealers' Licence	\$ 25.00 p.a.
Rubber Exporters' Licence	\$200.00 p.a.
Rubber Owner/Exporters' Licence	\$100.00 p.a.

2. These licence fees are repayable in full to the Local Authority which collects them.

H.M. COCKLE
Accountant-General.

To Residents, All Divisions.
District Officers and Sarawak Administrative
Officers, all Stations.
All District Councils.

THIS CANCELS TREASURY CIRCULAR NO.3/1959.

Treasury Circular No.23/1959

Revenue Estimates 1960

..... Certain changes in the allocation of revenue, designed to facilitate accounting, appear in the Estimates for 1960. The Revenue Collection Guide referred in Treasury Circular No.17/59 is now forwarded. This shews the Heads and Subheads to which revenue should be credited from 1960 onwards and should be carefully studied by all officers connected with the collection of revenue in order to avoid misallocations.

2. The main single change affects surcharges and penalties (e.g. for late payment of fees, licences etc.) which, with effect from 1st January 1960, should be credited to the same subhead as the fees, licences etc. themselves. This will facilitate the work of allocation. As the result of this change of procedure, certain "Miscellaneous" subheads which were formerly used solely for crediting the surcharges and penalties have fallen away in the Estimates for 1960.

3. Where a single receipt is issued for a fee and a surcharge thereon, the amount collected in respect of each should be noted on the receipt.

4. A copy of the Guide should be issued to each Revenue Collector. As it is intended to keep the Guide up to date by the issue of amendments when required, it would be appreciated if Residents and Heads of Departments could ensure that any omissions or new items are brought to my notice as early as possible.

5. Further copies of the Guide may be obtained, if required, direct from the Treasury, Kuching where a limited stock is held.

W. M. J. Theobald

Kuching. 11th December. 1959. Accountant-General,
Sarawak.

Ref: TRY: 27/1/305.

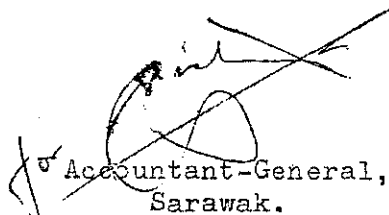
TREASURY CIRCULAR NO.5/1961.

Tender Form Fees

The attention of Sub-Accountants is drawn to the fact that there is no longer a fee of \$1 payable by the tenderer for each Tender Form (T.1) obtained for completion.

2. When the old Financial Regulation No.765 (Part II) was incorporated in Section 29 of the revised Part I Financial Regulations, the reference to the fee payable was omitted deliberately.

3. No refunds should, however, be made on account of tender form fees received from 1st January, 1959 to date. Reference to the fee payable should be deleted from all copies of the Tender Form (T.1) until such time as the present stock is exhausted.


Accountant-General,
Sarawak.

Kuching, 3rd February, 1961.

DISTRIBUTION:

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

as.
Ref: TRY: 8/2/2/88

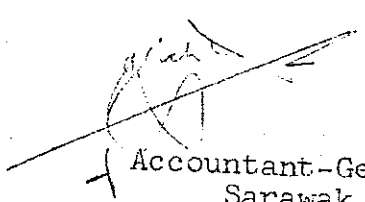
Treasury Circular No.19/1961.

Customs Clearance Fee

Reference is made to Treasury Circular No. 25/1957, as amended by Treasury Circular No.10/1959, relating to the Customs clearance fee levied on postal articles subject to import duty.

2. Parcels Bills to outstations are accompanied by a Transshipment Advice (form T.C.30) in duplicate which is prepared by the Customs Department in Kuching, Sibul or Miri in respect of dutiable parcels included in a Despatch; the original Transshipment Advice is retained in the outstation by Customs and the duplicate is returned to the Customs office of Despatch after delivery of the dutiable parcels.

3. In future, accounting officers are requested to ensure that the receipt numbers, by which the Customs Clearance Fees are collected, are entered on both copies of the Transshipment Advice before transmission of the duplicates to the Customs office of Despatch. Arrangements are being made to amend form T.C.30 when present stocks are exhausted.


Accountant-General,
Sarawak.

Kuching, 24th May, 1961.

DISTRIBUTION:

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

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 :1/99

PERKARA: PENYERAGAMAN PROSEDUR BAGI MENGAKAUN BAYARAN BIL
KERAJAAN

1. TUJUAN

Pekeliling ini bertujuan untuk menetapkan prosedur yang seragam bagi mengakaunkan bayaran bil Kerajaan yang dikeluarkan oleh pejabat, sama ada yang bertempat di dalam Bahagian yang sama dengan Perbendaharaan Bahagian/Kecil ataupun tidak.

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

2. LATAR BELAKANG

2.1 Mengakaun Bayaran Bil Kerajaan oleh Perbendaharaan Bahagian/Kecil

Mengikut prosedur yang sedia ada, bil Kerajaan yang dibayar di Perbendaharaan Bahagian/Kecil akan dianggap sebagai *Pungutan Jabatan* bagi pejabat yang mengeluarkan bil tersebut sekiranya ia bertempat di Bahagian yang sama dengan Perbendaharaan/Kecil. Walaubagaimanapun, bil Kerajaan yang dikeluarkan oleh pejabat di luar Bahagian dan dikutip oleh Perbendaharaan Bahagian/Kecil diambilkira sebagai *Pungutan Perbendaharaan* Bahagian/Kecil berkenaan.

Perbendaharaan Bahagian/Kecil dikehendaki untuk menyediakan *Penyata Pungutan Harian (Daily Statement of Collections - T.7)* yang disokong dengan keratan bil pejabat (keratan atas bil) yang telah diperakui terima (resit mesin atau resit T.69) ke pejabat dalam Bahagian yang sama. Bagi pejabat di luar Bahagian, cuma *Nasihat Pungutan Hasil (Advice of Collection of Revenue - T.22)* dihantar tanpa apa-apa dokumen sokongan.

Pejabat di luar Bahagian yang sama adalah bertanggungjawab untuk mengambilkira pungutan dalam Buku Tunai

Jabatan (T.13s / T.13B), manakala pejabat di luar Bahagian tidak berbuat demikian.

2.3 Masalah

Pejabat di luar Bahagian yang mengeluarkan bil hanya menerima *Nasihat Pungutan Hasil (Advice of Collection of Revenue - T.22)* dari Perbendaharaan Bahagian/Kecil berkenaan tanpa disokong oleh keratan bil pejabat (keratan atas bil). Justeru itu, pejabat berkenaan tidak dapat melakukan penyesuaian dan mengemaskini daftar bil.

3. PROSEDUR SERAGAM

Untuk menyeragam prosedur bagi mengakaun bayaran bil Kerajaan, semua bil yang dibayar di Perbendaharaan

Bahagian/kecil akan dianggap sebagai *Pungutan Jabatan* bagi pejabat yang mengeluarkan bil tersebut, tidak

mengambil kira sama ada pejabat berkenaan adalah di dalam Bahagian yang sama dengan Perbendaharaan

Bahagian/kecil ataupun tidak.

3.1 Tanggungjawab perbendaharaan Bahagian/Kecil

Perbendaharaan Bahagian akan menghantar *Senarai Resit Harian* (yang dikeluarkan oleh Sistem resit

berkomputer) bersama dengan keratan bil pejabat (keratan atas bil) yang telah diperakui terima ke pejabat

berkenaan yang *sama ada dalam atau di luar Bahagian*.

Perbendaharaan Kecil masih akan mengeluarkan *Penyata Pungutan Harian (daily Statement of*

Collections - T.7) bersama dengan keratan bil pejabat (keratan atas bil) yang telah diperakui terima ke

pejabat berkenaan yang *sama ada dalam atau di luar Bahagian*.

3.2 Tanggungjawab pejabat yang Mengeluarkan Bil

Pejabat yang mengeluarkan bil adalah dikehendaki untuk membuat penyesuaian dan mengemaskini

daftar bil berdasarkan *Senarai Resit Harian* atau T.7 yang diterima; dan seterusnya menyediakan Buku

Tunai Jabatan (T.13s / T.13B) bulanan seperti biasa.

4. TARIKH KUATKUASA

Surat Perkeliling ini berkuatkuasa degan serta merta.

"BERSATU BERUSAHA BERBAKTI"



(Allan Tay Ah Noh)

b.p. Akauntan Negeri Sarawak

TRY : 213027/139

Tarikh : 26 Julai 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



JABATAN PERBENDAHARAAN NEGERI

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

Telefon : 082-440111

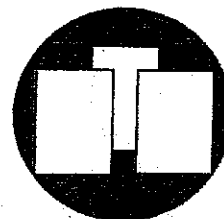
Faksimili : 082-447203 (Akauntan Negeri)

Faksimili : 082-445270 (Pentadbiran)

Faksimili : 082-446082 (Penyesuaian)

Faksimili : 082-442164 (Gaji)

Faksimili : 082-440704 (Pengurusan Dana)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 2/2003

PERKARA: Format Bil Kerajaan Negeri

1. TUJUAN

Pekeliling ini bertujuan:

- a) memberhentikan penggunaan kesemua jenis format-format bil atau notis pembayaran bagi kerajaan negeri kecuali yang diperuntukan oleh ordinan atau akta yang sedang berkuatkuasa.
- b) memperkenalkan dan menguatkuasakan format bil yang standard untuk kegunaan kementerian/jabatan kerajaan negeri; dan
- c) menguatkuasakan format nombor bil yang standard.

2. LATARBELAKANG

2.1 Format Borang

Pada masa ini satu format bil atau notis bayaran digunakan untuk memaklumkan pihak-pihak yang berkenaan akan pembayaran yang mereka perlu jelaskan kepada Kerajaan Negeri. Namun demikian, terdapat perbezaan pada nombor borang yang contohnya seperti di bawah.

	Jabatan	Kod Borang
1.	Treasury, Kuching	T.323 (Rev. 2/79)
2.	Lands and Surveys	T.398 (Rev. 2/79)
3.	Rubber Fund Board	T.404 (Rev. 1/79)

Oleh yang demikian, untuk memudahkan rujukan dan mengelakkan kekeliruan, hanya satu kod borang digunakan sebagai bil atau notis bayaran bagi Kerajaan Negeri.

2.2 Format Nombor Bil

Pada masa ini, format nombor bil tidak standard bagi kementerian/jabatan. Oleh yang demikian terdapat pelbagai format yang digunakan dan perkara ini agak merumitkan pengguna kerana terdapat nombor yang tidak dapat dimasukkan ke dalam sistem akaun kerana digit yang terlalu panjang. Ini menyukarkan rujukan oleh semua pihak yang terbabit.

3. FORMAT

3.1 Format Bil - T.304

Satu format yang standard telah digubal untuk memastikan semua kementerian/jabatan dapat menggunakan format tersebut dan pelaporan yang standard dapat dicapai. Sila rujuk Lampiran A untuk format bil T.304.

Ciri-ciri bil ini adalah seperti berikut:

Bil.	Ciri	Butiran
1.	Saiz	A4
2.	Warna	Biru
3.	Bahasa	Bahasa Malaysia
4.	Nombor Bil	14 digit

3.2 Format Nombor Bil

Untuk kemudahan rujukan serta pemasukan data satu format nombor bil yang standard perlu digunakan seperti berikut.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
A	A	A	A	A	A	A	B	B	C	C	C	C	C

A - Kod PTJ yang mengeluarkan bil

B - Tahun Bil dikeluarkan

C - Nombor turutan bil

Nombor ini hendaklah diisi di ruangan "Kod PTJ" dan "No. Bil. Jabatan" seperti pada yang ada di format bil. Sila rujuk Lampiran A untuk posisi nombor bil pada format T.304.

4. **INDEN BORANG**

Borang T.304 ini boleh didapati dari Percetakan Nasional Malaysia Bhd.

5. **PERTANYAAN**

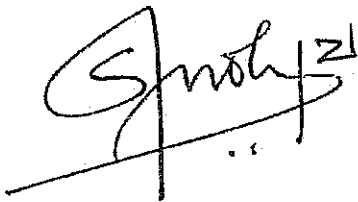
Sebarang pertanyaan boleh dikemukakan kepada pegawai saya, Hajjah Elean Masa'at di talian 082-444391 atau 082-440111 - samb. 212.

6. **TARIKH KUATKUASA**

Tarikh kuatkuasa penggunaan bil. T.304 dan format nombor bil standard ini adalah mulai 2 Januari 2004.

"TEPAI RAKAH HARTI"

"BERSATU BERUSAHA BERBAKTI"



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

Ruj: TRY:301004(Vol.2)/26

Tarikh: 17 November 2003