

TREASURY CIRCULAR No. 3/1946.

COST OF RATIONS.

Secretariat Circular No. 2/1946 authorises the payment of Cost of Living Allowances with effect from 1st May 1946.

2. For May, therefore, all employees who have drawn rations from Government at reduced rates will be required to pay the full retail cost.

B. Heads of Departments should, therefore, when preparing their lists for payment of the arrears of the Cost of Living Allowance recover from the officers on their pay roll the difference between the actual cost of rations issued and the contribution so far made by each employee.

3. From 1st June, all employees will pay the full cost of the ration issue.

Kuching, 11th June, 1946.

C. E. GASCOIGNE,
Ag. Treasurer of Sarawak.

TREASURY CIRCULAR No. 4/1946.

REPATRIATION EXPENSES.

In cases where the families of Government servants were moved to their present place of residence by the Enemy Administration, and this place is one other than that at which the husband is now serving, Government will, subject to the provisions of G.O. 90 (v), meet the cost of the return of the family to the officer's present station.

2. If officers themselves are granted special leave (i.e., not annual leave) in order personally to conduct their families home, then the fare of the officer himself will be borne by the individual.

3. Heads of Departments may, however, approve annual leave during 1946 only, to places other than the officer's home town where conditions as in paragraph 1 operate, and in this case Government will meet the cost of the officer's passages.

Kuching, 19th June, 1946.

C. E. GASCOIGNE,
Ag. Treasurer of Sarawak.

TREASURY CIRCULAR No.6/1947.

SPECIAL ALLOWANCES.

1. As an immediate measure of relief, and pending the presentation and consideration of the report of the "Trusted Commission" on Salary Scales and Terms of Service of all Government employees, payment of the following monthly Special Allowances, has been approved, such allowances to in addition to the Cost of Living Allowances at present paid, with effect from 1st July, 1946.

2. JUNIOR SERVICE and NATIVE OFFICERS ON OLD TERMS OF SERVICE:

Salaries up to and including \$50.= p.m. - 25% of monthly substantive salary.

Salaries over \$50.= but not exceeding \$100.= ^{p.m.}/- 20% of monthly substantive salary.

Salaries over \$100.= but not exceeding \$200.= p.m. - 15% of monthly substantive salary.

Salaries over \$200.= but not exceeding \$400.= p.m. 10% of monthly substantive salary.

Provided that no officer shall draw a smaller allowance than that to which he would have been entitled had he drawn the maximum salary applicable to the grade immediately below, and that the minimum allowance to be drawn shall be \$5 per month.

(E.g. - Salary \$55 p.m. Allowance 20% = \$11.

Maximum of Grade below \$50 p.m. Allowance 25% = \$12.50)

Therefore allowance drawn will be \$12.50.)

Native Officers on new terms of service will draw arrears of allowances only up to the date on which they transferred to such new terms: Thereafter no allowance is payable.

3. CONSTABULARY and PRISONS SERVICE:

All serving members up to but excluding the rank of Probationary Assistant Commissioner will, with effect from 1st July, 1946, be paid an allowance of 35% of their monthly substantive salary. The recent advance of half month's pay to serving members is to be recovered from arrears due.

An Efficiency Allowance equivalent to 20% of the substantive salary will also be introduced with effect from 1st July, 1947, for those serving members of the Constabulary below the rank of Probationary Assistant Commissioners who are certified as meriting the award of this allowance by the Commissioner of Sarawak Constabulary.

4. DAILY WAGE LABOUR:

TREASURY CIRCULAR NO.12/1947.

War Damage Claims Commission.

ACCOUNTING PROCEDURE.

Authority for expenditure in Sarawak against this Commission will only be incurred on the specific authority of the Commissioner, Mr. C.F.C. Macaskie, C.M.G., The Sarawak Assessor, The Hon'ble Mr. J.B. Archer, C.M.G., M.S.S., or such other officers as may be specifically authorised by these gentlemen in writing.

2. The following procedure will be adopted:-
 - (a) Usual Government Payment voucher forms will be used for the original and duplicate copies.
 - (b) The main head will read "War Damage Claims Commission".
 - (c) The Sub Head will distinguish between Personal Emoluments, and Charges Annually Recurrent.
 - (d) Full description of the service being paid for will be given in each case.
 - (e) Particular care will be taken to see that the financial authority is quoted in each case.
 - (f) On a payment being made a voucher will be prepared in quadruplicate and distributed as follows:-
 - (i) Original retained by the paying office until the end of the month and then passed to the Divisional Treasury with the monthly accounts in the usual way.
 - (ii) Duplicate and Triplicate to be sent by the first mail out after date of payment to the Financial Secretary, Kuching.
 - (iii) The quadruplicate retained in the station for reference.
 - (g) The Treasury Kuching will consolidate all outstation vouchers received up to the end of each month - ensuring that there are no outstanding payments not recorded - and will submit this return monthly to the Accountant, War Damage Claims Commission, Jesselton, who will re-imburse.

C.E. GASCOIGNE.
Ag. Financial Secretary.

Kuching, 4th October, 1947.

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TREASURY CIRCULAR NO.16/1947.

Decisions in respect of procedure in accordance with Colonial Regulations are circulated for information.

Colonial Regulation 265 (1)(a).

It will be necessary to refer to the Secretary of State for his approval applications for Supplementary Votes in excess of \$30,000.00 for New Works, and in excess of \$10,000.00 in the case of Annually Recurrent Expenditure.

Colonial Regulation 278.

Reference is to be made to the Secretary of State before losses can be written off, where they arise from the loss of cash or stores in excess of \$200.00 or \$420.00 respectively and the loss is due to theft, fraud or gross negligence, or, where the loss is in excess of \$850.00 or \$1,700.00 for cash and stores respectively where it is due to other causes.

(SGD) C.E. GASCOIGNE
Ag. Financial Secretary.

Kuching, 11th November, 1947.

Treasury Circular No. 2/1948.

A number of cheques drawn on the Chartered Bank, Sibü, which should have been sent to the Divisional Treasury, Sibü, for collection, have recently been forwarded to Kuching.

2. Officers responsible are informed that cheques drawn on banks in Sarawak should be remitted direct to the station where the bank on which the cheque is drawn is situated, in this case, - Sibü.

3. The Chartered Bank, Kuching, charges a commission for collecting cheques drawn on its other branches and it may become necessary to surcharge any officer for commission unnecessarily incurred by Government through failure to observe the foregoing instruction.

C. E. GASCOIGNE

Ag. Financial Secretary.

Kuching,
27th February, 1948.

TREASURY CIRCULAR No. 24/1948.

Outstation Accounting Procedure.

In order to expedite the preparation and the audit of the Colony accounts, it is desirable to make certain small changes in the procedure now followed in the submission of accounts by Divisional Treasuries and Outstations to Departmental Headquarters.

2. At present the following accounts are rendered to your Headquarters:-

- (a) Receipts Cash Sheet.
- (b) Original payment vouchers.
- (c) Original statement of Departmental Revenue from Divisional Treasuries.
- (d) Original statement of Departmental Expenditure from Divisional Treasuries.

3. With effect from the 1st January, 1949, all of the originals referred to in (a) to (d) above will be sent by Divisional Treasuries direct to the Treasury, Kuching, where they will be retained for audit. These originals, if required, will always be available to your staff at the Treasury.

4. The returns which will in future be sent to your department by Divisional Treasuries will consist of:-

- X (a) Duplicate payment vouchers. To be sent to the Treasury.
- (b) Duplicate statement of Departmental Revenue.
- (c) Duplicate statement of Departmental Expenditure.

5. Departments will continue to forward to the Treasury the consolidated Revenue and Expenditure Statements for the whole Colony as at present.

L. K. MORSE,
Ag. Financial Secretary.

Kuching, 7th December, 1948.
C/I.

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TREASURY CIRCULAR No. 25/1948.

Classification of Receipts and Payments.

1. It has been decided that outstations shall continue to classify all Receipts and Payments, but that certain modifications are desirable. This Circular is intended to simplify the procedure and replaces Treasury Circular No. 13/1947 which is cancelled with effect from 1st January, 1949.
2. The monthly Summary Form No. T.183 will no longer be used in either the Divisional Treasuries or in Outstations.
3. Departmental or other Receipts for which separate Cash Books are used (e.g. Forests, Municipal, Licences, etc.) will not be entered on Form T. 182, since each receipt is already analysed under the appropriate sub-head column in these Cash Books.
4. The only Receipts which will remain to be classified will be those which are posted direct to the main Treasury Cash Book, e.g. Telegraphic Transfers, Overpayments Received, Passport Fees, etc.
5. The Receipts referred to in paragraph 4 will be dealt with as follows:-
 - (a) Advances recovered will be entered on Form T.143. This will include Special Advances which must however be distinguished from ordinary advances: the word "Special" will be written against each such item.
 - (b) Deposits made will be entered on Form T.193. ✓
 - (c) Allotments will be entered on Form T.185. ✓
 - (d) Telegraphic Transfers will be entered on Form T.186. ✓
 - (e) Inter-station Payments will be entered on Form T.187. ✓
 - (f) All other Receipts will be entered on Form T.182 according to their respective Heads and Subheads in the case of Revenue, or according to their account heads in the case of those Suspense items not included in (a) to (e) above.
6. The foregoing also applies to all contra entries in the Payments Cash Book.
7. In certain stations where there are only a few separate Cash Books and Departmental Receipts are posted direct to the Treasury Cash Book it will obviously be necessary for such departmental receipts to be classified on Form T.182.

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TREASURY CIRCULAR No. 26/1948.

Residents and Heads of Departments are reminded that all expenditure for the year 1948 must be authorised by General Warrant, Requisition to Incur Expenditure or Supplementary Warrant. Where a Supplementary Warrant is likely to be required, the application must be made prior to the incurring of expenditure.

2. During the year 1947 many cases of overspending of votes occurred where no supplementary warrant had been applied for, or granted, and your attention is invited to Colonial Regulation No. 265.
3. Officers are reminded of their liability to surcharge when unauthorised expenditure has been incurred.

L. K. MORSE,

Ag. Financial Secretary.

Kuching, 8th December, 1948.

E/I.

TREASURY CIRCULAR NO.4/1949.

SARAWAK GOVERNMENT AGENTS IN SINGAPORE.

It is notified for general information that the functions and duties of the Sarawak Government Agents in Singapore are those set out below:

1. The booking of passages by sea and air as instructed by Government. They are not authorised to book passages on Government account unless they have specific authority to do so.
2. The booking of accommodation for Government Officers, wives and families, in transit through Singapore, as instructed by Government.
3. The Agents will be authorised by Government to pay Hotel Bills, for board and accommodation only, for officers and their wives and families detained in Singapore.
4. The payment of advances of salary to officers in Singapore where such advances have been specifically authorised by Government. All advances made will normally be recovered from the salary of the officer at the end of the month in which the advance is received. The commission charged by the Agents in respect of such advances is recoverable from the officer.
5. When the Agents are requested by an officer, or a member of his family, to book passages or accommodation, or to pay advances, and no authority has been received by them from Government, they may seek such authority by telegram, the cost of which shall be recoverable from the officer.
6. The handling of small items of Government stores for onward shipment to Kuching, or Government stores purchased in Malaya.
7. The handling of officers' heavy gear, e.g. motor cars or refrigerators.
8. The handling of an officer's personal light baggage is usually dealt with by the hotel at which he is booked to stay. It is, however, advisable that confirmation be sought from the hotel before onward shipment, and also that an enquiry be made of the Agents. There is a proposal for the bulk handling of baggage to vessels lying in the roads, and it is possible that a hotel may not be aware of the arrangement in respect of a particular ship, in which case - if hotels or passengers have to make their own arrangements - considerable expense may be incurred.

L.K. MORSE,
Ag. Financial Secretary.

Kuching, 22nd January, 1949.

TREASURY CIRCULAR NO.5/1949.

A. S. W. FORM T.198.

Please read "triplicate" for the word "quintuplicate" in the fourth line of the first paragraph of Form T.198 attached to Treasury Circular No.27/1948 dated 9th December 1948.

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TREASURY CIRCULAR NO. 7/1949.

LOSSES OF PUBLIC MONEY OR STORES.

The following procedure, which is to be adopted in all cases of losses of public money or stores, is issued for general information.

2. All losses to be reported immediately.

(1) A report on all losses, even if they have been made good shall be made immediately in triplicate. The original and duplicate shall be sent to the Accountant-General, and the triplicate to the Principal Auditor.

(2) It is not within the discretion of any officer to withhold a report of any case in which the theft, fraud, misuse or loss of public funds is known or suspected, notwithstanding that restitution may have been made; nor will a report be deferred to enable restitution to be made.

(3) If after preliminary investigation the Head of Office has reason to suspect that the loss is due to theft, fraud, criminal misappropriation or other criminal offence, he shall immediately report the matter to the Police.

3. Investigating and Reporting Losses - Procedure.

Investigations into each case of loss of public money or stores shall be carried out by the Head of Office so that a complete and co-ordinated report may be presented for decision. For the guidance of officers rendering such reports the following procedure will be adopted:-

- (i) A preliminary report in terms of paragraph 2(1) shall be made to the Accountant-General and Principal Auditor.
- (ii) Unless the Accountant-General issues instructions to the contrary or informs the Head of Office that he is despatching a member of his staff to conduct an enquiry, the Head of Office shall proceed to investigate the matter in detail, or arrange for an investigation by a suitable officer.
- (iii) A report shall then be submitted to the Accountant-General (in duplicate) with a copy to the Principal Auditor giving specific information in respect of:-
 - (a) the name of office;
 - (b) the office or place where the loss, shortage or theft occurred;
 - (c) the date of the occurrence;
 - (d) the amount involved in the loss or the value of the stores lost and whether or not it has been partly or wholly made good;
 - (e) the name of the officer immediately responsible for the custody of the cash, stamps, receipts, or stores which have been lost, or stolen, or are short and the length of time they have been in his custody;
 - (f) the precise circumstances in which the loss, shortage or theft occurred;
 - (g) whether the loss, shortage or theft occurred directly or indirectly from the apparent negligence of any officer;
 - (h) whether the matter has been reported to the Police.

TREASURY CIRCULAR NO.10/1949.

COLONIAL DEVELOPMENT AND WELFARE SCHEME STORES.

The following extract from a letter dated 25th February, 1949, received from the Crown Agents for the Colonies, London, is circulated for general information and necessary action by all Officers concerned:-

"With reference to the Secretary of State's Circular saving telegram of the 15th June 1944 regarding the non-insurance of supplies wholly charged to Colonial Development and Welfare Schemes and subsequent circular of the 5th September 1944 requiring the insurance of stores at the expense of Colonial Governments in the case of schemes which are financed jointly by the Colony and H.M. Treasury, provided it is the current practice of those governments to insure, we have the honour to state that we are often doubtful whether the stores on particular indents should be insured or not when the indents do not give full particulars of the financial arrangements.

We would suggest therefore that in cases where stores are wholly charged to H.M. Treasury, a prominent note should be made on the indent (or in the letter of authority) stating "Indent is wholly chargeable to Colonial Development and Welfare Scheme and insurance is not required".

In the absence of such a special instruction from indents dated 1st May 1949 or later, it will be assumed that the normal standing instructions regarding insurance should be followed and the premium will be charged to the funds of the administration concerned. In the case of indents dated prior to 1st May, 1949, we will refer for instructions when there is doubt."

H. M. COCKLE.
Ag. Accountant-General.

Kuching, 12th March, 1949.

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TREASURY CIRCULAR NO. 12/1949.

WITNESSING PAYMENT VOUCHERS.

In order to ensure compliance with the intention of Financial Regulation 104 it is essential that all payments made to payees who are known to the paying officer shall be witnessed by that officer himself. In all cases where the payee is unknown to the paying officer, the payee shall be identified by some person who is known to the paying officer, and that person shall sign the voucher as witness to the payment.

2. It will be appreciated that this will entail the witnessing of all payment vouchers, and paying officers should bear in mind that they may be held responsible for any incorrect payment which may be made.

H.M. COCKLE.
Ag. Accountant- General.

Kuching, 25th March, 1949.

TREASURY CIRCULAR No. 14/1949.

Outpatients Dispensary Charge.

With effect from the date of the receipt of this Circular, together with the form of fixed fee receipt, Form T.201, at the Medical Dispensaries named hereunder, the sum of twenty cents shall normally be charged, for each attendance, to all persons who receive medical attention.

2. The Hospital Assistant at each of the dispensaries named will have the power of discretion to waive the fee in the case of any poor persons to whom even the payment of the sum of twenty cents would cause hardship.
3. There shall be no question of any persons being refused treatment because they are unable to pay the fee.
4. It is of great importance that Hospital Assistants shall realise the trust that is being placed in them by Government, in allowing them to exercise this power of discretion, and every care shall be taken by them to ensure that no charge of discrimination is at any time made by a member of the public. In any case of doubt the Hospital Assistant shall seek the advice of an Administrative or Medical Officer.
5. The Hospital Assistant shall give a receipt to each person, who pays the fee of twenty cents, on Form T.201 - this form does not require the signature of the Hospital Assistant, or of any other officer.
6. The sum of cash collected by the Hospital Assistant shall be paid daily to the District Cashier who shall check it against the counterfoils of the issued receipts and initial the last counterfoil. He shall then issue a Treasury Receipt for credit to Revenue Head 4 Departmental Reimbursements B - Medical and Health 9 Miscellaneous. The Treasury receipt shall state the serial numbers of the fixed fee receipts to which it refers.
7. The Hospital Assistant shall file all such Treasury receipts for record and audit.
8. All books of forms No. T.201 shall be carefully checked on receipt and any error either in the numbering or quantity supplied, shall be reported immediately to the Accountant-General. If any errors are found after the receipted issue voucher has been received by the Accountant-General the receiving officer will be held responsible.
9. Indents for forms T.201 shall be submitted on form T.71 to the Accountant-General.
10. Books of Form T.201 shall, when not in use, be kept in a locked cupboard the key of which shall be kept by the officer responsible for the safe custody of the receipts.

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TREASURY CIRCULAR No. 15/1949.

Inpatients Dispensary Charge (Rest Beds).

With effect from the date of the receipt of this Circular at the Medical Dispensaries named hereunder, the sum of ten cents shall normally be charged to each person for each night on which a rest bed is occupied.

2. The District Officer will have the power of discretion to waive the fee in the case of poor persons to whom even the payment of the sum of ten cents would cause hardship.
3. There shall be no question of any persons being refused a rest bed because they are unable to pay the fee.
4. An admission Register for the occupants of rest beds, other than the Medical Department Inpatient Register, shall be kept by the Hospital Assistant at each Dispensary in the following form:-

No.	Name	Date of admission	Date of Discharge	No. of days	Fee	Treasury Receipt No.	Cashier's Initials	Remarks

5. Whenever a District Officer shall decide to waive the fee he shall certify the fact in the remarks column of the admission register.
6. A Treasury Receipt shall be given to every person who occupies a rest bed and pays the fee of ten cents a night.
7. The admission register shall be produced to the District Cashier who shall verify that the number of days entered in the register is correct. He shall then enter the number of the Treasury Receipt in the Register which he shall also initial in the column provided for that purpose.
8. These fees shall be credited to Revenue Head 4 Departmental Reimbursements B. Medical and Health - 9 Miscellaneous.

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

Kuching, 27th April, 1949.
C/I.

List of Outstation Dispensaries with Rest Beds.

Bau
Simanggang
Betong
Lingga
Lubok Antu

Belaga
Dalat
Mukah
Kapit
Serikei

Baram
Bintulu
Limbang
Binatang

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TREASURY CIRCULAR No. 18/1949.

In order to avoid errors and omissions it has been decided that Outstations shall, in future, submit all returns, statements, copies of Journal Vouchers, etc., with their monthly accounts to the Divisional Treasury of their Division for checking instead of to this office direct.

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

Kuching, 20th May, 1949.
Z/I.

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TREASURY CIRCULAR No. 20/1949.

Financial Regulation No. 214 is amended to read as follows:-

"(i) Remittances shall be conveyed in accordance with the following table:-

Means of Conveyance	To whom Remittances to be handed	Escort
Straits Steamship Company Sarawak Steamship Company	Chief Officers of Vessels	Not required
Sarawak Steamship Company (Coastwise)	If no Senior Service Officer to Juragan	Not required.
Government Vessels, launches or boats	Juragan or Senior Service officer if travelling on board	At discretion of despatching officer
Public vessels or launches plying for hire	Captain or Mate	Yes
Vessels or launches the property of private owners	Person-in-Charge	Yes
Overland	Senior Service Officer or Policeman-in-Charge	Yes

(ii) Where an escort is required, as provided above, the Sub-Accountant shall apply to the local police officer, stating the number of boxes and the amount to be remitted (whether in specie or notes), the destination and the method of transport. Reasonable notice shall be given.

(iii) The strength of the escort shall depend on the value of the specie and the method of transport, and shall be determined after consultation between the Sub-Accountant and the police officer.

(iv) Advantage will be taken of the normal journeys of Senior Service Officers to place them in charge of cash remittances.

TREASURY CIRCULAR No. 21/1949.

Outpatients Dispensary Charge.

Inpatients Dispensary Charge (Rest Beds).

The provisions of Treasury Circulars Nos. 14 and 15/1949 shall not apply to Government servants or their families.

H. M. COCKLE,

Ag. Accountant-General.

Kuching, 31st May, 1949.
C/I.

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TREASURY CIRCULAR No. 34/1949.

Co-operative Thrift and Loan Societies.

In accordance with paragraph 6 of Treasury Circular No. 32/1949, Contributions to Co-operative Thrift and Loan Societies shall be shewn as "Deductions - Other" and distinguished by a "C" in that column of the Paysheets.

2. Deductions of this nature shall be credited to "Deposits - Co-operative Thrift and Loan Societies" and lists showing the names of the Societies and of members and the nature of the deductions, i.e., subscriptions or specific deposits, shall be rendered to this office for payment and transmission to the Societies concerned.
3. Departments in Kuching shall submit these lists together with their monthly Paysheets.
4. Outstations shall submit these lists direct to the Treasury, Kuching, immediately after the close of each month and in addition duplicate copies of the lists shall accompany the monthly accounts to the Divisional Treasuries for the purpose of checking the classification on a Deposit Form T.193. These deposits shall be classified separately from other deposits.
5. Separate lists are required for "The Sarawak Employees' Co-operative Thrift and Loan Society, Ltd." to which Government employees other than members of the Sarawak Constabulary may belong and for "The Sarawak Constabulary Co-operative Thrift and Loan Society, Ltd.", but no distinction shall be made in the Account Head referred to in paragraph 2 above.

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

Kuching, 30th November, 1949.
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Procedure at end of Financial Year.

Accounts due by Government.

Heads of Departments and of all Offices shall ensure that, so far as possible, all accounts due by Government are paid before 31st December, 1949, and shall request all creditors to present their bills at a date which will enable them to be so paid.

2. In Kuching, payment vouchers shall be delivered to the Treasury not later than 28th December, 1949, and any vouchers received after that date will be returned to the Departments concerned. Divisional Treasurers may make arrangements convenient to themselves in this matter.

3. Any payments in respect of the bills referred to in paragraph 1 above made after 31st December, 1949, shall be debited to the appropriate subhead in the 1950 accounts.

Accounts due to Government.

4. Every effort shall be made to collect all sums due to Government in respect of the year 1949 before 31st December, 1949.

Imprest Accounts (Petty Cash).

5. Imprests shall be accounted for in full on or before 31st December, 1949, any unexpended balance being paid in to the Treasury, Kuching, the appropriate Divisional Treasury or to the sub-accountant who issued the original imprest. Divisional Treasurers shall notify the Accountant-General if any imprest holder fails so to account for his imprest.

6. The following accounting procedure shall be adopted:-

(a) A Journal Voucher shall be prepared, debiting the various subheads of Expenditure represented by the Petty Cash Vouchers and crediting "Petty Cash". The Petty Cash Vouchers shall be attached to support the Journal Voucher.

(b) The unexpended balance of cash shall be brought to account by the Divisional Treasurer or sub-accountant on a Treasury receipt to the credit of "Petty Cash".

7. Imprests may be re-issued on the first business day of the year 1950.

Payment of Salaries, Wages and Pensions.

Salaries.

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TREASURY CIRCULAR No. 38/1949.

JOURNAL VOUCHERS.

It has been observed that paragraph 3 of Treasury Circular No. 6/1949 has not in all cases been properly complied with. It is essential that Journal Vouchers be classified in the same way and on the same Forms as ordinary payment vouchers and receipts, that is to say in accordance with Treasury Circular No. 25/1948.

2. The procedure for classifying Journal Vouchers differs only in one respect from that pertaining to cash payments and receipts. Whereas cash payments and receipts are required to be classified daily (paragraph 9 of Treasury Circular No. 25/1948), Journal Vouchers are to be entered on the various Forms at the end of each month.

3. With effect, therefore, from 31st January, 1950, Journal Vouchers shall be classified monthly as follows:-

(a) all cash transactions under each subhead or each account head in the case of Suspense items shall be entered on Form T.182 or other appropriate Form and totalled, as at present;

(b) the Journal Vouchers shall then be entered on these Forms under the relevant subheads, etc., after the sub-totals of the cash transactions and these amounts shall also be totalled.

(c) finally the grand totals of both cash and journal transactions under each subhead, etc., shall be shewn.

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

Kuching, 29th December, 1949.

C/I.

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Writing-off of Stores and Livestock:

With reference to Treasury Circular No.16/1947, dated 11th November, 1947, setting out the limits within which losses of cash and stores may be written off without reference to the Secretary of State, Residents and Heads of Departments are empowered to authorise, without reference to the Chief Secretary, the writing-off of

- (a) Single-head of livestock which they are satisfied have died from natural causes, and
- (b) deficiencies in stores, not exceeding in any one month \$100 in aggregate original value nor \$25 for any individual item, if they are satisfied that there is no room for suspicion of fraud or negligence.

2. An extract is appended from Stores Regulations which will in due course form part of a new edition of Financial Regulations and which are now, with the approval of the Chief Secretary, in force.

H. M. COCKLE
Accountant-General.

Kuching, 23rd May, 1950.

Writing off losses and deficiencies.

667. Except as provided in Regulation 671 losses, deficiencies and depreciation of stores shall not be written off without the authority of the Governor, and, where such losses are caused by fraud or negligence and it is desired to relieve the responsible officer of any part of his pecuniary liability, the authority of the Secretary of State will be required.

668. When losses, etc., are written off the authority shall be quoted on the relevant issue voucher.

669. Losses, etc., shall be written off at the current issue price.

670. All applications for authority to write off stores shall be submitted to the Chief Secretary through the Accountant-General and shall state the value of the stores involved. A copy of the application shall be forwarded to the Principal Auditor.

671. Minor articles of equipment, not exceeding \$25/- each in original value, or \$100 in aggregate original value in any one month which have become unserviceable or are deficient or lost through normal wastage, but not through theft, may be written off by Residents or Heads of Departments, as the case may be, provided that such losses are not due to fraud or negligence on the part of any officer. Single head of livestock which they are satisfied have died from natural causes, may be written off in the same way. The Accountant-General or Principal Auditor, to whom a copy of the authority for writing off, shewing quantities, original values and dates of issue, shall be forwarded, may challenge the exercise of this authority.

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TREASURY CIRCULAR NO. 19/1950

Procedure at end of Financial Year

The instructions given in Treasury Circular No.35/1949 should be followed in general. The latest date for presentation of payment vouchers to the Treasury in Kuching should be not later than 27th December, 1950. The dates given in paragraph 9 of the previous Circular should be 26th December, 1950, and 27th December, 1950, respectively. The dates given in paragraphs 10 and 11 should read 29th December, 1950, and 30th December, 1950, respectively.

2. Particular attention is drawn to the instructions given in paragraphs 5 and 11 of the previous Circular.
Imprest Accounts and Overpayments Received must be cleared at the end of the year.

R. J. HENNIKER HEATON
Acting Accountant-General.

Kuching, 5th December, 1950.
HF

TREASURY CIRCULAR NO. 2/1951

For information and necessary action, I append an extract from new Financial Regulations which have been drafted but not yet issued:-

"269. No adjustments shall be made to the accounts of any year after the December accounts of that year have been forwarded to the Divisional Treasury. Should the need for such an adjustment be brought to notice after the despatch of the accounts to the Divisional Treasury, the sub-accountant shall notify the Divisional Treasurer accordingly."

2. Thus, adjustments called for in Audit queries which are received in the Station after the end of the year to which the queries relate shall not be made in outstations. If it is agreed that an adjustment is required, the query should be referred to the Divisional Treasury for action.

R.J. HENRIK HATON
Acting Accountant-General.

Kuching, 8th January, 1951.
HF

TREASURY CIRCULAR NO. 4/1951

Paragraph 1 D (i) of Treasury Circular No. 31/1948 is cancelled. It is requested that all copies of that Treasury Circular may be amended accordingly.

H. M. COCKLE,
Accountant-General.

Kuching, 26th January, 1951.
HF

(219)

TREASURY CIRCULAR NO. 12/1951.

Covering Treasury Receipts for Forest Permits

Forest Department Permits are now supplied in books of triplicate forms.

2. The original permit is to be handed to the person who pays the fee, the duplicate is to accompany the Cash Sheet to this office and the triplicate is to remain in the book.
3. A form of official receipt is incorporated in the permit and a covering Treasury Receipt shall not be issued in addition to that receipt.
4. This should save a considerable amount of work in outstations.

H.M. COCKLE,
Accountant-General.

Kuching, 19th April, 1951.

ZCL.

Distribution:

All Heads of Departments
" Residents
" Divisional Treasurers
" Deputy Assistant Treasurers
" Sub-Accountants.

230

TREASURY CIRCULAR NO. 14/1951

The Kuching Co-operative Stores Society Limited

Deductions which are to be made from salaries of officers on behalf of the Kuching Co-operative Stores Society Limited shall be shewn as "Deductions - Other" and distinguished by a "CS" in that column of the Paysheets.

2. Deductions of this nature shall be credited to "Deposits - Co-operative Stores" and lists showing the names of members and the nature of the deductions, i.e., purchases or shares, shall be submitted in duplicate together with the monthly Paysheets to this office for necessary action.

H. M. COCKLE,
Accountant-General.

Kuching, 11th May, 1951.
ZF

(232)

TREASURY CIRCULAR NO. 24/1951

PROCEDURE AT END OF FINANCIAL YEAR

Accounts due by Government

Heads of Departments and of all Offices shall ensure that, so far as possible, all accounts due by Government are paid before 31st December, 1951, and shall request all creditors to present their bills at a date which will enable them to be so paid.

2. In Kuching, payment vouchers for the year 1951 will be received in the Treasury on or before 27th December, 1951. Any voucher received after that date will be returned to the Department concerned. Sub-Accountants at Divisional Headquarters and in outstations may make arrangements convenient to themselves in the matter of the latest date upon which they are prepared to accept vouchers, but they should bear in mind that having received a voucher it is their responsibility to see that it is passed through their Payments Cash Book before 31st December, 1951.

3. Any payments, in respect of bills referred to in paragraph 1 above, made after 31st December, 1951, shall be debited to the appropriate subhead in the 1952 accounts.

Accounts due to Government

4. Every effort shall be made to collect all sums due to Government in respect of the year 1951 before 31st December, 1951.

Imprest Accounts

5. Imprests shall be accounted for in full on or before 31st December, 1951, any unexpended balance being paid in to the Treasury, Kuching, or to the sub-accountant who issued the original imprest. Sub-Accountants shall notify the Accountant-General if any imprest holder fails so to account for his imprest. Treasury Circular No. 13/1951 refers.

6. The following accounting procedure shall be adopted:-

(a) A Journal Voucher shall be prepared, debiting the various subheads of Expenditure represented by the Imprest sub-vouchers and crediting "Imprest Account" in the name of the officer to whom the Imprest was issued. The Imprest sub-vouchers shall be attached to support the Journal Voucher.

(b) The unexpended balance of cash shall be brought to account by the sub-accountant on a Treasury receipt to the credit of "Imprest Account" in the name of the officer to whom the Imprest was issued.

7. Imprests may be re-issued on the first business day of the year 1952, only to those officers who hold an Imprest Warrant which is valid for the year 1952. Applications for

Payment of Salaries, Wages and PensionsSalaries

8. Monthly salaries may be paid on 21st December, 1951. Paysheets shall be delivered to the Treasury, Kuching, on or before 14th December, 1951, and to Divisional Treasuries on or before the 17th December, 1951.

Wages

9. Wages may be paid in respect of the period up to and including 26th December, 1951. The relevant vouchers shall be delivered to the Treasury, Kuching, or appropriate Divisional Treasury, not later than 27th December, 1951. In outstations wages may be paid at any convenient time, but they shall not be paid in advance.

Pensions

10. Pensions shall not be paid before 31st December, 1951.

Overpayments Received

11. Unpaid amounts shall, in the normal manner, be credited to Overpayments Received, BUT on the 31st December all amounts in Overpayments Received Account shall be credited back to the subheads to which they were originally debited. This shall be done by means of a Journal Voucher debiting Overpayments Received and crediting the subheads in question. An example of the correct accounting procedure is given in paragraph 11 of Treasury Circular No. 35/1949.

Boards of Survey

12. On or before 17th December, 1951, Heads of Departments and other officers having under their charge cash, bank balances, stamps, or stores of any kind shall inform the Chief Secretary or Resident, as the case may be, of their nature in order that the necessary Boards of Survey may be appointed as required by Colonial Regulations 300 and 344 and Financial Regulations 177 and 246.

252 275

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

Kuching, 27th November, 1951.
CF

242

Distribution:

Residents & Heads of Departments.
Divisional Treasurers

With effect from 1st January, 1952, the classification of the accounts of the Colony will be centralised in the Treasury, Kuching.

2. The Appendix, which accompanies this Circular, shows:-

(a) Forms and returns which will no longer be used in outstations.

(b) Treasury Circulars which are cancelled or amended, consequent upon this reorganisation.

(c) Forms and Returns which remain current, but copies of which need no longer be sent to Divisional Treasuries.

3. Stations should note that proper records of "Deposits" and "Special Advances" (Treasury Circulars 23/1949 and 11/1951) must still be maintained. It remains the responsibility of Divisional Treasuries to ensure that interest and repayments of Shophouse Loans are promptly collected and properly accounted for, and they shall be responsible for making their own arrangements for this within their Divisions.

4. Monthly revenue figures and quarterly expenditure figures, which are now sent to Divisional Treasuries, shall in future be telegraphed to the Treasury, Kuching, by all stations.

5. With effect from the monthly account relating to the month of January, 1952, the monthly accounts of all stations shall be sent direct to the Treasury, Kuching, not to Divisional Treasuries. The accounts shall be transmitted by the first post leaving the station after the end of the month to which they relate, and shall be sent by registered post.

6. Heads of Departments are informed that monthly Divisional statements of Revenue and Expenditure will be rendered to them by the Treasury, Kuching.

7. All Departmental Warrant holders are reminded of the importance of ensuring that Form T.196 (Return of Monthly Expenditure) is despatched direct to the Head of Department/Resident who issued the Warrant in accordance with Treasury Circular No. 8/1951, and it cannot be too strongly emphasized that the importance of that Circular is not diminished in any way.

8. With effect from 1st January, 1952, the Senior Treasury Officers in charge of Treasuries at Divisional Headquarters will be Deputy Assistant Treasurers; they will be stationed at Simanggang, Sibuan and Miri. Their advice on accounting matters may be sought by outstations.

9. Assistant Treasurers with the title of Treasury Inspectors, one of whom will normally be based on Kuching and the other on Sibuan, will travel the Colony extensively visiting all Stations as frequently as possible to give advice and guidance.

Distribution: Residents & Heads of Departments
Divisional Treasurers.
Deputy Assistant Treasurers
All Stations.

246

TREASURY CIRCULAR NO. 8/1952.

Journal Vouchers.

A new type of journal voucher of which a specimen is attached is to be introduced forthwith.

2. It will be seen that the journal voucher is in three parts, Form Nos. T.48A, B and C. These three parts together form the original voucher and must on no account be separated. Parts "B" and "C" are NOT copies of part "A". The necessary copies must be taken on plain paper.

3. Indents should be made upon the Government Printing Office in order that the new form may be introduced as soon as possible. Stocks of the old type of journal voucher should not be used after supplies of the new journal voucher have been received.

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

Kuching, 8th March, 1952.

BL.

Distribution:

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

284
265

UNALLOCATED STORES.
NEW STORES REQUISITION/ISSUE FORM.

In order to avoid the necessity for preparing and circulating journal vouchers in respect of issues of unallocated stores, and to facilitate the posting of these items to the relevant heads of expenditure, a new Stores Requisition/Issue form will be brought into use with effect from 1st May, 1952. After this date, no requisitions for unallocated stores will be accepted on the present form G.1.

- 2. A specimen of the new form is attached. It will be seen that the top portion comprises the requisition form and the bottom portion the receipt for an issue. The form is bound in books in quintuplicate.
3. Five copies will be prepared by the indenting department, whose serial number will appear in the top right hand corner.
4. The first four copies will be sent to the Storekeeper who will retain one and return the other three with the articles supplied, completed in the top and middle sections.
5. On receipt the indenting department will complete the final section, retain one copy to support the entry in its books and return the other two to the Storekeeper.
6. Each requisition voucher should include only those items which are to be debited to the same subhead of expenditure.
7. Indents for the new form should be submitted to the Superintendent, Government Printing Office, in the normal manner.

NOTE. This requisition/issue voucher is for use only when indenting for UNALLOCATED Stores. The present requisition form G.1 should continue be used for the issue of allocated stores where no financial adjustment is necessary, until the introduction of an amended form is generally notified. The value columns need not be filled in.

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

Kuching, 23rd April, 1952.
BL.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

802
271

Departmental No.

14

STORES REQUISITION — ISSUE VOUCHER.

Date

Officer

Appointment

Description	Quantity Required	S.B. Folio	c.i.f. Price	2 Ex- Store	3 Handling	4 Freight
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
y for issue	Total \$...					

Authority for issue

Total \$...

Please return two copies of form duly completed.

Date Storekeeper:

Stores received as detailed above to a value of \$..... which amount has been debited to my vote Head sub-head

TREASURY CIRCULAR NO. 13/1952.

Co-operative Thrift and Loan Societies

Attention is drawn to Treasury Circular No. 34/1949 dated 30th November, 1949, in which it is stated that lists shewing the names of members of the various Societies and the nature of the deductions, i.e. subscriptions or specific deposits, shall be rendered to this office for payment and transmission to the Societies concerned. It is imperative that these instructions be complied with strictly in order that payments to the Societies may be made promptly.

2. Any station which has not already submitted these lists for any period shall do so forthwith.

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

Kuching, 26th April, 1952.
BCL

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

355
272

Payment of Salaries, Wages and Pensions

Salaries

8. Monthly salaries may be paid on 22nd December, 1952. Paysheets shall be delivered to the Treasury, Kuching, on or before 15th December, 1952, and to Divisional Treasuries on or before the 17th December, 1952.

Wages

9. Wages may be paid in respect of the period up to and including 25th December, 1952. The relevant vouchers shall be delivered to the Treasury, Kuching, or appropriate Divisional Treasury, not later than 29th December, 1952. In outstations wages may be paid at any convenient time, but they shall not be paid in advance.

Pensions

10. Pensions shall not be paid before 31st December, 1952.

Overpayments Received

11. Unpaid amounts shall, in the normal manner, be credited to Overpayments Received, BUT on the 31st December all amounts in Overpayments Received Account shall be credited back to the subheads to which they were originally debited. This shall be done by means of a Journal Voucher debiting Overpayments Received and crediting the subheads in question. An example of the correct accounting procedure is given in paragraph 11 of Treasury Circular No. 35/1949.

Boards of Survey

12. On or before 17th December, 1952, Heads of Departments and other officers having under their charge cash, bank balances, stamps, or stores of any kind shall inform the Chief Secretary or Resident, as the case may be, of their nature in order that the necessary Boards of Survey may be appointed as required by Colonial Regulations 252 and 276 and Financial Regulations 177 and 246.

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

Kuching, 14th November, 1952.
CF

Distribution:

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

306

TREASURY CIRCULAR NO. 31/1952.

PROCEDURE AT END OF FINANCIAL YEAR

Accounts due by Government

Heads of Departments and of all Offices shall ensure that, so far as possible, all accounts due by Government are paid before 31st December, 1952, and shall request all creditors to present their bills at a date which will enable them to be so paid.

2. In Kuching, payment vouchers for the year 1952 will be received in the Treasury on or before 27th December, 1952. Any voucher received after that date will be returned to the Department concerned. Sub-Accountants at Divisional Headquarters and in outstations may make arrangements convenient to themselves in the matter of the latest date upon which they are prepared to accept vouchers, but they should bear in mind that having received a voucher it is their responsibility to see that it is passed through their Payments Cash Book before 31st December, 1952.

3. Any payments, in respect of bills referred to in paragraph 1 above, made after 31st December, 1952, shall be debited to the appropriate subhead in the 1953 accounts.

Accounts due to Government

4. Every effort shall be made to collect all sums due to Government in respect of the year 1952 before 31st December, 1952.

Imprest Accounts

5. Imprests shall be accounted for in full on or before 31st December, 1952, any unexpended balance being paid in to the Treasury, Kuching, or to the sub-accountant who issued the original imprest. Sub-Accountants shall notify the Accountant-General if any imprest holder fails so to account for his imprest. Treasury Circular No. 13/1951 refers.

6. The following accounting procedure shall be adopted:-

(a) A Journal Voucher shall be prepared, debiting the various subheads of Expenditure represented by the Imprest sub-vouchers and crediting "Imprest Account" in the name of the officer to whom the Imprest was issued. The Imprest sub-vouchers shall be attached to support the Journal Voucher.

(b) The unexpended balance of cash shall be brought to account by the sub-accountant on a Treasury receipt to the credit of "Imprest Account" in the name of the officer to whom the Imprest was issued.

7. Imprests may be re-issued on the first business day of the year 1953, only to those officers who hold an Imprest Warrant which is valid for the year 1953. Applications for Imprest Warrants for the year 1953 should be forwarded to me

307

Payment of Salaries, Wages and Pensions

Salaries

8. Monthly salaries may be paid on 22nd December, 1952. Paysheets shall be delivered to the Treasury, Kuching, on or before 15th December, 1952, and to Divisional Treasuries on or before the 17th December, 1952.

Wages

9. Wages may be paid in respect of the period up to and including 25th December, 1952. The relevant vouchers shall be delivered to the Treasury, Kuching, or appropriate Divisional Treasury, not later than 29th December, 1952. In outstations wages may be paid at any convenient time, but they shall not be paid in advance.

Pensions

10. Pensions shall not be paid before 31st December, 1952.

Overpayments Received

11. Unpaid amounts shall, in the normal manner, be credited to Overpayments Received, BUT on the 31st December all amounts in Overpayments Received Account shall be credited back to the subheads to which they were originally debited. This shall be done by means of a Journal Voucher debiting Overpayments Received and crediting the subheads in question. An example of the correct accounting procedure is given in paragraph 11 of Treasury Circular No. 35/1949.

Boards of Survey

12. On or before 17th December, 1952, Heads of Departments and other officers having under their charge cash, bank balances, stamps, or stores of any kind shall inform the Chief Secretary or Resident, as the case may be, of their nature in order that the necessary Boards of Survey may be appointed as required by Colonial Regulations 252 and 276 and Financial Regulations 177 and 246.

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

Kuching, 14th November, 1952.
CF

Distribution:

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

306

TREASURY CIRCULAR NO. 8/1953.

Unallocated Stores.
Stores Requisition/Issue Vouchers.

As a result of the considerable time taken by some Departments/Stations in returning copies of Stores Requisition/Issue Vouchers to the Government Storekeeper it is not yet possible for the Treasury to close the accounts of the Colony for the year ended 31st December, 1952.

2. With a view to eliminating this delay in future years, the following instructions shall be observed with effect from the date of receipt of this Circular:-

- (a) The indenting department shall insert the Head and Subhead of charge on the Stores Requisition/Issue Voucher prior to submission to the Government Storekeeper.
- (b) The Government Storekeeper shall return any Stores Requisition/Issue Voucher which does not comply with (a) above, to the indenting Department/Station.
- (c) Stores Requisition/Issue Vouchers shall be receipted and returned to the Government Storekeeper within 24 hours, or by the first available post, after the receipt of the Stores.
- (d) The Government Storekeeper shall report any infringement of these instructions to the Accountant-General.

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

Kuching, 8th June, 1953.

CF

Distribution:

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

(357)

TREASURY CIRCULAR NO. 11/1953.

Overseas Scholarships
Contributions from Private Persons.

An extract from the Honourable the Chief Secretary's memorandum No. 1/181/53 dated 22nd July, 1953, is quoted below for your information and necessary action:-

" I am directed to inform you that, in all cases in which Government has awarded an overseas scholarship on the understanding that the parent, guardian or other supporter of the scholarship-holder shall contribute a certain sum towards the cost of the scholarship, all such payments received are to be credited to the Development, Welfare and Reconstruction Fund. "

2. Revenue should be credited to Part II. Development, Welfare and Reconstruction Fund Head 9 - Revenue from Sales, etc.

R. H. H. H. H.
Acting Accountant-General,
Sarawak.

Kuching, 10th August, 1953.

Distribution:

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

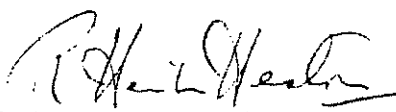
360

TREASURY CIRCULAR NO. 14/1953.

Sarawak Co-operative Central Bank Ltd.

With effect from 5th October, 1953, cheques issued by the Sarawak Co-operative Central Bank Ltd., drawn on the Chartered Bank of India, Australia and China, Kuching Branch, in favour of registered Co-operative Societies may be cashed at any Government Treasury free of commission.

2. Remittances from Co-operative Societies to the Sarawak Co-operative Central Bank Limited may be sent free of commission.


Acting Accountant-General,
Sarawak.

Kuching, 3rd October, 1953.
LHF

Distribution:

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

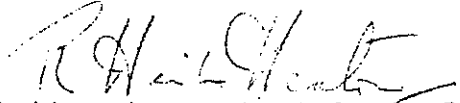
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363

TREASURY CIRCULAR NO. 15/1953.

"Overpayments Received" Account

The attention of Heads of Departments and of all Accounting Offices is drawn to the fact that in spite of Treasury Circular No. 31/1952 which was issued on 14th November, 1952, this account for the year 1952 closed with a credit balance of \$6,447.15.

2. Every effort must be made by all Accounting Officers to ensure that this account is cleared before the 1953 accounts are closed.


Acting Accountant-General,
Sarawak.

Kuching, 14th October, 1953.

ZHF

Distribution:

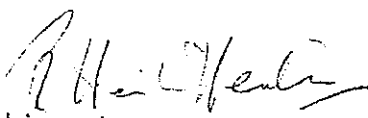
Residents and Heads of Departments
Deputy Assistant Treasurers,
All Stations.

364

TREASURY CIRCULAR NO. 17/1953.

J. L. BOUCHER

The attention of Heads of Departments and all offices is drawn to Treasury Circular No. 31/1952 regarding the "Procedure at end of financial year". The instructions contained in this circular shall be followed at the end of the current year.


Acting Accountant-General,
Sarawak.

Kuching, 17th November, 1953.

HF

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

368

Interstation Transactions.

The attention of all officers is drawn to the revision of Section 19 of Financial Regulations which will be distributed at an early date.

2. The new procedure shall be brought into operation as and from 1st August, 1954. Inter Station Payments issued prior to 1st August shall be cleared in accordance with the existing procedure.

3. A specimen set of the new draft forms (T.244) is attached for your information. The new form of draft shall be used to effect payment at another station on behalf of individuals or firms resident in the station of origin, but shall not be issued to the public between stations at both of which banking facilities are available or between stations at both of which Money Order business is transacted by the Post Office.

The following notes are issued for guidance:-

ISSUING STATION - Part 1 of the Draft shall be completed and the name of the payee and amount written legibly or printed using hard copying pencil. Signatures shall be written in ink. The original shall be handed to the person making the remittance, and that person requested to forward the draft to the payee.

The duplicate copy shall be sent by first mail registered post to the Treasury office at the station of payment.

The triplicate copy will support the Cash Receipts Book entry and shall be forwarded together with the monthly accounts to the Accountant-General.

The quadruplicate copy shall be retained by the issuing office for records and audit inspection.

PAYING OFFICE

When an original draft is presented for payment it shall be endorsed and dated by the payee and a six cent stamp affixed if the amount of the draft is for an amount of more than \$10.00 and not exempt from the payment of Stamp Duty in accordance with Article 35 of Schedule A to the Stamp Duties Ordinance - Cap. 17. The original shall then be compared with the duplicate of the draft received from the issuing station. Should a draft be presented for payment before receipt of the duplicate advice copy the Sub-Accountant shall obtain confirmation by telegram before making payment.

The Sub-Accountant, having satisfied himself that the draft is in order and that the person presenting it is the person named thereon, shall then effect payment. Immediately thereafter he shall cancel the draft by initialling in red ink over both signatures of the drawers of the draft and stamp the original and duplicate copies "PAID".

Special care shall be taken to ensure that every

DRAFT

T. 244

{Paying
{Station

Voucher No.

NOT OVER DOLLARS

Government of Sarawak

Pay M

at

Government Treasury

the sum of Dollars

for use by Issuing Station

Draft

Commission Paid \$

Head

Subhead \$

Total \$

Issued at

on

19

Office of Issue
Official Stamp.by Accountant General
Sub-AccountantADVISED BY
Countersigned by

VALID FOR PAYMENT WITHIN SIX MONTHS FROM DATE OF ISSUE

Receipt and Endorsement

Received this the _____ day of _____ 19__

Dollars _____

in full discharge of above draft

Witness to marks
and payment made
in my presence6 cents
stamp
for amounts
over \$10

Signature of Receiver.

(389)

Part I for completion at Office of Issue except

Part II for completion at Paying Station

TREASURY CIRCULAR NO. 20/1954.

Economy Labels.

In order to avoid unnecessary expenditure and in an endeavour to reduce the ever increasing demand for manilla envelopes the Government Printer has been requested to print a supply of economy labels.

----- 2. A specimen label is attached to this circular and I should be grateful if you would ensure that such a label is used for inter-governmental correspondence emanating from your division/department.

3. Supplies of these labels are available from the Government Printer.

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

Kuching, 23rd August, 1954.

CF

DISTRIBUTION:

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

To

From

File No.

345

PROCEDURE AT END OF FINANCIAL YEAR

Accounts due by Government

Heads of Departments and of all Offices shall ensure that, so far as possible, all accounts due by Government are paid before 31st December, 1954, and shall request all creditors to present their bills at a date which will enable them to be so paid.

2. In Kuching, payment vouchers for the year 1954 will be received in the Treasury on or before 29th December, 1954. Any voucher received after that date will be returned to the Department concerned. Sub-Accountants at Divisional Headquarters and in outstations may make arrangements convenient to themselves in the matter of the latest date upon which they are prepared to accept vouchers, but they should bear in mind that having received a voucher it is their responsibility to see that it is passed through their Payment Cash Book before 31st December, 1954.

3. Any payments, in respect of bills referred to in paragraph 1 above, made after 31st December, 1954, shall be debited to the appropriate subhead in the 1955 accounts.

Accounts due to Government

4. Every effort shall be made to collect all sums due to Government in respect of the year 1954 before 31st December, 1954.

Imprest Accounts

5. Imprests shall be accounted for in full on or before 31st December, 1954, any unexpended balance being paid in to the Treasury, Kuching, or to the sub-accountant who issued the original imprest. Sub-Accountants shall notify the Accountant-General if any imprest holder fails so to account for his imprest. Treasury Circular No. 13/1951 refers.

6. The following accounting procedure shall be adopted:-

(a) A Journal Voucher shall be prepared, debiting the various subheads of Expenditure represented by the Imprest sub-vouchers and crediting "Imprest Account" in the name of the officer to whom the Imprest was issued. The Imprest sub-vouchers shall be attached to support the Journal Voucher.

(b) The unexpended balance of cash shall be brought to account by the sub-accountant on a Treasury receipt to the credit of "Imprest Account" in the name of the officer to whom the Imprest was issued.

7. Imprests may be re-issued on the first business day of the year 1955, only to those officers who hold an Imprest Warrant which is valid for the year 1955. Applications for Imprest Warrants for the year 1955 should be forwarded to me at the earliest opportunity after the receipt of this Circular.

Payment of Salaries, Wages and Pensions

Salaries

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TREASURY CIRCULAR NO. 33/1954.

It has been observed that occasional misallocations are made in the posting of the Colony accounts due to incorrect titles being given by stations and departments to 'Below-the-line' accounts.

2. A schedule giving the titles of all 'below-the-line' accounts in use in the territory is attached and I should be grateful if accounting officers would ensure that all vouchers debiting, and all receipts crediting, a 'below-the-line' account are correctly prepared, e.g.,

Head: Deposits

Subhead: Miscellaneous - Court (responding station).

3. Any amendments which affect the schedule of 'below-the-line' account heads will be advised to stations and departments from time to time.

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

Kuching, 6th December, 1954.
LCF

DISTRIBUTION:

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

(343)

Wages

9. Wages may be paid in respect of the period up to and including 25th December, 1954. The relevant vouchers shall be delivered to the Treasury, Kuching, or appropriate Divisional Treasury, not later than 29th December, 1954. In outstations wages may be paid at any convenient time, but they shall not be paid in advance.

Pensions

10. Pensions shall not be paid before 31st December, 1954.

Overpayments Received

11. Unpaid amounts shall, in the normal manner, be credited to Overpayments Received, BUT on the 31st December all amounts in Overpayments Received Account shall be credited back to the subheads to which they were originally debited. This shall be done by means of a Journal Voucher debiting Overpayments Received and crediting the subheads in question.

Board of Survey

12. On or before 17th December, 1954, Heads of Departments and other officers having under their charge cash, bank balances, stamps, or stores of any kind shall inform the Chief Secretary or Resident, as the case may be, of their nature in order that the necessary Boards of Survey may be appointed as required by Colonial Regulations 252 and 276 and Financial Regulations 351 and 721.

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

Kuching, 29th November, 1954.

Distribution.

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

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BELOW-THE-LINE ACCOUNTS

HEAD	SUBHEAD	CODE FOR TREASURY, KUCHING, USE ONLY
FIXED DEPOSITS - CHARTERED BANK, KUCHING		FDC
GENERAL REVENUE BALANCES		GRB
IMPRESTS		IMP
INVESTMENTS		INV
INVESTMENTS ADJUSTMENTS		INA
INVESTMENTS - SPECIAL FUNDS	CUSTOMS ALLOWANCE FUND RUBBER FUND WIDOWS' & ORPHANS' PENSIONS FUND JOINT COLONIAL FUND (W. & O.P. FUND) JOINT COLONIAL FUND (PROVIDENT FUND)	ICA IRF IWO JWO JPF
JOINT COLONIAL FUND		JCF
SURPLUS & DEFICIT		SAD

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BELOW-THE-LINE ACCOUNTS

HEAD	SUBHEAD	CODE FOR TREASURY, KUCHING, USE ONLY
SPECIAL FUNDS	CUSTOMS ALLOWANCE FUND PRISONS REWARD FUND CONSTABULARY REWARD FUND RUBBER FUND BUOYS AND LIGHTS FUND TURTLE TRUST FUND TURTLE TRUST SUSPENSE PROVIDENT FUND WIDOWS' & ORPHANS' PENSIONS FUND LOCAL AUTHORITIES' EMPLOYEES' PROVIDENT FUND COLONIAL DEVELOPMENT & WELFARE FUND DEVELOPMENT, WELFARE & RECONSTRUCTION FUND	CAF PRF SCR RF BLF TTF TTS GPF WPS LPF CDW DWR
CURRENT ACCOUNTS	<u>INTERTERRITORIAL</u> BRUNEI MALAYA NORTH BORNEO SINGAPORE INDIA <u>AGENTS</u> MANSFIELDS, SINGAPORE HARRISONS & CROSFIELD, LABUAN <u>LOCAL</u> BROOKE DOCKYARD RICE CONTROL COMMITTEE POSTS AND TELEGRAPHS POSTS OFFICE SAVINGS BANK, KUCHING POSTS OFFICE SAVINGS BANK, FIRST TO FIFTH DIVISIONS	BRU MAL BNB SPR IND MAN HCL CBD RCC PT PSB PSR
CASH BALANCES	<u>BANK</u> CHARTERED, KUCHING CHARTERED, SIBU CHARTERED, MIRI CHARTERED, SINGAPORE HONG KONG, SINGAPORE HONG KONG, KUALA BELAIT NEW SOUTH WALES, SYDNEY <u>CASH</u> KUCHING 1ST DIVISION 2ND DIVISION 3RD DIVISION 4TH DIVISION 5TH DIVISION <u>CROWN AGENTS</u>	CBK CBT CBM CBS HBS HBK NBS CAK CAA CAB CAC CAD CAE CA

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BELOW-THE-LINE ACCOUNTS

HEAD	SUBHEAD	CODE FOR TREASURY, KUCHING, USE ONLY
ADVANCES	AGRICULTURAL STORES	AAS
	COLONIAL, DEVELOPMENT & WELFARE SCHEMES	ACW
	COLONIAL, DEVELOPMENT & WELFARE SCHOLARSHIPS	CDS
	SARAWAK CURRENCY	CUR
	MALAYAN CURRENCY	CUM
	DEPARTMENTAL	ADV
	GENERAL	SA
	SPECIAL	SPA
	SPECIAL ON INTEREST	SAI
	IN ANTICIPATION OF A LOAN	ASE
	SPECIAL (CONSOLIDATION)	SAC
ALLOTMENTS		ALS
DEPOSITS	SECURITY	DSM
	WAR DAMAGE CLAIMS	WDD
	MISCELLANEOUS	
	COURT	DC
	NATIVE COURT	DNC
	ESTATE	DE
	GENERAL	DG
	TENDER	DT
	HOSPITAL CHARGES	DHC
	DEPARTMENTAL	DD
	RETENTION MONEYS	DRM
	FLIGHT INSURANCE COUPONS	FIC
	QUAP RUBBER PROCESSING FACTORY	QUR
	MAPS, ACCOUNTANT, COLONIAL OFFICE	DMC
	WAR OFFICE	WO
	WIDOWS' & ORPHANS' PENSIONS FUND (FOREIGN)	WPF
	JUNIOR EXAMINATION BOARD	DJE
	OVERSEAS EXAMINATIONS	DOE
	LANDING (S.C.A.)	DLD
	CO-OPERATIVE THRIFT & LOAN SOCIETY	CTL
	CO-OPERATIVE STORES	DCS
	FEDERATION SUPERANNUATION (F.S.S.N. & H.O.)	FSS
	B.M.P. DAYAK ALLOTMENTS	DMP
	B.B.T.C. DAYAK ALLOTMENTS	DBT
	S.O. LTD. ALLOTMENTS	DSO
	OVERPAYMENTS RECEIVED	OPR
DRAFTS AND REMITTANCES	DRAFTS	DRF
	DRAFTS (ALLOTMENT)	DRA
	TELEGRAPHIC TRANSFERS	TT
	REMITTANCES	RES
SUSPENSE	SARCON	SCN

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TREASURY CIRCULAR NO. 3/1955.

The practice, which has been adopted at some stations, of deducting charges for water, hire of Government Equipment and sale of Rice from an officer's salary, through the pay sheets, shall be discontinued.

2. With effect from 1st March, 1955, officers should be billed for charges of this nature in the normal manner.

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

Kuching, 29th January, 1955.

LWR/C/F

DISTRIBUTION:

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

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TREASURY CIRCULAR NO. 13/1955.

With effect from 1st April, 1955, accounts for telephone rental will be payable only at the Treasury, Kuching.

2. At the request of any subscriber, and on production by him of an unpaid telephone account, sub-accountants will issue a draft, in exchange for cash, to a value which shall not exceed the total of the telephone account. All such drafts shall be made payable to the Sarawak Government and shall be issued free of commission.

3. It will be the responsibility of the subscriber to forward the account together with the remittance in settlement thereof to the Accountant-General, Kuching, who will return the account duly receipted.

----- 4. Examples of two telephone accounts are attached, for information, and attention is drawn to the notes on the back of the form.

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

Kuching, 6th April, 1955.

LWR/C/F

DISTRIBUTION:

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

COLONY OF SARAWAK.

PLEASE PRODUCE THIS FORM INTACT AT THE TIME OF PAYMENT. It will be returned with the receipt machine-printed.

To credit of:—

POST AND TELEGRAPHS
(TELEPHONE ACCOUNT)

PERIOD	REF.

15

\$ _____

RECEIVED the sum stated in printed figures.

Amount Serial No. Date

Date

Dr. to Sarawak Government

Particulars of Account	Amount	
	\$	cts
Telephone rental payable in advance		
From To @ \$ p.a.		
NOTE: From.....telephone rental will be		
payable..... in advance		
	\$	

SEE BACK OF THIS SHEET FOR DETAILS OF PAYMENT.

1711—750—21/2/55—G.P. Sarawak.

408

.....Fold here.....

COMPLIANCE WITH THE FOLLOWING IS REQUESTED.

Payment of this Account should be made direct to the Accountant-General, Kuching, by inserting this Bill and the remittance in the envelope so that the address below shows in the window. Please seal the envelope and affix 10c. stamp. Currency Notes should be registered.

Cheques should be made payable to the "Sarawak Government" and crossed. They should not be made payable to individual officers.

Drafts will be issued at any Treasury Office free of Commission. This account can also be paid in cash at the Treasury, Kuching. Office hours:— Monday to Friday 8.30 a.m. — 11.30 a.m. and 1.30 p.m. — 2.30 p.m. Saturdays 8.30 a.m. — 10.30 a.m.

.....Fold here.....

ACCOUNTANT-GENERAL,
KUCHING,
SARAWAK.

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TREASURY CIRCULAR NO. 19/1955.

Brunei Government Account Current.

With effect from the date hereof, all payment vouchers, Journal Vouchers and Stores Issue Vouchers (together with supporting vouchers, if any), which are to be debited to Account Current with the Government of Brunei shall be submitted in triplicate to the Treasury for distribution as follows:-

1. Original - to be retained by the Kuching Treasury to support payment.
2. Duplicate - to be sent to the State Treasurer, Brunei, for information.
3. Triplicate - to be sent to the State Treasurer, Brunei, to support the quarterly statement of accounts rendered by the Accountant-General.

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

Kuching, 16th May, 1955.

ICF

DISTRIBUTION:

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

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TREASURY CIRCULAR NO. 20/1955.

With reference to Treasury Circular No. 5/1955, forms TRY/MA/1 are not being submitted to me in accordance with paragraph 6 of this circular nor are the forms being numerically numbered.

2. All Residents, Heads of Departments, Officers in charge of stations and Heads of offices should ensure that all forms TRY/MA/1 are submitted to me as soon as possible with retrospective effect to 1st May, 1955.

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

Kuching, 17th May, 1955.

LWR/F

DISTRIBUTION:

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

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TREASURY CIRCULAR NO. 23/1955.

Local Authorities - Part Time duties
by Government Clerks.

There are many instances where Government clerks are performing part time clerical duties on behalf of Local Authorities in areas which are outside the precincts of the Local Authority but within its jurisdiction.

2. With effect from 1st June, 1955, any Local Authorities which do not already do so should reimburse the Central Government for services rendered at the rate of \$25.00 per clerk per mensem until such time as the size of the Local Authority and the work involved warrant an increase, which should then be assessed accordingly after consultation with the Resident concerned.

3. Residents and District Officers are requested to arrange, where applicable, for such fees to be collected monthly and credited to Revenue Head 3. Fees of Court or Office, etc., Subhead 13. Miscellaneous.

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

Kuching, 2nd June, 1955.

ZF

DISTRIBUTION:

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

(420)

TREASURY CIRCULAR NO. 29/1955.

Treasury forms and books

An attempt is being made to reduce the number of Treasury forms and books in existence throughout the Colony and at the same time ensure that when future supplies are printed, they are revised and brought up to date.

2. I should be most grateful if Heads of Departments, Residents, and Officers in Charge of Stations would inform me of the forms and books bearing Treasury numbers which are actually in use in their departments/stations.

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

Kuching, 29th July, 1955.

LCP.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 34/1955.

Monthly Accounts - Submission of.

I have observed that Financial Regulation No. 508 is not being observed by certain stations.

2. It is essential that all accounting records are kept up-to-date, and sub-accountants shall submit monthly accounts by the first registered post leaving the station after the end of the month to which the accounts relate.

3. Should the accounts not have been despatched on or before the 10th day of the month following that to which they relate, a telegram shall be forwarded to the Accountant-General explaining the circumstances of the delay.

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

Kuching, 3rd October, 1955.

DISTRIBUTION:

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

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Checks against Fraud and Irregularity.

The attention of all Residents, Heads of Departments, Officers in charge of Stations and Heads of Offices is particularly directed to Financial Regulations Nos. 7 and 9.

2. In this connexion I quote an extract from the Principal Auditor's report on the Accounts for the year ended 31st December, 1954.

" The checks against fraud or irregularity prescribed by the existing Financial Regulations appear to be adequate, provided that Heads of Offices are at all times mindful of their over-riding responsibility for supervising the work of their subordinates. The cases of loss from causes other than theft reported during the year can be generally ascribed to lapses in such supervision.

One aspect of this need for supervision over the work of subordinates has attained prominence in a case of misappropriation of collections recently brought to light. Queries emanating from Treasury and Audit are addressed to officers by their designation. It is incumbent upon the officer addressed himself to ensure prompt and full reply to such enquiries; delegation of this duty is at the risk of suppression of the query - as appears to have happened in the case referred to - and a continuance of fraud beyond a point where it could clearly have been arrested.

The Returns of unused Revenue Counterfoils, which are an important element in the accounting control of collections, are often rendered either incomplete or in an otherwise unsatisfactory state, and give rise to far too high a proportion of queries. Certain of these are still under correspondence.

It has been necessary to ask the Treasury to impress upon the departments the need for these Returns to be signed by officers with their designation and to urge the necessity for the physical stocks of unused counterfoils to be subjected to periodical checks when the Returns are rendered."

3. I should be most grateful for the co-operation of all officers to ensure that all Treasury and Audit Queries are answered promptly; returns are submitted accurately upon the due date, and that action is taken, as prescribed by Financial Regulations, to prevent any loss by fraud or irregularity,

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

Kuching, 24th October, 1955.

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TREASURY CIRCULAR NO. 39/1955.

PROCEDURE AT END OF FINANCIAL YEAR.

Accounts due by Government.

Heads of Departments and of all Offices shall ensure that, so far as possible, all accounts due by Government are paid before 31st December, 1955, and shall request all creditors to present their bills at a date which will enable them to be so paid.

2. In Kuching, payment vouchers for the year 1955 will be received in the Treasury on or before 29th December, 1955. Any voucher received after that date will be returned to the Department concerned. Sub-Accountants at Divisional Headquarters and in outstations may make arrangements convenient to themselves in the matter of the latest date upon which they are prepared to accept vouchers, but they should bear in mind that having received a voucher it is their responsibility to see that it is passed through their Payment Cash Book before 31st December, 1955.

3. Any payments, in respect of bills referred to in paragraph 1 above, made after 31st December, 1955, shall be debited to the appropriate subhead in the 1956 accounts.

Accounts due to Government.

4. Every effort shall be made to collect all sums due to Government in respect of the year 1955 before 31st December, 1955.

Imprest Accounts.

5. Imprests shall be accounted for in full on or before 31st December, 1955, any unexpended balance being paid in to the Treasury, Kuching, or to the sub-accountant who issued the original imprest. Sub-Accountants shall notify the Accountant-General if any imprest holder fails so to account for his imprest. Financial Regulations Nos. 166 and 167 refer.

6. The following accounting procedure shall be adopted:-

(a) A Journal Voucher shall be prepared, debiting the various subheads of Expenditure represented by the Imprest sub-vouchers and crediting "Imprest Account" in the name of the officer to whom the Imprest was issued. The Imprest sub-vouchers shall be attached to support the Journal Voucher.

(b) The unexpended balance of cash shall be brought to account by the sub-accountant on a Treasury receipt to the credit of "Imprest Account" in the name of the officer to whom the Imprest was issued.

7. Imprests may be re-issued on the first business day of the year 1956, only to those officers who hold an Imprest Warrant which is valid for the year 1956. Applications for Imprest Warrants for the year 1956 should be forwarded to me at the earliest opportunity after the receipt of this Circular.

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Payment of Salaries, Wages and Pensions.

Salaries.

8. Monthly salaries may be paid on 22nd December, 1955, and paysheets will be despatched to arrive at Stations on or before that date. All unclaimed salaries for the month of December shall be repaid to the Treasury to the credit of Salaries Control Account on or before 31st December, 1955.

Wages.

9. Wages may be paid in respect of the period up to and including 25th December, 1955. The relevant vouchers shall be delivered to the Treasury, Kuching, or appropriate Sub-Treasury, not later than 29th December, 1955. In outstations wages may be paid at any convenient time, but they shall not be paid in advance.

Pensions.

10. Pensions shall not be paid before 31st December, 1955.

Overpayments Received.

11. Unpaid amounts shall, in the normal manner, be credited to Overpayments Received, BUT on the 31st December all amounts in Overpayments Received Account shall be credited back to the subheads to which they were originally debited. This shall be done by means of a Journal Voucher debiting Overpayments Received and crediting the subheads in question.

Deposit Accounts.

12. The attention of all Accounting Officers who have received deposits of any kind during the year 1955 is particularly directed to the requirements of Financial Regulation 487.

Boards of Survey.

13. On or before 17th December, 1955, Heads of Departments and other officers having under their charge cash, bank balances, stamps, or stores of any kind shall inform the Chief Secretary or Resident, as the case may be, of their nature in order that the necessary Boards of Survey may be appointed as required by Colonial Regulations 252 and 276 and Financial Regulations 351 and 721.

H.M. COCKLE,

Accountant-General,
Sarawak.

Kuching, 7th November, 1955.

DISTRIBUTION:

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

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TREASURY CIRCULAR NO. 42/1955.

Treasury Forms and Books.

With reference to Treasury Circular No. 29/1955. The survey of all Treasury Forms and Books has now been completed and is published in list form as an attachment to this Circular. It will be observed that Treasury forms and books which are still in use are listed under the column headed "TITLE", whereas those which have been rendered obsolete or on which the form number has been or will be changed in subsequent printings, are listed under the column headed "REMARKS".

2. All unused forms and/or books, other than those which are serially numbered, which have been rendered obsolete shall be returned to the Government Printer on or before 31st December, 1955, clearly marked "FOR SCRAP" on the outside of the parcel. Those which are serially numbered shall be returned to this office for cancellation, by the same date.

3. As and when new Treasury forms or books are issued, they will in future be granted numbers in accordance with the blank spaces under the column headed "TITLE".

4. Many stations are at present using forms and books which have been rendered obsolete; the use of such forms and books shall be discontinued with effect from 31st December, 1955.

5. It is realised that certain of the existing Treasury forms and books which are shown under the column headed "TITLE" are in need of amendment: arrangements have been made with the Government Printer that all Treasury forms and books will be reviewed individually before subsequent printings. In this connexion I should very much appreciate any suggestions which you may care to offer and request that these may be sent to me as soon as possible for consideration.

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

Kuching 28th November, 1955.

DISTRIBUTION:

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

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LIST OF TREASURY FORMS
AS AT 1ST DECEMBER, 1955.

GOVERNMENT

<u>NO.</u>	<u>TITLE</u>	<u>REMARKS</u>
T 1.		Debit Note - now obsolete.
2.		Formerly Local Authority Monthly Abstract Return of Revenue - now LA/11.
3.		Credit Note - now obsolete.
4.		Credit Note Index Card - now obsolete.
5.		5, 5A-E Departmental Paying-in-slips - now obsolete.
6.		Central Cashier Paying-in-slip - now obsolete.
7.	Statement of Collections	
8.		Personal Record Card - now obsolete.
9.		Certificate of Weekly/Monthly payments into Bank - now obsolete.
10.	Statement of Account.	
11.	Bill Register.	
12.		
13.	Departmental Cash Receipts Book (P&T)	Tax Register - now obsolete.
13B	Departmental Cash Receipts Book (Lands)	Previously used for all departments - now restricted.
13R	Departmental Cash Receipts Book	Previously used for all departments - now restricted.
14	Treasury Cash Book.	For all departments other than Lands and P. & T.
15	Posts and Telegraphs Trunk Call Receipt	Formerly main Cash Receipts Book - now incorporates old T14 and old T20.
15A		Formerly Departmental Collection Cash Receipts - now obsolete.
16	Treasury Cash Receipts Book.	Receipt Register for Cash Register - now obsolete.
17		
18	Deposits Register	Statement of Transfer of Deposits - now obsolete.
19		
19A		Monthly reconciliation of Deposits - now obsolete.
20		Monthly reconciliation of Deposits - now obsolete.
21		Main Cash Payments Book - now obsolete.
22		Cash Orders on Treasury - now obsolete.

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<u>No.</u>	<u>TITLE</u>	<u>REMARKS</u>
T 24	Petty Cash Book.	
25	Petty Cash Voucher.	
26		Petty Cash Certificate - now obsolete.
27	Payment Voucher.	
28	Sarawak Leave and Last Pay Certificate - External.	Internal Leave and Last Pay Certificate - now obsolete.
28A		Internal Leave and Last Pay Certificate Junior - now obsolete.
28B	Transfer Certificate.	Replaces T28 and T28A.
29		Official Leave and Last Pay Certificate - now obsolete.
30	Monthly Conveyance Allowance Applica- tion Form.	
31		
32		Paysheet - now obsolete.
32A		Paysheet - now obsolete.
33		Paysheet - now obsolete.
34	Daily Wages Pay Roll	
35	Travelling Allowance Claims Sheet.	Divisional monthly return of salaries - now obsolete.
36	Mileage Allowance Claims Sheet.	
37		
38	Provident Fund - Certificate of Service.	Provident Fund Contributions - now obsolete.
39	Provident Fund - Annual Statements of Account	
40		
41	Monthly Cash Balance Book.	Provident Fund loose leaf ledger - now obsolete.
42	Cash Balance Book (D.O.)	
43	Cash Balance Book (Daily)	
44		
45.		Register of Weekly Cash balance - now obsolete.
46	Advice of Payment by cheque.	Treasury cheques received - now obsolete.
47	Singapore Advice cheque Book.	

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<u>No.</u>	<u>TITLE</u>	<u>REMARKS</u>
T 48C	Journal Voucher (credit)	
49		Journal Book - now obsolete.
50		London Invoice Journal - now obsolete.
51		London or Sydney Debit Journal - now obsolete.
52		London or Sydney Credit Journal - now obsolete.
53		Departmental Ledger - now obsolete.
53A		Departmental Ledger (Loose Leaf) - now obsolete.
54		Ledger Analysis, Sarawak Treasury - now obsolete.
55		Main Ledger, Sarawak Treasury (Loose Leaf) - now obsolete.
56		Trial Balance (6 months) - now obsolete.
57	Accounts Queries.	
58	Current Account Reconciliation Report	
59		Account Current - now obsolete.
60		Monthly Divisional Revenue Statement - now obsolete.
60A		Monthly Divisional Revenue Statement (small) now obsolete.
61		Monthly Divisional Expenditure Statement - now obsolete.
61A		Monthly Divisional Expenditure Statement (small) - now obsolete.
62		Monthly Abstract of Cash Receipts - now obsolete.
63		Monthly Abstract of Cash Payments - now obsolete.
63A		Monthly Expenditure Form (Cont. Sheet) - now obsolete.
64		Obsolete.
65	Revenue Stamps Requisition Book.	
66	Revenue Stamps Invoice and Receipt.	
67	Revenue Stamps Monthly Return of Stocks and Sales.	
68		
69	Sarawak Government Receipt (general).	
70	Sarawak Government Receipt (Jawi).	

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TREASURY CIRCULAR NO. 3/1956.

Telephone Accounts

Telephone Subscribers are entitled to use Trunk Call facilities only after having paid an agreed deposit to the Postmaster-General and drafts for the deposit which must be sent to the Treasury, Kuching, can be obtained from any Treasury free of commission (see Treasury Circular 13/1955). Many subscribers wish to use the Trunk Call facilities immediately they have obtained the draft from the sub-Treasury but Assistant Controllers, Postmasters and Officer-in-Charge of Telephones have refused the service to the subscriber until confirmation is received from the Postmaster-General, Kuching.

2. In the same manner where an account is overdue a subscriber may obtain a draft for the settlement of an overdue account and forward it to Kuching but in the meantime instructions for the disconnection of the service may have been sent by the Postmaster-General to the Assistant Controller instructing him to disconnect the service.

3. In future Deputy Assistant Treasurers and Sub-Accountants will complete a return daily in accordance with the attached, showing the drafts issued each day in respect of Telephone Rentals or Deposits against Trunk Call facilities. This return will be sent daily to the Assistant Controller, Postmaster or Officer-in-Charge Telephones at the Station. At Stations other than Zone Centres the Postmaster or Officer-in-Charge Telephones will be responsible for notifying the Assistant Controller at the Zone Centre by telephone of drafts issued by Sub-Treasuries and the Postmaster-General is instructing Assistant Controllers at Zone Centres to make Trunk Call facilities available to subscribers as soon as a draft is issued. He is also instructing Assistant Controllers, Postmasters and Officers-in-Charge Telephones to disregard the instruction to disconnect the service, if a draft has been issued subsequent to the receipt of any such instruction. In all such cases a telegram should be sent to the Postmaster-General in the following form:-

(Exchange and number) Service continued (.)
Draft issued (date) (.)

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

Kuching, 9th February, 1956.

DISTRIBUTION:

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

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To { Assistant Controller Station
X { Postmaster Station
{ Officer I/C Telephones Station
(X strike out where not applicable.)

From

Date

The following drafts have been issued today in respect
of telephones at Station.

Telephone Number	Amount	Service (State here whether Rental or Trunk Call facilities.)

Signature

Title

472

TREASURY CIRCULAR NO. 8/1956.

Issues of Cash to Departments for Distribution.

Attention is drawn to Financial Regulations Amendment Circulars No. 6 and No. 7.

2. Financial Regulation No. 126 refers to a Receipted Order Form (Form T.279) and this form is to be used wherever issues of cash are made by Treasury Sub-Accountants to Departments for distribution.
3. The local representatives of a Department will present to the Treasury Sub-Accountant a Receipted Order Form (Form T.279) and a Payment Voucher (Form T.27) for the amount of the net salaries or wages and the Sub-Accountant will hand him a cheque or cash for the total amount required. The Payment Voucher (Form T.27) will be stamped "Paid" and returned to the local representative of the Department, and the Sub-Accountant will retain the Receipted Order Form (Form T.279).
4. Where it is not possible for the Sub-Accountant to hand over a cheque or cash when the Receipted Order Form is presented to him he will accept the Receipted Order Form unsigned but will ensure that when the cheque or cash is collected the Receipted Order Form is receipted by the departmental representative in exchange for the cheque or cash.
5. When salaries have been paid and the receipt portions of the Pay Advice Slips (Form TRY/MA/5) affixed to the Payment Voucher (Form T.27) the Payment Voucher will be receipted by the local representative of the Department and returned to the Treasury. The Sub-Accountant will accept the Payment Voucher (Form T.27) and return the Receipted Order Form (Form T.279) to the departmental representative.
6. The reason for introducing the Receipted Order Form (Form T.279) is to ensure that Sub-Accountants have a proper discharge for any moneys they may hand to departments for distribution.
7. Receipted Payment Vouchers (Form T.27) for monthly salaries shall not be accepted by Sub-Accountants unless the receipt portions of Pay Advice Slips are attached.

H.M. COCKLE.

Accountant-General,
Sarawak.

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Kuching, 17th April, 1956.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 16/1956.

PROCEDURE AT END OF FINANCIAL YEAR.

Accounts due by Government.

Heads of Departments and of all Offices shall ensure that, so far as possible, all accounts due by Government are paid before 31st December, 1956, and shall request all creditors to present their bills at a date which will enable them to be so paid.

2. In Kuching, payment vouchers for the year 1956 will be received in the Treasury on or before 29th December, 1956. Any voucher received after that date will be returned to the Department concerned. Sub-Accountants at Divisional Headquarters and in outstations may make arrangements convenient to themselves in the matter of the latest date upon which they are prepared to accept vouchers, but they should bear in mind that having received a voucher it is their responsibility to see that it is passed through their Payment Cash Book before 31st December, 1956.

3. Any payments, in respect of bills referred to in paragraph 1 above, made after 31st December, 1956, shall be debited to the appropriate subhead in the 1957 accounts.

Accounts due to Government.

4. Every effort shall be made to collect all sums due to Government in respect of the year 1956 before 31st December, 1956.

Imprest Accounts.

5. Imprests shall be accounted for in full on or before 31st December, 1956, any unexpended balance being paid in to the Treasury, Kuching, or to the sub-accountant who issued the original imprest. Sub-Accountants shall notify the Accountant-General if any imprest holder fails so to account for his imprest. Financial Regulations Nos. 166 and 167 refer.

6. The following accounting procedure shall be adopted:-

(a) A Journal Voucher shall be prepared, debiting the various subheads of Expenditure represented by the Imprest sub-vouchers and crediting "Imprest Account" in the name of the officer to whom the Imprest was issued. The Imprest sub-vouchers shall be attached to support the Journal Voucher.

(b) The unexpended balance of cash shall be brought to account by the sub-accountant on a Treasury receipt to the credit of "Imprest Account" in the name of the officer to whom the Imprest was issued.

7. Imprests may be re-issued on the first business day of the year 1957, only to those officers who hold an Imprest Warrant which is valid for the year 1957. Applications for Imprest Warrants for the year 1957 should be forwarded to me at the earliest opportunity after the receipt of this Circular.

Payment of Salaries, Wages and Pensions.

Salaries.

8. Monthly salaries may be paid on 21st December, 1956, and paysheets will be despatched to arrive at Stations on or before that date. All unclaimed salaries for the month of December shall be repaid to the Treasury to the credit of Salaries Control Account on or before 31st December, 1956.

Wages.

9. Wages may be paid in respect of the period up to and including 25th December, 1956. The relevant vouchers shall be delivered to the Treasury, Kuching, or appropriate Sub-Treasury, not later than 29th December, 1956. In outstations wages may be paid at any convenient time, but they shall not be paid in advance.

Pensions.

10. Pensions shall not be paid before 31st December, 1956.

Overpayments Received.

11. Unpaid amounts shall, in the normal manner, be credited to Overpayments Received, BUT on the 31st December all amounts in Overpayments Received Account shall be credited back to the subheads to which they were originally debited. This shall be done by means of a Journal Voucher debiting Overpayments Received and crediting the subheads in question.

Deposit Accounts.

12. The attention of all Accounting Officers who have received deposits of any kind during the year 1956 is particularly directed to the requirements of Financial Regulation 487.

Boards of Survey.

13. On or before 10th December, 1956, Heads of Departments and other officers having under their charge cash, bank balances, stamps, or stores of any kind shall inform the Chief Secretary or Resident, as the case may be, of their nature in order that the necessary Boards of Survey may be appointed as required by Colonial Regulations 252 and 276 and Financial Regulations 351 and 721.


Acting Accountant-General,
Sarawak.

Kuching, 3rd November, 1956.

DISTRIBUTION.

(490)

TREASURY CIRCULAR NO. 18/1956.

Below-the-line Accounts

The attention of all Accounting Officers is invited to Financial Regulation No.487 which requires that a detailed list of deposits outstanding on the 31st of December of each year shall be forwarded to me (in duplicate) so as to reach this office not later than the 28th of February of the following year. In cases where there are no outstanding deposits, a nil return (in duplicate) is required.

2. I should be grateful if necessary action could be taken at an early date to ensure that prompt and accurate returns of all deposits outstanding on the 31st December, 1956, are forwarded to me as early as possible after the 31st of December, 1956, for verification with the balances as shewn in the Treasury books before the close of the Colony Accounts for 1956.

Separate lists are required for each type of deposit and should record details of each amount deposited (name, date, reference, etc).

3. In addition to the above, detailed lists of outstanding items on the undernoted accounts as at the 31st December, 1956, and annually thereafter shall be submitted to me (in duplicate) as soon as possible after the close of the year so as to reach this office not later than the 28th of February of the following year:-

- (a) Drafts Account
- (b) Drafts (Allotment) Account
- (c) Telegraphic Transfers Account
- (d) Remittances Account.

These lists must denote the position at the close of business on the 31st of December but before the commencement of business on the first working day in the new year and show details of the actual drafts, drafts (Allotment) and Telegraphic Transfers unpaid and remittances uncleared on the 31st December.



Acting Accountant-General.

Kuching, 6th November, 1956.

DISTRIBUTION:

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

(493)

TREASURY CIRCULAR NO. 5/1957.

Prompt Payment of Accounts.

The attention of all officers is directed to Financial Regulation No. 65.

2. The conditions under which certain services are performed - (e.g., air transportation tickets, air cargo charges, sea passages, etc.,) call for payment on the issue of ticket or on presentation of a bill, and delay in effecting payment may result in the loss of discounts.

3. I should therefore be most grateful if accounting officers will take action to ensure the prompt payment of all accounts in future.

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

Kuching, 20th February, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.10/1957.

With effect from the 1st of July, 1957, the use of Government Orders (form G33) will be discontinued for all local purchases.

2. Government Orders G33 will, however, continue to be used for all requisitions for services until such time as existing stocks are exhausted, when the form will be redesigned.

3. From the 1st of July, 1957, all local purchases will be obtained by indent on a Local Purchase Order (form T31), a specimen of which is attached.

4. The terms and conditions under which Local Purchase Orders are issued are printed on the reverse of the original (white) copy.

5. The original (white) and duplicate (pink) copies shall be forwarded to the supplier, the pink copy being retained by the supplier and the white copy returned by the supplier with the relevant invoices.

6. The triplicate (yellow) copy shall be forwarded to the Superintendent of Stores, Kuching, for information only, and the quadruplicate (green) copy shall be retained in the book for future reference.

7. Supplies of Local Purchase Orders (form T31) may be obtained by indent on the Treasury, Kuching.

8. The necessary amendments to Financial Regulations will be made in due course.

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

Kuching, 13th May, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.13/1957.

Local Authorities' Central Fund.

Establishment
of Local
Authorities
Central Fund.

1. With effect from 1st September, 1957, a special fund to be known as the Local Authorities' Central Fund will be established. It will be operated by all Local Authorities which are located at stations where there are no banking facilities, and will be administered and controlled by the Accountant-General.

Not applicable
to Local
Authorities in
Kuching, Sibü,
Sarikei and
Miri.

2. Local Authorities which have their headquarters in Kuching, Sibü, Sarikei and Miri, where there are banking facilities, will not be affected by the introduction of the Local Authorities' Central Fund and will therefore continue to operate current accounts at the Chartered Bank as at present.

ACTION TO BE TAKEN BY
ALL LOCAL AUTHORITIES
TO WHOM THIS CIRCULAR
REFERS.

Closing of
existing
Bank
Accounts.

3. All other Local Authorities should communicate with the Manager of the Branch of the Chartered Bank with whom they are at present operating a current account, and arrange to close that account on the 31st August, 1957. Arrangements have been made with the Chartered Bank to honour any cheque drawn by a Local Authority which is dated on or before 31st August, 1957.

4. Local Authorities concerned will close their accounts with the Chartered Bank by sending a cheque to The Local Authorities Central Fund, The Treasury, Kuching, as soon as possible after 31st August, 1957, in respect of the balance at Bank, as shewn in their Cash Books, at that date. Unused cheques will be returned to The Local Authorities Central Fund, The Treasury, Kuching, by first registered post together with the cheque referred to in the previous sentence in order that an adjustment may be made for stamp duty which they have already paid on those cheques.

Lodgments
into the
Fund.

5. Initial lodgments into the Fund will be made by the Local Authorities Central Fund crediting the account of each Local Authority concerned with the value of the cheque, together with the stamp duty recovered on the unused cheques, sent in accordance with paragraph 4 above.

6. All future lodgments will be effected by direct payment into the nearest Government Treasury who will advise the amount to the Local Authorities Central Fund. The Treasury

Payments made
by a Local
Authority.

.....

7. All payments made by a Local Authority to whom this Circular refers which were formerly made by drawing a cheque on the Chartered Bank will on and after 1st September, 1957, be made by a Local Authorities' Central Fund Draft (form T44), a specimen of which is attached, instead of by the cheque as at present laid down by Local Authority Financial Instruction No.30. It will be seen that the receipt on the back of the Local Authorities Fund Draft must be completed when payment is made.

8. When a Local Treasurer requires money for Cash Payments instead of cashing a cheque at the Government Treasury as he does at present, he will cash a Local Authorities Central Fund Draft and will sign the receipt on the back of the draft. Stamp duty is exempt in these cases.

9. The Local Treasurer will always write the Local Authorities' Central Fund Draft number and date of issue on the payment voucher in the space where the payee would normally sign the receipt on the voucher.

10. The Local Authorities' Central Fund Draft is printed in quadruplicate, all copies of which must be completed at the same time by means of carbon paper.

Draft not
subject to
Stamp Duty.

11. It must be emphasised that this is a Draft drawn on the Local Authorities Central Fund, The Treasury, Kuching, payable at the Government Treasury where payment is to be effected and is not a cheque; it is therefore not subject to stamp duty other than by the payee in the form of a receipt on the reverse of the original copy for amounts over \$10.00 which are not exempt from the payment of Stamp Duty in accordance with Article 35 of Schedule A to the Stamp Ordinance - Cap. 17.

Distribution
of Original
and copies of
Drafts.

12. The Local Authority Treasurer must distribute copies of the Draft as follows:-

- (a) original to the payee,
- (b) duplicate to be handed to, or sent by the first registered mail to the Government Treasury where the actual payment is to be effected,
- (c) triplicate to be forwarded to The Treasury, Kuching, each month in support of the Cash Book

- (d) quadruplicate to be retained in the book for reference by the Local Authority.

Specimen
Signatures.

.....

13. Each Local Authority to whom this Circular refers is requested to forward to the Local Authorities Central Fund, The Treasury, Kuching, specimen signatures of all authorised officers who will be permitted to sign Central Fund Drafts; these specimen signatures must be sent by registered post and should be sent so as to reach the Local Authorities Central Fund, The Treasury, Kuching, not later than 10th August, 1957. I attach one copy of the requisite Form T.51 for immediate use; further supplies may be obtained on application to the Government Printer.

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Indenting for
Central Fund
Drafts.

14. Central Fund Drafts are printed in books of 25 and 100 and are obtainable only on requisition from the Local Authorities Central Fund, The Treasury, Kuching, on Form T.52. One requisition form is attached and should be completed by all Local Authorities to whom this Circular applies, so as to reach the Local Authorities Central Fund, The Treasury, Kuching, not later than 10th August, 1957.

Drafts are
controlled
forms.

15. It must always be remembered that Central Fund Drafts are serially numbered and are thus Treasury controlled forms. All forms remaining unused at the end of each month must be shewn on the monthly return submitted to the Treasury, Kuching, on Form T.235, with the monthly accounts.

Cost of
Printing and
maintaining
the Fund.

16. As each Local Authority at present pays Stamp Duty of 6 cents for each cheque in addition to Bank Charges for operating their Current Account, it has been decided to levy a fixed charge for each book of Local Authorities Central Fund Drafts to cover the cost of printing and expense of maintenance of the Fund.

Charges to
be levied.

17. Charges at the following rates will therefore be levied when books of Local Authorities Central Fund Drafts are issued -

Books of 25 Drafts \$ 2.50

Books of 100 Drafts \$10.00

No bill will be raised for this charge, but the Local Treasurer must draw a payment voucher debiting his Expenditure vote for the cost of the Drafts indented and enter the appropriate sum in the Cash Book under "Bank" column on completion of the

25

Monthly
Statements
of Account and
Reconciliation
Statements

18. At the end, of each month the Local Authorities Central Fund will forward to each Local Authority, to whom this Circular refers, a statement of their account with the Fund. This will enable the Local Authority concerned to prepare the Monthly Reconciliation Statement in accordance with Example 8 of the Local Authorities Financial Instructions.

ACTION TO BE TAKEN BY
SUB-ACCOUNTANTS AT
GOVERNMENT TREASURIES.

Receipt of
monies from
Local
Authorities.

19. When a Local Authority wishes to pay money into the Local Authorities Central Fund in accordance with paragraph 6 above, the Sub-accountant shall issue a Government Receipt, crediting direct to the Local Authorities Central Fund, for the sum so received by him and advise immediately the Local Authorities Central Fund, The Treasury, Kuching, quoting the relevant receipt number, date and amount. Such advice shall be sent by registered post by the first mail leaving the station after the receipt of the cash from the Local Authority.

Payment of
Local
Authorities
Central Fund
Drafts.

20. Sub-accountants at Government Treasuries where actual payment is to be effected should not encash any Local Authorities' Central Fund Draft presented to them for payment by a payee, unless they are in possession of the duplicate copy. They shall in all cases, having satisfied themselves that the Draft is in order and that the person presenting it is the person named thereon, and having ensured that a revenue stamp is affixed on the reverse of the original of the draft, when the value exceeds \$10.00 and if it is not exempt from the payment of Stamp duty in accordance with Article 35 of Schedule A to the Stamp Ordinance - Cap.17, effect payment. Immediately after payment the sub-accountant shall cancel the draft by initialling in red ink over the signatories of the drawers of the draft and stamp the original and duplicate copies "PAID". Special care shall be taken to ensure that every draft is properly cancelled after payment.

21. The original of all Local Authorities Central Fund Drafts shall be sent direct to the Local Authorities Central Fund, The Treasury, Kuching. Such despatches shall be made by registered post and sent by the first mail. All such despatches shall be accompanied by the Duplicate copy of a Payment Voucher debiting Local Authorities Central Fund, (Name of Local Authority who issued the draft). The duplicates of Local

Authorities Central Fund Drafts shall be attached to the original Payment Voucher, and forwarded to the Treasury, Kuching, to support the entries in the monthly accounts in the normal manner.

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

Kuching, 19th June, 1957.

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.
The Manager, The Chartered Bank, Kuching. (8 copies).
Sibu Rural District Council.

TREASURY CIRCULAR NO.16/1957.

Purchase of Stores

The attention of all Residents and Heads of Departments is drawn to Colonial Regulations No.269 to 274 (1951 Edition).

2. In 1952 the Secretary of State ruled that Singapore and the Federation of Malaya may be regarded as adjacent to the Borneo Territories for the purposes of Colonial Regulations No.271 and 274.
3. The local purchase of imported goods is permitted if obtainable as advantageously as through the Crown Agents, and Residents and Heads of Departments are at liberty to obtain quotations locally for comparison with Crown Agents prices, which Residents and Heads of Departments may obtain direct by air mail letter or telegram, with copies of enquiries and replies to the Chairman, Kuching Tenders Board.
4. Residents and Heads of Departments are reminded that approval for local purchase is vested in the Kuching Tenders Board only.
5. Tenders should not be called for locally, nor any advance information given of the requirement, until 15 days after the date of the air mail letter or telegram to the Crown Agents asking for a c.i.f. quotation. The object of this is to enable the Crown Agents to make contact with manufacturers, with whom they deal on a very large scale, before the market is disturbed by the same enquiry coming through agency channels.
6. Immediately after the expiry of the 15 day period, referred to in paragraph 5 above, Residents and Heads of Departments shall ensure that copies of all enquiries are sent to:-

The Indian Chamber of Commerce,

The Chinese Chamber of Commerce,

The Sarawak Chamber of Commerce,

in order that the members of those Chambers may be given the opportunity of submitting tenders for comparison with those submitted by the Crown Agents.

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

Kuching, 10th July, 1957.

DISTRIBUTION:

Residents and Heads of Departments.
Deputy Assistant Treasurers.

TREASURY CIRCULAR NO. 34/1957.

PROCEDURE AT END OF FINANCIAL YEAR.

Accounts due by Government.

Heads of Departments and of all Offices shall ensure that, so far as possible, all accounts due by Government are paid before 31st December, 1957, and shall request all creditors to present their bills at a date which will enable them to be so paid.

2. In Kuching, payment vouchers for the year 1957 will be received in the Treasury on or before 28th December, 1957. Any voucher received after that date will be returned to the Department concerned. Sub-Accountants at Divisional Headquarters and in outstations may make arrangements convenient to themselves in the matter of the latest date upon which they are prepared to accept vouchers, but they should bear in mind that having received a voucher it is their responsibility to see that it is passed through their Payment Cash Book before 31st December, 1957.

3. Any payments, in respect of bills referred to in paragraph 1 above, made after 31st December, 1957, shall be debited to the appropriate subhead in the 1958 accounts.

Accounts due to Government.

4. Every effort shall be made to collect all sums due to Government in respect of the year 1957 before 31st December, 1957.

Imprest Accounts.

5. Imprests shall be accounted for in full on or before 31st December, 1957, any unexpended balance being paid in to the Treasury, Kuching, or to the sub-accountant who issued the original imprest. Sub-Accountants shall notify the Accountant-General if any imprest holder fails so to account for his imprest. Financial Regulations Nos. 166 and 167 refer.

6. The following accounting procedure shall be adopted:-

(a) A Journal Voucher shall be prepared, debiting the various subheads of Expenditure represented by the Imprest sub-vouchers and crediting "Imprest Account" in the name of the officer to whom the Imprest was issued. The Imprest sub-vouchers shall be attached to support the Journal Voucher.

(b) The unexpended balance of cash shall be brought to account by the sub-accountant on a Treasury receipt to the credit of "Imprest Account" in the name of the officer to whom the Imprest was issued.

7. Imprests may be re-issued on the first business day of the year 1958, only to those officers who hold an Imprest Warrant which is valid for the year 1958. Applications for Imprest Warrants for the year 1958 should be forwarded to me at the earliest opportunity after the receipt of this Circular.

Payment of Salaries, Wages and Pensions.

Salaries.

8. Monthly salaries may be paid on 20th December, 1957, and paysheets will be despatched to arrive at Stations on or before that date. All unclaimed salaries for the month of December shall be repaid to the Treasury to the credit of Salaries Control Account on or before 31st December, 1957.

Wages.

9. Wages may be paid in respect of the period up to and including 25th December, 1957. The relevant vouchers shall be delivered to the Treasury, Kuching, or appropriate Sub-Treasury, not later than 28th December, 1957. In outstations wages may be paid at any convenient time, but they shall not be paid in advance.

Pensions.

10. Pensions shall not be paid before 31st December, 1957.

Overpayments Received.

11. Unpaid amounts shall, in the normal manner, be credited to Overpayments Received, BUT on the 31st December all amounts in Overpayments Received Account shall be credited back to the subheads to which they were originally debited. This shall be done by means of a Journal Voucher debiting Overpayments Received and crediting the subheads in question.

Deposit Accounts.

12. The attention of all Accounting Officers who have received deposits of any kind during the year 1957 is particularly directed to the requirements of Financial Regulation 487.

Boards of Survey.

13. On or before 2nd December, 1957, Heads of Departments and other officers having under their charge cash, bank balances, stamps, or stores of any kind shall inform the Chief Secretary or Resident, as the case may be, of their nature in order that the necessary Boards of Survey may be appointed as required by Colonial Regulations 252 and 276 and Financial Regulations 351 and 721.

Below-the-line Accounts.

14. The attention of all Accounting Officers is invited to Financial Regulation No. 487 which requires that a detailed list of deposits outstanding on the 31st of December of each year shall be forwarded to me (in duplicate) so as to reach this office not later than the 28th February of the following year. In cases where there are no outstanding deposits, a nil return (in duplicate) is required.

I should be grateful if necessary action could be taken at an early date to ensure that prompt and accurate returns of all deposits outstanding on the 31st December, 1957, are forwarded to me as early as possible after the 31st December,

Separate lists are required for each type of deposit and should record details of each amount deposited (name, date, reference, etc.).

In addition to the above, detailed lists of outstanding items on the undernoted accounts as at the 31st December, 1957, shall be submitted to me (in duplicate) as soon as possible after the close of the year and in any event not later than the 28th February, 1958:-

- (a) Draft Accounts.
- (b) Drafts (Allotment) Account.
- (c) Telegraphic Transfers Account.
- (d) Remittances Account.

These lists shall denote the position at the close of business on the 31st December, 1957, and shew details of the actual drafts, drafts (Allotment) and Telegraphic Transfers unpaid and remittances uncleared on the 31st December, 1957.

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

Kuching, 8th November, 1957.

cp.

DISTRIBUTION:

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

Treasury Circular No. 38/1958

Accounting Procedure at end of Financial Year

The attention of Heads of Departments and officers is drawn to the following points which must be observed immediately before and after the end of the financial year:-

Accounts due by Government 2. All accounts due by Government must be paid before 31st December, 1958 if possible. Steps should therefore be taken to ensure that all commitments have been duly recorded in the Vote Books and creditors of Government requested to present their outstanding bills in sufficient time for payment to be effected in accordance with paragraph 3 below.

3.(a) Vouchers for payment in 1958 will be received in Treasuries on or before the following dates:-

Kuching 29th December, 1958

All other stations between 29th December 1958 and 31st December 1958, the actual date to be decided by the sub-accountant and notified in advance to Heads of Offices.

Any payment vouchers presented for payment after the stipulated date will be returned to the Department concerned.

(b) Sub-accountants must remember that having accepted a voucher, they are responsible for ensuring that payment is effected and the entry duly recorded in the Payments Cash Book on or before 31st December, 1958. Payments actually effected after 31st December, 1958 may not be debited to 1958 subheads but must be made against new payment vouchers debiting the appropriate subhead(s) in 1959.

Accounts due by Government 4 Every effort must be made to collect all sums due to Government before 31st December, 1958; with this in view, steps should be taken to ensure that Bill Registers, Assessment Lists, Revenue Registers and Trades Licensing Index Cards etc. are completely up to date.

Payments at Government Stations 5 If payments are to be effected at another station in accordance with Financial Regulation No. 450, the Warrant Holder must ensure that such payment vouchers are despatched in sufficient time to reach the paying station before 29th December, 1958 to enable payment to be made in accordance with paragraph 3 above.

6 Any payment vouchers which have been despatched in accordance with paragraph 5 above but which are not received in sufficient time for payment to be effected in 1958, shall NOT be automatically paid in 1959. The Warrant Holder must be informed of the circumstances and asked for a new payment voucher debiting the appropriate sub-head(s) in 1959; on receipt of the new payment voucher, the old one should be cancelled and returned to the Warrant Holder who shall check that the amount has been duly written back in his Vote Book. Attachments to 122

Imprests

7. All Imprests shall be accounted for in full on or before 31st December, 1958; sub-accountants shall notify the Accountant-General immediately if any imprest holder fails to retire his Imprest by 31st December, 1958.

8. The following accounting procedure shall be followed:-

- (a) A Journal Voucher shall be prepared, debiting the various subheads of Expenditure represented by the Petty Cash Vouchers, sub-vouchers or receipted invoices, and crediting -

"Imprest Account
Imprest Warrant No...../1958
Name of Imprest Warrant
Holder"

The Petty Cash vouchers, sub-vouchers or receipted invoices shall be attached to and support the Journal Voucher.

- (b) The unexpended balance of cash shall be brought to account by the sub-accountant by Treasury receipt crediting -

"Imprest Account
Imprest Warrant No...../1958
Name of Imprest Warrant
Holder"

9. Imprests may be re-issued on or after the first day of business in 1959, only to those officers who hold an Imprest Warrant which is valid for the year 1959. Applications for Imprest Warrants for the year 1959 should therefore be forwarded to me immediately.

Monthly
Salaries

10. Salaries for the month of December, 1958, will be paid on 19th December, 1958, and the paysheets which are prepared in the Treasury, Kuching will be despatched in sufficient time to arrive at Stations on or before that date.

11. When an officer's salary has been included in the December paysheets but the officer concerned is not eligible for payment due to resignation, retirement, dismissal or other causes, the nett salary must be repaid to the Treasury for the credit of "Deposits - Salaries Control" within 3 days, and entered in the Deposits Register (T.18). On receipt of this information by notification on the Query on Monthly Paysheets (form TRY/MA/3), the Treasury, Kuching shall prepare the necessary Journal Voucher to effect the credit to the expenditure votehead, and send a copy to the Station concerned for entry in the Vote book and Deposits Register.

12. Where an officer, whose salary has been included in the December paysheets is absent from the Station due to leave, duty or transfer, the nett salary shall be repaid

Register. Any unclaimed salaries remaining unpaid at the close of business on 31st December, 1958 shall be credited back to the 1958 voteheads concerned in the Votebooks and a corresponding debit entered in the Deposits Register. The Journal Voucher for this transaction shall, however, be prepared by the Treasury, Kuching, and a copy sent to the Station concerned. The Treasury, Kuching, will also prepare a Journal Voucher debiting the 1959 expenditure Voteheads and re-crediting "Deposits - Unclaimed Salaries" in the 1959 accounts. A copy of this Journal Voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debits to the 1959 voteheads and credits to the 1959 Deposits - unclaimed salaries in their Votebook and Deposits Register before receipt of this Journal Voucher; payment may then be made on application in 1959 by debiting "Deposits - unclaimed salaries".

13. Wages may be paid in respect of the period up to and including 25th December, 1958. The relevant payment vouchers shall be delivered to Treasuries on or before the date laid down in paragraph 3 above; wages shall NOT be paid in advance.

14. Pensions for December 1958 shall NOT be paid before 31st December, 1958.

15. Unpaid wages, and salaries which are not included in the monthly paysheets prepared in the Treasury, Kuching, will be credited to "Deposits - Overpayments Received" in the normal manner after 3 days. On the 31st December, all such amounts must be transferred by journalisation to the credit of the sub-heads which were originally debited, and the Deposits Register entered accordingly.

16. A detailed list of deposits outstanding (by types) on 31st December, 1958, shall be forwarded in duplicate to the Treasury, Kuching, to reach there not later than the 28th February, 1959. Details of name of depositor, date, reference etc. shall be shewn against each amount. NIL returns, where applicable, shall be forwarded in duplicate.

17. A detailed list of advances outstanding (by types) on 31st December, 1958, shall be forwarded in duplicate to the Treasury, Kuching, to reach there not later than the 28th February, 1959. Details of name (and department) of person to whom the advance was given, date, reference etc. must be shewn against each amount. NIL returns, where applicable, shall be forwarded in duplicate.

18. Detailed lists of outstanding items under the following below-the-line accounts on 31st December, 1958 shall be forwarded in duplicate to the Treasury, Kuching, to reach there not later than the 28th February, 1959:-

Details of serial numbers of drafts, receipt or payment voucher numbers and names must be shown against each amount.

Annual Boards
of Survey

19. On or before 1st December, 1958, Heads of Departments or other officers having under their charge cash, bank balances, stamps or stores of any kind, shall inform the Chief Secretary or Resident, as the case may be, of their nature in order that the necessary annual Boards of Survey may be appointed.

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

Kuching, 13th November, 1958.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.1/1959

Indents for Revenue Forms

I have observed many cases where Treasury Circulars 10/58 and 23/58 are not being complied with; in addition insufficient time is being given to enable the Treasury to supply revenue forms before the indenting officer's stock is exhausted.

2. It is essential that form T.71 be used for indenting purposes and officers shall forward indents to the Treasury at least one month before it is expected that their existing stocks will be exhausted.

3. Other than in cases of unforeseen urgency indents will not be accepted by the Treasury unless they are made on form T.71.

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

Kuching, 3rd March, 1959.

DISTRIBUTION:

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

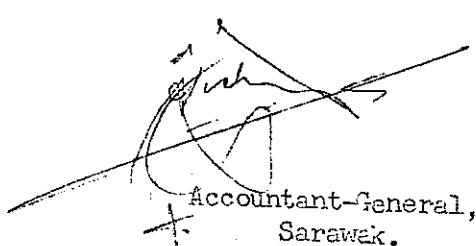
28.
Ref: TRY: 9/1/148.

Treasury Circular No. 27/1960.

Accounting Procedure at end of 1960

The attention of all sub-accountants is drawn to the pamphlet "Accounting Procedure at end of Financial Year", which was issued under cover of Treasury Circular No. 19/1959.

2. Particular attention is drawn to paragraphs 3(b), 5 and 7 - 9. Applications for Imprest Warrants for 1961 should be forwarded to this office now.



Accountant-General,
Sarawak.

Kuching, 30th. November 1960.

DISTRIBUTION:

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

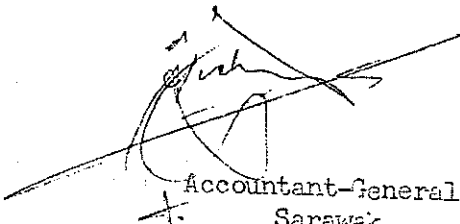
28.
Ref: TRY: 9/1/148.

Treasury Circular No. 27/1960.

Accounting Procedure at end of 1960

The attention of all sub-accountants is drawn to the pamphlet "Accounting Procedure at end of Financial Year", which was issued under cover of Treasury Circular No. 19/1959.

2. Particular attention is drawn to paragraphs 3(b), 5 and 7 - 9. Applications for Imprest Warrants for 1961 should be forwarded to this office now.


Accountant-General,
Sarawak.

Kuching, 30th. November 1960.

DISTRIBUTION:

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

Ref: TRY: 9/1/242

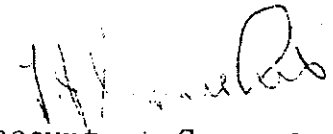
Treasury Circular No. 27/1961

Accounting Procedure at end of 1961

The attention of all sub-accountants is drawn to the pamphlet "Accounting Procedure at end of Financial Year" which was issued under cover of Treasury Circular No. 19/1959.

2. Particular attention is drawn to paragraphs 3(b), 5 and 7-9. Applications for Imprest Warrants for 1962 should be forwarded to this office now.

3. Since the last working day of this year is a Saturday, all Treasuries will be working under very great pressure to effect payments before the end of the Financial Year. To relieve this pressure, all officers are earnestly requested to submit payment vouchers to Treasuries as soon as possible.


for Accountant-General.

Kuching, 4th December, 1961.

DISTRIBUTION:

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

Ref: TRY: 9/1(II)/14.

TREASURY CIRCULAR NO.28/1962.

Accounting Procedure at end of 1962.

The attention of all sub-accountants is drawn to the pamphlet "Accounting Procedure at end of Financial Year" which was issued under cover of Treasury Circular No.19/1959.

2. Particular attention is drawn to paragraphs 3(b), 5 and 7 - 9. Applications for Imprest Warrants for 1963 should be forwarded to this office now.

3. Pension Warrants for December may be cashed on the same day as December salaries are paid. Pensions payable other than by means of warrants will NOT be paid before the end of the month.

4. Paragraph 14 of the pamphlet should be deleted and the following substituted:

"Pensions for December will be payable on a date to be notified annually".


for Ag. Accountant-General,
Sarawak.

Kuching, 1st December, 1962.

Distribution:

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

Ref: TRY: 9/1(II)/19

TREASURY CIRCULAR NO.26

Accounting Procedure at end of 1963

The attention of all sub-accountants is drawn to the pamphlet "Accounting Procedure at end of Financial Year" which was issued under cover of Treasury Circular No. 19/1959.

2. Particular attention is drawn to paragraphs 3(b), 5 and 7-9. Applications for Imprest Warrants for 1964 should be forwarded to this office now.

3. Pension Warrants for December may be cashed on the same day as December salaries are paid. Pensions payable other than by means of warrants will NOT be paid before the end of the month.


for Accountant-General,
Sarawak.

Kuching, 26th November, 1963.

Distribution:

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

TREASURY CIRCULAR NO.12/1964.

Ref: TRY: 9/1(II)/57.

Accounting Procedure at the end of the Financial Year

.....
I attach herewith revised notes on the Accounting Procedure at the end of the Financial Year for your information and action please.

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

Kuching, 30th November, 1964.

DISTRIBUTION:

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

Ref: TRY: 9/1(II)/58.

TREASURY CIRCULAR NO.15/1964.

Accounting procedure at the end of the Financial Year

With reference to the above, I should be grateful if you would please amend paragraph 14 of the attachment to Treasury Circular No.12/1964 to read as follows:-

"Unpaid wages and salaries which are not included in the monthly paysheets prepared in the Treasury, Kuching, will, after 3 days, be credited back to the expenditure head to which they were originally debited. Any wages remaining unpaid at the last business day of the financial year must be reccredited to the Expenditure head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate expenditure head (see Financial Regulation 40)".

(T.A. Scrimshar)
for Accountant-General.

Kuching, 11th December, 1964.

DISTRIBUTION:

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

Payments at End of Financial Year

The usual Treasury Circular will be issued in due course giving guidance on the accounting procedure to be taken at the end of the year - similar to those detailed in Treasury Circular 12/1964.

2. Advance notice is however now given that it is proposed to follow the procedure followed by the Central Government and the other States of Malaysia with regard to the payment of accounts. This provides that payments for the current financial year will not be made after 15th December.

3. It may be feasible to adopt a slightly later date here and departments will be notified accordingly in due course. It should however be understood that it will henceforth not be possible to accept vouchers for payment up to the end of December as hitherto. Large numbers of vouchers were submitted for payment to Treasury offices up to the very last moment on 31st December 1964, thus causing considerable work and confusion particularly as, in the absence of prior notification, additional funds had to be obtained at short notice to meet them. The majority of these vouchers could have been submitted for payment some weeks earlier. Also the Treasuries' cash accounts could not be finalised in time for the Boards of Survey on the first day of the new financial year. The same degree of irresponsibility on the part of departmental accounting officers will not be tolerated at the end of this year. Indeed it would not be possible to do so owing to the very considerable increase in the volume of payments generally.

4. All officers concerned are therefore requested kindly to bear in mind that if payments are to be charged to the votes for 1965, steps must be taken to ensure that the accounts are obtained from suppliers, contractors etc. early in December.

5. The opportunity is taken to advise that salaries for December will be paid on 22nd. Wages and pensions paid by warrant may be paid on or after 22nd December. Further details will be given in the Treasury Circular referred to in the first paragraph above.

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

22nd October, 1965.

DISTRIBUTION:

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

Treasury Circular No.17/1965

Payments at End of Financial Year

Preliminary warning of the need to present vouchers for payment by sub-accountants well before the end of the financial year was given in Treasury Circular 15/1965.

2. Notice is now given that vouchers must be presented for payment on or before the 24th December. Vouchers received by sub-accountants after that date will be charged to the Votes for 1966, in accordance with the practice followed elsewhere in Malaysia.

3. The usual Treasury Circular containing notes on the accounting procedure to be followed at the end of the financial year will be issued shortly.

H.M. J. Underhay

Accountant-General.

Kuching, 18th November, 1965.

DISTRIBUTION:

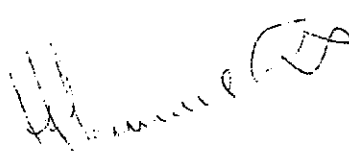
All Residents and Heads of Departments
All Senior Assistant Accountants
All Stations.

Ref: TRY:9/1(II)/135.

TREASURY CIRCULAR NO.18/1965.

Accounting Procedure at the end of the Financial Year

.....
I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.


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

Kuching, 23rd November, 1965.

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT END OF YEAR

Annual Boards of Survey

Heads of Departments or other officers having under their charge cash, bank accounts, stamps or stores will inform the State Financial Secretary or Resident as appropriate without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of December where possible. As mentioned in Treasury Circular 17/1965, the last date for the submission of payment vouchers to sub-accountants for payment is 24th December. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-accountants having received vouchers by the 24th should make every effort to ensure that payment is made before 31st December. Payments made after 31st December may not be charged to the 1966 sub-heads but must be made against new payment vouchers.

Payments at other Stations

3. Any payment vouchers despatched in accordance with Financial Regulation 450 which are not received in sufficient time for payment to be made in 1965 may not be automatically paid in 1966. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1966. On receipt of the new voucher, the old voucher should be cancelled and returned to the Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and support the new voucher.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. All Imprests must be retired and the balance of cash refunded to the appropriate sub-accountants on or before 31st December. The accounting procedure will be as follows:-

- (a) A Journal Voucher will be prepared debiting the various sub-heads of Expenditure represented by the Petty Cash Vouchers and crediting -

"Imprest Account

Imprest Warrant No..../1965

Name of Imprest Warrant Holder

The Petty Cash Vouchers etc. will be attached to and support the voucher.

- (b) The unexpended balance of cash will be brought to account by the sub-accountant by Treasury receipt crediting -

"Imprest Account

Imprest Warrant No..../1965

Name of Imprest Warrant Holder

6. Imprests should be re-issued on or after 3rd January, 1966 only to those officers who hold an Imprest Warrant which is valid for 1966. Applications for Imprest Warrants for 1966 should

Monthly Salaries

7. Salaries for the month of December will be paid on 22nd December. Paysheets will be despatched in sufficient time to arrive at Stations on or before that date.

8. Where an officer's salary has been included in the December paysheet but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury for credit of the appropriate "Deposits - Salaries Control" within 3 days, and entered in the Deposits Register (T.18). On receipt of this information by the Query on Monthly Paysheets Form (T.90), the Treasury, Kuching, or in the case of Police, Constabulary Headquarters, will prepare the necessary Journal Voucher to credit the Expenditure vote and will send a copy to the Station concerned for entry in the Vote Book and Deposits Register.

9. Where an officer, whose salary has been included in the December paysheet, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits - Unclaimed Salaries" within 3 days and entered in the Deposits Register. Any unclaimed salaries remaining unpaid at 31st December will be credited back to the Vote Head concerned in 1965 account and a corresponding debit entered in the Deposits Register. The Journal Voucher for this transaction will be prepared by the Treasury or in the case of Police, by Constabulary Headquarters, and a copy will be sent to the Station concerned. In addition a Journal Voucher will be prepared debiting the 1966 Expenditure Head and crediting "Deposits - Unclaimed Salaries". A copy of this Journal Voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station should record the debit to the Vote Heads and credits to the appropriate "Deposits - Unclaimed Salaries", in their Vote Book and Deposits Register before receipt of this Journal Voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account.

Wages

10. Wages may be paid on the 24th December, 1965. They may not be paid in advance but any employee who is due to receive and is paid wages up to the 24th, may also be paid for the 25th December.

Pensions

11. Pension Warrants for December may be cashed on or after 22nd December, 1965. Pensions payable other than by means of Warrants will not be paid before the end of the month.

Deposits - Unclaimed Wages

12. Unpaid wages which are not included in the monthly paysheets prepared by the Treasury or in the case of Police, Constabulary Headquarters, must, after 3 days, be repaid to the sub-accountant for credit of the Expenditure Head to which they were originally debited. Any wages remaining unpaid on 31st December must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1966.

Other Deposits Accounts

13. All deposits outstanding on 31st December, 1965 must be brought forward in detail and listed in red ink in the Register

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not later than 28th February, 1966. Details of name of depositor, date, reference etc. must be shown against each amount. NIL returns are required.

Advances Accounts

14. A detailed list of advances outstanding (by types) on 31st December, 1965 must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1966. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. NIL returns are required.

Other Suspense Accounts

15. Detailed lists of outstanding items under the following accounts as at 31st December, 1965 must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1966:-

Drafts
Drafts (Allotments)
Telegraphic Transfers
Remittances

Return of Arrears of Revenue

16. All officers responsible for the collection of Revenue must forward to the Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1966, a return on Form T.123 of all arrears of revenue outstanding as at 30th November, 1965. This new date is in accordance with the recommendations of the Public Accounts Committee. NIL returns are required. A Return as at 31st December, 1965 is NOT required. Officers responsible for rendering returns of Arrears of Revenue are requested to render them by the date stated without fail. A great deal of inconvenience has been caused in the past by neglect of this duty and failure to comply with this instruction in future may attract disciplinary action, particularly in view of the interest in the returns shown by the Public Accounts Committee.

The Treasury,
Kuching.

TRY:33/3(II)/193

Treasury Circular No. 2/1966

Control of Expenditure

Examination of recent accounts has revealed that Financial Regulation No.40 is being contravened by various Warrant Holders i.e. by crediting a Deposit Account and debiting 1965 Expenditure although payment was not effected until 1966. This practice must cease immediately as it is contrary to all the basic principles of control by warrant.

2. I should be grateful if all accounting officers would please note the above and advise Treasury as soon as possible of any accounting errors of this nature which may come to their notice so that appropriate adjustments can be made before the 1965 accounts are closed.


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

Kuching, 31st January, 1966.

DISTRIBUTION:

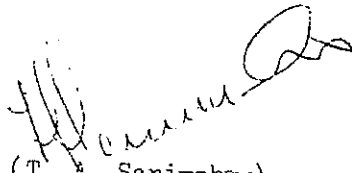
All Heads of Departments
All Senior Assistant Accountants
All Stations
All Ministries.

TREASURY CIRCULAR NO.18/1966Closing of Monthly and Year End Accounts

Officers will appreciate that in view of the very large amounts of money being spent by Government in Sarawak especially on Development it is becoming increasingly important for there to be no undue delay in the preparation and presentation of Accounts. The Federal Treasury and the State Financial Authority require as up-to-date figures as possible when reviewing the financial position from time to time.

2. It is particularly important that the annual financial results both on State and Federal Account are ascertained at the earliest opportunity after 31st of December. The 1965 Accounts were closed on the 26th of April, 1966. It is clear, however, that allowing for time to balance, type and print final Accounts it is desirable to close even earlier after the year end in future: a suitable target date being 31st March. Any date earlier than this is virtually impossible at present.

3. The cooperation of Ministries and Departments is therefore sought in order to achieve the aims indicated above. Treasury Statements should be reconciled promptly and any misallocations reported, Agency debits and credits should be allocated and the relevant vouchers returned quickly to Treasury. In addition any special year end adjustments by Journal Voucher should be made as soon as possible after 31st December. Financial Regulation 508 requires Outstation Accounts to be submitted by the first mail leaving the station after the end of the month and, unless they are despatched on or before the tenth of the following month, a telegram must be sent explaining the reason for the delay. It is important that every effort is made to adhere to this Regulation especially during the last few months of the year. In particular, the December Accounts must be forwarded promptly. A final date for the effecting of payments this year will be fixed for well before the end of the month in order to give staff adequate time to close off and reconcile their Cash Books etc. The usual year end circular will be issued shortly and it would be much appreciated if the attention of all Officers who are in any way connected with accounts could please be drawn to its contents as well as to this circular.


(T. A. Scrimshaw)
Accountant-General

Kuching, 9th November, 1966.

DISTRIBUTION

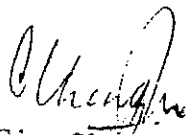
All Ministries, Residents and Heads of Departments.
All Stations.
All Senior Assistant Accountants.

Ref: TRY:9/1(II)/187

TREASURY CIRCULAR NO.19/1966.

Accounting Procedure at the end of the Financial Year

.....
I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.


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

Kuching, 11th November, 1966.

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT END OF YEAR

Annual Boards of Survey

Heads of Departments or other officers having under their charge cash, bank accounts, stamps or stores will inform the State Financial Secretary or Resident as appropriate without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of December where possible. The last date for the submission of payment vouchers except those for wages (see paragraph 10), to sub-accountants for payment is 21st December. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-accountants having received vouchers by the 21st should make every effort to ensure that payment is made before 31st December. Payments made after 31st December may not be charged to the 1967 sub-heads but must be made against new payment vouchers.

Payments at other Stations

3. Any payment vouchers despatched in accordance with Financial Regulation 450 which are not received in sufficient time for payment to be made in 1966 may not be automatically paid in 1967. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1967. On receipt of the new voucher, the old voucher should be cancelled and returned to the Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and support the new voucher.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. All Imprests must be retired and the balance of cash refunded to the appropriate sub-accountants on or before 31st December. The accounting procedure will be as follows:-

- (a) A Journal Voucher will be prepared debiting the various sub-heads of Expenditure represented by the Petty Cash Vouchers and crediting -

"Imprest Account
Imprest Warrant No..../1966
Name of Imprest Warrant Holder"

The Petty Cash Vouchers etc. will be attached to and support the voucher.

- (b) The unexpended balance of cash will be brought to account by the sub-accountant by Treasury receipt crediting -

"Imprest Account
Imprest Warrant No..../1966

6. Imprests should be re-issued on or after 3rd January, 1967 only to those officers who hold an Imprest Warrant which is valid for 1967. Applications for Imprest Warrants for 1967 should therefore be forwarded to this Office as soon as possible.

Monthly Salaries

7. Salaries for the month of December will be paid on 22nd December. Paysheets will be despatched in sufficient time to arrive at Stations on or before that date.

8. Where an officer's salary has been included in the December paysheet but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury for credit of the appropriate "Deposits - Salaries Control" within 3 days, and entered in the Deposits Register (T.18). On receipt of this information by the Query on Monthly Paysheets Form (T.90), the Treasury, Kuching, or in the case of Police, Constabulary Headquarters, will prepare the necessary Journal Voucher to credit the Expenditure vote and will send a copy to the Station concerned for entry in the Vote Book and Deposits Register.

9. Where an officer, whose salary has been included in the December paysheet, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits - Unclaimed Salaries" within 3 days and entered in the Deposits Register. Any unclaimed salaries remaining unpaid at 31st December will be credited back to the Vote Head concerned in 1966 account and a corresponding debit entered in the Deposits Register. The Journal Voucher for this transaction will be prepared by the Treasury or in the case of Police, by Constabulary Headquarters, and a copy will be sent to the Station concerned. In addition a Journal Voucher will be prepared debiting the 1967 Expenditure Head and crediting "Deposits - Unclaimed Salaries". A copy of this Journal Voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station should record the debit to the Vote Heads and credits to the appropriate "Deposits - Unclaimed Salaries", in their Vote Book and Deposits Register before receipt of this Journal Voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account.

Wages

10. Wages may be paid on the 24th December, 1966. They may not be paid in advance but any employee who is due to receive and is paid wages up to the 24th, may also be paid for the 25th December.

Pensions

11. Pension Warrants for December may be cashed on or after 22nd December, 1966. Pensions payable other than by means of Warrants will not be paid before the end of the month.

Deposits - Unclaimed Wages

12. Unpaid wages which are not included in the monthly paysheets prepared by the Treasury or in the case of Police, Constabulary Headquarters, must, after 3 days, be repaid to

- 3 -

they were originally debited. Any wages remaining unpaid on 31st December must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1967.

Other Deposits Accounts

13. All deposits outstanding on 31st December, 1966 must be brought forward in detail and listed in red ink in the Register and a detailed list of deposits outstanding (by types) must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1967. Details of name of depositor, date, reference etc. must be shown against each amount. NIL returns are required.

Advances Accounts

14. A detailed list of advances outstanding (by types) on 31st December, 1966 must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1967. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. NIL returns are required.

Other Suspense Accounts

15. Detailed lists of outstanding items under the following accounts as at 31st December, 1966 must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1967:-

Drafts
Drafts (Allotments)
Telegraphic Transfers
Remittances

Return of Arrears of Revenue

16. All officers responsible for the collection of Revenue must forward to the Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1967, a return on Form T.123 of all arrears of revenue outstanding as at 30th November, 1966. This new date is in accordance with the recommendations of the Public Accounts Committee. NIL returns are required. A Return as at 31st December, 1966 is NOT required. Officers responsible for rendering returns of Arrears of Revenue are requested to render them by the date stated without fail. A great deal of inconvenience has been caused in the past by neglect of this duty and failure to comply with this instruction in future may attract disciplinary action, particularly in view of the interest in the returns shown by the Public Accounts Committee.

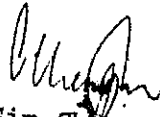
The Treasury,
Kuching.

Ref: TRY: 9/1(III)/116.

TREASURY CIRCULAR NO.10/1967.

Accounting Procedure at the end of the Financial Year

I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.


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

Kuching, 23 October, 1967.

DISTRIBUTION:

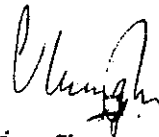
All Ministries.
All Senior Assistant Accountants.
All Residents and Heads of Department.
All Stations.

Ref: TRY: 9/1(IV)/47.

TREASURY CIRCULAR NO. 19/1968.

Accounting Procedure at the end of the Financial Year

I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.



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

Kuching, 11th September, 1968.

DISTRIBUTION:

- All Ministries.
- All Senior Assistant Accountants.
- All Residents and Heads of Department.
- All Stations.

ACCOUNTING PROCEDURE AT END OF YEAR

Annual Boards of Survey

Heads of Departments or other officers having under their charge cash, bank accounts, stamps or stores will inform the State Financial Secretary or Resident as appropriate without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of December where possible. The last date for the submission of payment vouchers except those for wages (see paragraph 10), to sub-accountants for payment is 18th December. In view of the early date, sub-accountants may, at their discretion, accept payment vouchers up to 27th December if they wish to do so. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-accountants having received vouchers by the 18th should make every effort to ensure that payment is made before 31st December. Payments made after 31st December may not be charged to the 1969 sub-heads but must be made against new payment vouchers.

Payments at other Stations

3. Any payment vouchers despatched in accordance with Financial Regulation 450 which are not received in sufficient time for payment to be made in 1968 may not be automatically paid in 1969. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1969. On receipt of the new voucher, the old voucher should be cancelled and returned to the Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and support the new voucher.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. All Imprests must be retired and the balance of cash refunded to the appropriate sub-accountants on or before 31st December. The accounting procedure will be as follows:-

- (a) A Journal Voucher will be prepared debiting the various sub-heads of Expenditure represented by the Petty Cash Vouchers and crediting -

"Imprest Account

Imprest Warrant No...../1968

Name of Imprest Warrant Holder"

The Petty Cash Vouchers etc. will be attached to and support the voucher.

- (b) The unexpended balance of cash will be brought to account by the sub-accountant by Treasury receipt crediting -

"Imprest Account

Imprest Warrant No...../1968

Name of Imprest Warrant Holder"

6. Imprests should be re-issued on or after 2nd January, 1969 only

Advances Accounts

14. A detailed list of advances outstanding (by types) on 31st December, 1968 must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1969. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. NIL returns are required.

Other Suspense Accounts

15. Detailed lists of outstanding items under the following accounts as at 31st December, 1968 must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1969:-

Drafts
Drafts (Allotments)
Telegraphic Transfers
Remittances

Return of Arrears of Revenue

16. All officers responsible for the collection of Revenue must forward to the Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1969, a return on Form T.123 of all arrears of revenue outstanding as at 31st December, 1968, i.e. in respect of bills issued up to 30th November, 1968. Attention of all officers responsible for the collection of Revenue is invited to Treasury Circular No.7 of 1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits.

17. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Financial Regulation 40 and must cease forthwith.

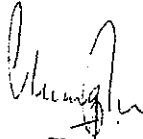
The Treasury,
Kuching.

Ref: TRY: 9/1(IV)/267

TREASURY CIRCULAR NO. 13/1969.

Accounting Procedure at the end of the Financial Year

I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.


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

Kuching, 23rd September, 1969.

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT END OF YEAR

Annual Boards of Survey.

Heads of Departments or other officers having under their charge cash, bank accounts, stamps or stores will inform the State Financial Secretary or Resident as appropriate without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of December where possible. The last date for the submission of payment vouchers except those for wages (see paragraph 10), to sub-accountants for payment is 20th December. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-accountants having received vouchers by the 20th should make every effort to ensure that payment is made before 31st December. Payments made after 31st December may not be charged to the 1970 sub-heads but must be made against new payment vouchers.

Payments at other Stations

3. Any payment vouchers despatched in accordance with Financial Regulation 450 which are not received in sufficient time for payment to be made in 1969 may not be automatically paid in 1970. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1970. On receipt of the new voucher, the old voucher should be cancelled and returned to the Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and support the new voucher.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All Revenue Registers should therefore be kept completely up to date.

Imprests

All Imprests must be retired and the balance of cash refunded to the appropriate sub-accountants on or before 31st December. The accounting procedure will be as follows:-

- (a) A Journal Voucher will be prepared debiting the various sub-heads of Expenditure represented by the Petty Cash Vouchers and crediting -

"Imprest Account
Imprest Warrant No...../1969
Name of Imprest Warrant Holder"

The Petty Cash Vouchers etc. will be attached to and support the voucher.

- (b) The unexpended balance of cash will be brought to account by the sub-accountant by Treasury receipt crediting -

"Imprest Account
Imprest Warrant No...../1969
Name of Imprest Warrant Holder"

Monthly Salaries

7. Salaries for the month of December will be paid on 22nd December. Paysheets will be despatched in sufficient time to arrive at Stations on or before that date.
8. Where an officer's salary has been included in the December paysheet but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury for credit of the appropriate "Deposits - Salaries Control" within 3 days, and entered in the Deposits Register (T.18). On receipt of this information by the Query on Monthly Paysheets Form (T.90), the Treasury, Kuching, or in the case of Police, Constabulary Headquarters, will prepare the necessary Journal Voucher to credit the Expenditure vote and will send a copy to the Station concerned for entry in the Vote Book and Deposits Register.
9. Where an officer, whose salary has been included in the December paysheet, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits - Unclaimed Salaries" within 3 days and entered in the Deposits Register. Any unclaimed salaries remaining unpaid at 31st December will be credited back to the Vote Head concerned in 1969 account and a corresponding debit entered in the Deposits Register. The Journal Voucher for this transaction will be prepared by the Treasury or in the case of Police, by Constabulary Headquarters, and a copy will be sent to the Station concerned. In addition a Journal Voucher will be prepared debiting the 1970 Expenditure Head and crediting "Deposits - Unclaimed Salaries". A copy of this Journal Voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station should record the debit to the Vote Heads and credits to the appropriate "Deposits - Unclaimed Salaries", in their Vote Book and Deposits Register before receipt of this Journal Voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account.

Wages

10. Wages may be paid on 24th. They may not be paid in advance but any employee who is due to receive and is paid wages up to 24th may be paid for the 25th.

Pensions

11. Pension Warrants for December may be cashed on or after 22nd December, 1969. Pensions payable other than by means of Warrants will not be paid before the end of the month.

Deposits - Unclaimed Wages

12. Unpaid wages which are not included in the monthly paysheets prepared by the Treasury or in the case of Police, Constabulary Headquarters, must, after 3 days, be repaid to the sub-accountant for credit of the Expenditure Head to which they were originally debited. Any wages remaining unpaid on 31st December must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1970.

Other Deposits Accounts

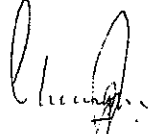
509

Ref: TRY: 9/1(V)/66

TREASURY CIRCULAR NO. 16/1970.

Accounting Procedure at the end of the Financial Year

I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.


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

Kuching, 21st September, 1970.

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT END OF YEAR

Annual Boards of Survey

Heads of Departments or other officers having under their charge cash, bank accounts, stamps or stores will inform the State Financial Secretary or Resident as appropriate without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of December where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 7), to sub-accountants for payment is 15th December. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-accountants having received vouchers by the 15th should make every effort to ensure that payment is made before 31st December. Payments made after 31st December may not be charged to the 1971 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instruction 58.

Payments at other Stations

3. Any payment vouchers despatched to other Stations for payment which are not received in sufficient time for payment to be made in 1970 may not be automatically paid in 1971. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1971. On receipt of the new voucher, the old voucher should be cancelled and returned to the Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and support the new voucher. Here, your attention is also invited to Treasury Instruction 58.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. All Imprests which are issued in the name of an individual officer must be retired and the balance of cash refunded to the appropriate sub-accountants on or before 31st December. The accounting procedure will be as follows:-

- (a) A Journal Voucher will be prepared debiting the various sub-heads of Expenditure represented by the Petty Cash Vouchers and crediting -

"Imprest Account

Imprest Warrant No...../1970

Name of Imprest Warrant Holder"

The Petty Cash Vouchers etc. will be attached to and support the voucher.

- (b) The unexpended balance of cash will be brought to account by the sub-accountant by Treasury receipt crediting -

"Imprest Account

Imprest Warrant No...../1970

6. Imprests should be re-issued on or after 2nd January, 1971 only to those officers who hold an Imprest Warrant which is valid for 1971. Applications for Imprest Warrants for 1971 should therefore be forwarded to this Office as soon as possible. Your attention is invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

7. Whether or not payment of salaries, wages and pensions for the month of December could be effected before Christmas is being considered. A separate Treasury Circular to this effect will be issued when a decision has been reached.

8. Where an officer's salary has been included in the December paysheet but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury for credit of the appropriate "Deposits - Salaries Control" within 3 days, and entered in the Deposits Register (T.18). On receipt of this information by the Query on Monthly Paysheets Form (T.90), the Treasury, Kuching, or in the case of Police, Constabulary Headquarters, will prepare the necessary Journal Voucher to credit the Expenditure vote and will send a copy to the Station concerned for entry in the Vote Book and Deposits Register.

9. Where an officer, whose salary has been included in the December paysheet, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits - Unclaimed Salaries" within 3 days and entered in the Deposits Register. Any unclaimed salaries remaining unpaid at 31st December will be credited back to the Vote Head concerned in 1970 account and a corresponding debit entered in the Deposits Register. The Journal Voucher for this transaction will be prepared by the Treasury or in the case of Police, by Constabulary Headquarters, and a copy will be sent to the Station concerned. In addition a Journal Voucher will be prepared debiting the 1971 Expenditure Head and crediting "Deposits - Unclaimed Salaries". A copy of this Journal Voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station should record the debit to the Vote Heads and credits to the appropriate "Deposits - Unclaimed Salaries", in their Vote Book and Deposits Register before receipt of this Journal Voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account.

Deposits - Unclaimed Wages

10. Unpaid wages which are not included in the monthly paysheets prepared by the Treasury or in the case of Police, Constabulary Headquarters, must, after 3 days, be repaid to the sub-accountant for credit of the Expenditure Head to which they were originally debited. Any wages remaining unpaid on 31st December must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1971.

Other Deposits Accounts

11. All deposits outstanding on 31st December, 1970 must be brought forward in detail and listed in red ink in the Register and a detailed list of deposits outstanding (by types) must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1971. Details of name of depositor, date, reference etc. must be shown

Advances Accounts

12. A detailed list of advances outstanding (by types) on 31st December, 1970 must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1971. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. NIL returns are required.

Other Suspense Accounts

13 Detailed lists of outstanding items under the following accounts as at 31st December, 1970 must be forwarded in duplicate to the Treasury, Kuching to reach there not later than 28th February, 1971:-

Drafts
Drafts (Allotments)
Telegraphic Transfers
Remittances

Return of Arrears of Revenue

14 All officers responsible for the collection of Revenue must forward to the Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1971 a return on Form T.123 of all arrears of revenue outstanding as at 31st December, 1970, i.e. in respect of bills issued up to 30th November, 1970. Attention of all officers responsible for the collection of Revenue is invited to Treasury Circular No.7 of 1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits.

15. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56 and must cease forthwith.

Payments by Cheques

16 In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown therein. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

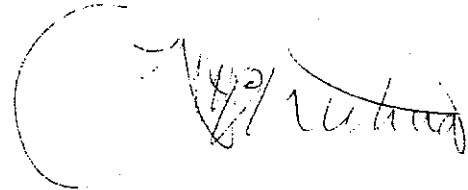
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Ref: TRY: 9/1(V)/80.

TREASURY CIRCULAR NO. 23/1970.

Accounting Procedure at the end of the Financial Year

Further to paragraph 7 of the "Accounting Procedure At End Of Year" attached to Treasury Circular No.16/1970 of 21st September, 1970, I wish to advise that the State Financial Secretary has, in accordance with Treasury Instruction 105(a), approved that salaries for the month of December, 1970 may be paid on 21st December, 1970 and that wages earned up to and including the actual date of payment may also be paid on the same date. Pensions shall, however, be paid in the normal manner under Treasury Instruction 105(a), i.e. on 28th December, 1970.



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

Kuching, 26th November, 1970.

DISTRIBUTION:

All Ministries.

All Residents and Heads of Departments.

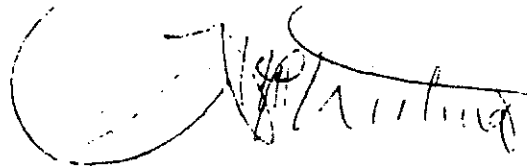
All Senior Accounting Officers.

All Stations.

TREASURY CIRCULAR NO. 5/1971

Accounting Procedure at the end of the Financial Year

I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.



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

Kuching, 20th October, 1971.

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT END OF YEAR

Annual Boards of Survey.

Heads of Departments or other officers having under their change cash, bank accounts, stamps or store will inform the State Financial Secretary or Resident as appropriate without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by government must be paid before the end of December where possible. The last date for the submission of payment vouchers except those for wages (see paragraph 10), to sub-accountants for payment is 15th December. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-accountants having received vouchers by the 15th should make every effort to ensure that payment is made before 31st December. Payments made after 31st December may not be changed to the 1972 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instruction 58.

Payments at other Stations

3. Any payment vouchers dispatched to other Station for payment which are not received in sufficient time for payment to be made in 1971 may not be automatically paid in 1972. The Warrant Holder must be informed and asked for a new payment voucher, the old voucher should be canceled and returned to the Warrant Holder who ensure that the amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and will support the new voucher. Here, your attention is also invited to Treasury Instruction 58.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. (a) All Imprests must be retired and the balance of cash refunded the appropriate sub-accountants on or before 31st December. The accounting procedure will be as follows :-

(i) A Journal Voucher will be prepared debiting the various sub-head of Expenditure represented by the

Petty

Cash Vouchers and crediting -

"Imprest Account

Imprest Warrant No...../1971

Name of Imprest Warrant Holder"

The Petty Cash Vouchers etc. will be attached to and support the voucher.

(ii) The unexpended balance of cash will be brought to account by the sub-accountant by Treasury receipt crediting -

Regulation 56 and must cease forthwith.

Payments by Cheques

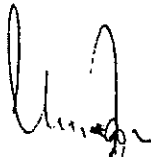
16. In accordance with Treasury Instruction 117, all Cheques drawn on a Government bank account are payable only within one month from date shown there in. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their Cheques immediately on receipt.

Surat Pekeliling

TREASURY CIRCULAR NO.7/1971.

Accounting Procedure at the end of the Financial Year.

Further to paragraph 7 of the Accounting Procedure at the End of The Year attached to Treasury Circular No. 5/1971, this is to inform you that the Accountant-General, Malaysia has advised that salaries for the month of December, 1971 and wages earned up to and including the actual date of payment may be paid on 22nd December, 1971. Pensions may also be paid on the same date.


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

Kuching: 27th November, 1971.

Distribution:

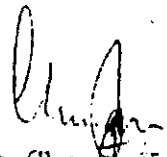
All Ministries.
All Residents and Heads of Departments.
All Senior Accounting Officers.
All Stations.

Ref: TRY:9/1(V)/255

TREASURY CIRCULAR NO.18/1972

Accounting Procedure at the end of the Financial Year

I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.


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

Kuching, 24th October, 1972.

DISTRIBUTION:

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

13. All officers responsible for the collection of Revenue must forward to the Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1973 a return on Form T.123 of all arrears of revenue outstanding as at 31st December, 1972, i.e. in respect of bills issued up to 30th November, 1972. Attention of all officers responsible for the collection of Revenue is invited to Treasury Circular No. 7 of 1967 which should be carefully studied before the returns are complied.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56 and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown therein. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash three cheques immediately on receipt.

Surat Pekeliling

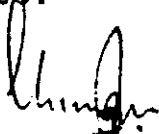
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Ref: TRY:9/1(V)/264.

TREASURY CIRCULAR NO.23/1972

Accounting Procedure At The
End of The Financial Year

Further to paragraph 6 of the Accounting Procedure At The End of The Financial Year attached to Treasury Circular No.18/1972, this is to advise that the Accountant-General, Malaysia has advised that salary for the month of December, 1972 and wages earned up to and including the actual date of payment may be paid on 22nd December, 1972. Pensions may also be paid on the same date.


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

Kuching: 23rd November, 1972.

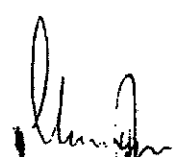
DISTRIBUTION:

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

TREASURY CIRCULAR NO.19/1973

Accounting Procedure at the end of the Financial Year

... I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.


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

Kuching: 30th October, 1973.

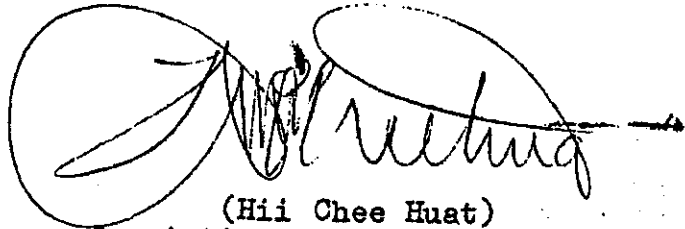
DISTRIBUTION:

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

TREASURY CIRCULAR NO.9/1974

Accounting Procedure at the end of the Financial Year

I attach herewith instructions regarding the Accounting Procedure to be followed at the end of the Financial Year for your information and action please.

A handwritten signature in dark ink, appearing to read 'Hii Chee Huat', is written over a large, faint circular stamp or watermark.

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

Kuching, 9th October, 1974.

DISTRIBUTION

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

ACCOUNTING PROCEDURE AT END OF YEAR, 1974

Annual Boards of of Survey

Heads of Departments or other officers having under their charge stores will inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps will inform the State Secretary in accordance with Treasury Instruction 310 without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of December where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to sub-accountants for payment is 14th December. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-accountants having received vouchers by the 14th should make every effort to ensure that payment is made before 31st December. Payments made after 31st December may not be charged to the 1975 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instruction 58.

Payments at Other Stations

3. Any payment vouchers despatched to other Stations for payment which are not received in sufficient time for payment to be made in 1974 pay not be automatically paid in 1975. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1975. On receipt of the new voucher, the old voucher should be cancelled and returned to Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and will support the new voucher. Here, your attention is also invited to Treasury Instruction 58.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued will not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to be received by the Sub-Accountant not later than 21.12.1974, a voucher for recoupment of payments made up to 14.12.74. Payments made from petty cash imprests after 14.12.74 and up to 31.12.74 will be charged to 1974 expenditure by journal adjustment in January 1975. Imprest holders will forward to the Sub-Accountant the Journal voucher supported by petty cash statement vouchers, receipts etc. and a payment voucher for recoupment in 1975 of the amount adjusted by the journal voucher. Your attention is invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. Whether or payment of salaries, wages and pensions for the month of December could be effected before Christmas is being considered. A separate Treasury Circular to this effect will

be issued when a decision has been reached.

7. Where an officer's salary has been included in the December paysheet but the officer concerned is not eligible for paument, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits-Salaries Control" (code "SSC"), "Deposits-Federal Salaries Control"(code "SGF") or "Deposits-Constabulary Salaries Control "(code "CSC") within three (3) days, and entered in the Deposits register (T.18). On receipt of this information by the Query on Monthly paysheets Form (t.91), the State Treasury, Kuchinf, or in cases of Federal Departments, Federal Financial officer (ccounting Division), or in the case of Police, Constabulary Headquarters, will prepare the necessary Journal voucher to credit the Expenditure vote and will send a copy to the Station concerned for entry in the vote Book and Deposits Register.

8. Where an officer, whose salary has been included in the December paysheet, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits-Unclaimed Salaries" (code "USA"), "Deposits-Federal Unclaimed Salaries " (code "UCS") within three (3) days, and entered in the Deposits Register. any unclaimed salaries remaining unpaid at 31st December will be credited back to the vote Head concerned in 1974 account and a corresponding debit entered in the Deposits Register. The Journal voucher for this transaction will beprepared by the State Treasury, or in cases of federal Departments, by Federal Financial Officer (Accounting Division), or in the case of Police, by Constabulary Headquarters, and a copy will be prepared debiting ithe 1975 Expenditure Head and crediting "Deposits -Unclaimed Salaries", "Deposits-Federal Unclaimed Salaries" or "Deposits -Constabulary Unclaimed Salaries". A copy of this Journal Voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station should record the debit to the Vote Heads and the credit to the appropriate "Deposits-Unclaimed Salaries", "Deposits-Federal Unclaimed Salaries" or "Deposits -Constabulary Unclaimed Salaries", in their Vote Book and Deposits register before receipt of this Journal Voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposits Account.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the month paysheets State Treasury or in cases of Federal Departments, pre ared by the by Federal Financial Officer (Accounting Division), or in the case of Police, by Constabulary Headquarters, must, after three (3) days, be repaid to the Sub-accountant for the credit of the Expenditure Head to which they were originally debited. Any wages remaining unpaid on 31st December must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1975.

Other Deposits Accounts

10. All deposits outstanding on 31st December, 1974 must be brought forward in detail and listed in red ink in the Register and a detailed list of deposits outstanding (by types), must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1975. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list of advances outstanding (by types) on 31st December, 1974 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th

February, 1975. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shewn against each amount. NIL returns are required.

Other Trust Accounts

12. Detailed lists of outstanding items under the following accounts as at 31st December, 1974 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1975:-

- (i) Drafts (code "DRF");
- (ii) Drafts (Allotments) (code "DRA");
- (iii) Drafts Allotments - Federal Accounting Unit (code "DAF");
- (iv) Remittances (code "RES"); and
- (v) Telegraphic Transfers (code "TT")

Return of Arrears of Revenue

13. All officers responsible for the collection of Revenue must, forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1975 a return on Form T.123 of all arrears of revenue outstanding as at 31st December, 1974, i.e. in respect of bills issued up to 30th November, 1974. Attention of all officers responsible for the collection of Revenue is invited to Treasury Circular No.7 of 1967 which should be carefully studied before the returns are compiled. A copy of this Treasury Circular is reproduced and enclosed herewith for ease of reference.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56 and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown therein. In Stations where banking facilities are available Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

Surat Pekeliling

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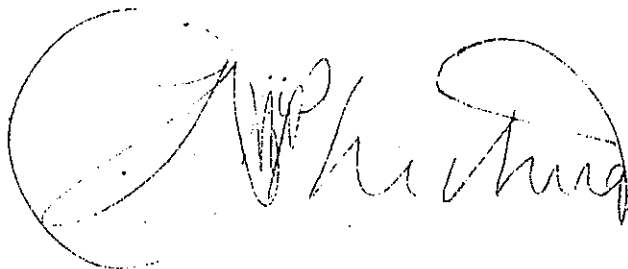
TREASURY CIRCULAR No. 14/1975

Our ref: TRY. 105/108

Accounting Procedure at The Close Of
The Financial Year 1975

I forward herewith instructions regarding the Accounting Procedure to be followed at the close of the financial Year, 1975 for your information and necessary action please.

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



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

Kuching, 5th November, 1975.

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1975

Annual Boards of Survey

Heads of Departments or other officers having under their charge stores will inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps will inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1976 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 15th January, 1976 in accordance with State Treasury Circular No.13/1975 dated 16th October, 1975. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-Accountants having received vouchers by the 15th January, 1976 should make every effort to ensure that payment is made before 31st January, 1976. Payments in respect of 1975 accounts made after 31st January, 1976 may not be charged to the 1976 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and State Treasury Circular No.13/1975 dated 16th October, 1975. In making payments in January, 1976 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1975 accounts despatched to other Stations for payment which are not received in sufficient time for payment to be made by 31st January, 1976 may not be automatically paid in 1976. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1976. On receipt of the new voucher, the old voucher should be cancelled and returned to the Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and will support the new voucher. Here, your attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1975

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued will not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to be received by the Sub-Accountant not later than 22nd December, 1975, a voucher for recoupment of payments made up to 15th December, 1975. Payments made from petty cash imprests after 15th December, 1975 and up to 31st December, 1975 will be charged to 1975 expenditure by journal adjustment in January, 1976. Imprest holders will forward to the Sub-Accountant the journal voucher supported by petty cash statement, vouchers, receipts etc. and a payment voucher for recoupment in 1976 of the amount adjusted by the journal voucher. Your attention is invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. Whether or not payment of salaries, wages and pensions for the month of December could be effected before Christmas is being considered. A separate Treasury Circular to this effect will be issued when a decision has been reached.

7. Where an officer's salary has been included in the December paysheet but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits - Salaries Control" (F.20/013), "Deposits - Federal Salaries Control" (F.20/048) or "Deposits - Constabulary Salaries Control" (F.20/037) within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the query on Monthly Paysheets Form (T.90), the State Treasury, Kuching, or in cases of Federal Departments, Federal Financial Officer (Accounting Division), or in the case of Police, Constabulary Headquarters, will prepare the necessary Journal Voucher to credit the Expenditure vote and will send a copy to the Station concerned for entry in the Vote Book and Deposits Register.

8. Where an officer, whose salary has been included in the December paysheet, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits - Unclaimed Salaries" (F.20/014), "Deposits - Federal Unclaimed Salaries" (F.20/049) or "Deposits - Constabulary Unclaimed Salaries" (F.20/038) within twenty-one (21) days, and entered in the Deposits Register. Any unclaimed salaries remaining unpaid at 31st January, 1976 will be credited back to the Vote Head concerned in 1975 accounts and a corresponding debit entered in the Deposits Register. The

(Ref: Treasury Circular No. 14/1975)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1975

Journal Voucher for this transaction will be prepared by the State Treasury, or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), or in the case of Police, by Constabulary Headquarters, and a copy will be sent to the Station concerned. In addition a Journal Voucher will be prepared debiting the 1975 Expenditure Head and crediting "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries". A copy of this Journal Voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station should record the debit to the Vote Heads and the credit to the appropriate "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries", in their Vote Book and Deposits Register before receipt of this Journal Voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly pay-sheets prepared by the State Treasury, or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), or in the case of Police, by Constabulary Headquarters, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1976.

Other Deposits Accounts

10. All deposits outstanding on 31st December, 1975 must be brought forward in detail and listed in red ink in the Register and a detailed list of deposits outstanding (by types) must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 29th February, 1976. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list of advances outstanding (by types) on 31st December, 1975 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 29th February, 1976. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. NIL returns are required.

Other Trust Accounts

12. Detailed lists of outstanding items under the following

(Ref: Treasury Circular No.14/1975)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1975

accounts as at 31st December, 1975 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 29th February, 1976:-

- (a) Drafts (F.20/023);
- (b) Drafts (Allotments) (F.24/009);
- (c) Drafts Allotments - Federal Accounting Services (F.50/029);
- (d) Cash In Transit (Remittances) (F.03/001); and
- (e) Telegraphic Transfers (F.20/024).

Return of Arrears of Revenue

13. All officers responsible for the collection of Revenue must forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1976 a return on Form T.123 of all arrears of revenue outstanding as at 31st December, 1975, i.e. in respect of bills issued up to 30th November, 1975. Attention of all officers responsible for the collection of Revenue is invited to Treasury Circular No.7 of 1967 which should be carefully studied before the returns are compiled. A copy of this Treasury Circular is reproduced and enclosed herewith for ease of reference.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

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TREASURY CIRCULAR NO. 15/1976

Our ref: TRY:105/242

Accounting Procedure At The Close Of
The Financial Year 1976

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I forward herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1976 for your information and necessary action please.

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

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

Kuching, 8th November, 1976.

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1976

Annual Boards of Survey

Heads of Departments or other officers having under their charge stores will inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps will inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1977 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants, for payment is 15th January, 1977. (Treasury Circular No.13/1975 dated 16th October, 1975 is relevant.) Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-Accountants having received vouchers by the 15th January, 1977 should make every effort to ensure that payment is made before 31st January, 1977. Payments in respect of 1976 accounts made after 31st January, 1977 may not be charged to the 1977 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975. In making payments in January, 1977 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1976 accounts despatched to other Stations for payment which are not received in sufficient time for payment to be made by 31st January, 1977 may not be automatically paid in 1977. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1977. On receipt of the new voucher, the old voucher should be cancelled and return to the Warrant Holder who will ensure that amount is written back in his Vote Book. Attachments to the old voucher will be transferred to and will support the new voucher. Here, your attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

(Ref: Treasury Circular No.15/1976)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1976

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December. All revenue registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued will not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to be received by the Sub-Accountant not later than 22nd December, 1976, a voucher for recoupment of payments made up to 15th December, 1976. Payments made from petty cash imprests after 15th December, 1976 and up to 31st December, 1976 will be charged to 1976 expenditure by journal, adjustment in January, 1977. Imprest holders will forward to the Sub-Accountant the journal voucher supported by petty cash statement, vouchers, receipts etc. and a payment voucher for recoupment in 1977 of the amount adjusted by the journal voucher. Your attention is invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. Whether or not payment of salaries, wages and pensions for the month of December could be effected before Christmas is being considered. A separate Treasury Circular to this effect will be issued when a decision has been reached.

7. Where an officer's salary has been included in the December paysheet but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits - Salaries Control" (F.20/013), "Deposits - Federal Salaries Control" (F.59/003) or "Deposits - Constabulary Salaries Control" (F.60/001) within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the Query on Monthly Paysheets Form (T.90), the State Treasury, Kuching, or in cases of Federal Departments, Federal Financial Officer (Accounting Division), or in the case of Police, Constabulary Headquarters, will prepare the necessary Journal Voucher to credit the Expenditure vote and will send a copy to the Station concerned for entry in the Vote Book and Deposits Register.

8. Where an officer, whose salary has been included in the December paysheet, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury for the credit of the appropriate "Deposits - Unclaimed Salaries" (F.20/014), "Deposits - Federal Unclaimed Salaries" (F.59/013) or "Deposits - Constabulary Unclaimed Salaries" (F.60/002) within twenty-one (21) days, and entered in the Deposits Register. Any unclaimed salaries remaining unpaid at 31st January, 1977 will be credited back to the Vote Head concerned in 1976 accounts and a corresponding debit entered in the Deposits Register. The Journal Voucher for this transaction

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(Ref: Treasury Circular No.15/1976)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1976.

will be prepared by the State Treasury, or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), or in the case of Police, by Constabulary Headquarters, and a copy will be sent to the Station concerned. In addition a Journal Voucher will be prepared debiting the 1977 Expenditure Head and crediting "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries". A copy of this Journal Voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station should record the debit to the Vote Heads and the credit to the appropriate "Deposits - Unclaimed Salaries" "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries", in their Vote Book and Deposits Register before receipt of this Journal Voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly pay-sheets prepared by the State Treasury, or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), or in the case of Police, by Constabulary Headquarters, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1977.

Other Deposits Accounts

10. All deposits outstanding on 31st December, 1976 must be brought forward in detail and listed in red ink in the Register and a detailed list of deposits outstanding (by types) must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1977. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list of advances outstanding (by types) on 31st December, 1976 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1977. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. NIL returns are required.

Other Trust Accounts

12. Detailed lists of outstanding items under the following

(Ref: Treasury Circular No.15/1976)

ACCOUNTING RETURNS AT THE CLOSE OF THE FINANCIAL YEAR 1976

accounts as at 31st December, 1976 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1977:-

- (a) Drafts (F.20/023);
- (b) Drafts (Allotments) (F.24/009);
- (c) Drafts Allotments - Federal Accounting Services (F.20/029);
- (d) Cash in Transit (Remittances) (F.03/001); and
- (e) Telegraphic transfers (F.20/024).

Return of Arrears of Revenue

13. All officers responsible for the collection of Revenue must forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1977 a return on Form T.123 of all arrears of revenue outstanding as at 31st December, 1976, i.e. in respect of bills issued up to 30th November, 1976. Attention of all officers responsible for the collection of Revenue is invited to Treasury Circular No.7 of 1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

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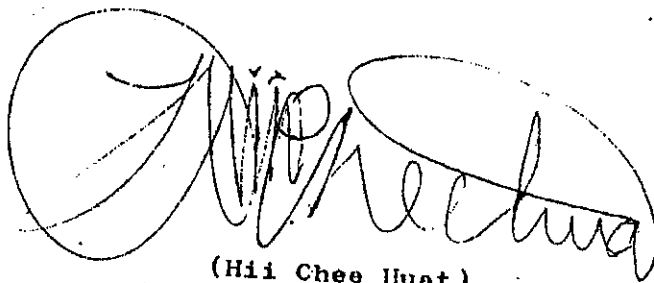
TREASURY CIRCULAR NO.14/1977

Our ref: TRY:105(II)/99.

Accounting Procedure at The Close of
The Financial Year 1977

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I forward herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1977 for your information and necessary action please.

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



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

Kuching, 3rd November, 1977.

DISTRIBUTION:

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

(Ref: Treasury Circular No.14/1977)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1977

Annual Boards of Survey

Heads of Departments or other officers having under their charge stores will inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps will inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1978 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 14th January, 1978. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-Accountants having received vouchers by the 14th January, 1978 should make every effort to ensure that payment is made before 31st January, 1978. Payments in respect of 1977 accounts made after 31st January, 1978 may not be charged to the 1978 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and State Treasury Circular No.13/1975 dated 16th October, 1975. In making payments in January, 1978 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations.

3. Any payment vouchers in respect of 1977 accounts despatched to other Stations for payment which are not received in sufficient time for payment to be made by 31st January, 1978 may not be automatically paid in 1978. The Warrant Holder must be informed and asked for a new payment voucher debiting the appropriate sub-head(s) in 1978. On receipt of the new payment voucher, the old payment voucher should be cancelled and returned to the Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old payment voucher will be transferred to and will support the new payment voucher. Here, your attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

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(Ref: Treasury Circular No.14/1977)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1977

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1977. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued will not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to be received by the Sub-Accountant not later than 22nd December, 1977, a payment voucher for recoupment of payments made up to 15th December, 1977. Payments made from petty cash imprests after 15th December, 1977 and up to 31st December, 1977 will be charged to 1977 expenditure by journal adjustment in January, 1978. Imprest holders will forward to the Sub-Accountant the journal voucher supported by petty cash statement, vouchers, receipts etc. and a payment voucher for recoupment in 1978 of the amount adjusted by the journal voucher. Your attention is invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. Whether or not payments of salaries, wages and pensions for the month of December, 1977 could be effected before the Christmas is being considered. A separate Treasury Circular to this effect will be issued when a decision has been reached.
7. Where an officer's salary has been included in the paysheet for December, 1977 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the appropriate "Deposits - Salaries Control" (F.20/013), "Deposits - Federal Salaries Control" (F.59/003) or "Deposits - Constabulary Salaries Control" (F.60/001) within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the memorandum, the State Treasury, Kuching, or in cases of Federal Departments, Federal Financial Officer (Accounting Division), Kuching or in the case of the Police, Royal Malaysia Police Sarawak Component Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Your attention is invited to Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control.
8. Where an officer, whose salary has been included in the paysheet for December, 1977, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the appropriate "Deposits - Unclaimed Salaries" (F.20/014), "Deposits - Federal Unclaimed Salaries" (F.59/013) or "Deposits - Constabulary Unclaimed Salaries" (F.60/002) within twenty-one (21) days, and entered in the Deposits Register. Any unclaimed salaries remaining unpaid at 31st January, 1978 will be credited back to the Vote Head concerned in 1977 accounts and a corresponding debit entered in the Deposits Register. The journal voucher for this transaction

(Ref: Treasury Circular No.14/1977)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1977

will be prepared by the State Treasury, Kuching or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), Kuching or in the case of the Police, by Royal Malaysia Police Sarawak Component Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1978 Expenditure Head and crediting "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries". A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the appropriate "Deposits - Unclaimed Salaries" or "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries" in their Vote Book and Deposits Register before receipt of this journal voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly pay-sheets prepared by the State Treasury, or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), Kuching or in the case of the Police, by Royal Malaysia Police Sarawak Component Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December, 1977 must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1978.

Other Deposits Accounts

10. All deposits outstanding on 31st December, 1977 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) of deposits outstanding must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1978. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) of advances outstanding on 31st December, 1977 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1978. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) of outstanding items under the following accounts as at 31st December, 1977 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1978:-

(Ref: Treasury Circular No.14/1977)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1977

- (a) Cash In Transit - Remittances (F.03/001);
- (b) Drafts (F.20/023);
- (c) Telegraphic Transfers (F.20/024);
- (d) Drafts (Allotments) (F.24/009); and
- (e) Drafts Allotments - Federal Accounting Services (F.50/029).

Return of Arrears of Revenue

13. All officers responsible for the collection of Revenue must forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1978 a return on Form T.123 of all arrears of revenue outstanding as at 31st December, 1977, i.e. in respect of bills issued up to 30th November, 1977. Attention of all officers responsible for the collection of Revenue is invited to Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled. A copy of this Treasury Circular is reproduced and enclosed herewith for ease of reference.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January 1978 Accounts

16. The State and Federal accounts for January, 1978 in which "Accounts Payable" accounts are reflected must be submitted to the Accountant-General, Kuching and Federal Financial Officer, Kuching respectively by the first available mail or boat leaving the Station after the close of the accounts on 31st January, 1978 to reach them not later than 20th February, 1978.

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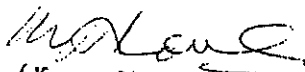
TREASURY CIRCULAR NO.16/1978

Our ref: TRY:105(III)/21

Accounting Procedure at the Close of
the Financial Year 1978

..... I forward herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1978 for your information and necessary action please.

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


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

Kuching, 24th October, 1978

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1978

Annual Boards of Survey

Heads of Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1979 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 15th January, 1979. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-Accountants having received vouchers by the 15th January, 1979 should ensure that they are paid before 31st January, 1979. Payments in respect of 1978 accounts made after 31st January, 1979 may not be charged to the 1979 sub-heads but must be made against payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payments in January, 1979 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1978 accounts despatched to other Stations for payment which are not received in sufficient time for payment to be made by 31st January, 1979 may not be automatically paid in 1979. The Warrant Holder must be informed and asked to submit a new payment voucher debiting the appropriate sub-head(s) in 1979. On receipt of the new payment voucher, the old payment voucher should be cancelled and returned to the Warrant Holder who will ensure that the amount is written back in his Vote Book. Attachments to the old payment voucher will be transferred to and will support the new payment voucher. Here, your attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1978. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 22nd December, 1978, a payment voucher for recoupment of payments made up to 15th December, 1978. Payments made from petty cash imprests after 15th December, 1978 and up to 31st December, 1978 will be charged to 1978 expenditure by journal adjustment in January, 1979. Imprest warrant holders shall forward to the Sub-Accountant the journal voucher supported by petty cash statement, vouchers, receipts etc. and a payment voucher for recoupment in 1979 of the amount adjusted by the journal voucher. Your attention is invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on payment of salaries, wages and pensions for the month of December, 1978.
7. Where an officer's salary has been included in the paysheet for December, 1978 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the appropriate "Deposits - Salaries Control" (F.20/013), "Deposits - Federal Salaries Control" (F.59/003) or "Deposits - Constabulary Salaries Control" (F.60/001) within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the memorandum, the State Treasury, Kuching, or in cases of Federal Departments, Federal Financial Officer (Accounting Division), Kuching or in the case of the Police, Royal Malaysia Police Sarawak Component Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Your attention is invited to Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control.
8. Where an officer, whose salary has been included in the paysheet for December, 1978, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the appropriate "Deposits - Unclaimed Salaries" (F.20/014), "Deposits - Federal Unclaimed Salaries" (F.59/013) or "Deposits - Constabulary Unclaimed Salaries" (F.60/002) within twenty-one (21) days, and entered in the Deposits Register. Any unclaimed salaries remaining unpaid at 31st January, 1979 will be credited back to the Vote Head concerned in 1978 accounts and a corresponding debit entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury, Kuching.

or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), Kuching or in the case of the Police, by Royal Malaysia Police Sarawak Component Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1979 Expenditure Head and crediting "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries". A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the appropriate "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries" in their Vote Book and Deposits Register before receipt of this journal voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly pay-sheets prepared by the State Treasury, or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), Kuching or in the case of the Police, by Royal Malaysia Police Sarawak Component Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December, 1978 must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1979.

Other Deposits Accounts

10. All deposits outstanding on 31st December, 1978 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) of deposits outstanding must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1979. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) of advances outstanding on 31st December, 1978 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1979. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) of outstanding items under the following accounts as at 31st December, 1978 must be forwarded in duplicate to the State Treasury, Kuching to reach there not later than 28th February, 1979:-

4/.....

- 4 -
- (a) Cash in Transit - Remittances (F.03/001);
 - (b) Trust Funds - Cash in Transit (Remittances) (F.06/003);
 - (c) Drafts (F.20/023);
 - (d) Telegraphic Transfers (F.20/024);
 - (e) Drafts (Allotments) (F.24/009); and
 - (f) Drafts Allotments - Federal Accounting Services (F.50/029).

Return of Arrears of Revenue

13. All officers responsible for the collection of Revenue are to forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1979 a return on Form T.123 of all arrears of revenue outstanding as at 31st December, 1978, i.e. in respect of bills issued up to 30th November, 1978. Attention of all officers responsible for the collection of Revenue is invited to Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January 1979 Accounts

16. The State and Federal accounts for January, 1979 in which "Accounts Payable" accounts are reflected must be submitted to the Accountant-General, Kuching and Federal Financial Officer, Kuching respectively by the first available mail or boat leaving the Station after the close of the accounts on 31st January, 1979 to reach them not later than 20th February, 1979.

Journal Vouchers

17. All journal vouchers which are intended for inclusion in the 1978 Accounts for the State should be forwarded as soon as possible so as to reach this office not later than 10th March, 1979.

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URGENT

TREASURY CIRCULAR NO.10/1979

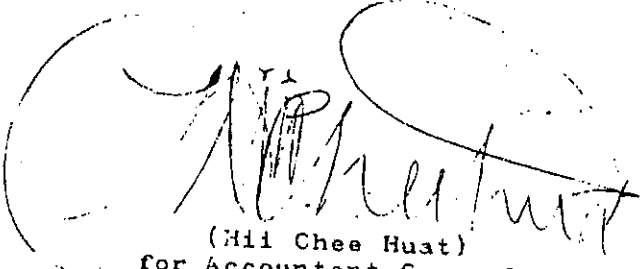
Our ref: TRY:105(III)/82.

Accounting Procedure at The Close of
The Financial Year 1979

... I forward herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1979 for your information and necessary action and should be very grateful if you would please pay particular attention to paragraphs 3, 5 and 10 to 13 thereof.

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

"HIDUP SELALU BERNIDAMAT"



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

Kuching, 1st November, 1979.

DISTRIBUTION:

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

(Ref: Treasury Circular No.10/1979)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1979

Annual Boards of Survey

Heads of Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1980 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 15th January, 1980. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-Accountants having received vouchers by the 15th January, 1980 should ensure that they are paid before 31st January, 1980. Payments in respect of 1979 accounts made after 31st January, 1980 may not be charged to the 1980 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1980 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1979 accounts despatched to other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1980, may not be automatically paid in 1980. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1980. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1979. Here, your attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

(Ref: Treasury Circular No.10/1979)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1979

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1979. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 15th January, 1980, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1979 only for inclusion in 1979 accounts. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on the dates of payments of salaries, wages and pensions for the month of December, 1979.

7. Where an officer's salary has been included in the paysheet for December, 1979 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the appropriate "Deposits - Salaries Control" (F.20/013), "Deposits - Federal Salaries Control" (F.59/003) or "Deposits - Constabulary Salaries Control" (F.60/001) within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the memorandum, the State Treasury, Kuching, or in cases of Federal Departments, Federal Financial Officer (Accounting Division), Kuching, or in the case of the Police, Royal Malaysia Police Sarawak Component Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Your attention is invited to Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control.

8. Where an officer, whose salary has been included in the paysheet for December, 1979, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the appropriate "Deposits - Unclaimed Salaries" (F.20/014), "Deposits - Federal Unclaimed Salaries" (F.59/013) or "Deposits - Constabulary Unclaimed Salaries" (F.60/002) within twenty-one (21) days, and entered in the Deposits Register.

(Ref: Treasury Circular No.10/1979)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1979

Any unclaimed salaries remaining unpaid on 31st January, 1980 will be credited back to the Vote Head concerned in 1979 accounts and a corresponding debit entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury, Kuching, or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), Kuching, or in the case of the Police, by Royal Malaysia Police Sarawak Component Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1980 Expenditure Head and crediting "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries". A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the appropriate "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries" in their Vote Book and Deposits Register before receipt of this journal voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury, or in cases of Federal Departments, by Federal Financial Officer (Accounting Division), Kuching, or in the case of the Police, by Royal Malaysia Police Sarawak Component Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December, 1979 must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1980.

Other Deposits Accounts

10. All State and Federal deposits outstanding on 31st December, 1979 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) of deposits outstanding must be forwarded in duplicate to the State Treasury, Kuching and Federal Financial Officer (Accounting Division), Kuching respectively to reach there not later than 29th February, 1980. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

(Ref: Treasury Circular No.10/1979)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1979

Advances Accounts

11. A detailed list (by types) of State and Federal advances outstanding on 31st December, 1979 must be forwarded in duplicate to the State Treasury, Kuching and Federal Financial Officer (Accounting Division), Kuching respectively to reach there not later than 29th February, 1980. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) of State and Federal outstanding items under the following accounts as at 31st December, 1979 must be forwarded in duplicate to the State Treasury, Kuching and Federal Financial Officer (Accounting Division), Kuching respectively to reach there not later than 29th February, 1980:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances) (F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024);
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009);
- (f) Deposits - Drafts Allotments - Federal Accounting Services (F.50/029); and
- (g) Cash in Transit - Remittances (Federal) (F.63/001).

Return of Arrears of Revenue

13. All officers responsible for the collection of State and Federal Revenue must forward to the State Treasury, Kuching and Federal Financial Officer (Accounting Division), Kuching respectively with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1980 a return on Form T.123 of all arrears of State and Federal Revenue outstanding as at 31st December, 1979, i.e. in respect of bills issued up to 30th November, 1979. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years,

(Ref: Treasury Circular No.10/1979)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1979

various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January 1980 Accounts

16. The State and Federal accounts for January, 1980, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the Accountant-General, Kuching and Federal Financial Officer (Accounting Division), Kuching respectively by the first available mail or boat leaving the Station after the close of the accounts on 31st January, 1980 to reach them not later than 20th February, 1980.

State Journal Vouchers for 1979

17. All State journal vouchers which are intended for inclusion in the State 1979 accounts should be forwarded, as soon as possible, so as to reach the State Treasury, Kuching not later than 10th March, 1980.

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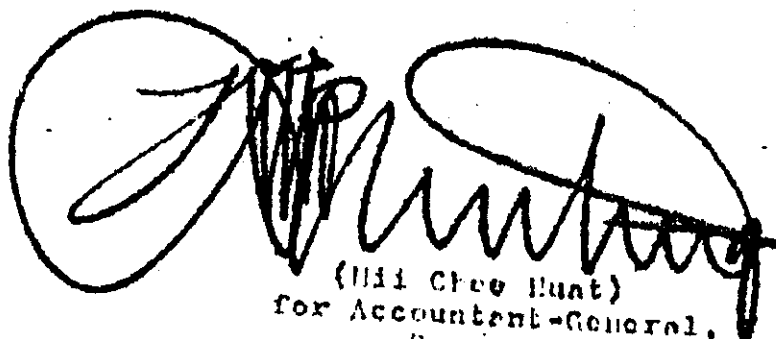
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TREASURY CIRCULAR NO. 9/1980Our ref: TRY:105(JII)/156.Accounting Procedure at The Close of
The Financial Year 1980

I forward herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1980 for your information and necessary action and should be very grateful if you would please pay particular attention to paragraphs 3, 5 and 10 to 13 thereof.

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

"BIDUP SELALU BERNIDMAT"



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

Kuching, 1st November, 1980.

DISTRIBUTION:

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

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1980

Annual Boards of Survey

Heads of Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1981 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 15th January, 1981. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December as possible. Sub-Accountants having received vouchers by the 15th January, 1981 should ensure that they are paid before 31st January, 1981. Payments in respect of 1980 accounts made after 31st January, 1981 may not be charged to the 1981 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1981 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1980 accounts despatched to other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1981, may not be automatically paid in 1981. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1981. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1980. Here, your attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

(Ref: Treasury Circular No.9/1980)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1980

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1980. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 15th January, 1981, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1980 only for inclusion in 1980 accounts. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on the dates of payments of salaries, wages and pensions for the month of December, 1980.

7. Where an officer's salary has been included in the paysheet for December, 1980 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the appropriate "Deposits - Salaries Control" (F.20/013), "Deposits - Federal Salaries Control" (F.59/003) or "Deposits - Constabulary Salaries Control" (F.60/001) within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the memorandum, the State Treasury, Kuching, or in cases of Federal Departments, Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching, or in the case of the Police, Royal Malaysia Police Sarawak Component Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Your attention is invited to Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control.

8. Where an officer, whose salary has been included in the paysheet for December, 1980, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the appropriate "Deposits - Unclaimed Salaries" (F.20/014), "Deposits - Federal Unclaimed Salaries" (F.59/013) or "Deposits - Constabulary Unclaimed Salaries" (F.60/002) within twenty-one (21) days, and entered in the Deposits Register.

(Ref: Treasury Circular No.9/1980)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1980

Any unclaimed salaries remaining unpaid on 31st January, 1981 will be credited back to the Vote Head concerned in 1980 accounts and a corresponding debit entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury, Kuching, or in cases of Federal Departments, by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching, or in the case of the Police, by Royal Malaysia Police Sarawak Component Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1981 Expenditure Head and crediting "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries". A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the appropriate "Deposits - Unclaimed Salaries", "Deposits - Federal Unclaimed Salaries" or "Deposits - Constabulary Unclaimed Salaries" in their Vote Book and Deposits Register before receipt of this journal voucher. Payment may then be made on application in the following year by debiting the appropriate Unclaimed Salaries Deposit Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury, or in cases of Federal Departments, by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching, or in the case of the Police, by Royal Malaysia Police Sarawak Component Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December, 1980 must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1981.

Other Deposits Accounts

10. All State and Federal deposits outstanding on 31st December, 1980 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) of deposits outstanding must be forwarded in duplicate to the State Treasury, Kuching and Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching respectively to reach there not later than 28th February, 1981. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

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(Ref: Treasury Circular No.9/1980)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1980

Advances Accounts

11. A detailed list (by types) of State and Federal advances outstanding on 31st December, 1980 must be forwarded in duplicate to the State Treasury, Kuching and Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching respectively to reach there not later than 28th February, 1981. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) of State and Federal outstanding items under the following accounts as at 31st December, 1980 must be forwarded in duplicate to the State Treasury, Kuching and Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching respectively to reach there not later than 28th February, 1981:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances)(F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024);
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009);
- (f) Deposits - Drafts Allotments - Federal Accounting Services (F.50/029); and
- (g) Cash in Transit - Remittances (Federal) (F.63/001).

Return of Arrears of Revenue

13. All officers responsible for the collection of State and Federal Revenue must forward to the State Treasury, Kuching and Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching respectively with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1981 a return on Form T.123 of all arrears of State and Federal Revenue outstanding as at 31st December, 1980, i.e. in respect of bills issued up to 30th November, 1980. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years,

(Ref: Treasury Circular No.9/1980)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1980

various officers transferred moneys unspent on votes to deposit accounts so that the provision would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January 1981 Accounts

16. The State and Federal accounts for January, 1981, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the Accountant-General, Kuching and Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching respectively by the first available mail or boat leaving the Station after the close of the accounts on 31st January, 1981 to reach them not later than 20th February, 1981.

State Journal Vouchers for 1980.

17. All State journal vouchers which are intended for inclusion in the State 1980 accounts should be forwarded, as soon as possible, so as to reach the State Treasury, Kuching not later than 10th March, 1981.

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(Ref: TREASURY CIRCULAR NO.12/1981)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1981

Other Trust Accounts

12. Detailed lists (by types) of State outstanding items under the following accounts as at 31st December, 1981 must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 28th February, 1982:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances) (F.06/003),
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1982, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1981, i.e. in respect of bills issued up to 30th November, 1981. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January 1982 Accounts

16. The State accounts for January, 1982, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1982 to reach there not later than 20th February, 1982.

State Journal Vouchers for 1981.

17. All State journal vouchers which are intended for inclusion in the State 1981 accounts should be forwarded, as soon as possible, so as to reach the State Treasury, Kuching not later than 10th March, 1982.

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ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1982

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1983 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 15th January, 1983. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December, 1982 as possible. Sub-Accountants having received vouchers by the 15th January, 1983 should ensure that they are paid before 31st January, 1983. Payments in respect of 1982 accounts made after 31st January, 1983 may not be charged to the 1983 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1983 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1982 accounts despatched to other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1983 may not be automatically paid in 1983. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1983. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1982. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

(Ref: TREASURY CIRCULAR NO.8/1982)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1982

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1982. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 15th January, 1983, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1982 only for inclusion in 1982 accounts. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on the dates of payments of salaries and wages for the month of December, 1982.

7. Where an officer's salary has been included in the paysheet for December, 1982 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the relevant memorandum, the State Treasury, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.

8. Where an officer, whose salary has been included in the paysheet for December, 1982, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days, and entered in the Deposits Register.

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(Ref: TREASURY CIRCULAR NO.8/1982)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1982

Any unclaimed salaries remaining unpaid on 31st January, 1983 will be credited back to the Vote Head concerned in 1982 accounts and a corresponding debit entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1983 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December, 1982 must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1983.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1982 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) of deposits outstanding must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 28th February, 1983. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) of State advances outstanding on 31st December, 1982 must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 28th February, 1983. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. Nil returns are required.

(Ref: TREASURY CIRCULAR NO.8/1982)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1982

Other Trust Accounts

12. Detailed lists (by types) of State outstanding items under the following accounts as at 31st December, 1982 must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 28th February, 1983:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances)(F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1983, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1982, i.e. in respect of bills issued up to 30th November, 1982. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January, 1983 Accounts

16. The State accounts for January, 1983, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1983 to reach there not later than 20th February, 1983.

State Journal Vouchers for 1982

17. All State journal vouchers which are intended for inclusion in the State 1982 accounts should be forwarded, as soon as possible, so as to reach the State Treasury, Kuching not later than 10th March, 1983.

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ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1983

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1984 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 14th January, 1984. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December, 1983 as possible. Sub-Accountants having received vouchers by the 14th January, 1984 should ensure that they are paid before 31st January, 1984. Payments in respect of 1983 accounts made after 31st January, 1984 may not be charged to the 1984 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1984 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1983 accounts despatched to other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1984 may not be automatically paid in 1984. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1984. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1983. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

(Ref: TREASURY CIRCULAR NO.4/1983)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1983

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1983. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 14th January, 1984, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1983 only for inclusion in 1983 accounts. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on the dates of payments of salaries and wages for the month of December, 1983.

7. Where an officer's salary has been included in the paysheet for December, 1983 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the relevant memorandum, the State Treasury, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.

8. Where an officer, whose salary has been included in the paysheet for December, 1983, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days, and entered in the Deposits Register.

(Ref: TREASURY CIRCULAR NO.4/1983)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1983

Any unclaimed salaries remaining unpaid on 31st January, 1984 will be credited back to the Vote Head concerned in 1983 accounts and a corresponding debit entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1984 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December, 1983 must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1984.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1983 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) of deposits outstanding must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 29th February, 1984. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) of State advances outstanding on 31st December, 1983 must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 29th February, 1984. Details of name and Department of the officer to whom the advance was given date, reference etc. must be shown against each amount. Nil returns are required.

(Ref: TREASURY CIRCULAR NO.4/1983)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1983

Other Trust Accounts

12. Detailed lists (by types) of State outstanding items under the following accounts as at 31st December, 1983 must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 29th February, 1984:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances)(F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1984, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1983, i.e. in respect of bills issued up to 30th November, 1983. Attention of all officer responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January, 1984 Accounts

16. The State accounts for January, 1984, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1984 to reach there not later than 20th February, 1984.

State Journal Vouchers for 1983

17. All State journal vouchers which are intended for inclusion in the State 1983 accounts should be forwarded, as soon as possible so as to reach the State Treasury, Kuching not later than 10th March 1984.

URGENT

TREASURY CIRCULAR NO.6/1984

Our Ref: TRY:105(IV)/121.

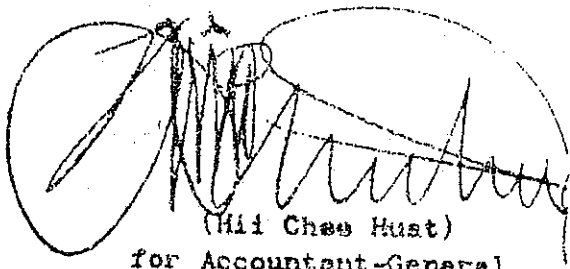
Accounting Procedure at The Close of
The Financial Year 1984

I forward herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1984 for your information and necessary action and should be very grateful if you would please pay particular attention to paragraphs 3, 5 and 10 to 13 thereof.

2. Please note that these instructions are applicable to the State accounts only. For the Federal accounts, please refer to the relevant circular to be issued by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching in respect of the accounting procedure at the close of the financial year, 1984.

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

"HIDUP SELALU BERKHIDMAT"


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

Kuching, 22nd October, 1984.

DISTRIBUTION:

All Permanent Secretaries to Ministries.
All Residents and Heads of Departments.
Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara.
Cawangan Sarawak, Kuching.
All Senior Accounting Officers.
All Stations.

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1984

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1985 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 15th January, 1985. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December, 1984 as possible. Sub-Accountants having received vouchers by the 15th January, 1985 should ensure that they are paid before 31st January, 1985. Payments in respect of 1984 accounts made after 31st January, 1985 may not be charged to the 1985 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1985 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1984 accounts despatched to other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1985 may not be automatically paid in 1985. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1985. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1984. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

(Ref: TREASURY CIRCULAR NO.6/1984)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1984

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1984. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 15th January, 1985, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1984 only for inclusion in 1984 accounts. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on the dates of payments of salaries and wages for the month of December, 1984.
7. Where an officer's salary has been included in the paysheet for December, 1984 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/017), within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the relevant memorandum, the State Treasury, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.
8. Where an officer, whose salary has been included in the paysheet for December, 1984, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days, and entered in the Deposits Register.

(Ref: TREASURY CIRCULAR NO.6/1984)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1984

Any unclaimed salaries remaining unpaid on 31st January, 1985 will be credited back to the Vote Head concerned in 1984 accounts and a corresponding debit entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1985 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December, 1984 must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1985.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1984 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) of deposits outstanding must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 28th February, 1985. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) of State advances outstanding on 31st December, 1984 must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 28th February, 1985. Details of name and Department of the officer to whom the advance was given, date, reference etc. must be shown against each amount. Nil returns are required.

(Ref: TREASURY CIRCULAR NO.6/1984)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1984

Other Trust Accounts

12. Detailed lists (by types) of State outstanding items under the following accounts as at 31st December, 1984 must be forwarded, in duplicate, to the State Treasury, Kuching to reach there not later than 28th February, 1985:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances)(F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury, Kuching, with a copy to the Director of Audit, as soon as possible and in any case, not later than 31st January, 1985, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1984, i.e. in respect of bills issued up to 30th November, 1984. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January, 1985 Accounts

16. The State accounts for January, 1985, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1985 to reach there not later than 20th February, 1985.

State Journal Vouchers for 1984

17. All State journal vouchers which are intended for inclusion in the State 1984 accounts should be forwarded, as soon as possible, so as to reach the State Treasury, Kuching not later than 10th March, 1985.

Government Employees' Provident Fund

Section 11(1)(a) of the Government Employees Provident Fund Ordinance (Cap. 88 of the Laws of Sarawak), requires Heads of Federal Departments/Offices to pay a matching donation in respect of each officer making contribution to the Government Employees' Provident Fund. Such donation shall, on the date when the officer's contribution is made, be remitted to me for credit of the member's account in the Fund.

2. It is observed that certain departments/offices are not remitting the contributions and donations to me promptly; whilst other departments/offices are not paying in the donations at all. As interest shall be calculated separately on contributions and donations and that it begins to accrue on the first day of the month next following the day on which each contribution or donation is credited, late remittance of contributions or donations will result in loss of interest earned on the contributor's account. In this regard, all Heads of Federal Departments/Offices are requested to comply with the requirement mentioned in paragraph 1 above and to ensure that all contributions and donations are remitted to me without delay.

3. To facilitate posting of contributions and donations into the individual accounts of contributors, Heads of Federal Departments/Offices concerned are requested to forward to me a statement in the form of Appendix "A" to this circular together with their remittance. The attention of all concerned is also drawn that membership number (GEPF No.) should be correctly stated in every statement.

4. Heads of Federal Departments/Offices who have not paid in the arrears of donations in respect of those contributors serving under them are requested to forward their remittance to me as soon as possible.

"HIDUP SELALU BERKHIDMAT"


(Chan Kay Tee)
for Accountant-General,
Sarawak.

Kuching: 2nd April, 1985

URGENT

TREASURY CIRCULAR NO. 4/1986.

Ref: TRX/105(V)/41.

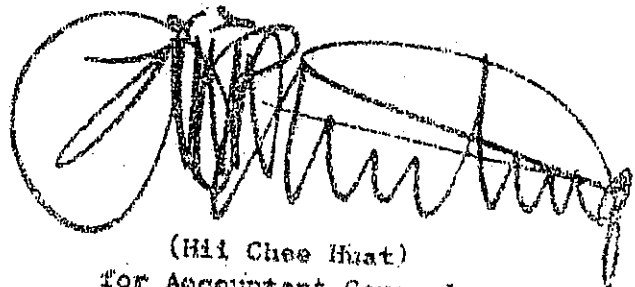
Accounting Procedure at The Close of
The Financial Year 1986

I forward herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1986 for your information and necessary action and should be very grateful if you would please pay particular attention to paragraphs 3, 5 and 10 to 13 thereof.

1. Please note that these instructions are applicable to the State accounts only. For the Federal accounts, please refer to the relevant circular to be issued by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching in respect of the accounting procedure at the close of the financial year, 1986.

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

"HIDUP MELALU BERKHIDMAT"



(Hil Chee Huat)
For Accountant-General,
Sarawak.

5th October, 1986.

DN:

ant Secretaries to Ministries.
its and Heads of Departments.
man Perbendaharaan, Jabatan Akauntan Negara,
Sarawak, Kuching.
Accounting Officers.

is.

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1986

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1987 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 15th January, 1987. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December, 1986 as possible. Sub-Accountants having received vouchers by the 15th January, 1987 should ensure that they are paid before 31st January, 1987. Payments in respect of 1986 accounts made after 31st January, 1987 may not be charged to the 1987 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1987 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1986 accounts despatched to other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1987 may not be automatically paid in 1987. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1987. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1986. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

(Ref: TREASURY CIRCULAR NO.4/1986)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1986

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1986. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 15th January, 1987, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1986 only for inclusion in 1986 accounts and to the Audit Department, 93518 Kuching and State Treasury Headquarters, 93592 Kuching, not later than 28th February, 1987, a copy each of a certificate of the relevant petty cash balance as at the close of business on 31st December, 1986. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on the dates of payments of salaries and wages for the month of December, 1986.

7. Where an officer's salary has been included in the paysheet for December, 1986 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), within three (3) days, and entered in the Deposits Register (T.18). On receipt of this information by the relevant memorandum, the State Treasury Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.

8. Where an officer, whose salary has been included in the paysheet for December, 1986, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days, and entered in the Deposits Register.

(Ref: TREASURY CIRCULAR NO.4/1986)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1986

Any unclaimed salaries remaining unpaid on 31st January, 1987 will be credited back to the Vote Head concerned in 1986 accounts and a corresponding debit entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1987 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Any wages remaining unpaid on 31st December, 1986 must be repaid for the credit of the Expenditure Head on that day. Should the payee subsequently claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1987. A detailed list (by types) of the unclaimed wages as at 31st December, 1986 must be prepared and forwarded to reach the Audit Department, 93518 Kuching not later than 28th February, 1987.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1986 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) each of deposits outstanding must be forwarded, in duplicate, to the State Treasury Headquarters, 93592 Kuching and Audit Department, Kuching to reach there not later than 28th February, 1987. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) each of State advances outstanding on 31st December, 1986 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 28th February, 1987. Details of name and reference etc. must be shown against each amount. Nil returns are required.

(Ref: TREASURY CIRCULAR NO.4/1986)

ACCOUNTING PROCEDURE AT THE CLOSE OF THE FINANCIAL YEAR 1986

Other Trust Accounts

12. Detailed lists (by types) each of State outstanding items under the following accounts as at 31st December, 1986 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 28th February, 1987:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances) (F.06/001);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury Headquarters, Kuching, with a copy to the Audit Department, Kuching as soon as possible and in any case, not later than 31st January, 1987, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1986, i.e. in respect of bills issued up to 30th November, 1986. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 117, all cheques drawn on a Government bank account are payable only within one month from date shown thereon. In Stations where banking facilities are available, Accounting Officers are therefore requested to urge the payees to cash their cheques immediately on receipt.

January, 1987 Accounts

16. The State accounts for January, 1987, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury Headquarters, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1987 to reach there not later than 20th February, 1987.

State Journal Vouchers for 1986

17. All State journal vouchers which are intended for inclusion in the State 1986 accounts should be forwarded, as soon as possible so as to reach the State Treasury Headquarters, Kuching not later than 10th March, 1987.

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TREASURY CIRCULAR NO. 7/1987

Our Ref: TRY:105(V)/46.

Accounting Procedure at the Close of
The Financial Year 1987

..... I attach herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1987 for your information and necessary action.

2. Please note that these instructions are applicable to the State accounts only. For the Federal accounts, please refer to the relevant circular to be issued by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching in respect of the accounting procedure at the close of the financial year, 1987.

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

"HIDUP SELALU BERKHIDMAT"


(Sim Cheng Kui)
Accountant-General,
Sarawak.

State Treasury Hqrs.,
KUCHING, Sarawak.

Date: 11th November, 1987.

DISTRIBUTION:

- All Permanent Secretaries to Ministries.
- All Residents and Heads of Departments.
- Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara,
Cawangan Sarawak, Kuching.
- All Senior Accounting Officers.
- All Stations.

(Ref: TREASURY CIRCULAR NO.7/1987)

INSTRUCTIONS RE ACCOUNTING PROCEDURE
AT THE CLOSE OF THE FINANCIAL YEAR 1987

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1988 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 15th January, 1988. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December, 1987 as possible. Sub-Accountants having received vouchers by the 15th January, 1988 should ensure that they are paid before 31st January, 1988. Payments in respect of 1987 accounts made after 31st January, 1988 may not be charged to the 1988 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1988 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1987 accounts received from other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1988 may not be automatically paid in 1988. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1988. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1987. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1987. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 15th January, 1988, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1987 only for inclusion in 1987 accounts. A copy each of a certificate of the relevant petty cash balance as at the close of business on 31st December, 1987 must be forwarded to the Audit Department, 93518 Kuching and State Treasury Headquarters, 93592 Kuching, not later than 29th February, 1988. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on the date of payments of salaries and wages for the month of December, 1987.

7. Where an officer's salary has been included in the paysheet for December, 1987 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), within three (3) days, and entered in the Deposits Register (T.18) and the State Treasury Headquarters informed. On receipt of this information, the State Treasury Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.

8. Where an officer, whose salary has been included in the paysheet for December, 1987, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days, and entered in the Deposits Register.

Any unclaimed salaries remaining unpaid on 31st January, 1988 will be credited back to the Vote Head concerned in 1987 accounts and the corresponding debit against the "Deposits - Unclaimed Salaries" Account should be entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1988 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Should the payee subsequently, but within the year 1987, claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1987. Should he, however, claim his wages in 1988, payment of such wages must be made against the 1988 Expenditure Head. A detailed list (by types) of the unclaimed wages as at 31st December, 1987 must be prepared and forwarded to reach the Audit Department, 93518 Kuching not later than 29th February, 1988.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1987 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) each of deposits outstanding must be forwarded, in duplicate, to the State Treasury Headquarters, 93592 Kuching and Audit Department, Kuching to reach there not later than 29th February, 1988. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) each of State advances outstanding on 31st December, 1987 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 29th February, 1988. Details of name and reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) each of State outstanding items under the following accounts as at 31st December, 1987 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 29th February, 1988:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances) (F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury Headquarters, Kuching, with a copy to the Audit Department, Kuching as soon as possible and in any case, not later than 31st January, 1988, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1987, i.e. in respect of bills issued up to 30th November, 1987. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

January, 1988 Accounts

14. TY

15. The State accounts for January, 1988, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury Headquarters, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1988 to reach there not later than 20th February, 1988.

State

State Journal Vouchers for 1987

16. All State journal vouchers which are intended for inclusion in the State 1987 accounts should be forwarded so as to reach the State Treasury Headquarters, Kuching not later than 10th March, 1988.

VATHE

Our Ref: TRY:105(V)/55

Accounting Procedure at the Close of
The Financial Year 1988

..... I attach herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year, 1988 for your information and necessary action.

2. Please note that these instructions are applicable to the State accounts only. For the Federal accounts, please refer to the relevant circular to be issued by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching in respect of the accounting procedure at the close of the financial year, 1988.

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

"BERSATU BERUSAHA BERBAKTI"


(Sim Cheng Kui)
Accountant-General,
Sarawak.

State Treasury Hqrs.,
Kuching, Sarawak.

Date: 23rd November, 1988.

DISTRIBUTION:

- All Permanent Secretaries to Ministries.
- All Residents and Heads of Departments.
- Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara,
Cawangan Sarawak, Kuching.
- All Senior Accounting Officers.
- All Stations.

(Ref: TREASURY CIRCULAR NO.7/1988)

INSTRUCTIONS RE ACCOUNTING PROCEDURE
AT THE CLOSE OF THE FINANCIAL YEAR 1988

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1989 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 16th January, 1989. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December, 1988 as possible. Sub-Accountants having received vouchers by the 16th January, 1989 should ensure that they are paid before 31st January, 1989. Payments in respect of 1988 accounts made after 31st January, 1989 may not be charged to the 1989 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1989 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1988 accounts received from other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1989 may not be automatically paid in 1989. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1989. The Warrant Holder should ensure that the amounts concerned are written back in the Vote Book for 1988. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1988. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 16th January, 1989, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1988 only for inclusion in 1988 accounts. A copy each of a certificate of the relevant petty cash balance as at the close of business on 31st December 1988 must be forwarded to the Audit Department, 93518 Kuching and State Treasury Headquarters, 93592 Kuching, not later than 28th February, 1989. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. A separate Treasury Circular will be issued when a decision has been reached on the date of payments of salaries and wages for the month of December, 1988.

7. Where an officer's salary has been included in the paysheet for December, 1988 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), within three (3) days, and entered in the Deposits Register (T.18) and the State Treasury Headquarters informed. On receipt of this information, the State Treasury Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.

8. Where an officer, whose salary has been included in the paysheet for December, 1988, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days and entered in the Deposits Register.

Any unclaimed salaries remaining unpaid on 31st January, 1989 will be credited back to the Vote Head concerned in 1988 accounts and the corresponding debit against the "Deposits - Unclaimed Salaries" Account should be entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1989 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Should the payee subsequently, but within the year 1988, claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1988. Should he, however, claim his wages in 1989, payment of such wages must be made against the 1989 Expenditure Head. A detailed list (by types) of the unclaimed wages as at 31st December, 1988 must be prepared and forwarded to reach the Audit Department, 93518 Kuching not later than 28th February 1989.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1988 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) each of deposits outstanding must be forwarded, in duplicate, to the State Treasury Headquarters, 93592 Kuching and Audit Department, Kuching to reach there not later than 28th February, 1989. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) each of State advances outstanding on 31st December, 1988 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department Kuching to reach there not later than 28th February, 1989. Details of name and reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) each of State outstanding items under the following accounts as at 31st December, 1988 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 28th February, 1989:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances) (F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury Headquarters, Kuching, with a copy to the Audit Department, Kuching as soon as possible and in any case, not later than 31st January, 1989, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1988, i.e. in respect of bills issued up to 30th November, 1988. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

January, 1989 Accounts

15. The State accounts for January, 1989, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury Headquarters, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1989 to reach there not later than 20th February, 1989.

State Journal Vouchers for 1988

16. All State journal vouchers which are intended for inclusion in the State 1988 accounts should be forwarded so as to reach the State Treasury Headquarters, Kuching not later than 10th March, 1989.

Our ref: TRY:105(V)/69

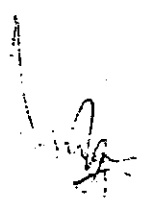
Accounting Procedure at the Close of
The Financial Year 1989

.....
I attach herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year 1989 for your information and necessary action.

2. Please note that these instructions are applicable to the State accounts only. For the Federal accounts, please refer to the relevant circular to be issued by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching in respect of the accounting procedure at the close of the financial year, 1989.

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

"BERSATU BERUSAHA BERBAKTI"


(Sim Cheng Kui)
Accountant-General,
Sarawak.

State Treasury Hqrs.,
Kuching, Sarawak.

Date: 14th November, 1989.

DISTRIBUTION:

All Permanent Secretaries to Ministries.
All Residents and Heads of Departments.
Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara,
Cawangan Sarawak, Kuching.
All Senior Accounting Officers.
All Stations.

INSTRUCTIONS RE ACCOUNTING PROCEDURE
AT THE CLOSE OF THE FINANCIAL YEAR 1989

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1990 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 16th January, 1990. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December, 1989 as possible. Sub-Accountants having received vouchers by the 16th January, 1990 should ensure that they are paid before 31st January, 1990. Payments in respect of 1989 accounts made after 31st January, 1990 may not be charged to the 1990 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1990 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. All accounts payable by Government must be paid before the end of January, 1990 where possible.
4. Any payment vouchers in respect of 1989 accounts received from other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1990 may not be automatically paid in 1990. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1990. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1989. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975 as mentioned in paragraph 2 above.

20th November, 1989 and 13th June, 1975
Treasury Circular No.13/1975 dated 16th October
making payment in January, 1990 in respect of accounts 2/.....

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1989. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 16th January, 1990, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1989 only for inclusion in 1989 accounts. A copy each of a certificate of the relevant petty cash balance as at the close of business on 31st December 1989 must be forwarded to the Audit Department, 93518 Kuching and State Treasury Headquarters, 93592 Kuching, not later than 28th February, 1990. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. The date of payments of salaries and wages for the month of December, 1989 is as contained in Treasury Circular 8/1989.
7. Where an officer's salary has been included in the paysheet for December, 1989 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), within three (3) days, and entered in the Deposits Register (T.18) and the State Treasury Headquarters informed. On receipt of this information, the State Treasury Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.
8. Where an officer, whose salary has been included in the paysheet for December, 1989, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days and entered in the Deposits Register.

Any unclaimed salaries remaining unpaid on 31st January, 1990 will be credited back to the Vote Head concerned in 1989 accounts and the corresponding debit against the "Deposits - Unclaimed Salaries" Account should be entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1990 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 to 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Should the payee subsequently, but within the year 1989, claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1989. Should he, however, claim his wages in 1990, payment of such wages must be made against the 1990 Expenditure Head. A detailed list (by types) of the unclaimed wages as at 31st December, 1989 must be prepared and forwarded to reach the Audit Department, 93518 Kuching not later than 28th February, 1990.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1989 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) each of deposits outstanding must be forwarded, in duplicate, to the State Treasury Headquarters, 93592 Kuching and Audit Department, Kuching to reach there not later than 28th February, 1990. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advances Accounts

11. A detailed list (by types) each of State advances outstanding on 31st December, 1989 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 28th February, 1990. Details of name and reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) each of State outstanding items under the following accounts as at 31st December, 1989 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 28th February, 1990:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances) (F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury Headquarters, Kuching, with a copy to the Audit Department, Kuching as soon as possible and in any case, not later than 31st January, 1990, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1989, i.e. in respect of bills issued up to 30th November, 1989. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

January, 1990 Accounts

15. The State accounts for January, 1990, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury Headquarters, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1990 to reach there not later than 20th February, 1990.

State Journal Vouchers for 1989

16. All State journal vouchers which are intended for inclusion in the State 1989 accounts should be forwarded so as to reach the State Treasury Headquarters, Kuching not later than 10th March, 1990.

SEGERA

Pekeliling Memorandum Bil.8/1990

Daripada: Akauntan Negeri,
Sarawak.

Kepada: Semua Stesen

Perkara: Pembayaran Awal
Pencen bagi bulan
Oktober 1990

s.k. (sila lihat di bawah)

Ruj. kami: TRY:1592(XI)/163

Tarikh: 24 September 1990

Memandangkan Perayaan Hari Deepavali akan jatuh pada 17 Oktober 1990, pihak Jabatan Perkhidmatan Awam, Cawangan Sarawak, Bahagian Pencen, Kuching telah melulus supaya pencen bagi bulan Oktober 1990 boleh dibayar pada atau selepas 10 Oktober 1990.

2. Sehubungan itu, pembayaran pencen melalui waran cek Bank Bumiputra Malaysia Berhad bertarikh 31 Oktober 1990 termasuk cek Bank Negara Malaysia yang dikeluarkan oleh Jabatan Akauntan Negara, Cawangan Sarawak, Kuching boleh dibayar pada tarikh tersebut.

"BERSATU BERUSAHA BERBAKTI"


(Chan Kay Tee)
b.p. Akauntan Negeri,
Sarawak.

s.k.

Ketua Penolong Pengarah,
Jabatan Perkhidmatan Awam,
Cawangan Sarawak,
Kuching.

WHJ/HY

SEGERA

Pekeliling Memorandum Bil. 8/1991

Daripada: Pem. Akauntan Negeri,
Sarawak.

Kepada: Semua Stesen

Perkara: Pembayaran Awal Pencen
bagi bulan Disember 1991

s.k. (Sila libat di bawah)

Ruj, kami: TRY:1592(XI)/171

Tarikh: 10 Disember 1991

Memandangkan Perayaan Hari Krismas akan jatuh pada 25 Disember 1991, pihak Jabatan Perkhidmatan Awam, Cawangan Sarawak, Bahagian Pencen telah melulus supaya pencen bagi bulan Disember 1991 boleh dibayar pada atau selepas 18 Disember 1991.

2. Sehubungan itu, pembayaran pencen melalui waran cek Bank Bumiputra Malaysia Berhad bertarikh 31 Disember 1991 termasuk cek Bank Negara Malaysia yang dikeluarkan oleh pihak Jabatan Akauntan Negara, Cawangan Sarawak, Kuching boleh dibayar pada tarikh tersebut.

"Bersatu Berusaha Berbakti"

(Stephen Goh Swee Chong)
b.p. Pem. Akauntan Negeri,
Sarawak.

s.k.

Ketua Penolong Pengarah,
Jabatan Perkhidmatan Awam,
Cawangan Sarawak,
(Bahagian Pencen),
Kuching.

WHJ/11h

(Ref: TREASURY CIRCULAR NO.9/1992)

INSTRUCTIONS RE ACCOUNTING PROCEDURE
AT THE CLOSE OF THE FINANCIAL YEAR 1992

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1993 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 16th January, 1993. Commitments should therefore be carefully studied and all creditors of Government requested to submit their bills as early in December, 1992 as possible. Sub-Accountants having received vouchers by the 16th January, 1993 should ensure that they are paid before 31st January, 1993. Payments in respect of 1992 accounts made after 31st January, 1993 may not be charged to the 1993 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1993 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1992 accounts received from other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1993 may not be automatically paid in 1993. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1993. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1992. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1992. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 16th January, 1993, a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1992 only for inclusion in 1992 accounts. A copy each of a certificate of the relevant petty cash balance as at the close of business on 31st December, 1991 must be forwarded to the Audit Department, 93518 Kuching and State Treasury Headquarters, 93592 Kuching, not later than 27th February, 1993. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. The date of payments of salaries and wages for the month of December, 1992 will be on 17th December, 1992 as notified vide Treasury Circular No.8/1992.

7. Where an officer's salary has been included in the paysheet for December, 1992 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), within three (3) days, and entered in the Deposits Register (T.18) and the State Treasury Headquarters informed. On receipt of this information, the State Treasury Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.

8. Where an officer, whose salary has been included in the paysheet for December, 1992, is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days and entered in the Deposits Register.

Any unclaimed salaries remaining unpaid on 31st January, 1993 will be credited back to the Vote Head concerned in 1992 accounts and the corresponding debit against the "Deposits - Unclaimed Salaries" Account should be entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1993 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 - 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Should the payee subsequently, but within the year 1992, claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1992. Should he, however, claim his wages in 1993, payment of such wages must be made against the 1993 Expenditure Head. A detailed list (by Expenditure Heads) of the unclaimed wages as at 31st December, 1992 must be prepared and forwarded to reach the State Treasury Headquarters, 93592 Kuching and the Audit Department 93518 Kuching not later than 27th February, 1993.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1992 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) each of deposits outstanding must be forwarded, in duplicate, to the State Treasury Headquarters, 93592 Kuching and Audit Department, Kuching to reach there not later than 27th February, 1993. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advance Accounts

11. A detailed list (by types) each of State advances outstanding on 31st December, 1992 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 27th February, 1993. Details of name and reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) each of outstanding items under the following accounts as at 31st December, 1992 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 27th February, 1993:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances) (F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury Headquarters, Kuching, with a copy to the Audit Department, Kuching as soon as possible and in any case not later than 31st January, 1993, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1992, i.e. in respect of bills issued up to 30th November, 1992. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

January, 1993 Accounts

15. The State Accounts for January, 1993, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury Headquarters, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1993 to reach there not later than 20th February, 1993.

State Journal Vouchers for 1992

16. All State journal vouchers which are intended for inclusion in the State 1992 accounts should be forwarded so as to reach the State Treasury Headquarters, Kuching not later than 10th March, 1993.

TREASURY CIRCULAR NO. 7/1993

Our ref: TRY:105(VII)/1

Accounting Procedure at the Close of
The Financial Year 1993

I attach herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year 1993 for your information and necessary action.

2. Please note that these instructions are applicable to the State accounts only. For the Federal accounts, please refer to the relevant circular to be issued by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching in respect of the accounting procedure at the close of the financial year, 1993.

3. Your prompt attention to and strict compliance with the instructions will be very much appreciated.

"BERSATU BERUSAHA BERBAKTI"

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

State Treasury Hqrs.,
Kuching, Sarawak.

Date: 1st December, 1993

DISTRIBUTION:

All Permanent Secretaries to Ministries.
All Residents and Heads of Departments.
Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara,
Cawangan Sarawak, Kuching.
All Senior Accounting Officers.
All Stations.

INSTRUCTIONS RE ACCOUNTING PROCEDURE
AT THE CLOSE OF THE FINANCIAL YEAR 1993

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1994 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 17th January, 1994. Commitments should therefore be carefully studied and all creditors of Government be requested to submit their bills as early in December, 1993 as possible. Sub-Accountants having received vouchers by the 17th January, 1994 should ensure that they are paid before 31st January, 1994. Payments in respect of 1993 accounts made after 31st January, 1994 may not be charged to the 1994 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1994 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1993 accounts received from other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1994 may not be automatically paid in 1994. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1994. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1993. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975.

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TREASURY CIRCULAR NO 4/1994

Our ref: TRY:105(VIII)/1

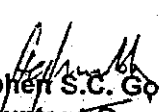
Accounting Procedure at the Close of
The Financial Year 1994

I attach herewith instructions regarding the Accounting Procedure to be followed at the close of the Financial Year 1994 for your information and necessary action.

2. Please note that these instructions are applicable to the State accounts only. For the Federal accounts, please refer to the relevant circular to be issued by Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara, Cawangan Sarawak, Kuching in respect of the accounting procedure at the close of the financial year, 1994.

3. Your prompt attention to and strict compliance with the instructions will be very much appreciated.

"BERSATU BERUSAHA BERBAKTI"


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

State Treasury Hqrs.,
Kuching, Sarawak.

Date: 1st December, 1994

DISTRIBUTION:

All Permanent Secretaries to Ministries.
All Residents and Heads of Departments.
Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara,
Cawangan Sarawak, Kuching.
All Senior Accounting Officers.
All Stations.

(Ref: TREASURY CIRCULAR NO. 4/1994)

**INSTRUCTIONS RE ACCOUNTING PROCEDURE
AT THE CLOSE OF THE FINANCIAL YEAR 1994**

Annual Boards of Survey

Heads of State Departments or other officers having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1995 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 17th January, 1995. Commitments should therefore be carefully studied and all creditors of Government be requested to submit their bills as early in December, 1994 as possible. Sub-Accountants having received vouchers by the 17th January, 1995 should ensure that they are paid before 31st January, 1995. Payments in respect of 1994 accounts made after 31st January, 1995 may not be charged to the 1995 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1995 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1994 accounts received from other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1995 may not be automatically paid in 1995. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1995. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1994. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975.

Accounts due to Government

4. Every effort must be made to collect all amounts due to Government before 31st December, 1994. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than 17th January, 1995 a payment voucher which should be stamped with the words "ACCOUNTS PAYABLE" for recoupment of payments made up to 31st December, 1994 only for inclusion in 1994 accounts. A copy each of a certificate of the relevant petty cash balance as at the close of business on 31st December, 1994 must be forwarded to the Audit Department, 93518 Kuching and State Treasury Headquarters, 93592 Kuching, not later than 28th February, 1995. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. The date of payments of salaries and wages for the month of December, 1994 will be on 15th December, 1994 as notified vide Treasury Circular No.3/1994.

7. Where an officer's salary has been included in the paysheet for December, 1994 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), within three (3) days, and entered in the Deposits Register (T.18) and the State Treasury Headquarters informed. On receipt of this information, the State Treasury Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.

8. Where an officer, whose salary has been included in the paysheet for December, 1994 is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), within twenty-one (21) days and entered in the Deposits Register. Any unclaimed salaries remaining unpaid on 31st January, 1995 will be credited back to the Vote Head concerned in 1994 accounts and the corresponding debit against the "Deposits - Unclaimed Salaries" Account should be entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury Headquarters, Kuching and a copy will be sent to the Station concerned. In addition, a journal voucher will be prepared debiting the 1995 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 - 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury Headquarters, Kuching, must, after three (3) days, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Should the payee subsequently, but within the year 1994 claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1994. Should he, however, claim his wages in 1995, payment of such wages must be made against the 1995 Expenditure Head. A detailed list (by Expenditure Heads) of the unclaimed wages as at 31st December, 1994 must be prepared and forwarded to reach the State Treasury Headquarters, 93592 Kuching and the Audit Department 93518 Kuching not later than 28th February, 1995.

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1994 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) each of deposits outstanding must be forwarded, in duplicate, to the State Treasury Headquarters, 93592 Kuching and Audit Department, Kuching to reach there not later than 28th February, 1995. Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advance Accounts

11. A detailed list (by types) each of State advances outstanding on 31st December, 1994 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 28th February, 1995. Details of name and reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) each of outstanding items under the following accounts as at 31st December, 1994 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there not later than 28th February, 1995:-

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances)(F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury Headquarters, Kuching, with a copy to the Audit Department, Kuching as soon as possible and in any case, not later than 31st January, 1995, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1994, i.e. in respect of bills issued up to 30th November, 1994. Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.

January, 1995 Accounts

15. The State accounts for January, 1995, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury Headquarters, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1995 to reach there not later than 21st February, 1995.

State Journal Vouchers for 1994

16. All State journal vouchers which are intended for inclusion in the State 1994 accounts should be forwarded so as to reach the State Treasury Headquarters, Kuching not later than 10th March, 1995.

PEKELILING PERBENDAHARAAN NO.4/1995

Ruj. Kami. TRY 105(VIII)782

Tatacara Untuk Penutupan Akaun Tahun 1995

Adalah saya dengan hormatnya merujuk kepada perkara yang tersebut di atas dan bersama-sama ini disertakan tatacara yang perlu diikuti oleh semua Pegawai Pengawal Negeri/Pegawai Waran Peruntukan Negeri/Pemungut Hasil Negeri bagi menyempurnakan akaun-akaun jabatan masing-masing, sebelum penutupan akhir Akaun Awam Kerajaan Negeri Tahun 1995.

2. Bagi mengelakkan timbulnya sebarang masalah perakaunan atau pertanyaan audit kelak, tindakan mengikut tatacara yang berlampir hendaklah diambil bagi menyesuaikan akaun-akaun dengan tepat dan sempurna serta membetulkan sebarang perbezaan/kesilapan/ketinggalan dalam akaun dengan jayanya, sebelum atau pada 10 Mac 1996.

3. Atas kerjasama dan sokongan dalam menjayakan penutupan akaun tersebut di atas saya dahului dengan ucapan terima kasih.

"BERSATU BERUSAHA BERBAKTI"


(Stephen S.C. Goh)
Akauntan Negeri,
Sarawak.

Jabatan Perbendaharaan Negeri,
Kuching, Sarawak.

Tarikh: 27 Oktober 1995

AGIHAN:

Semua Setiausaha Tetap
Semua Residen
Semua Ketua Jabatan Negeri
Akauntan Kanan Perbendaharaan, Jabatan Akauntan Negara,
Cawangan Sarawak, Kuching.
Semua Penolong Akauntan
Semua Stesen.

**INSTRUCTIONS RE ACCOUNTING PROCEDURE
AT THE CLOSE OF THE FINANCIAL YEAR 1995**

Annual Boards of Survey

Heads of State Departments or other officers having under their charge stores shall inform the State Financial Secretary or Resident as appropriate in accordance with Treasury Instruction 276 and those having under their charge cash, bank accounts and stamps shall inform the State Secretary in accordance with Treasury Instruction 310, without delay, in order that Annual Boards of Survey may be appointed.

Accounts due by Government

2. All accounts payable by Government must be paid before the end of January, 1996 where possible. The last date for the submission of payment vouchers except those for salaries, wages and pensions (see paragraph 6 below), to Sub-Accountants for payment is 17th January, 1996. Commitments should therefore be carefully studied and all creditors of Government be requested to submit their bills as early in December, 1995 as possible. Sub-Accountants having received vouchers by the 17th January, 1996 should ensure that they are paid before 31st January, 1996. Payments in respect of 1995 accounts made after 31st January, 1996 may/ not be charged to the 1996 sub-heads but must be made against new payment vouchers. In this connection, your attention is invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 dated 29th November, 1974 and 13th June, 1975 and the Sarawak State Treasury Circular No.13/1975 dated 16th October, 1975. In making payment in January, 1996 in respect of expenditure chargeable to the previous year's accounts, it is essential not only to see that services were rendered or supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds were available in that year to meet such charges under the appropriate sub-heads of expenditure. Where these criteria are not met, the payments must necessarily be debited to the current year's appropriations.

Payments at Other Stations

3. Any payment vouchers in respect of 1995 accounts received from other Stations for payment, which are not received in sufficient time for payment to be made by 31st January, 1996 may not be automatically paid in 1996. Such payment vouchers and all attachments thereof should promptly be returned under cover of a memorandum to the Warrant Holder who should prepare and then submit new payment vouchers debiting the appropriate sub-head(s) in 1996. The Warrant Holder should ensure that the amounts concerned are written back in his Vote Book for 1995. Here, attention is also invited to Treasury Instructions 56 and 58 as amended by Federal Treasury Circular Letter No.18/1974 and the Sarawak State Treasury Circular No.13/1975.

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4. Every effort must be made to collect all amounts due to Government before 31st December, 1995. All Revenue Registers should therefore be kept completely up to date.

Imprests

5. The cash balance of all Imprests issued need not be refunded to the appropriate Sub-Accountant. Departments must, however, forward, so as to reach the Sub-Accountant not later than **17th January, 1996** a payment voucher which should be stamped with the words **"ACCOUNTS PAYABLE"** for recoupment of payments made up to 31st December, 1995 only for inclusion in 1995 accounts. A copy each of a certificate of the relevant petty cash balance as at the close of business on 31st December, 1995 must be forwarded to the Audit Department, 93518 Kuching and State Treasury Headquarters, 93592 Kuching, not later than **28th February, 1996**. Your attention is also invited to Treasury Instructions 111 to 113.

Monthly Salaries and Wages

6. The date of payments of salaries and wages for the month of December, 1995 will be on 16th December, 1995 as notified vide Treasury Circular No.3/1993.

7. Where an officer's salary has been included in the paysheet for December, 1995 but the officer concerned is not eligible for payment, due to resignation, retirement, dismissal or other causes, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Salaries Control" Account (F.20/013), **within three (3) days**, and entered in the Deposits Register (T.18) and the State Treasury Headquarters informed. On receipt of this information, the State Treasury Headquarters, Kuching will prepare the necessary journal voucher to credit the Expenditure vote and send a copy to the Station concerned for entry in the Vote Book and Deposits Register. Sarawak Supplementary Instructions 57 to 59 Relating to Accounting Procedure and Financial Control are relevant.

8. Where an officer, whose salary has been included in the paysheet for December, 1995 is absent from the Station due to leave, duty or transfer, the net salary must be repaid to the Treasury or Sub-Treasuries for the credit of the "Deposits - Unclaimed Salaries" Account (F.20/014), **within twenty-one (21) days** and entered in the Deposits Register.

Any unclaimed salaries remaining unpaid on 31st January, 1996 will be credited back to the Vote Head concerned in 1995 accounts and the corresponding debit against the "Deposits - Unclaimed Salaries" Account should be entered in the Deposits Register. The journal voucher for this transaction will be prepared by the State Treasury Headquarters, Kuching and a copy will be set to the Station concerned. In addition, a journal voucher will be prepared debiting the 1996 Expenditure Head and crediting "Deposits - Unclaimed Salaries" Account. A copy of this journal voucher will also be sent to the Station concerned. However, in order that payment of unclaimed salaries to officers will not be delayed, the Station concerned should record the debit to the Vote Heads and the credit to the "Deposits - Unclaimed Salaries" Account in their Vote Book and Deposits Register before the receipt of this journal voucher. Payment may then be made on application in the following year by debiting the "Deposits - Unclaimed Salaries" Account. Sarawak Supplementary Instructions 60 - 64 Relating to Accounting Procedure and Financial Control also refer.

Deposits - Unclaimed Wages

9. Unpaid wages which are not included in the monthly paysheets prepared by the State Treasury Headquarters, Kuching, must, **after three (3) days**, be repaid to the Sub-Accountant for the credit of the Expenditure Heads to which they were originally debited. Should the payee subsequently, but within the year 1995 claim his wages, a payment voucher will be prepared debiting the appropriate Expenditure Head in 1995. Should he, however, claim his wages in 1996, payment of such wages must be made against the 1996 Expenditure Head. A detailed list (by Expenditure Heads) of the unclaimed wages as at 31st December, 1995 must be prepared and forwarded to reach the State Treasury Headquarters, 93592 Kuching and the Audit Department 93518 Kuching **not later than 28th February, 1996.**

Other Deposits Accounts

10. All State deposits outstanding on 31st December, 1995 must be brought forward in detail and listed in red ink in the Register and a detailed list (by types) each of deposits outstanding must be forwarded, in duplicate, to the State Treasury Headquarters, 93592 Kuching and Audit Department, Kuching to reach there **not later than 28th February, 1996.** Details of name of depositor, date, reference etc. must be shown against each amount. Nil returns are required.

Advance Accounts

11. A detailed list (by types) each of State advances outstanding on 31st December, 1995 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there **not later than 28th February, 1996.** Details of name and reference etc. must be shown against each amount. Nil returns are required.

Other Trust Accounts

12. Detailed lists (by types) each of outstanding items under the following accounts as at 31st December, 1995 must be forwarded, in duplicate, to the State Treasury Headquarters and Audit Department, Kuching to reach there **not later than 28th February, 1996:-**

- (a) Cash in Transit - Remittances (F.03/001);
- (b) Trust Funds - Cash in Transit (Remittances)(F.06/003);
- (c) Deposits - Drafts (F.20/023);
- (d) Deposits - Telegraphic Transfers (F.20/024); and
- (e) Treasury Main Clearance Accounts - Drafts (Allotments) (F.24/009).

Return of Arrears of Revenue

13. All officers responsible for the collection of State Revenue must forward to the State Treasury Headquarters, Kuching, with a copy to the Audit Department, Kuching as soon as possible and in any case, **not later than 31st January, 1996**, a return on Form T.123 of all arrears of State Revenue outstanding as at 31st December, 1995, i.e. in respect of bills issued up to **30th November, 1995.** Attention of all officers responsible for the collection of Revenue is invited to the Sarawak State Treasury Circular No.7/1967 which should be carefully studied before the returns are compiled.

Unspent Moneys Transferred to Deposits

14. It is noted that at the end of previous financial years, various officers transferred moneys unspent on votes to deposit accounts so that the provisions would be available to effect payments due in the following year. **This practice is contrary to Treasury Instruction 56(c) and must cease forthwith.**

January, 1996 Accounts

15. The State accounts for January, 1996, in which "ACCOUNTS PAYABLE" accounts are reflected, must be submitted to the State Treasury Headquarters, Kuching by the first available mail or boat leaving the Station after the close of the State accounts on 31st January, 1996 to reach there **not later than 21st February, 1996.**

State Journal Vouchers for 1995

16. All State journal vouchers which are intended for inclusion in the State 1995 accounts should be forwarded so as to reach the State Treasury Headquarters, Kuching **not later than 10th March, 1996.**



JABATAN PERBENDAHARAAN NEGERI

JALAN BARRACK 93592 KUCHING SARAWAK MALAYSIA

Telefon – 082 240111

Faksimili – 082 247203

Kawat – ACGEN KUCHING

Teleks – MA 70134



PEKELILING MEMORANDUM PERBENDAHARAAN 8/96

DARIPADA : Akauntan Negeri, Sarawak.	KEPADA : Sila lihat di bawah
PERKARA: Jadual Penyediaan Gaji Bagi Tahun 1997	SALINAN KPD:
RUJ. KAMI: TRY:2371(V)/54 TARIKH : 14.12.1996	RUJ. TUAN: TARIKH :

Adalah dimaklumkan bahawa pejabat ini telah menyediakan Jadual Penyediaan Gaji bagi tahun 1997 seperti salinan yang dikepilkan.

Jadual tersebut bertujuan untuk memaklumkan tarikh cadangan pembayaran gaji, tarikh tutup bagi penerimaan borang mengenai perubahan gaji T.156A (Input Form) dan lain-lain dokumen yang berkaitan.

Jika sekiranya dokumen-dokumen yang dimaksudkan diterima selepas tarikh yang telah ditetapkan, maka proses penyediaan dan perubahan akan dibuat pada bulan berikutnya.

Kerjasama daripada pihak tuan dalam perkara ini amatlah dihargai agar pemerosesan gaji dapat berjalan dengan lancar.

'BERSATU BERUSAHA BERBAKTI'

(SOEDIRMAN H.J. AINI)
AKAUNTAN NEGERI
SARAWAK.

Agihan: Setiausaha Kerajaan Sarawak.
Setiausaha Kewangan Sarawak.
Peguam Besar Negeri Sarawak.
Semua Kementerian.
Semua Residen dan Ketua Jabatan Negeri.
Semua, Penolong Akauntan, Perbendaharaan Negeri Bahagian.
Semua Stesen.



JABATAN PERBENDAHARAAN NEGERI

JALAN BARRACK 93592 KUCHING SARAWAK MALAYSIA

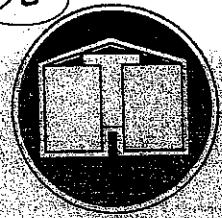
Telefon-082-240111

Faksimili-082-247203

Kawat-ACGEN KUCHING

Teleks-MA 70134

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**PEKELILING PERBENDAHARAAN
NEGERI SARAWAK
NO.PP: 7/1997**

**PERKARA : Garis Panduan Penutupan Akaun
Tahun Kewangan 1997**

Tujuan

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan yang harus diikuti oleh semua pegawai pengawal, pemegang waran, pemungut hasil dan juga semua stesen dan pihak lain yang berkenaan pada masa penutupan akhir Akaun Awam Kerajaan Negeri Tahun Kewangan 1997 (sila rujuk lampiran).

Penyesuaian Akaun

Bagi mengelakkan timbulnya sebarang masalah perakaunan atau pertanyaan audit kelak, semua pegawai pengawal dan pemegang waran adalah diperingatkan supaya menyesuaikan akaun-akaun dengan tepat dan sempurna serta membetulkan sebarang perbezaan/kesilapan/ketinggalan dalam akaun dengan jayanya dalam masa yang ditetapkan di perenggan 5.1 dalam lampiran.

...2/-

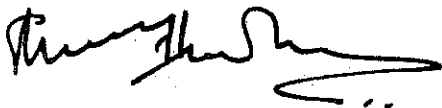
Semua borang lain akan hanya menjadi kepilan/sokongan kepada baucar bayaran baru ini bergantung pada jenis bayaran. (Sila rujuk Lampiran 'B' untuk jenis dan keterangan borang sokongan tersebut dan panduan bilangan salinan yang perlu disediakan.)

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 BARARACK 93692 KUCHING SARAWAK MALAYSIA**

Telefon-082-240111

Faksimili-082-247203

Kawat-ACGEN KUCHING

Teleks-MA 70134

**SURAT PEKELILING PERBENDAHARAAN
NEGERI SARAWAK
NO. PP : 7/98**

PERKARA: Garis Panduan Penutupan Akaun Tahun Kewangan 1998

1. Tujuan

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan yang harus diikuti oleh semua pegawai pengawal, pemegang waran, pemungut hasil dan juga semua stesen dan pihak lain yang berkenaan pada masa penutupan akhir Awam Kerajaan Negeri Tahun Kewangan 1998 (Sila rujuk lampiran).

2. Pengenalan

Perhatian hendaklah diberi kepada perenggan-perenggan seperti di bawah dalam Garis Panduan tersebut yang berbeza daripada Garis Panduan yang dikeluarkan dalam tahun yang lepas.

- Per. 1.1
sebelum Baucar bayaran semasa hendaklah diterima oleh Perbendaharaan Lima(5) hari bekerja
31 Disember 1998.
- Per. 1.2.1 Tarikh akhir bagi menerima baucar Akaun Kena Bayar (AKB) ialah 15 Januari 1999.
- Per.1.2.1(a) Bayaran AKB adalah untuk Akaun Tanggungan, Perbekalan dan Pembangunan sahaja.
- Per. 1.2.3b Baucar AKB adalah untuk Akaun Tanggungan, Perbekalan dan Pembangunan sahaja.
- Per. 1.2.3 Baucar AKB dicop 'AKAUN KENA BAYAR' dengan dakwat merah.
- Per. 1.2.4 Baucar AKB hendaklah dihantar berasingan.
- Per. 1.2.6 Tarikh akhir bagi menerima baucar AKB yang dikueri ialah 20 Januari 1999.
- Per. 2.3.2 } Tarikh akhir bagi menerima retan masing-masing ialah 30 April 1999.
- Per. 3.1 }
- Per. 3.2 }
- Per. 4.1 }
- Per. 4.2 }
- Per. 5.1
Bahagian Baucar jurnal pelarasan akhir hendaklah dikemukakan kepada Perbendaharaan
sebelum 15 Mac 1999.

3. Penyesuaian Akaun

Bagi mengelakkan timbulnya sebarang masalah perakuanan atau pertanyaan audit kelak, semua pegawai dan pemegang waran adalah diperingatkan supaya menyesuaikan akaun-akaun dengan tepat dan sempurna serta membetulkan sebarang perbezaan/kesilapan/ketinggalan dalam akaun dengan jayanya dalam masa yang ditetapkan di perenggan 5.1 dalam lampiran.

4. Penghantaran Akaun Bulanan dan Baucar Jernal

Semua Perbendaharaan Kecil dikehendaki menghantar ke Pejabat Perbendaharaan Bahagian masing-masing akaun bulanan bagi Disember 1998 dan Januari 1999 sebelum **10 Januari** dan **10 Februari 1999**.

5. Penghargaan

Atas kerjasama dan sokongan dalam menjayakan penutuan akaun tersebut di atas, saya dahului dengan ucapan terima kasih.

Sekiranya ada apa-apa pertanyaan atau keterangan lebih lanjut diperlukan, sila hubungi pegawai saya, Encik Allan Tay Ah Noh, telefon No. 247427/240111 samb. 214

"BERSATU BERUSAHA BERBAKTI"



(Soedirman Bin Aini)
Akauntan Negeri,
Sarawak.

Ruj: TRY: 701003(98)/1
Tarikh: 22 Oktober 1998

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

Salinan asal

GARIS PANDUAN PENUTUPAN AKAUN TAHUN KEWANGAN 1998

1. BAYARAN

1.1 Bayaran Semasa

Semua baucar bayaran bagi perbelanjaan yang dilakukan dalam tahun 1998 mesti dihantar dan diterima oleh

Perbendaharaan Bahagian/Kecil sekurang-kurangnya **Lima (5) hari kerja** sebelum **31 Disember 1998** supaya akaun dapat diambil kira dalam bulan Disember, 1998.

Untuk Tindakan : Semua Pemegang Waran

1.2 Bayaran 'Akaun Kena Bayar' (AKB)

1.2.1 Selepas 31 Disember 1998, semua perbelanjaan, tertakluk kepada syarat-syarat di bawah, yang diinginkan untuk dikenakan kepada peruntukan atau vot Tahun Kewangan 1998 boleh dibayar secara AKB dalam bulan Januari 1999. Walau bagaimanapun, semua baucar bayaran tersebut mesti dikemukakan dan diterima oleh Perbendaharaan Bahagian/Kecil pada atau sebelum **15 Januari 1999**.

Syarat-syarat bayaran AKB:

- (a) Perbelanjaan akan dipertanggungjawabkan kepada vot Tanggungan, Perbekalan atau Pembangunan sahaja. (kecuali Akaun Amanah - sila lihat per. 1.3)
- (b) Perkhidmatan atau bekalan telah disempurnakan pada atau sebelum 31 Disember 1998.
- (c) Peruntukan bagi pecahan kepala yang berkenaan mencukupi untuk membayar perbelanjaan tersebut.

Untuk Tindakan : Semua Pemegang Waran

1.2.2 Semua baucar bayaran AKB hendaklah diberikan Nombor Siri Jabatan tahun 1998.

Untuk Tindakan : Semua Pemegang Waran

1.2.3 Perkataan '**AKUAN KENA BAYAR**' hendaklah dicop di setiap salinan baucer dengan menggunakan 'rubber stamp' (cop mestilah menggunakan dakwat merah).

Untuk Tindakan : Semua Pemegang Waran

1.2.4 Semua baucar AKB 1998 hendaklah dihantar berasingan dari baucar tahun 1999.

Untuk Tindakan : Semua Pemegang Waran

1.2.5 Baucar bayaran yang diterima selepas 15 Januari 1999 tidak akan diterima untuk pembayaran di bawah AKB tetapi akan dikembalikan untuk dibatalkan. Pemegang Waran harus menyediakan baucar bayaran baru kelak mengikut peraturan Arahan Perbendaharaan 58(a) yang mana perbelanjaan tersebut akan dikenakan kepada vot Tahun Kewangan 1999. Buku Vot Jabatan 1998 hendaklah diselaraskan sewajarnya.

*Untuk Tindakan : Semua Pemegang Waran
Semua*

Perbendaharaan

1.2.6 Baucar-baucar yang dikuiiri dalam tempoh AKB 1998 hendaklah diserahkan semula kepada Perbendaharaan berkenaan pada atau sebelum **20 Januari 1999**. Baucar-baucar yang dikuiiri selepas 20 Januari 1999 dan mana-mana baucar teguran terdahulu yang tidak dijawab hendaklah

dibatalkan dan

dibayar di bawah A.P.58(a) seperti dijelaskan di per. 1.2.5 di atas.

Waran

Untuk Tindakan : Semua Pemegang

Perbendaharaan

Semua

1.3 Bayaran Amanah

Sistem Perakaunan Tunai Ubahsuai **tidak boleh dipakai** untuk Akaun Amanah. Semua pembayaran yang dikenakan kepada Akaun Amanah hendaklah diakaunkan dalam tahun yang mana urusan berkenaan dilakukan.

2. PENERIMAAN

2.1 Pungutan Semasa

Semua pungutan hendaklah dimasukkan segera ke dalam akaun Bank Kerajaan Negeri Sarawak selewat-lewatnya

pada hari bekerja terakhir dalam tahun 1998 bagi membolehkan wang tersebut diambil kira dalam tahun 1998.

Untuk Tindakan : Semua Pemungut

2.2 Pungutan Lewat

Sebarang pungutan yang diterima pada 31 Disember 1998 atau sebelumnya, jika ada, dan tidak sempat

dimasukkan ke akaun Bank Kerajaan Sarawak akan disifatkan sebagai **Pengutan Lewat**. Pungutan tersebut

hendaklah dimasukkan ke dalam bank pada hari bekerja pertama tahun 1999 dan dianggap sebagai penerimaan tahun 1999.

Untuk Tindakan : Semua

Pemungut

2.3 Tunggakan Hasil

2.3.1 Semua pemungut dikehendaki menyediakan retan dalam Borang ABT 1 mengenai tunggakan hasil pada 31

Disember 1998 dan menghantar borang tersebut terus kepada **Pegawai Pengawal** masing-masing

selewat-lewatnya pada **28 Februari 1999**. Retan 'tiada' adalah juga diperlukan.

Untuk Tindakan : Semua Pegawai

Mengawal

3. AKAUN WANG TUNAI

3.1 Panjar Wang Runcit

3.1.1 Baki wang tunai Panjar Wang Runcit yang ada dalam tangan jabatan pada akhir Disember 1998 tidak perlu

dikembalikan kepada Perbendaharaan Negeri.

3.1.2 Perbelanjaan wang runcit yang dibuat sehingga **31 Disember 1998** hendaklah dibuat rekupan dan

dikemukakan baucar bayaran seperti biasa **sebelum 15 Januari 1999**. Baucar rekupan yang

dikemukakan

kepada Perbendaharaan dalam tempoh 1 hingga 15 Januari 1999 akan dibayar secara AKB.

Runcit

Untuk Tindakan : Semua Pemegang Waran Panjar Wang

3.1.3 Semua Pemegang Waran Panjar Wang Runcit dikehendaki menghantar **sijil baki Wang Runcit** kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak pada atau sebelum 30 April 1999.

Runcit

Untuk Tindakan : Semua Pemegang Waran Panjar Wang

3.2 Wang Dalam Perjalanan

Satu senarai terperinci baki Akaun Wang Dalam Perjalanan (F.03/001) pada 31 Disember 1998 haruslah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak pada atau sebelum 30 April 1999.

Untuk Tindakan : Semua Perbendaharaan

4. AKAUN AMANAH

4.1 Akaun Deposit

Penyata senarai lengkap yang menunjukkan butiran seperti Nama pendeposit, Tarikh Deposit, Rujukan dan Cacatan, jika ada, bagi tiap-tiap satu akaun Deposit yang mempunyai baki pada 31 Disember 1998 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 30 April 1999.

Untuk Tindakan : Semua Pemegang Waran

4.2 Akaun Pendahuluan

Penyata senarai lengkap yang menunjukkan butiran seperti Nama Penerima, Tarikh Bayaran, Rujukan dan Catatan, jika ada, bagi tiap-tiap satu akaun Pendahuluan yang mempunyai baki pada 31 Disember 1998 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 30 April 1999.

Untuk Tindakan : Semua Pemegang Waran

4.3 Alotmen

Penyata senarai lengkap Alotmen yang tidak dibayar pada 31 Disember 1998 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 30 April 1999.

Untuk Tindakan : Semua Perbendaharaan

5. BAUCAR JENERAL PELARASAN 1998

- 5.1** Semua baucar jurnal pelarasan akhir bagi Tahun Kewangan 1998 yang berbangkit dari penyemakan buku vot dengan penyata akaun bulanan, pertanyaan-pertanyaan Perbendaharaan dan lain-lain hendaklah disediakan dan dikemukakan kepada pejabat Perbendaharaan Bahagian berkenaan tidak lewat dari **15 Mac 1999**.

Untuk Tindakan : Semua Pemegang Waran

6. Pelaburan Kerajaan Negeri

- Penyata senarai lengkap pelaburan yang menunjukkan butiran seperti di bawah pada 31 Disember, 1998 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibut Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari **28 Februari 1999**.

Butiran seperti di bawah perlu dinyatakan dalam penyata senarai tersebut:

- (a) Nama Syarikat
- (b) Jenis Pelaburan
- (c) Unit Saham Dipegang
- (d) Harga Unit Nominal
- (e) Amaun Nominal Bagi Setiap Pelaburan

Untuk Tindakan : Pejabat Setiausaha Kewangan Negeri

7. Pinjaman Kepada Agensi-agensi Kerajaan Dan Pertubuhan Lain

- Penyata senarai lengkap bagi pinjaman yang dibayar kepada agensi-agensi Kerajaan dan pertubuhan lain dalam Tahun Kewangan 1998 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari **28 Februari 1999**.

Butiran seperti di bawah perlu dinyatakan dalam penyata senarai tersebut.

- (a) Nama Agensi/Pertubuhan
- (b) Jenis Pinjaman (Negeri/Persekutuan)
- (c) Unit Projek
- (d) Amaun Pinjaman Diberi
- (e) Rujukan Bayaran Pinjaman
- (f) Tarikh Bayaran Pinjaman

Untuk Tindakan : Pejabat Setiausaha Kewangan Negeri

8. Pemeriksaan Tahunan

- 8.1** Semua Pegawai Pengawal atau pegawai lain yang mengawal barang stor, wang tunai, akaun bank dan stem hendaklah memberitahu Setiausaha Kerajaan Negeri Sarawak sebelum 30 November 1998 bagi tujuan penubuhan Lembaga Pemeriksaan Tahunan selaras dengan Arahan Perbendaharaan No. 310.

Untuk Tindakan : Semua Pemegang Waran dan Pegawai

Bertanggungjawab

- 8.2** Pemeriksaan Tahunan hendaklah dijalankan pada hari kerja terakhir Tahun Kewangan 1998 selepas akaun ditutup atau sebelum permulaan hari kerja pertama Tahun Kewangan 1999.

*Untuk Tindakan : Lembaga Pemeriksaan Tahunan***9. Laporan Akaun Tahunan**

Draf Laporan Akaun Tahunan bagi tahun 1998 hendaklah disediakan dan dihantar kepada Jabatan Audit Negeri

Sarawak tidak lewat dari **31 Mei 1999** untuk diaudit.

Untuk Tindakan : Akuntan Negeri Sarawak



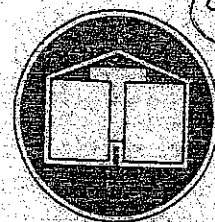
JABATAN PERBENDAHARAAN NEGERI

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

Telefon : 082-440111

Faksimili : 082-447203

Kawat - ACCEN KUCHING



140

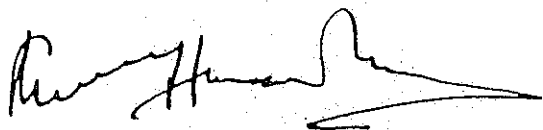
**SURAT PEKELILING PERBENDAHARAAN
NEGERI SARAWAK
NO. PP : 5/1999**

**PERKARA: Penutupan Akaun Awam Kerajaan Negeri
Sarawak Tahun Kewangan 1999**

1. Surat Pekeliling ini bertujuan untuk mengemukakan satu **garis panduan** berhubung dengan penutupan Akaun 1999. Sila rujuk Lampiran A bagi garis panduan tersebut.
2. Garis panduan ini adalah untuk perhatian semua pegawai pengawal, pemegang waran, pemungut hasil, pegawai perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun jabatan.
3. Bagi menghadapi **pepijat Y2K**, pihak Akauntan Negeri telah merumuskan satu plan tindakan yang mana telah dimuatkan di dalam garis panduan ini bagi menangani sebarang masalah dan kerumitan yang mungkin akan timbul. Oleh yang demikian, bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon jasa baik semua pegawai yang terlibat agar mematuhi **jadual aktiviti** serta tarikh sasarannya seperti dikemukakan di Lampiran A1.
4. Untuk memberi kefahaman yang lebih jelas tentang isi kandungan garis panduan ini, pihak Akauntan Negeri akan mengadakan sesi penerangan di setiap Bahagian kepada mereka yang berkenaan sedikit masa lagi. Sekiranya tidak berkesempatan untuk menghadiri sesi penerangan tersebut, mana-mana pegawai boleh mengemukakan apa-apa pertanyaan atau memohon keterangan lebih lanjut dengan menghubungi pegawai saya, Encik Allan Tay Ah Noh, telefon no. 447427/440111 samb. 205.

5. Pihak Akauntan Negeri juga telah menyediakan beberapa format borang tertentu seperti di Lampiran B1 hingga B8 bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.
6. Di atas perhatian, kerjasama dan sokongan semua pihak dalam menjayakan penutupan akaun tersebut di atas, saya mengucapkan setinggi terima kasih.

"BERSATU BERUSAHA BERBAKTI"



(Soedirman Haji Aini)
Akauntan Negeri,
Sarawak.

Ruj : TRY:301004/92
Tarikh : 4 November 1999

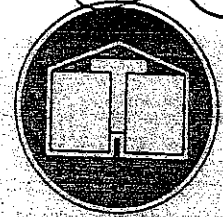
Agihan kepada : Semua Kementerian
Semua Ketua Jabatan Negeri
Semua Residen
Semua Stesen Daerah Dan Daerah Kecil
Semua Akauntan Perbendaharaan Bahagian

Salinan kepada : 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
Kawat - ACCEN KUCHING



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 8/99

**PERKARA: RANCANGAN LUARJANGKA UNTUK MENGATASI
MASALAH MILLENNIUM TAHUN 2000 (PEPIJAT
ALAF) BAGI PROSES PENYEDIAAN GAJI**

1. TUJUAN

Surat pekeliling ini bertujuan untuk memaklumkan mengenai langkah-langkah bagi mengatasi masalah pepijat alaf yang mungkin berlaku menjelang tahun 2000.

2. LATAR BELAKANG

Masalah pepijat alaf (Y2K) yang dijangka mungkin berlaku pada 1.1.2000 boleh mengganggu proses penyediaan gaji bulan Januari tahun 2000 yang telah dijadualkan seperti berikut:

Tarikh akhir memproses borang input: 7.1.2000
Laporan gaji siap dicetak pada/sebelum: 14.1.2000

3. RANCANGAN LUAR JANGKA

Sebagai persediaan untuk memastikan proses penyediaan gaji bagi bulan Januari tahun 2000 berjalan dengan lancar, kami telah mengambil langkah-langkah untuk menghadapi keadaan diluar jangkaan dengan menyediakan Jadual penyediaan gaji untuk bulan tersebut seperti berikut:

Tarikh akhir memproses borang input: 27.12.1999
Laporan gaji siap dicetak pada/sebelum: 31.12.1999

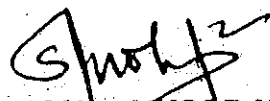
Bagi borang input yang diterima selepas 27.12.1999, perubahan hanya akan dilakukan dalam gaji bulan Februari, 2000.

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'


(AN 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



JABATAN PERBENDAHARAAN NEGERI

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

Telefon : 082-440111

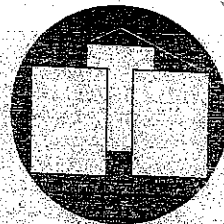
Faksimili : 082-447203 (Akauntan Negeri)

Faksimili : 082-445270 (Pentadbiran)

Faksimili : 082-446082 (Penyesuaian)

Faksimili : 082-442164 (Gaji)

Faksimili : 082-440704 (Pengurusan Dana)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 6/2000

PERKARA: Penutupan Akaun Awam Kerajaan Negeri Sarawak Tahun Kewangan 2000

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan berhubung dengan penutupan Akaun 2000. Sila rujuk Lampiran A bagi garis panduan tersebut.

2. Garis panduan ini adalah untuk perhatian semua pegawai pengawal, pemegang waran, pemungut hasil, pegawai Perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun jabatan.

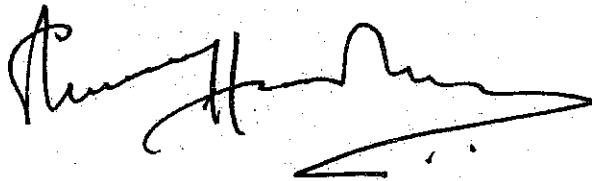
3. Bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon jasa baik semua pegawai yang terlibat agar mematuhi jadual aktiviti serta tarikh sasarannya seperti di Lampiran A1.

4. Pihak Akauntan Negeri juga telah menyediakan beberapa format borang tertentu seperti di Lampiran B1 hingga B8 bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.

5. Untuk pertanyaan atau keterangan lebih lanjut, sila hubungi pegawai saya, Encik Allan Tay Ah Noh, di telefon nombor 447427/440111 samb. 205 atau Puan Elean bt. Masa'at, di telefon nombor 444391/440111 samb. 212.

6. Di atas perhatian, kerjasama dan sokongan semua pihak dalam menjayakan penutupan akaun tersebut di atas, saya mengucapkan setinggi-tinggi terima kasih.

'BERSATU BERUSAHA BERBAKTI'



(Soedirman bin Aini)
Akauntan Negeri, Sarawak

Ruj.: TRY:301004(Vol.2)

TARIKH: 31 Oktober 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

CARIS PANDUAN PENUTUPAN AKAUN TAHUN KEWANGAN 2000.

Para	Perkara	Tindakan
1.	BAYARAN	
1.1	Bayaran Semasa. Semua baucar bayaran tahun semasa mesti diterima oleh Perbendaharaan Bahagian sebelum atau pada 22 Disember 2000 supaya perbelanjaan berkenaan dapat dibayar dan diakaun di dalam tahun 2000.	Semua Pemegang Waran.
1.2	Bayaran 'Akaun Kena Bayar' (AKB). Kaedah bayaran di bawah AKB ialah untuk membenarkan perbelanjaan tahun semasa yang dipertanggungkan kepada vot Tanggungan, Bekalan dan Pembangunan, diakaun di dalam tahun 2000 tetapi bayaran berkenaan dibuat di dalam bulan Januari 2001.	
1.2.1	Syarat-syarat bayaran AKB (a) Semua baucar bayaran di bawah AKB, mesti diterima oleh Perbendaharaan Bahagian sebelum atau pada 15 Januari 2001. (b) Semua baucar bayaran AKB mesti dicatat Nombor Siri jabatan tahun 2000. (c) Perkataan "AKAUN KENA BAYAR" hendaklah dicop pada setiap baucar dengan menggunakan "rubber stamp". (d) Baucar bayaran AKB 2000 hendaklah dikelompokkan berasingan dari kelompok baucar bayaran tahun 2001.	Semua Pemegang Waran.
1.2.2	Baucar bayaran AKB yang diterima selepas 15 Januari 2001 akan dikembalikan untuk dibatalkan. Seterusnya, pemegang waran dikehendaki untuk menyediakan baucar bayaran baru mengikut peraturan Arahan Perbendaharaan 58(a) yang mana perbelanjaan tersebut akan diakaun di dalam tahun 2001.	Semua Pemegang Waran.

Para	Perkara	Tindakan
1.2.3	Baucar bayaran yang dikueri dalam tempoh AKB 2000 hendaklah diserahkan semula kepada Perbendaharaan Bahagian yang berkenaan sebelum atau pada 19 Januari 2001.	Semua Pemegang Waran.
1.2.4	Baucar bayaran yang dikueri seperti pada para 1.2.3. yang diterima selepas 19 Januari 2001 akan dibatalkan dan dibayar di bawah A.P. 58(a) seperti yang dijelaskan di per. 1.2.2.	Semua Pemegang Waran.
1.3	Bayaran Untuk Akaun Amanah. Semua pembayaran yang dikenakan kepada Akaun Amanah akan diakaunkan dalam tahun yang mana pembayaran berkenaan dibuat sahaja dan tidak akan diambilkira dibawah AKB.	Semua Pemegang Waran Dan Perbendaharaan Bahagian.
2. PENERIMAAN.		
2.1	Pungutan Semasa. Semua pungutan hendaklah dimasukkan segera ke dalam akaun-akaun Bank Kerajaan Negeri Sarawak atau Perbendaharaan Kecil selewat-lewatnya pada hari bekerja terakhir dalam tahun 2000 bagi membolehkan wang tersebut diambilkira sebagai pungutan tahun 2000.	Semua Pemungut.
2.2	Pungutan Lewat. Sebarang pungutan yang diterima pada 31 Disember 2000 atau sebelumnya, jika ada, dan tidak sempat dimasukkan ke akaun Bank Kerajaan Negeri Sarawak akan disifatkan sebagai Pungutan Lewat. Pungutan tersebut hendaklah dimasukkan ke dalam bank pada hari bekerja pertama tahun 2001 dan dianggap sebagai penerimaan tahun 2001.	Semua Pemungut.
2.3	Akaun Belumterima.	
2.3.1	Semua pemungut dan pemegang waran dikehendaki menyediakan retan dalam Borang ABT 2 mengenai Akaun Belumterima di bawah kawalannya pada 31 Disember 2000 dan menghantar borang tersebut terus kepada Pegawai Pengawal masing-masing selewat-lewatnya pada 28 Februari 2001. Retan 'tiada' juga perlu disediakan dan dikemukakan. Sila rujuk Lampiran B1.	Semua Pemungut dan Pemegang Waran

Para	Perkara	Tindakan
2.3.2	Pegawai Pengawal mestilah menyatukan semua retan diterima daripada pemungut (seperti dinyatakan di per. 2.3.1 di atas) dalam borang ABT 2 (amaun yang disatukan) dengan disokong oleh Butiran Akaun Belumterima untuk dihantar kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Sarawak pada atau sebelum 31 Mac 2000. Sila rujuk Lampiran B2.	Semua Pegawai Pengawal.
3.	AKAUN WANG TUNAI.	
3.1	Panjar Wang Runcit.	
3.1.1	Baki wang tunai Panjar Wang Runcit yang ada dalam tangan jabatan pada akhir Disember 2000, tidak perlu dikembalikan kepada Perbendaharaan Negeri.	
3.1.2	Perbelanjaan wang runcit yang dibuat sehingga 31 Disember 2000 hendaklah dibuat rekupan dan dikemukakan baucar bayaran seperti biasa sebelum atau pada 15 Januari 2001. Hanya baucar rekupan yang dikemukakan kepada Perbendaharaan sebelum atau pada 15 Januari 2001 akan dibayar secara AKB.	Semua Pemegang Waran Panjar Wang Runcit.
3.1.3	Semua Pemegang Waran Panjar Wang Runcit dikehendaki menghantar perakuan baki Wang Runcit kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak pada atau sebelum 31 Mac 2001.	Semua Pemegang Waran Panjar Wang Runcit.
	Sila rujuk Lampiran B3.	
3.2	Wang Dalam Perjalanan.	
	Satu senarai terperinci baki Akaun Wang Dalam Perjalanan (F03/001) pada 31 Disember 2000 hendaklah disediakan dan dikemukakan ke Jabatan Perbendaharaan Negeri (Ibu pejabat) dan Jabatan Audit Negeri Sarawak pada atau sebelum 31 Mac 2001.	Semua Perbendaharaan
	Sila rujuk Lampiran B4.	

Para	Perkara	Tindakan
4. 4.1 4.2 4.3	AKAUN AMANAH. Akaun Deposit. Penyata senarai lengkap bagi tiap-tiap satu akaun Deposit yang mempunyai baki pada 31 Disember 2000 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 31 Mac 2001. Sila rujuk format di Lampiran B5. Akaun Pendahuluan. Penyata senarai lengkap bagi tiap-tiap satu akaun Pendahuluan yang mempunyai baki pada 31 Disember 1999 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 31 Mac 2000. Sila rujuk format di Lampiran B6. Alotmen. Penyata senarai lengkap Alotmen yang tidak dibayar pada 31 Disember 2000 hendaklah disediakan untuk dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 31 Mac 2001. Sila rujuk Lampiran B7.	Semua Pegawai Pengawal Akaun Deposit. Semua Pegawai Pengawal bagi Akaun Pendahuluan. Semua Perbendaharaan Bahaglan.
5. 5.1	BAUCAR JERNAL Semua baucar jurnal untuk perolehan stor dan perkhidmatan dari Jabatan Kerja Raya (SRIV dan PWD 116) untuk dicaj ke akaun 2000 hendaklah dikemukakan dan diterima oleh Perbendaharaan Bahagian masing-masing selewat-lewatnya 15 Februari 2001.	Pengarah Jabatan Kerja Raya

Para	Perkara	Tindakan
5.2	Semua baucar jurnal pelarasan akhir bagi Tahun Kewangan 2000 yang berbangkit dari penyemakan buku vot dengan penyata akaun bulanan, pertanyaan-pertanyaan Perbendaharaan dan lain-lain hendaklah disediakan dan dikemukakan kepada pejabat Perbendaharaan Bahagian berkenaan tidak lewat dari 28 Februari 2001.	Semua Pemegang Waran.
6.	PELABURAN KERAJAAN NEGERI. Penyata senarai lengkap pelaburan seperti pada 31 Disember 2000, hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 28 Februari 2001. Sila rujuk Lampiran B8.	Pejabat Setiausaha Kewangan Negeri.
7.	PINJAMAN KEPADA AGENSI-AGENSI KERAJAAN DAN PERTUBUHAN LAIN. Penyata senarai lengkap bagi pinjaman yang dibayar kepada agensi-agensi Kerajaan dan pertubuhan lain dalam Tahun Kewangan 2000 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 28 Februari 2001. Butiran seperti di bawah perlu dinyatakan dalam penyata senarai tersebut: (a) Nama Agensi/Pertubuhan (b) Jenis Pinjaman (Negeri/Persekutuan) (c) Unit Projek dan lokasinya (d) Amaun Pinjaman Diberi (e) Rujukan Bayaran Pinjaman (f) Tarikh Bayaran Pinjaman (g) Rujukan Perjanjian (jika ada) (h) Jadual Bayaran Balik (jika ada)	Pejabat Setiausaha Kewangan Negeri.
8.	LAPORAN AKAUN TAHUNAN. Draf Laporan Akaun Tahunan bagi tahun 2000 hendaklah disediakan dan dihantar kepada Jabatan Audit Negeri Sarawak tidak lewat dari 30 April 2001 untuk diaudit.	Akauntan Negeri Sarawak.

JADUAL AKTIVITI DAN TARIKH SASARAN BAGI PENUTUPAN AKAUN TAHUN 2000

BIL	AKTIVITI	TINDAKAN GIEH	TAHUN 2000				TAHUN 2001			
			TARIKH SASARAN	DIS	JAN	FEB	MAR	APRIL		
1	Menghantar baucar bayaran bagi akaun Disember 2000.	Semua Pemegang Waran	22.12.2001							
2	Menghantar Akaun Bulanan bagi Disember 2000 ke Perbendaharaan Bahagian.	Semua Perbendaharaan Kecil	05.01.2001							
3	Menghantar data Akaun Disember 2000 ke Ibu pejabat (E-Mail).	Perbendaharaan Bahagian	10.01.2001							
4	Menghantar Bawcar Bayaran AKB.	Semua Pemegang Waran	15.01.2001							
5	Menghantar Bawcar bayaran AKB yang di kueri untuk diproses semula.	Semua Pemegang Waran	19.01.2001							
6	Menghantar Akaun Bulanan bagi Januari 2001.	Semua Perbendaharaan Kecil	04.02.2001							
7	Menghantar data Akaun Januari 2001 termasuk data AKB 2000 ke Ibu pejabat (E-Mail).	Perbendaharaan Bahagian	07.02.2001							
8	Menghantar Bawcar Jermal (bagi SRIV, PWD116)	Jabatan Kerja Raya	10.02.2001							
9	Mengemukakan Borang ABT kepada Pegawai Pengawal.	Semua Pemungut	28.02.2001							
10	Mengemukakan Senarai Pelaburan Negeri.	Pegawai Setiausaha Kewangan Negeri	28.02.2001							
11	Mengemukakan Senarai Lengkap Pinjaman Tahun 2000.	Pegawai Setiausaha Kewangan Negeri	28.02.2001							
12	Mengemukakan Bawcar Jermal Pelarasan Akhir bagi Penyata AKB.	Semua Pemegang Waran	28.02.2001							
13	Mengemukakan Borang ABT Disatukan.	Semua Pegawai Pengawal	31.03.2001							
14	Mengemukakan Perakuan Panjar Runcit seperti pada 31.12.2000.	Semua Pemegang Waran Panjar Runcit	31.03.2001							
15	Mengemukakan Senarai Baki Wang Dalam Perjalanan seperti pada 31.12.2000	Semua Perbendaharaan	31.03.2001							
16	Mengemukakan Senarai Baki Deposit seperti pada 31.12.2000	Semua Pegawai Pengawal Akaun Deposit	31.03.2001							
17	Mengemukakan Senarai Akaun Pendahuluan yang belum diselesaikan pada 31.12.2000	Semua Pegawai Pengawal Akaun Pendahuluan	31.03.2001							
18	Mengemukakan Senarai Alotmen yang belum di bayar seperti pada 31.12.2000.	Semua Perbendaharaan	31.03.2001							
19	Laporan Akaun Tahunan 2000.	Akauntan Negeri	30.04.2001							

**PENYATA TAHUNAN AKAUN BELUMTERIMA BAGI PEMUNGUT
SEPERTI PADA 31 DISEMBER, TAHUN**

Kementerian / Jabatan Pemungut : _____
Kod Akaun : _____

(surat pekeliling Perbendaharaan Bil. 7 Tahun 1986)

Bil	Usia Akaun Belumterima	Akaun belumterima (1) RM	Amaun Hapuskira yang Diluluskan (2) RM	Jumlah Bersih (1) - (2) RM	Tindakan Susulan
1.	Hingga satu tahun				
2.	Lebih dari satu tahun hingga dua tahun				
3.	Lebih dari dua tahun hingga tiga tahun				
4.	Lebih dari tiga tahun				
5.	Jumlah				

Pengesahan Pemungut :

Saya sahkan bahawa maklumat-maklumat seperti di atas menunjukkan kedudukan sebenar.

Nama		Tandatangan	
Jawatan		Tarikh	

**PENYATA DISATUKAN AKAUN BELUMTERIMA BACI PEGAWAI PENGAWAL
SEPERTI PADA 31 DISEMBER**

PEGAUAI PENGAWAL : _____

AKAUN (KEPALA / TAJUK)	Usia Akaun Belumterima				Jumlah	Amaun Hapuskira Yang Diluluskan
	Hingga Satu Tahun	Lebih Dari Satu Tahun Hingga Dua Tahun	Lebih Dari Dua Tahun Hingga Tiga Tahun	Lebih Dari Tiga Tahun		
JUMLAH						

Pengesahan Pegawai Pengawal :

Saya sahkan bahawa maklumat di atas adalah betul.

Nama		Tandatangan	
Jawatan		Tarikh	

**PERAKUAN PANJAR WANG RUNCIT
SEPERTI PADA 31 DISEMBER _____**

Untuk Dilengkapkan oleh Pemegang Panjar Runcit

Nombor Panjar : _____

Amaun : _____

Saya perakui bahawa wang runcit dalam tangan pada 31 Disember _____
bagi panjar di atas adalah sebanyak RM _____ (Ringgit
Malaysia _____)

Penyesuaian Wang Runcit adalah seperti berikut :-

RM

RM

Amaun Panjar Wang Runcit Yang Diluluskan

Tolak : 1. Rekupan telah dibuat tetapi belum diterima.

2. Bayaran telah dibuat tetapi belum direkup.

Baki Wang Runcit Dalam Tangan

	Disedia oleh	Disemak oleh
Tandatangan		
Nama Pegawai		
Jawatan		
Tarikh		

Untuk Dilengkapkan oleh Ibupejabat Perbendaharaan Negeri Sarawak

	Disemak oleh	Tarikh Perakuan Diterima	Cop Perbendaharaan
Nama Pegawai			
Tandatangan			

KOD AKAUN :

Disahkan oleh :

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

**SENARAI DEPOSIT TERTUNGGAK
SEPERTI PADA 31 DISEMBER**

Kementerian / Jabatan :
 Deposit :
 Deposit :
 Kod Akaun :

[illegible]

Disahkan Oleh :

Nota : * Dokumen

Resit Perbendaharaan

Resit Jabatan

Bau car Kredit

Bau car Debit

Bau car Bayaran

Bau car Jernail

(RP)

(RJ)

(BK)

(BD)

(BB)

(BJ)

Disahkan Oleh :

Nama Pegawai	Tandatangan	
Jawatan	Tarikh	

Nota : * Dokumen

- | | |
|---------------------|------|
| Rest Perbendaharaan | (RP) |
| Rest Jabatan | (RJ) |
| Baucar Kredit | (BK) |
| Baucar Debit | (BD) |
| Baucar Bayaran | (BB) |
| Baucar Jernai) | (BJ) |

**SENARAI PENDAHULUAN TERTUNGGAK
SEPERTI PADA 31 DISEMBER**

Kementerian/Jabatan

Akaun Pendahuluan

Kod Akaun

[illegible]

Nota: Dokumen

Bayar - (BB)

leaves (Fig. 1).

Disahkan Oleh:

Nama pegawai		Tandatangan	
Jawatan		Tarikh	

Disahkan oleh :

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

**PENYATA MEMORANDUM PELABURAN
SEPERTI PADA 31 DISEMBER**

Pertubuhan	Perihal	Unit Saham Dipegang	Nilai Nominal RM	Nilai Buku 2000 RM	Nilai Buku 1999 RM
BADAN BERKANUN					
Jumlah					
SYARIKAT					
Jumlah Jumlah Pelaburan					

Nota :

Pengesahan :

Saya sahkan bahawa maklumat di atas adalah betul.

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	



JABATAN PERBENDAHARAAN NEGERI

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

Telefon : 082-440111

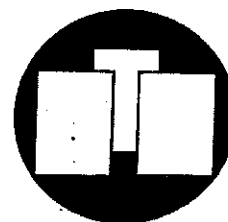
Faksimili : 082-447203 (Akauntan Negeri)

Faksimili : 082-445270 (Pentadbiran)

Faksimili : 082-446082 (Penyesuaian)

Faksimili : 082-442164 (Gaji)

Faksimili : 082-440704 (Pengurusan Dana)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK

NO. PP: 5/2001

PERKARA: SISTEM BAYARAN PUKAL - (AGensi – SISTEM PENERBANGAN MALAYSIA BHD DAN PERBADANAN PERBEKALAN LETRIK SARAWAK)

1. TUJUAN

Surat Pekeliling ini adalah bertujuan untuk:

- a) memperkenalkan dan melaksanakan Sistem Bayaran Pukal (SBP) bagi bil atas nama jabatan-jabatan Kerajaan Negeri yang dikeluarkan oleh agensi seperti berikut :
 - **SISTEM PENERBANGAN MALAYSIA BHD (MAS)**
 - **PERBADANAN PERBEKALAN LETRIK SARAWAK (SESCO)**
- 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 atas nama jabatan-jabatan Kerajaan Negeri.
- 2.2 SBP kini diperkenalkan pula bagi pembayaran bil perkhidmatan pengangkutan udara yang dikeluarkan oleh MAS dan bil utiliti yang dikeluarkan oleh SESCo.

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

2.4 Perlaksanaan Skim SBP Ini telah mendapat kelulusan daripada Setiausaha Kewangan Negeri.

3. Sistem Bayaran Pukul Bagi Pembayaran Bil Agensi (Lihat Carta Aliran Dalam Lampiran A)

3.1 Untuk menyertai SBP, **Pemegang Waran akan memberi kuasa** terlebih dahulu kepada JPNS (Ibu Pejabat) untuk membuat pembayaran dan mempertanggungkan bayaran itu kepada akaun jabatan masing-masing.

Pemberian kuasa ini akan dinyatakan dalam Borang Permohonan Bagi Membayar Bil Melalui Sistem Bayaran Pukul (Borang SBP).

3.2 Pihak Agensi akan menghantar data mengenai bil jabatan kepada JPNS (Ibu Pejabat) untuk pembayaran. Data berkenaan adalah maklumat bulan semasa seperti yang terdapat dalam bil bulan semasa yang dihantarkan kepada jabatan.

3.3 Agensi akan menghantar bil bulanan kepada jabatan seperti biasa.

3.4 JPNS (Ibu Pejabat) hanya akan membuat satu bayaran yang berkelompok dan mengeluarkan satu cek kepada Agensi atau satu arahan pindahan wang kepada bank agensi berkenaan.

3.5 Agensi hanya akan mengeluarkan satu resit kepada JPNS (Ibu Pejabat) untuk mengakui terima pembayaran tersebut.

4. TANGGUNGJAWAB JABATAN

4.1 Permohonan Bagi Membayar Bil Melalui SBP

4.1.1 Semua jabatan Negeri adalah diwajibkan untuk menyertai SBP.

4.1.2 Jabatan hendaklah melengkapkan Borang SBP setiap kali apabila **mewujudkan, mengubah** atau **membatalkan** akaun dalam SBP. Borang SBP (tiga salinan) yang telah dilengkapkan haruslah dihantar ke JPNS (Ibu Pejabat) dengan secepat mungkin.

Format Borang SBP adalah seperti Lampiran 'B' dan boleh difotostat untuk digunakan.

4.1.3 Jabatan **hendaklah memberhentikan pembayaran** ke atas bil bulanan yang diterima selepas tarikh yang akan ditetapkan dan dimaklumkan oleh Agensi.

4.2 Pengesahan Kod Akaun

Jabatan hendaklah menentukan dan mengesahkan nombor akaun pengguna (***yang akan ditentukan oleh pihak Agensi dan digunakan setiap kali membuat pesanan perkhidmatan***) dan kod vot/akaun perbelanjaan jabatan yang betul pada Borang SBP.

4.3 Pembayaran Tunggakan

Segala tunggakan yang terkumpul terdahulu daripada tarikh pelaksanaan SBP hendaklah diuruskan pembayarannya oleh jabatan masing-masing melalui Borang Baucar Bayaran (T.300) yang berasingan.

4.4 Peruntukan

Pemegang Waran adalah bertanggungjawab untuk **menentukan** bahawa peruntukan sentiasa mencukupi untuk menampung pembayaran bil berkenaan.

4.5 Penyemakan Bil-bil

Jabatan hendaklah mengesahkan bahawa segala amaun yang dikenakan bagi bil yang diterima adalah betul. Apa-apa pertanyaan ke atas bil hendaklah dimajukan terus kepada Agensi (lihat per. 5.2.2).

4.6 Pengemaskinian Buku Vot

- 4.6.1 Komitmen haruslah dibuat dalam Buku Vot semasa bil bulanan diterima daripada pihak Agensi.
- 4.6.2 Buku Vot hendaklah dikemaskinkan dengan Penyata Debit yang dikeluarkan oleh JPNS (Ibu Pejabat) setiap bulan.

4.7 Penyesuaian Dan Pelarasan

- 4.7.1 Jabatan hendaklah menyemak bil yang diterima daripada Agensi dengan Penyata Debit yang dikeluarkan oleh JPNS (Ibu Pejabat). Sebarang pertanyaan mengenai perbezaan amaun yang dilaporkan dalam Penyata Debit dengan amaun yang tercatat dalam bil hendaklah dimajukan kepada Agensi berkenaan (lihat per. 5.2.2).
- 4.7.2 Sekiranya terdapat apa-apa kesalahan mengenai kod vot/akaun perbelanjaan Jabatan, Jabatan hendaklah memberitahu JPNS (Ibu Pejabat) dengan segera melalui Borang SBP kod vot/akaun perbelanjaan yang betul supaya kod vot/akaun perbelanjaan ini diperbetulkan dalam sistem komputer.
- 4.7.3 Pada masa yang sama, apa-apa perbelanjaan yang telah dipertanggungkan ke akaun yang salah hendaklah diselaraskan melalui Baucar Jurnal yang perlu dihantar kepada Perbendaharaan Bahagian berkenaan dengan salinan kepada JPNS (Ibu Pejabat).
- 4.7.4 Jika didapati ada bil-bil semasa yang tidak dibayar oleh JPNS (Ibu Pejabat) melalui SBP, jabatan hendaklah membayarnya dengan Borang Baucar Bayaran (T.300) berasingan.

5. TANGGUNGJAWAB JABATAN PERBENDAHARAAN NEGERI SARAWAK (IBU PEJABAT)

5.1 Mewujudkan/Mengubahkan/Membatalkan Akaun Di Dalam SBP

- 5.1.1 JPNS (Ibu Pejabat) akan menyemak dan meluluskan semua Borang SBP daripada jabatan untuk mewujudkan/mengubahkan/membatalkan akaun dalam SBP.

- 5.1.2 Borang SBP (dua salinan) yang telah diluluskan akan dihantar kepada pihak Agensi untuk dimasukkan data ke dalam SBP.

5.2 Pembayaran

- 5.2.1 JPNS (Ibu Pejabat) akan membuat segala pembayaran kepada Agensi atas maklumat yang diterima.
- 5.2.2 Apa-apa pelarasan, jika ada, hendaklah dibuat kemudian setelah mendapat persetujuan antara Agensi dan jabatan berkenaan.

5.3 Laporan

JPNS (Ibu Pejabat) akan mengeluarkan dan menghantar terus Penyata Debit mengenai pembayaran bil ke setiap jabatan tiap-tiap bulan untuk tindakan pengemaskinian buku vot. (rujuk per. 4.6.2).

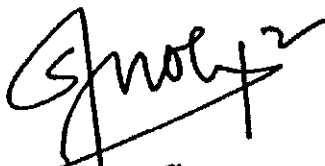
6. TARIKH BERKUATKUASA

Surat pekeliling ini berkuatkuasa mulai dari tarikh pekeliling ini.

7. PERTANYAAN

Sekiranya ada apa-apa pertanyaan mengenai pekeliling ini, sila hubungi pegawai saya, Encik Allan Tay melalui nombor telefon 082-440111 atau 443436.

'BERSATU BERUSAHA BERBAKTI'



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

TRY:105012/86

TARIKH: 10 Oktober 2001

s.k. TRY:301004



JABATAN PERBENDAHARAAN NEGERI

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

Telefon : 082-440111

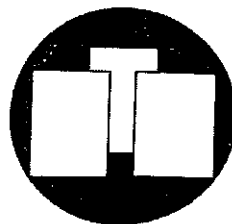
Faksimili : 082-447203 (Akauntan Negeri)

Faksimili : 082-445270 (Pentadbiran)

Faksimili : 082-446082 (Penyesuaian)

Faksimili : 082-442164 (Gaji)

Faksimili : 082-440704 (Pengurusan Dana)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 6/2001

**PERKARA: Penutupan Akaun Awam Kerajaan
Negeri Sarawak Tahun Kewangan 2001**

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan berhubung dengan penutupan Akaun 2001. Sila rujuk **Lampiran A** bagi garis panduan tersebut.

2. Garis panduan ini adalah untuk perhatian dan tindakan semua pegawai pengawal, pemegang waran, pemungut hasil, pegawai Perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun jabatan.
3. Bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon jasa baik semua pihak yang terlibat agar mematuhi jadual aktiviti serta tarikh sasarannya seperti di **Lampiran A1**.
4. Pihak kami juga telah menyediakan beberapa format borang tertentu seperti di Lampiran B1 hingga B7 bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.
5. Untuk pertanyaan atau keterangan lebih lanjut, sila hubungi pegawai saya, Encik Allan Tay Ah Noh, di telefon nombor 443436/440111 samb. 203. atau Puan Hj. Elean bt. Masa'at, di telefon nombor 444391/440111 samb. 212.

6. Di atas perhatian, kerjasama dan sokongan semua pihak untuk menjayakan penutupan akaun awam Negeri tahunan ini, saya mengucapkan setinggi-tinggi terima kasih.

'BERSATU BERUSAHA BERBAKTI'



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

Ruj.: TRY: 301004(Vol.2)/16

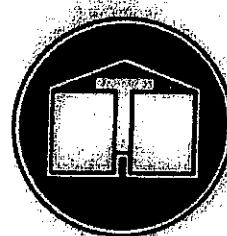
Tarikh: 26 Oktober 2001

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



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: 3/2002**

**PERKARA: SISTEM BAYARAN PUKAL -
(AGENSI - LEMBAGA AIR KUCHING (LAK))**

1. Tujuan

Surat Pekeliling ini bertujuan untuk:

- a) memperkenalkan dan melaksanakan Sistem Bayaran Pukul (SBP) bagi bil atas nama jabatan-jabatan Kerajaan Negeri yang dikeluarkan oleh agensi seperti berikut :

Y LEMBAGA AIR KUCHING (LAK)

- b) mewajibkan semua jabatan Kerajaan Negeri yang menggunakan perkhidmatan LAK supaya 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 atas nama jabatan-jabatan Kerajaan Negeri.
- 2.2 SBP kini diperkenalkan pula bagi pembayaran bil air yang dikeluarkan oleh LAK untuk kementerian dan jabatan yang menggunakan khidmat LAK sahaja.
- 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 diciutkan
 - (c) Pemusatan pembayaran bil akan menjimatkan masa dan kos bagi setiap jabatan
 - (d) Pengemaskinian rekod menerusi sistem
- 2.4 Perlaksanaan Skim SBP ini telah mendapat kelulusan daripada Setiausaha Kewangan Negeri.

3. Sistem Bayaran Pukul Bagi Pembayaran Bil Agensi (Lihat Carta Aliran Dalam Lampiran A)

- 3.1 Untuk menyertai SBP, Pemegang Waran akan memberi kuasa terlebih dahulu kepada JPNS (Ibu Pejabat) untuk membuat pembayaran dan mempertanggungjawabkan bayaran itu kepada akaun jabatan masing-masing.

Pemberian kuasa ini akan dinyatakan dalam Borang Permohonan Bagi Membayar Bil Melalui Sistem Bayaran Pukul (Borang SBP).
- 3.2 Pihak Agensi akan menghantar data mengenai bil jabatan kepada JPNS (Ibu Pejabat) untuk pembayaran. Data berkenaan adalah maklumat bulan semasa seperti yang terdapat dalam bil bulan semasa yang dihantarkan kepada jabatan.
- 3.3 Agensi akan menghantar bil bulanan kepada jabatan seperti biasa.
- 3.4 JPNS (Ibu Pejabat) hanya akan membuat satu bayaran yang berkelompok dan mengeluarkan satu cek kepada Agensi atau satu arahan pindahan wang kepada bank agensi berkenaan.
- 3.5 Agensi hanya akan mengeluarkan satu resit kepada JPNS (Ibu Pejabat) untuk mengakui terima pembayaran tersebut.

4. TANGGUNGJAWAB JABATAN

- 4.1 Permohonan Bagi Membayar Bil Melalui SBP

- 4.1.1 Semua jabatan Negeri yang menggunakan perkhidmatan LAK adalah diwajibkan untuk menyertai SBP.
- 4.1.2 Jabatan hendaklah melengkapkan Borang SBP setiap kali apabila **mewujudkan, mengubahkan atau membatalkan** akaun dalam SBP. Borang SBP (tiga salinan) yang telah dilengkapkan haruslah dihantar ke JPNS (Ibu Pejabat) dengan secepat mungkin.
- 4.1.3 Jabatan hendaklah memberhentikan pembayaran ke atas bil bulanan yang diterima selepas tarikh yang akan ditetapkan dan dimaklumkan oleh Agensi.

4.2 Pengesahan Kod Akaun

Jabatan hendaklah menentukan dan mengesahkan nombor akaun pengguna (*yang akan ditentukan oleh pihak Agensi dan digunakan setiap kali membuat pesanan perkhidmatan*) dan kod vot/akaun perbelanjaan jabatan yang betul pada Borang SBP.

4.3 Pembayaran Tunggakan

Segala tunggakan yang terkumpul terdahulu daripada tarikh pelaksanaan SBP hendaklah diuruskan pembayarannya oleh jabatan masing-masing melalui Borang Baucar Bayaran (T.300) yang berasingan.

4.4 Peruntukan

Pemegang Waran adalah bertanggungjawab untuk menentukan bahawa peruntukan sentiasa mencukupi untuk menampung pembayaran bil berkenaan.

4.5 Penyemakan Bil-bil

Jabatan hendaklah mengesahkan bahawa segala amaun yang dikenakan bagi bil yang diterima adalah betul. Apa-apa pertanyaan ke atas bil hendaklah dimajukan terus kepada Agensi (lihat per. 5.2.2)

4.6 Pengemaskinian Buku Vot

- 4.6.1 Komitmen haruslah dibuat dalam Buku Vot semasa bil bulanan diterima daripada pihak Agensi
- 4.6.2 Buku Vot hendaklah dikemaskinian dengan Penyata Debit yang dikeluarkan oleh JPNS (Ibu Pejabat) setiap bulan.

4.7 Penyesuaian Dan Pelarasan

- 4.7.1 Jabatan hendaklah menyemak bil yang diterima daripada Agensi dengan Penyata Debit yang dikeluarkan oleh PNS (Ibu Pejabat). Sebarang pertanyaan mengenai perbezaan amaun yang dilaporkan dalam Penyata Debit dengan amaun yang tercatat dalam bil hendaklah dimajukan kepada Agensi berkenaan (lihat per. 5.2.2).
- 4.7.2 Sekiranya terdapat apa-apa kesalahan mengenai kod vot/akaun perbelanjaan Jabatan, Jabatan hendaklah memberitahu JPNS (Ibu Pejabat) dengan segera melalui Borang SBP kod vot/akaun perbelanjaan yang betul supaya kod vot/akaun perbelanjaan ini diperbetulkan dalam sistem komputer.
- 4.7.3 Pada masa yang sama, apa-apa perbelanjaan yang telah dipertanggungkan ke akaun yang salah hendaklah diselaraskan melalui Baucar Jurnal yang perlu dihantar kepada Perbendaharaan Balagian berkenaan dengan salinan kepada JPNS (Ibu Pejabat).
- 4.7.4 Jika didapati ada bil-bil semasa yang tidak dibayar oleh JPNS (Ibu Pejabat) melalui SBP, jabatan hendaklah membayarnya melalui SBP, jabatan hendaklah membayarnya dengan Borang Baucar Bayaran (T.300) berasingan.

5. TANGGUNGJAWAB JABATAN PERBENDAHARAAN NEGERI SARAWAK (IBU PEJABAT)

5.1 Mewujudkan/Mengubahkan/Membatalkan Akaun Di Dalam SBP

- 5.1.1 JPNS (Ibu Pejabat) akan menyemak dan meluluskan semua Borang SBP daripada jabatan untuk mengujudkan/mengubahkan/membatalkan akaun dalam SBP.
- 5.1.2 Borang SBP (dua salinan) yang telah diluluskan akan dihantar kepada pihak Agensi untuk dimasukkan data ke dalam SBP.

5.2 Pembayaran

- 5.2.1 JPNS (Ibu Pejabat) akan membuat segala pembayaran kepada Agensi atas maklumat.
- 5.2.2 Apa-apa pelarasan, jika ada, hendaklah dibuat kemudian setelah mendapat persetujuan antara Agensi dan jabatan berkenaan.

5.3 Laporan

JPNS (Ibu Pejabat) akan mengeluarkan dan menghantar terus Penyata Debit mengenai pembayaran bil ke setiap jabatan tiap-tiap bulan untuk tindakan pengemaskinian buku vot. (rujuk per. 4.6.2).

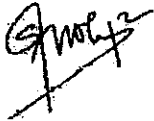
6. TARIKH BERKUATKUASA

Surat pekeliling ini berkuatkuasa mulai dari tarikh pekeliling ini.

7. PERTANYAAN

Sekiranya ada apa-apa pertanyaan mengenai pekeliling ini, sila hubungi pegawai saya, Puan Hajjah Elean Hj. Masa'at melalui nombor telefon 082-440111 atau 444391.

'BERSATU BERUSAHA BERBAKTI'



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

TRY:105012/86

TARIKH: 22 April 2002

s.k TRY:301004

Agihan Kepada : Setiausaha Kerajaan Negeri, Sarawak
: Setiausaha Kewangan Negeri, Sarawak
: Semua Setiausaha Tetap Kementerian
: Semua Ketua Jabatan Negeri

Salinan Kepada : Pengarah Audit Dalam, Sarawak
: Akauntan Perbendaharaan Bahagian, Kuching

Salinan asal



JABATAN PERBENDAHARAAN NEGERI

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

Telefon : 082-440111

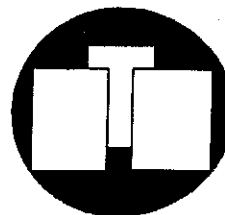
Faksimili : 082-447203 (Akauntan Negeri)

Faksimili : 082-445270 (Pentadbiran)

Faksimili : 082-446082 (Penyesuaian)

Faksimili : 082-442164 (Gaji)

Faksimili : 082-440704 (Pengurusan Dana)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 4/2002

PERKARA: Penutupan Akaun Awam Negeri Sarawak Tahun Kewangan 2002

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan berhubung dengan penutupan Akaun 2002. Sila rujuk **Lampiran A** bagi garis panduan tersebut.

2. Garis panduan ini adalah untuk perhatian dan tindakan semua pegawai pengawal, pemegang waran, pemungut hasil, pegawai Perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun jabatan.
3. Bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon jasa baik semua pihak yang terlibat agar mematuhi jadual aktiviti serta tarikh sasarannya seperti di **Lampiran A1**.
4. Pihak Akauntan Negeri juga telah menyediakan beberapa format borang tertentu seperti di **Lampiran B1 hingga B7** bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.
5. Untuk pertanyaan atau keterangan lebih lanjut, sila hubungi pegawai saya, Puan Hjh. Elean bt. Masa'at, di telefon nombor 444391/440111 samb. 212.

SEMUA STAF KWS: Sila maklum.

9/4/02.

9/4/02

9/4/11

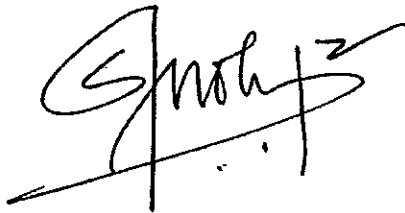
9/4/02

9/4/02

9/4/11

6. Di atas perhatian, kerjasama dan sokongan semua pihak untuk menjayakan penutupan akaun awam Negeri tahun ini, saya mengucapkan setinggi-tinggi terima kasih.

'BERSATU BERUSAHA BERBAKTI'



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

Ruj.: TRY:301004(Vol.2)/20

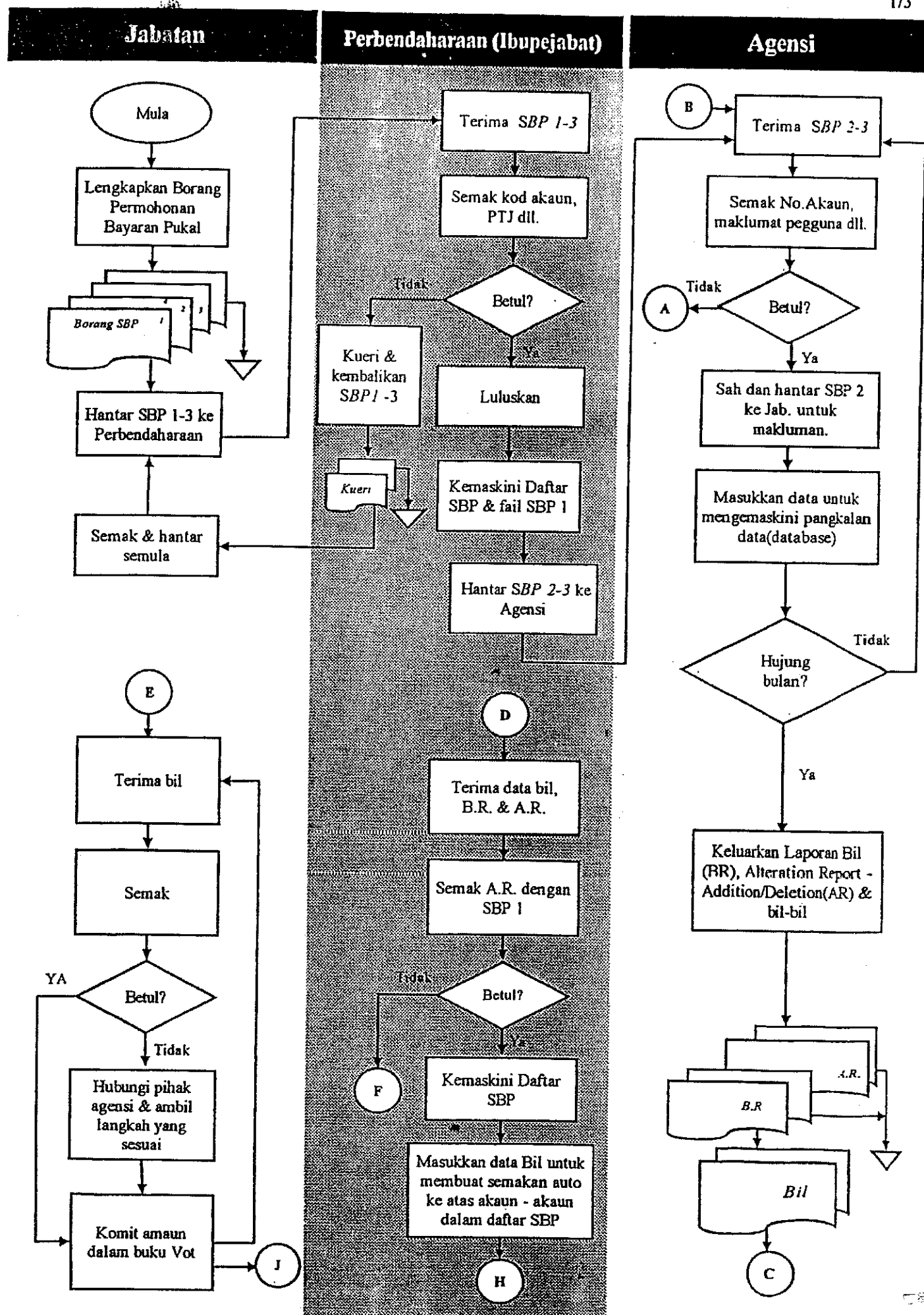
TARIKH: 4 November 2002

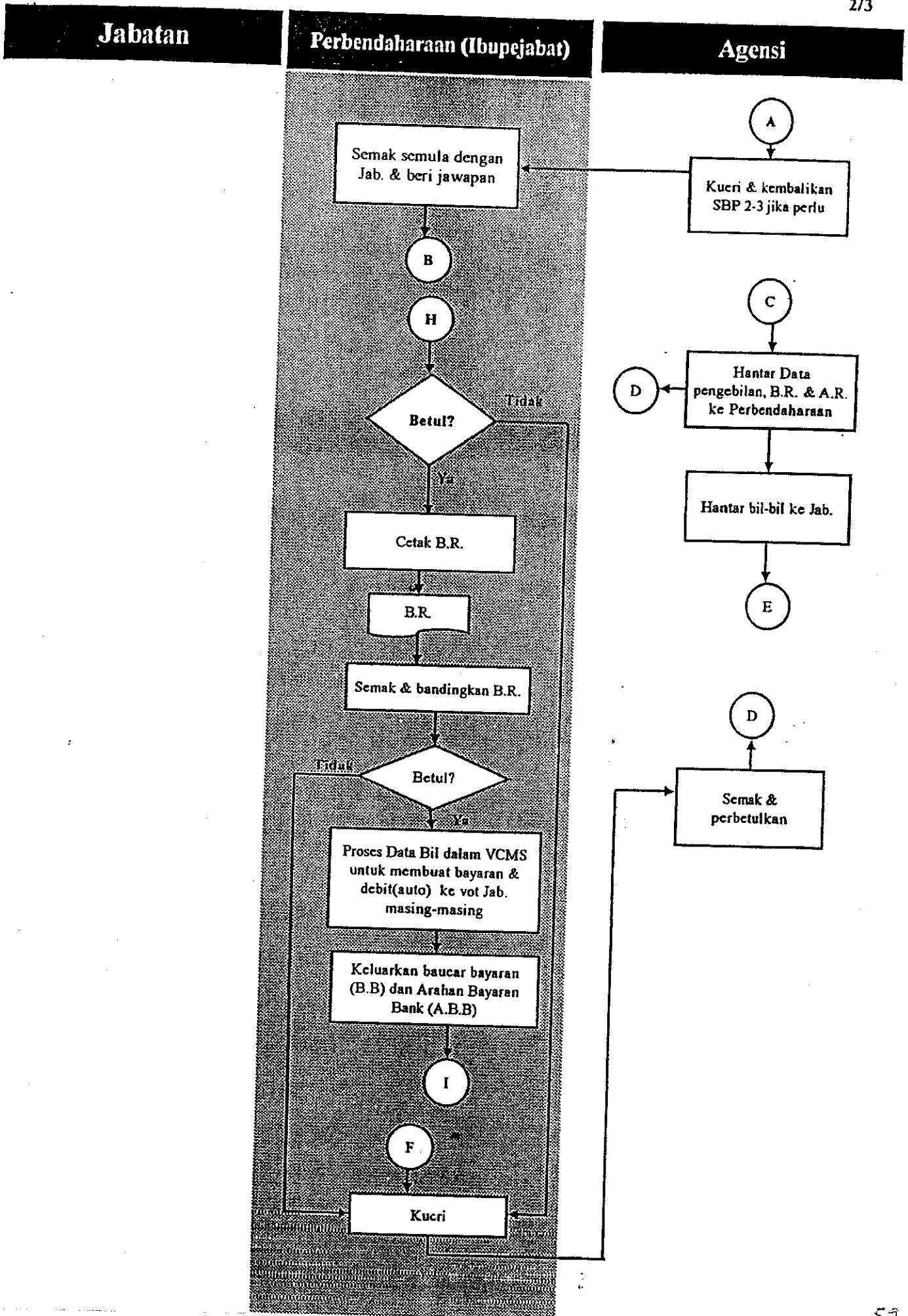
Agihan Kepada: Semua Kementerian

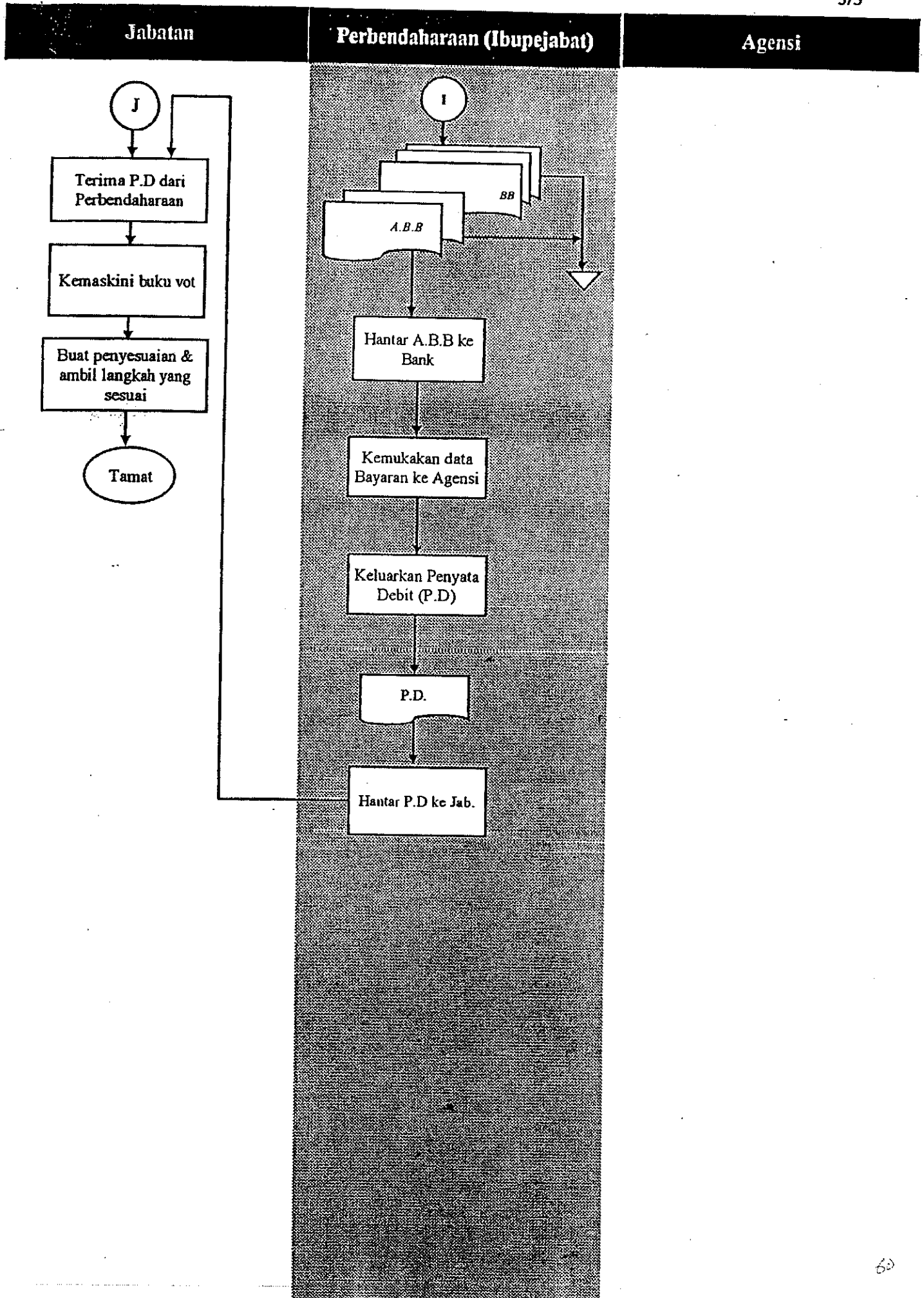
- : Semua Ketua Jabatan Negeri
- : Semua Residen
- : Semua Stesen Daerah Dan Daerah Kecil
- : Semua Akauntan Perbendaharaan Bahagian

Salinan Kepada: Setiausaha Kerajaan Negeri, Sarawak

- : Setiausaha Kewangan Negeri, Sarawak
- : Pengarah Audit Negeri, Sarawak







**BORANG PERMOHONAN BAGI MEMBAYAR BIL UTILITI /
MELALUI SISTEM BAYARAN PUKAL**

SBP

Daripada :

Rujukan :

Tarikh :

Kepada : Akauntan Negeri Sarawak
Menara Pelita, Jalan Tun Abd. Rahman Ya'akub,
Petra Jaya, Kuching 93050.

Melalui :
(Ketua Jabatan)

Tuan,

Permohonan Untuk * Mengujudkan Akaun/Mengubah Kod Perakaunan / Membatalkan akaun Di Bawah Sistem Bayaran Pukal

Saya dengan sukacitanya memohon untuk * mengujudkan Akaun/mengubah Kod Perakaunan / membatalkan akaun Di Bawah Sistem Bayaran Pukal seperti butiran di bawah.

2. Bagi melaksanakan Sistem Bayaran Pukal ini, tuan adalah diberi kuasa untuk membuat pembayaran terus atas bil-bil yang dihantar oleh agensi tersebut dengan mempertanggungkan pembayaran kepada akaun perbelanjaan seperti dinyatakan.

3. Saya akan bertanggungjawab memastikan bahawa peruntukan adalah mencukupi bagi menanggung segala pembayaran tersebut.

Sekian, terima kasih.

(Tandatangan)

(Nama)

(Jawatan)

* Potong mana yang tidak berkenaan.

☐ Mengujudkan Akaun Tandakan dengan 'X'		☐ Mengubah Kod Perakaunan		☐ Membatalkan Akaun	
Nama Agensi				Kod Agensi (Diisi oleh JPNS)	
Bil	No. Akaun Pengguna	Kod Pusat Tanggungjawab	Kod Akaun Dipertanggungkan		
			Trans	Pusat Tanggungjawab	Program
					Butiran

Sila lengkapkan data bagi bahagian ini di ruang yang disediakan pada muka surat belakang borang ini.

Pengesahan Oleh Agensi

Untuk Kegunaan Perbendaharaan Sahaja

Dengan ini disahkan bahawa nombor akaun yang diberi di atas adalah sah dan perkhidmatan akan bermula / diberhentikan mulai

Disemak Oleh :

Nama

Jawatan

Tandatangan

Tarikh

Diluluskan Oleh :

Nama

Jawatan

Tandatangan

Tarikh

Tandatangan

Tarikh

Cap Agensi

Ruj:

62



JABATAN PERBENDAHARAAN NEGERI

Tingkat 10, Menara Pelita, Jalan Tun Abdul Rahman Ya'akub,

Petra Jaya, 93090 Kuching, Sarawak, Malaysia.

Telefon: 082-440111

Faksimili: 082-447203 (Akauntan Negeri)

Faksimili: 082-445270 (Timb. Akauntan Negeri)

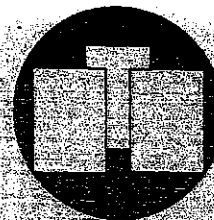
Faksimili: 082-446395 (Pentadbiran)

Faksimili: 082-446082 (Akauntan Penyesuaian)

Faksimili: 082-442164 (Akauntan Gaji)

Faksimili: 082-446704 (Pengurusan Dana)

Faksimili: 082-445478 (Pencen)



SURAT PEKELILING PERBENDAHARAAN

NEGERI SARAWAK

NO. PP: 1/2003

PERKARA: Penutupan Akaun Awam Negeri Sarawak Tahun Kewangan 2003

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan berhubung dengan penutupan Akaun 2003. Sila rujuk **Lampiran A** bagi garis panduan tersebut.

2. Garis panduan ini adalah untuk perhatian dan tindakan semua pegawai pengawal, pemegang waran, pemungut hasil, pegawai Perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun jabatan.

3. Bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon jasa baik semua pihak yang terlibat agar mematuhi jadual aktiviti serta tarikh sasarannya seperti di **Lampiran A1**.

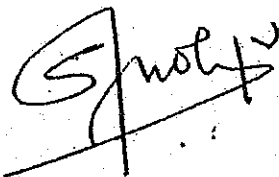
4. Pihak Akauntan Negeri juga telah menyediakan beberapa format borang tertentu seperti di **Lampiran B1 hingga B7** bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.

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

6. Di atas perhatian, kerjasama dan sokongan semua pihak untuk menjayakan penutupan akaun awam Negeri tahun ini, saya mengucapkan setinggi-tinggi terima kasih.

Tepat Ramah Yakin

'BERSATU BERUSAHA BERBAKTI'



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

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

TARIKH: 5 November 2003

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

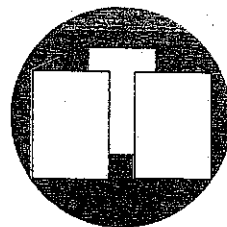
Salinan Kepada: Setiausaha Kerajaan Negeri, Sarawak
: Setiausaha Kewangan Negeri, Sarawak
: Pengarah Audit Negeri, Sarawak



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 (Timb. Akauntan Negeri)
Faksimili: 082-446395 (Pentadbiran)
Faksimili: 082-446082 (Akauntan Penyesuaian)
Faksimili: 082-442164 (Akauntan Gaji)
Faksimili: 082-440704 (Pengurusan Dana)
Faksimili: 082-445478 (Pencen)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 6/2004

PERKARA: Penutupan Akaun Awam Negeri Sarawak Tahun Kewangan 2004

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan berhubung dengan penutupan Akaun 2004. Sila rujuk **Lampiran A** bagi garis panduan tersebut.

2. Garis panduan ini adalah untuk perhatian dan tindakan semua pegawai pengawal, pemegang waran, pemungut hasil, pegawai Perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun jabatan.

3. Bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon jasa baik semua pihak yang terlibat agar mematuhi jadual aktiviti serta tarikh sasarannya seperti di **Lampiran A1**.

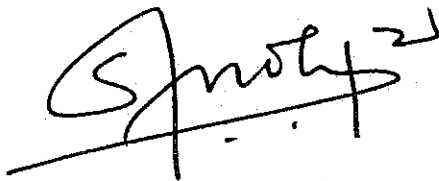
4. Pihak Akauntan Negeri juga telah menyediakan beberapa format borang tertentu seperti di **Lampiran B1 hingga B7** bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.

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

6. Di atas perhatian, kerjasama dan sokongan semua pihak untuk menjayakan penutupan Akaun Awam Negeri tahun ini, saya mengucapkan setinggi-tinggi terima kasih.

"TEPAT RAMAH YAKIN"

"BERSATU BERUSAHA BERBAKTI"



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

Ruj.: TRY: 301004 (Vol.2)/57

TARIKH: 28 Oktober, 2004.

Agihan Kepada :

- : Setiausaha Kerajaan Negeri, Sarawak.
- : Peguam Besar Negeri Sarawak.
- : Setiausaha Kewangan Negeri Sarawak.
- : Semua Setiausaha Tetap, Kementerian
- : Semua Ketua Jabatan, Jabatan Negeri
- : Semua Residen
- : Semua Stesen Daerah Dan Daerah Kecil
- : Semua Akauntan Perbendaharaan Bahagian

Salinan Kepada : Pengarah Audit Negeri, Sarawak

GARIS PANDUAN PENUTUPAN AKAUN TAHUN KEWANGAN 2004

Para	Perkara	Tindakan
1.	BAYARAN	
1.1	Bayaran Semasa Semua baucar bayaran tahun semasa mesti diterima oleh Perbendaharaan Bahagian sebelum atau pada 23 Disember 2004 supaya perbelanjaan berkenaan dapat dibayar dan diakaun di dalam akaun tahun 2004.	Semua Pemegang Waran
1.2	Bayaran 'Akaun Kena Bayar' (AKB) Kaedah bayaran di bawah AKB ialah untuk membenarkan perbelanjaan tahun semasa yang dipertanggungkan kepada vot Tanggungan, Bekalan dan Pembangunan, diakaun di dalam tahun 2004 tetapi bayaran berkenaan dibuat di dalam bulan Januari 2005.	
1.2.1	Syarat-syarat bayaran AKB (a) Semua baucar bayaran di bawah AKB, mesti diterima oleh Perbendaharaan Bahagian sebelum atau pada 14 Januari 2005. (b) Semua baucar bayaran AKB mesti dicatat Nombor Siri Jabatan Tahun 2004. (c) Perkataan 'AKAUN KENA BAYAR' hendaklah dicop pada setiap baucar dengan menggunakan 'rubber stamp'. (d) Baucar bayaran AKB 2004 hendaklah dikelompokkan berasingan dari kelompok baucar bayaran tahun 2005.	
1.2.2	Baucar bayaran AKB yang diterima selepas 14 Januari 2005 akan dikembalikan untuk dibatalkan. Seterusnya pemegang waran dikehendaki untuk menyediakan baucar bayaran baru mengikut peraturan Arahan Perbendaharaan 58(a) yang mana perbelanjaan tersebut akan diakaun di dalam tahun 2005.	Semua Pemegang Waran

Para	Perkara	Tindakan
1.2.3	Baucar bayaran yang dikueri dalam tempoh AKB 2004 hendaklah diserahkan semula kepada Perbendaharaan Bahagian yang berkenaan sebelum atau pada 20 Januari 2005 .	Semua Pemegang Waran
1.2.4	Baucar bayaran yang dikueri seperti pada para 1.2.3 yang diterima selepas 20 Januari 2005 akan dibatalkan dan dibayar di bawah A.P.58(a) seperti yang dijelaskan di para 1.2.2.	Semua Pemegang Waran
1.3	Bayaran Untuk Akaun Amanah Semua pembayaran yang dikenakan kepada Akaun Amanah akan diakaunkan dalam tahun yang mana pembayaran berkenaan dibuat sahaja dan tidak akan diambilkira di bawah AKB.	Semua Pemegang Waran Dan Perbendaharaan Bahagian.
2.	PENERIMAAN	
2.1	Pungutan Semasa Semua pungutan hendaklah dimasukkan segera ke dalam akaun-akaun Bank Kerajaan Negeri Sarawak atau Perbendaharaan Kecil selewat-lewatnya pada hari bekerja terakhir dalam tahun 2004 bagi membolehkan wang tersebut diambilkira sebagai pungutan tahun 2004.	Semua Pemungut
2.2	Pungutan Lewat Sebarang pungutan yang diterima pada 31 Disember 2004 atau sebelumnya, jika ada, dan tidak sempat dimasukkan ke akaun Bank Kerajaan Negeri Sarawak akan disifatkan sebagai Pungutan Lewat. Pungutan tersebut hendaklah dimasukkan ke dalam bank pada hari bekerja pertama tahun 2005 dan dianggap sebagai penerimaan tahun 2005.	Semua Pemungut
2.3	Akaun Belumterima	
2.3.1	Semua pemungut dan pemegang Waran dikehendaki menyediakan retan dan borang ABT 2 mengenai Akaun Belumterima di bawah kawalannya pada 31 Disember, 2004 dan menghantar borang tersebut terus kepada Pegawai Pengawal masing-masing selewat-lewatnya pada 28 Februari 2005. Retan 'tiada' juga perlu disediakan dan dikemukakan. Sila rujuk Lampiran B1.	Semua Pemunjut Dan Pemegang Waran

Para	Perkara	Tindakan
2.3.2	Pegawai Pengawal mestilah menyatukan semua retan diterima daripada pemungut (seperti dinyatakan di para 2.3.1 di atas) dalam borang ABT 2 (amaun yang disatukan) dengan disokong oleh Butiran Akaun Belumterima untuk dihantar kepada Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Sarawak pada atau sebelum 31 Mac 2005. Sila rujuk Lampiran B2.	Semua Pegawai Pegawai
3.	AKAUN WANG TUNAI	
3.1	Panjar Wang Runcit	
3.1.1	Baki wang tunai Panjar Wang Runcit yang ada dalam tangan jabatan pada akhir Disember 2004, tidak perlu dikembalikan kepada Perbendaharaan Negeri.	
3.1.2	Perbelanjaan wang runcit yang dibuat sehingga 31 Disember 2004 hendaklah dibuat rekupan dan kemukakan baucar bayaran seperti biasa sebelum atau pada 14 Januari 2005. Hanya baucar rekupan yang dikemukakan kepada Perbendaharaan sebelum atau pada 14 Januari 2005 akan dibayar secara AKB.	Semua Pemegang Waran Panjar Wang Runcit
3.1.3	Semua Pemegang Waran Panjar Wang Runcit dikehendaki menghantar perakuan baki Wang Runcit kepada Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negeri Sarawak pada atau sebelum 31 Mac 2005. Sila rujuk Lampiran B3.	Semua Pemegang Waran Panjar Wang Runcit
3.2	Wang Dalam Perjalanan Satu senarai terperinci bagi Akaun Wang Dalam Perjalanan (A.01201) pada 31 Disember 2004 hendaklah disediakan dan dikemukakan ke Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negeri Sarawak pada atau sebelum 31 Mac 2005. Sila rujuk Lampiran B4.	Semua Perbendaharaan

Para	Perkara	Tindakan
4.	AKAUN AMANAH	
4.1	Penyata senarai lengkap bagi tiap-tiap satu akaun Deposit yang mempunyai baki pada 31 Disember 2004 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri ((bu Pejabat) Seksyen Lejar Am dan Jabatan Audit Negeri Sarawak tidak lewat dari 31 Mac 2005. Sila rujuk format di Lampiran B5	Semua Pegawai Pengawal Akaun Deposit.
4.2	Akaun Pendahuluan Penyata senarai lengkap bagi tiap-tiap satu akaun Pendahuluan yang mempunyai baki pada 31 Disember 2004 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 31 Mac 2005. Sila rujuk format di Lampiran B6	Semua Pegawai Pengawal Akaun Pendahuluan.
4.3	Tabung Amanah Penyata Akaun Tahunan hendaklah disediakan bagi akaun-akaun amanah seperti yang disenaraikan di Lampiran C. Draf penyata ini hendaklah dikemukakan kepada Akauntan Negeri Sarawak untuk disemak selewat-lewatnya sebelum 31 Mac 2005. Penyata yang telah disahkan oleh Pegawai Pengawal hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 30 April 2005.	Semua Pegawai Pegawai bagi Akaun Tabung Amanah
5.	BAUCAR JERNAL	
5.1	Semua baucar jurnal untuk perolehan stor dan perkhidmatan dari Jabatan Kerja Raya (SRIV dan PWD 116) untuk dicaj ke akaun 2004 hendaklah dikemukakan dan diterima oleh Perbendaharaan Bahagian masing-masing selewat-lewatnya 22 Januari 2005.	Pengarah Jabatan Kerja Raya

Para	Perkara	Tindakan
5.2	Semua baucar jurnal pelarasan akhir bagi Tahun Kewangan 2004 yang berbangkit dari penyemakan buku vot dengan penyata akaun bulanan, pertanyaan-pertanyaan Perbendaharaan dan lain-lain hendaklah disediakan dan dikemukakan kepada pejabat Perbendaharaan Bahagian berkenaan tidak lewat dari 28 Februari 2005 .	Semua Pemegang Waran
6.	PELABURAN KERAJAAN NEGERI Penyata senarai lengkap pelaburan seperti pada 31 Disember 2004, hendaklah dikemukakan kepada Jabatan perberbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 28 Februari 2005. Sila rujuk Lampiran B7	Pejabat Setiausaha Kewangan Negeri
7.	PINJAMAN KEPADA AGENSI-AGENSI KERAJAAN DAN PERTUBUHAN LAIN Penyata senarai lengkap bagi pinjaman yang dibayar kepada agensi-agensi Kerajaan dan pertubuhan lain dalam Tahun Kewangan 2004 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Dana, Ibu Pejabat) dan Jabatan Audit Negeri Sarawak tidak lewat dari 28 Februari 2005. Butiran seperti di bawah perlu dinyatakan dalam penyata senarai tersebut. (a) Nama Agensi/Pertubuhan (b) Jenis Pinjaman (Negeri/Persekutuan) (c) Unit Projek dan lokasinya (d) Amaun Pinjaman Diberi (e) Rujukan Bayaran Pinjaman (f) Tarikh Bayaran Pinjaman (g) Rujukan Perjanjian (jika ada) (h) Jadual Bayaran balik (jika ada)	Pejabat Setiausaha Kewangan Negeri
8.	AKAUN AWAM NEGERI SARAWAK Draf Akaun Awam Negeri Sarawak bagi tahun 2004 hendaklah disediakan dan dihantar kepada Jabatan Audit Negeri Sarawak tidak lewat dari 30 April 2005 untuk diaudit.	Akauntan Negeri Sarawak

JADUAL AKTIVITI DAN TARIKH SASARAN BAGI PENUTUPAN AKAUN TAHUN 2004

BIL	AKTIVITI	TINDAKAN OLEH	TARIKH SASARAN
1	Menghantar baucar bayaran bagi akaun Disember 2004 ke Perbendaharaan Bahagian.	Semua Pemegang Waran	23.12.2004
2	Menghantar Akaun Bulanan bagi Disember 2004 ke Perbendaharaan Bahagian.	Semua Perbendaharaan Kecil	05.01.2005
3	Menghantar data Akaun Disember 2004 ke Ibu Pejabat (E-Mail)	Semua Perbendaharaan Bahagian	07.01.2005
4	Menghantar Baucar Bayaran AKB.	Semua Pemegang Waran	14.01.2005
5	Menghantar Baucar Bayaran AKB yang dikueri untuk diproses semula.	Semua Pemegang Waran	20.01.2005
6	Menghantar Akaun Bulanan bagi Januari 2005 ke Perbendaharaan Bahagian.	Semua Perbendaharaan Kecil	04.02.2005
7	Menghantar data Akaun Januari 2005 termasuk data AKB 2004 ke Ibu Pejabat (E-Mail)	Semua Perbendaharaan Bahagian	08.02.2005
8	Menghantar Baucar Jurnal (SRIV, PWD116)	Pengarah Jabatan Kerja Raya	22.01.2005
9	Mengemukakan Borang ABT 2 kepada Pegawai Pengawal.	Semua Pemungut	28.02.2005
10	Mengemukakan Senarai Pelaburan Negeri	Pejabat Setiausaha Kewangan Negeri	28.02.2005
11	Mengemukakan Senarai Lengkap Pinjaman Tahun 2004.	Pejabat Setiausaha Kewangan Negeri	28.02.2005
12	Mengemukakan Baucar Jurnal Pelarasan Akhir bagi Penyata AKB.	Semua Pemegang Waran	28.02.2005
13	Mengemukakan Borang ABT Disatukan.	Semua Pegawai Pengawal	31.03.2005
14	Mengemukakan Perakuan Panjar Runcit seperti pada 31.12.2004.	Semua Pemegang Waran Panjar Runcit	31.03.2005
15	Mengemukakan Senarai Baki Wang Dalam Perjalanan seperti pada 31.12.2004.	Semua Perbendaharaan Bahagian	31.03.2005
16	Mengemukakan Senarai Baki Deposit seperti pada 31.12.2004.	Semua Pegawai Pengawal Akaun Deposit	31.03.2005
17	Mengemukakan Senarai Akaun Pendahuluan yang belum diselesaikan pada 31.12.2004.	Semua Pegawai Pengawal Akaun Pendahuluan	31.03.2005
18	Mengemukakan Penyata Akaun Tahunan Tabung Amanah seperti pada 31.12.2004 kepada Akauntan Negeri.	Semua Pegawai Pengawal Akaun Tabung Amanah	31.03.2005
19	Mengemukakan Penyata Akaun Tahunan Tabung Amanah seperti pada 31.12.2004 kepada Akauntan Negeri dan Jabatan Audit Negara.	Semua Pegawai Pengawal Akaun Tabung Amanah	30.04.2005
20	Mengemukakan Akaun Awam Negeri 2004 kepada Jabatan Audit Negeri.	Akauntan Negeri	30.04.2005

**PENYATA TAHUNAN AKAUN BELUMTERIMA BAGI PEMUNGUT
SEPERTI PADA 31 DISEMBER TAHUN 2004.**

Kementerian / Jabatan Pemungut : _____

Kod Akaun : _____

Surat Pekiling Perbendaharaan Bil.7 Tahun 1986)

Bil	Usia Akaun Belumterima	Akaun belumterima (1) RM	Amaun Hapuskira Yang Diluluskan (2) RM	Jumlah Bersih (1) - (2) RM	Tindakan susulan
1	Hingga satu tahun				
2	Lebih dari satu tahun hingga dua tahun				
3	Lebih dari dua tahun hingga tiga tahun				
4	Lebih dari tiga tahun				
5	Jumlah				

Pengesahan Pemungut:

Saya sahkan bahawa maklumat-maklumat seperti di atas menunjukkan kedudukan sebenar.

Nama	Tandatangan
Jawatan	Tarikh

**PENYATA TAHUNAN AKAUN BELUMTERIMA BAGI PEGAWAI PENGAWAL
SEPERTI PADA 31 DISEMBER TAHUN 2004.**

PEGAWAI PENGAWAL : _____

AKAUN (KEPALA/TAJUK)	Usia Akaun Belumterima				Jumlah	Amaun Hapuskira Yang Diluluskan
	Hingga Satu Tahun	Lebih Dari Satu Tahun Hingga Dua Tahun	Lebih Dari Dua Tahun Hingga Tiga Tahun	Lebih Dari Tiga Tahun		
Jumlah						

Pengesahan Pemungut:

Saya sahkan bahawa maklumat-maklumat seperti di atas menunjukkan kedudukan sebenar.

Nama	Tandatangan
Jawatan	Tarikh

**PERAKAUN PANJAR WANG RUNCIT
SEPERTI PADA 31 DISEMBER 2004**

Untuk Dilengkapkan Oleh Pemegang Panjar Runcit

Nombor Panjar :

Amaun :

Saya perakui bahawa wang runcit dalam tangan pada 31 Disember 2004 bagi panjar di atas adalah sebanyak RM (Ringgit Malaysia :.....)

Penyesuaian Wang Runcit adalah seperti berikut:-

RM

RM

Amaun Panjar Wang Runcit Yang Diluluskan

Tolak : 1. Rekupan telah dibuat tetapi belum diterima

2. Bayaran telah dibuat tetapi belum direkup.

Baki Wang Runci Dalam Tangan

=====

	Disedia oleh	Disemak oleh
Tandatangan		
Nama Pegawai		
Jawatan		
Tarikh		

Untuk Dilengkapkan Oleh Ibupejabat Perbendaharaan Negeri Sarawak

	Disedia oleh	Tarikh Perakuan Diterima	Cop Perbendaharaan
Nama Pegawai			
Tandatangan			

KOD AKAUN : _____

Disahkan oleh:

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

Kod Akaun :

Nota:	* Dokumen	
Resit Perbendaharaan	-	(RP)
Resit Jabatan	-	(RJ)
Baucar Kredit	-	(BK)
Baucar Debit	-	(BD)
Baucar Bayaran	-	(BB)
Baucar Jurnal	-	(BJ)

Kod Akaun :

[illegible]

Disahkan Oleh:

Nota: * Dokumen

Baucar Bayaran
(BB)

Baucar Jurnal
(BJ)

Nama Pegawai	Tandatangan	
Jawatan	Tarikh	

**PENYATA MEMORANDUM PELABURAN
SEPERTI PADA 31 DISEMBER 2004.**

Pertubuhan	Perihal	Unit Saham Dipegang	Nilai Nominal RM	Nilai Buku 2004 RM	Nilai Buku 2003 RM
BADAN BERKANUN					
JUMLAH					
SYARIKAT					
Jumlah					
Jumlah Pelaburan					

Nota:

Pengesahan:

Saya sahkan bahawa maklumat di atas adalah betul.

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

Akaun Tabung Amanah Yang Perlu Disediakan Penyata Akaun Tahunan

Bil	Nama Akaun	Kod Akaun	Pegawai Pegawai
1	Tabung Bantuan Bencana Awam Negeri	A.05930	Setiausaha Kerajaan Negeri Sarawak
2	Tabung Majlis Muhibbah Sarawak	A.05931	Setiausaha Kerajaan Negeri Sarawak
3	Tabung Kosovo dan Mangsa Japanese Encephalitis	A.05936	Setiausaha Kerajaan Negeri Sarawak
4	Tabung Insuran Kemalangan berkelompok Kerajaan	A.05938	Setiausaha Kerajaan Negeri Sarawak
5	Tabung Perayaan Negeri	A.05928	Setiausaha Kerajaan Negeri Sarawak
6	Akaun Kawalan Tabung Penyelenggaraan Jalan Negeri	A.05924	Setiausaha Kewangan Negeri Sarawak
7	Tabung Pusingan Perumahan Kos Rendah	A.05934	Setiausaha Kewangan Negeri Sarawak
8	Tabung Kesusahan Pelajar Sarawak (UK dan Eire)	A.05935	Setiausaha Suruhanjaya Perkhidmatan Awam
9	Tabung Bendungan Sungai Sarawak	A.05939	Setiausaha Tetap, Kementerian Pembangunan Infrastruktur Dan Perhubungan
10	Tabung Amanah Pembangunan Infrastruktur	A.05909	Setiausaha Tetap, Kementerian Pembangunan Infrastruktur Dan Perhubungan
11	Dana Kawasan Konsesi Hutan (Pemulihan Dan Pembangunan)	A.06027	Setiausaha Tetap, Kementerian Perancangan Sumber
12	Akaun Kawalan Tabung Dewan Suarah Sarawak	A.05910	Setiausaha Tetap, Kementerian Pembangunan Sosial
13	Tabung Pembangunan Bandar Sibu	A.05933	Setiausaha Tetap, Kementerian Alam Sekitar Dan Kesihatan Awam
14	Tabung Perolehan Tanah Khas	A.05929	Pengarah Tanah Dan Survei
15	Dana Getah	A.06026	Pengarah Pertanian
16	Dana Boja Dan Api	A.06028	Pengarah Laut
17	Dana Amanah Penyu	A.06029	Presiden Majlis Islam
18	Dana Lembaga Pengurusan Penyu	A.06025	Lembaga Pengurusan Penyu



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 (Timb. Akauntan Negeri)

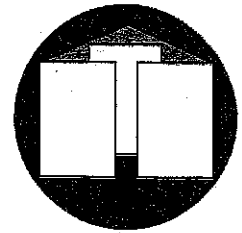
Faksimili: 082-446395 (Pentadbiran)

Faksimili: 082-446082 (Penyesuaian)

Faksimili: 082-442164 (Gaji)

Faksimili: 082-440704 (Pengurusan Dana)

Faksimili: 082-445478 (Kumpulan Wang Simpanan/Pencen)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 3/2005.

PERKARA: Penutupan Akaun Awam Negeri Sarawak Tahun Kewangan 2005.

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan berhubung dengan penutupan Akaun 2005.

Sila rujuk **Lampiran A** bagi garis panduan tersebut.

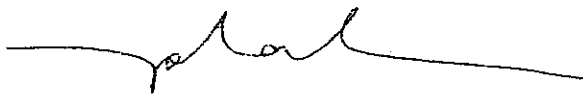
2. Garis panduan ini adalah untuk perhatian dan tindakan semua pegawai pengawal, pemegang waran, pemungut hasil, pegawai Perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun jabatan.
3. Bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon jasa baik semua pihak yang terlibat agar mematuhi jadual aktiviti serta tarikh sasarannya seperti di **Lampiran A1**.
4. Pihak Akauntan Negeri juga telah menyediakan beberapa format borang tertentu seperti di **Lampiran B1 hingga B7** bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.
5. Pematuhan kepada tarikh-tarikh sasaran yang ditetapkan sangat penting untuk memastikan Akaun Awam Negeri Sarawak 2005 dapat dikemukakan kepada Pengarah Jabatan Audit Negara Cawangan Sarawak sebelum atau pada **30 April, 2006**.

6. Perhatian, kerjasama dan sokongan semua pihak untuk menjayakan penutupan Akaun Awam Negeri 2005 ini, adalah amat dihargai.

Sekian, terima kasih.

"Tepat Ramah Yakin"

"BERSATU BERUSAHA BERBAKTI"



(JUMASTAPHA BIN LAMAT)
AKAUNTAN NEGERI
SARAWAK

Ruj.: TRY: 301004/(Vol.3)/(7)

TARIKH: 25 November 2005.

Agihan Kepada :

- : Setiausaha Kerajaan Negeri, Sarawak.
- : Setiausaha Kewangan Negeri Sarawak.
- : Peguam Besar Negeri Sarawak.
- : Semua Setiausaha Tetap, Kementerian
- : Semua Ketua Jabatan, Jabatan Negeri
- : Semua Residen
- : Semua Pejabat Daerah Dan Daerah Kecil
- : Semua Akauntan Perbendaharaan Bahagian

Salinan Kepada : Pengarah Audit Negeri, Cawangan Sarawak.

GARIS PANDUAN PENUTUPAN AKAUN TAHUN KEWANGAN 2005

Para	Tindakan/Aktiviti	Tindakan Oleh
1	<u>BAYARAN</u>	
1.1	<u>Bayaran Semasa</u> Semua baucar bayaran tahun semasa mesti diterima oleh Perbendaharaan Bahagian <u>sebelum atau pada 23 Disember 2005</u> supaya perbelanjaan berkenaan dapat dibayar dan diakaun di dalam akaun tahun 2005.	Semua Pemegang Waran
1.2	<u>Bayaran 'Akaun Kena Bayar' (AKB)</u> Kaedah bayaran di bawah AKB ialah untuk membenarkan perbelanjaan tahun semasa yang dipertanggungkan kepada vot Tanggungan, Bekalan dan Pembangunan, diakaun di dalam tahun 2005 tetapi bayaran berkenaan dibuat di dalam bulan Januari 2006.	
1.2.1	Syarat-syarat bayaran AKB (a) Semua baucar bayaran di bawah AKB, <u>mesti diterima</u> oleh Perbendaharaan Bahagian <u>sebelum atau pada 13 Januari 2006</u> . (b) Semua baucar bayaran AKB mesti dicatat Nombor Siri Jabatan Tahun 2005. (c) Perkataan ' AKAUN KENA BAYAR ' hendaklah dicop pada sudut atas sebelah kanan setiap baucar. (d) Baucar bayaran AKB 2005 hendaklah dikemukakan dengan Lampiran A berasingan dari Lampiran A bagi kelompok baucar bayaran tahun 2006 semasa penghantaran ke Perbendaharaan Bahagian.	
1.2.2	<u>Baucar Bayaran AKB lewat diterima</u> Baucar bayaran AKB yang diterima selepas 13 Januari 2006 akan dikembalikan untuk dibatalkan. Seterusnya pemegang waran dikehendaki untuk menyediakan baucar bayaran baru mengikut peraturan Arahan Perbendaharaan 58(a) yang mana perbelanjaan tersebut akan diakaun di dalam tahun 2006.	Semua Pemegang Waran

1.2.3	Bauacar Bayaran AKB dikueri Baucar bayaran yang dikueri dalam tempoh AKB 2005 hendaklah diterima semula oleh Perbendaharaan Bahagian yang berkenaan <u>sebelum atau pada 20 Januari 2006.</u> Baucar bayaran yang dikueri yang diterima selepas <u>20 Januari 2006</u> akan dibatalkan dan dibayar di bawah A.P.58(a) seperti yang dijelaskan di para 1.2.2.	Semua Pemegang Waran
1.3	Bayaran Untuk Akaun Amanah Semua pembayaran yang dikenakan kepada Akaun Amanah akan diakaunkan dalam tahun yang mana pembayaran berkenaan dibuat sahaja dan tidak akan diambilkira di bawah AKB. Tarikh akhir menerima baucar bayaran amanah <u>sebelum atau pada adalah 23 Disember 2005.</u>	Semua Pemegang Waran dan Perbendaharaan Bahagian.
2	<u>TERIMAAN</u>	
2.1	Pungutan Semasa Semua pungutan hendaklah dimasukkan segera ke dalam akaun-akaun Bank Kerajaan Negeri Sarawak atau Perbendaharaan Kecil selewat-lewatnya pada hari bekerja terakhir tahun 2005 bagi membolehkan wang tersebut diambilkira sebagai pungutan tahun 2005.	Semua Pegawai Pengawal Semua Pemungut
2.2	Pungutan Lewat Sebarang pungutan yang diterima pada 31 Disember 2005 atau sebelumnya, jika ada, dan tidak sempat dimasukkan ke akaun Bank Kerajaan Negeri Sarawak akan disifatkan sebagai Pungutan Lewat. Pungutan tersebut hendaklah dimasukkan ke dalam bank pada hari bekerja pertama tahun 2006 dan dianggap sebagai penerimaan tahun 2006.	Semua Pemungut

2.3	Akaun Belumterima	
2.3.1	Penyata ABT Pemungut Semua pemungut dan pemegang Waran dikehendaki menyediakan borang ABT 1 mengenai akaun Belumterima di bawah kawalannya seperti pada 31 Disember, 2005 dan menghantar borang tersebut terus kepada Pegawai Pengawal masing-masing selewat-lewatnya <u>sebelum atau pada 28 Februari 2006.</u> Retan 'tiada' juga perlu disediakan dan dikemukakan. Sila rujuk Lampiran B1.	Semua Pemungut dan Pemegang Waran
2.3.2	Penyata ABT Pegawai Pengawal Pegawai Pengawal mestilah menyatukan semua retan diterima daripada pemungut (seperti dinyatakan di para 2.3.1 di atas) dalam borang ABT 2 (penyata yang disatukan) dengan disokong oleh butiran Akaun Belumterima dari pemungut untuk dihantar kepada Jabatan Perbendaharaan Negeri (Seksyen Hasil, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>pada atau sebelum 31 Mac 2006.</u> Sila rujuk Lampiran B2.	Semua Pegawai Pengawal
3	<u>AKAUN WANG TUNAI</u>	
3.1	Panjar Wang Runcit	
3.1.1	Baki Wang Runcit Baki wang tunai Panjar Wang Runcit yang ada dalam tangan jabatan pada akhir Disember 2005, tidak perlu dikembalikan kepada Jabatan Perbendaharaan Negeri.	
3.1.2	Rekupan Panjar Runcit Perbelanjaan wang runcit yang dibuat sehingga 31 Disember 2005 hendaklah direkup dan baucar bayaran mesti diterima oleh Perbendaharaan Bahagian <u>sebelum atau pada 13 Januari 2006.</u> Hanya baucar rekupan yang diterima oleh Perbendaharaan <u>sebelum atau pada 13 Januari 2006</u> akan dibayar secara AKB.	Semua Pemegang Waran Panjar Wang Runcit

3.1.3	Perakuan Baki Panjar Runcit Semua Pemegang Waran Panjar Wang Runcit dikehendaki menghantar perakuan baki Wang Runcit kepada Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>pada atau sebelum 28 Februari 2006.</u> Sila rujuk Lampiran B3.	
3.2	Wang Dalam Perjalanan (A.01201) Satu senarai terperinci bagi Akaun Wang Dalam Perjalanan pada 31 Disember 2005 hendaklah disediakan dan dikemukakan ke Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>pada atau sebelum 28 Februari 2006.</u> Sila rujuk Lampiran B4.	Perbendaharaan Bahagian dan Kecil
4	<u>AKAUN AMANAH</u>	
4.1	Akaun Deposit Penyata senarai lengkap bagi tiap-tiap akaun deposit yang mempunyai baki pada 31 Disember 2005 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri Sarawak (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 31 Mac 2006.</u> Sila rujuk format di Lampiran B5	Semua Pegawai Pengawal Akaun Deposit.
4.2	Akaun Pendahuluan Penyata senarai lengkap bagi tiap-tiap satu Akaun Pendahuluan yang mempunyai baki pada 31 Disember 2005 hendaklah diterima oleh Jabatan Perbendaharaan Negeri Sarawak (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 31 Mac 2006.</u> Sila rujuk format di Lampiran B6	Semua Pegawai Pengawal Akaun Pendahuluan

4.3	Tabung Amanah Penyata Akaun Tahunan hendaklah disediakan bagi akaun-akaun amanah seperti yang disenaraikan di Lampiran C. Draf penyata ini hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri Sarawak untuk disemak <u>selewat-lewatnya sebelum 31 Mac 2006.</u> Penyata yang telah disahkan oleh Pegawai Pengawal hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>tidak lewat dari 30 April 2006.</u>	Semua Pegawai Pegawai bagi Akaun Tabung Amanah
5 5.1	<u>Baucar Jernal</u> Baucar Jernal Caj Antara Jabatan Semua baucar jernal Caj Antara Jabatan untuk perolehan stor dan perkhidmatan dari Jabatan Kerja Raya (SRIV dan PWD116) untuk dicaj ke akaun 2005 hendaklah diterima oleh Perbendaharaan Bahagian masing-masing <u>sebelum atau pada 20 Januari 2006.</u>	Pengarah Jabatan Kerja Raya
5.2	Baucar Jernal Pelarasan Akhir Semua baucar jernal pelarasan akhir bagi Tahun Kewangan 2005 yang berbangkit dari penyemakan buku vot dengan penyata akaun bulanan, pertanyaan-pertanyaan Perbendaharaan dan lain-lain hendaklah diterima oleh pejabat Perbendaharaan Bahagian berkenaan <u>sebelum atau pada 28 Februari 2006.</u>	Semua Pemegang Waran
6.	<u>PELABURAN KERAJAAN NEGERI</u> Penyata senarai lengkap pelaburan seperti pada 31 Disember 2006 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Lejar Am, Ibu Pejabat) dan Jabatan Audit Negara, Cawangan Sarawak <u>sebelum atau pada 28 Februari 2006.</u> Sila rujuk Lampiran B7	Pejabat Setiausaha Kewangan Negeri

7	<u>PINJAMAN KEPADA AGENSI-AGENSİ KERAJAAN DAN PERTUBUHAN LAIN</u> Penyata senarai lengkap bagi pinjaman yang dibayar kepada agensi-agensi Kerajaan dan pertubuhan lain dalam Tahun Kewangan 2005 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Dana, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 28 Februari 2006.</u> Butiran seperti di bawah perlu dinyatakan dalam penyata senarai tersebut. a) Nama Agensi/Pertubuhan b) Jenis Pinjaman (Negeri/Persekutuan) c) Unit Projek dan lokasinya d) Amaun Pinjaman Diberi e) Rujukan Bayaran Pinjaman f) Tarikh Bayaran Pinjaman g) Rujukan Perjanjian (jika ada) h) Jadual Bayaran balik (jika ada)	Pejabat Setiausaha Kewangan Negeri
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JADUAL AKTIVITI DAN TARIKH SASARAN BAGI PENUTUPAN AKAUN TAHUN 2005

BIL	AKTIVITI	TINDAKAN OLEH	TARIKH AKHIR
1	Baucar bayaran bagi akaun Disember 2005 diterima oleh Perbendaharaan Bahagian.	Semua Pemegang Waran	23.12.2005
2	Baucar Bayaran AKB diterima oleh Perbendaharaan Bahagian.	Semua Pemegang Waran	13.01.2006
3	Baucar Bayaran AKB yang dikueri untuk diproses semula diterima oleh Perbendaharaan Bahagian.	Semua Pemegang Waran	20.01.2006
4	Baucar Jurnal Caj Antara Jabatan (SRIV, PWD116) diterima oleh Perbendaharaan Bahagian.	Pengarah Jabatan Kerja Raya	20.01.2006
	Baucar Jurnal Pelarasan Akhir Akaun Tahun 2005 diterima oleh Perbendaharaan Bahagian.	Semua Pemegang Waran	28.02.2006
6	Perakuan Panjar Runcit seperti pada 31.12.2005 diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Audit.	Semua Pemegang Waran Panjar Runcit	28.02.2006
7	Borang ABT 1 (Pemungut) diterima oleh Pegawai Pengawal.	Semua Pemungut	28.02.2006
8	Borang ABT 2 (Pegawai Pengawal) diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Audit.	Semua Pegawai Pengawal	31.03.2006
9	Senarai Baki Deposit seperti pada 31.12.2005 diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Audit.	Semua Pegawai Pengawal Akaun Deposit	31.03.2006
10	Senarai Akaun Pendahuluan yang belum diselesaikan pada 31.12.2005 diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Audit.	Semua Pegawai Pengawal Akaun Pendahuluan	31.03.2006
11	Draf Penyata Akaun Tahunan Tabung Amanah seperti pada 31.12.2005 diterima oleh Jabatan Perbendaharaan Negeri Sarawak untuk semakan.	Semua Pegawai Pengawal Akaun Tabung Amanah	31.03.2006
12	Penyata Akaun Tahunan Tabung Amanah seperti pada 31.12.2005 diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Jabatan Audit Negara, Cawangan Sarawak.	Semua Pegawai Pengawal Akaun Tabung Amanah	30.04.2006

**PENYATA TAHUNAN AKAUN BELUMTERIMA BAGI PEMUNGUT
SEPERTI PADA 31 DISEMBER, TAHUN 2005**

Kementerian / Jabatan Pemungut : _____

Kod Akaun : _____

Surat Pekeliling Perbendaharaan Bil.7 Tahun 1986)

Bil	Usia Akaun Belumterima	Akaun belumterima (1) RM	Amaun Hapuskira Yang Diluluskan(2) RM	Jumlah Bersih (1) - (2) RM	Tindakan Susulan
1	Hingga satu tahun				
2	Lebih dari satu tahun hingga dua tahun				
3	Lebih dari dua tahun hingga tiga tahun				
4	Lebih dari tiga tahun				
5	Jumlah				

Pengesahan Pemungut:

Saya sahkan bahawa maklumat-maklumat seperti di atas menunjukkan kedudukan sebenar.

Nama		Tandatangan	
Jawatan		Tarikh	

**PENYATA TAHUNAN AKAUN BELUMTERIMA BAGI PEGAWAI PENGAWAL
SEPERTI PADA 31 DISEMBER TAHUN 2005.**

PEGAWAI PENGAWAL : _____

AKAUN (KEPALA/TAJUK)	Usia Akaun Belumterima				Jumlah	Amaun Hapuskira Yang Diluluskan
	Hingga satu Tahun	Lebih Dari satu Tahun Hingga Dua Tahun	Lebih Dari Dua Tahun Hingga Tiga Tahun	Lebih Dari Tiga Tahun		
Jumlah						

Pengesahan Pemungut:

Saya sahkan bahawa maklumat-maklumat seperti di atas menunjukkan kedudukan sebenar.

Nama		Tandatangan	
Jawatan		Tarikh	

**PERAKUAN PANJAR WANG RUNCIT
SEPERTI PADA 31 DISEMBER 2005**

Untuk Dilengkapkan Oleh Pemegang Waran Panjar Runcit

Nombor Panjar :	Amaun :
------------------------	----------------

Saya peraku bahawa baki wang runcit dalam tangan pada 31 Disember 2005 bagi panjar di atas adalah sebanyak RM (Ringgit Malaysia :.....)

Penyesuaian Wang Runcit adalah seperti berikut:-

	RM	RM
Amaun Panjar Wang Runcit Yang Diluluskan		
Tolak :		
1. Rekupan telah dibuat tetapi belum diterima		
2. Bayaran telah dibuat tetapi belum direkup.		
Baki Wang Runcit Dalam Tangan		=====

	Disedia oleh	Disemak oleh
Tandatangan		
Nama Pegawai		
Jawatan		
Tarikh		

Untuk Dilengkapkan oleh Ibu Pejabat Perbendaharaan Negeri Sarawak

	Disedia oleh	Tarikh Perakuan Diterima	Cop Perbendaharaan
Nama Pegawai			
Tandatangan			

SENARAI BAKI WANG DALAM PERJALANAN(A.01201)
SEPERTI PADA 31 DISEMBER, TAHUN 2005

PERBENDAHARAAN : _____

BIL	BULAN	STESEN	KOD STESEN	RUJUKAN DOKUMEN (RESIT/BAUCAR)		BUTIRAN	AMAUN (RM)		CATATAN
				NO. RUJUKAN	TARIKH		DEBIT	KREDIT	

Disahkan oleh:

Nama		Tandatangan	
Jawatan		Tarikh	

**SENARAI DEPOSIT TERTUNGGAK
SEPERTI PADA 31 DISEMBER 2005**

Kementerian/Jabatan: _____

Deposit : _____

Kod Akaun : _____

[illegible]

Disahkan Oleh:

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

Nota: * Dokumen

Resit Perbendaharaan	- (RP)
Resit Jabatan	- (RJ)
Baucar Kredit	- (BK)
Baucar Debit	- (BD)
Baucar Bayaran	- (BB)
Baucar Jurnal	- (BJ)

Kod Akaun : _____

[illegible]

Nota: * Dokumen

Baucar Bayaran - (BB)
Baucar Jurnal - (BJ)

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

**PENYATA MEMORANDUM PELABURAN
SEPerti PADA 31 DISEMBER 2005.**

Pertubuhan	Perihal	Unit Saham Dipegang	Nilai Nominal RM	Nilai Buku 2005 RM	Nilai Buku 2004 RM
BADAN BERKANUN					
JUMLAH					
SYARIKAT					
Jumlah					
Jumlah Pelaburan					

Nota:

Pengesahan:

Saya sahkan bahawa maklumat di atas adalah betul.

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

Akaun Tabung Amanah Yang Perlu Disediakan Penyata Akaun Tahunan

Bil	Nama Akaun	Kod Akaun	Pegawai/Pegawail
1	Tabung Bantuan Bencana Alam Negeri	A.05930	Setiausaha Kerajaan Negeri Sarawak
2	Tabung Majlis Muhibbah Sarawak	A.05931	Setiausaha Kerajaan Negeri Sarawak
3	Tabung Kosovo dan Mangsa Japanese Encephalitis	A.05936	Setiausaha Kerajaan Negeri Sarawak
4	Tabung Insuran Kemalangan berkelompok Kerajaan	A.05938	Setiausaha Kerajaan Negeri Sarawak
5	Tabung Perayaan Negeri	A.05928	Setiausaha Kerajaan Negeri Sarawak
6	Akaun Kawalan Tabung Penyelenggaraan Jalan Negeri	A.05924	Setiausaha Kewangan Negeri Sarawak
7	Tabung Pusingan Perumahan Kos Rendah	A.05934	Setiausaha Kewangan Negeri Sarawak
8	Tabung Kesusahan Pelajar Sarawak (UK dan Eire)	A.05935	Setiausaha Suruhanjaya Perkhidmatan Awam
9	Tabung Bendungan Sungai Sarawak	A.05939	Setiausaha Tetap, Kementerian Pembangunan Infrastruktur Dan Perhubungan
10	Tabung Skim Pinjaman Perumahan Golongan Berpendapatan Rendah	A.05940	Setiausaha Tetap, Kementerian Perumahan
11	Tabung Amanah Pembangunan Infrastruktur	A.05909	Setiausaha Tetap, Kementerian Pembangunan Infrastruktur Dan Perhubungan
12	Dana Kawasan Konsesi Hutan (Pemulihan Dan Pembangunan)	A.06027	Setiausaha Tetap, Kementerian Perancangan Sumber
13	Akaun Kawalan Tabung Dewan Suarrah Sarawak	A.05910	Setiausaha Tetap, Kementerian Pembangunan Sosial
14	Tabung Pembangunan Bandar Sibu	A.05933	Setiausaha Tetap, Kementerian Alam Sekitar Dan Kesihatan Awam
15	Tabung Perolehan Tanah Khas	A.05929	Pengarah Jabatan Tanah Dan Survei
16	Tabung Sarawak Higher Education Fund Charitable Trust	A.05942	Setiausaha Kewangan Negeri.
17	Dana Getah	A.06026	Pengarah Jabatan Pertanian
18	Dana Boya Dan Api	A.06028	Pengarah Jabatan Laut
19	Dana Amanah Penyu	A.06029	Presiden Majlis Islam
20	Dana Lembaga Pengurusan Penyu	A.06025	Lembaga Pengurusan Penyu



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 (Timb. Akauntan Negeri)

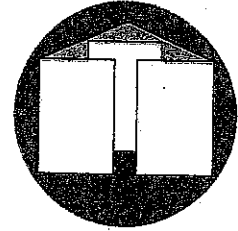
Faksimili: 082-446395 (Pentadbiran)

Faksimili: 082-446082 (Penyesuaian)

Faksimili: 082-442164 (Gaji)

Faksimili: 082-440704 (Pengurusan Dana)

Faksimili: 082-445478 (Kumpulan Wang Simpanan/Pencen)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. SPP : 1/2006

**Perkara: ePayment Advice Kepada Pegawai Negeri
(Sipenerima Bayaran)**

1. **Tujuan**

Pekeliling ini bertujuan untuk memaklumkan tentang pelaksanaan *ePayment Advice* bagi bayaran yang dibuat kepada Pegawai Awam Negeri Sarawak melalui *State Integrated Financial, Budgeting and Accounting System (SIFBAS)*.

2. **Latarbelakang**

Setakat ini, Nasihat Bayaran disediakan secara manual dan merupakan salinan ketiga kepada Baucar Bayaran T.300. Selepas penyediaan bayaran (cek), salinan Nasihat Bayaran ini akan difakskan melalui Autofax atau diposkan kepada penerima atau diambil oleh wakil jabatan dari Pejabat Perbendaharaan Bahagian masing-masing dan disampaikan kepada pegawai berkenaan.

3. **Perlaksanaan ePayment Advice**

Pejabat ini, melalui inisiatif *IT*, telah mengambil langkah agar Nasihat Bayaran ini dapat disampaikan kepada Pegawai Awam Negeri (sipenerima bayaran) melalui e-mel dalam format seperti di Lampiran A.

ISV PEJABAT PERBENDAHARAAN NEGERI (SARAWAK)	
NO. JH	
BAHAN:	ELP/PERBENDAHARAAN
NO. JH	27 JAN 2006
NO. JH	2
PEJABAT PERBENDAHARAAN NEGERI (SARAWAK)	

4. **Tanggungjawab Jabatan/Pusat Tanggungjawab (PTJ)**

Untuk memastikan *ePayment Advice* dapat berfungsi dengan lancar, **PTJ dikehendaki untuk memasukkan maklumat e-mel pegawai (sipenerima) yang lengkap dan betul pada ruang 'supplier set up' dalam SIFBAS.**

5. **Tanggungjawab Pejabat Perbendaharaan Bahagian**

Sebaik sahaja Pejabat Perbendaharaan Bahagian memproseskan bayaran, sistem akan menghantar *ePayment Advice* ini melalui e-mel pegawai yang berkenaan.

ePayment Advice ini adalah untuk semua pegawai yang ada akaun sarawaknet sahaja. Salinan Nasihat Bayaran secara manual tidak akan dihantar kepada pegawai penerima bila menerima *ePayment Advice* ini.

Bagi PTJ yang tidak menggunakan SIFBAS, Nasihat Bayaran masih dilakukan secara manual.

6. **Tanggungjawab Pegawai Penerima**

Pegawai adalah bertanggungjawab untuk memastikan 'mail box' sentiasa mencukupi untuk menerima *ePayment Advice* masing-masing.

7. **Pertanyaan**

Sebarang pertanyaan boleh diajukan kepada pegawai saya, Hajjah Elean Haji Masa'at di talian 082-440111 samb. 212 atau melalui e-mel eleam@sarawaknet.gov.my.

8. **Tarikh Kuatkuasa**

Perlaksanaan ePayment Advice ini adalah mulai **24 Mac 2006**.

Sekian, terima kasih.

"Tepat Ramah Makin"

"BERSATU BERUSAHA BERBAKTI"



(JUMASTAPHA BIN LAMAT)

Akauntan Negeri
Sarawak

Ruj. : TRY:301004 (Vol. 3)/18
Tarikh : 24 Mac 2006.

Agihan Kepada :

- : Setiausaha Kerajaan Negeri, Sarawak.
- : Peguam Besar Negeri, Sarawak.
- : Setiausaha Kewangan Negeri, Sarawak.
- : Semua Setiausaha Tetap, Kementerian.
- : Semua Residen.
- : Semua Ketua Jabatan.
- : Semua Akauntan Perbendaharaan Bahagian
- :

Salinan Kepada : Pengarah Audit Negeri, Sarawak.

JABATAN PERBENDAHARAAN NEGERI SARAWAK

PAYMENT ADVICE

Payee Name:

Payee Address:

Please be informed that this Treasury office has effected payment to you as follows:

Department Voucher No. :

Cheque No.:

Cheque Date:

Amount (RM) :

Paid To Bank :

Bank Account No.:

Payment Particulars:

Please check your bank account for the payment made, if there are any discrepancies or queries, please contact this Treasury office. Thank you.

PERBENDAHARAAN BAHAGIAN.....

This Payment Advice is computer generated, no signature is required.



JABATAN PERBENDAHARAAN NEGERI

Tingkat 7-11, Menara Pelita, Jalan Tun Abdul Rahman Ya'akub,
Petra Jaya, 93050 Kuching, Sarawak, Malaysia.

Telefon: 082-440111

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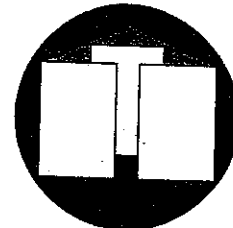
Faksimili: 082-446395 (Pentadbiran)

Faksimili: 082-446082 (Inspektorat)

Faksimili: 082-442164 (Gaji)

Faksimili: 082-440704 (Pengurusan Dana)

Faksimili: 082-445478 (Kumpulan Wang Simpanan/Pencen)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 4/2008

PERKARA: BORANG TUNTUTAN KILOMETERAN-L300B (Pindaan 02)

1. TUJUAN

Pekeliling ini bertujuan untuk menguatkuasakan Borang Tuntutan Kilometeran L300B (Pindaan 02) sebagai dokumen sokongan bagi baucar T.300.

2. LATARBELAKANG

Lanjutan dari penerimapakaian Pekeliling Perbendaharaan Bilangan 2 Tahun 2006 oleh Kerajaan Negeri Sarawak melalui Surat Pekeliling (Perj. Bil. 12/2008) yang berkuatkuasa mulai 1 Julai 2008, format L300B (Pindaan 01) bagi tuntutan kilometeran yang sedang digunakan pada masa ini perlu dipinda untuk menggunakan kadar kilometeran yang baru berdasarkan pekeling tersebut.

3. FORMAT L300B (PINDAAN 02)

Oleh itu, format L300B (Pindaan 01) yang telah dikuatkuasakan penggunaannya melalui Pekeliling Perbendaharaan Negeri Sarawak No.PP:1/2005 adalah dibatalkan dan digantikan dengan format **L300B (Pindaan 02)** seperti berkepil. Format ini boleh disediakan sendiri oleh Jabatan/Kementerian. Bagaimanapun, Jabatan/Kementerian adalah diingatkan supaya L300B (Pindaan 02) ini disediakan seperti contoh yang dilampir tanpa membuat sebarang pindaan pada format atau kandungannya.

4. TARIKH KUATKUASA

Penggunaan format ini adalah berkuatkuasa mulai tarikh pekeliling ini.

Sekian, terima kasih.

"Tepat Ramah Yakin"

"BERSATU BERUSAHA BERBAKTI"



(JUMASTAPHA BIN LAMAT)
AKAUNTAN NEGERI
SARAWAK

Ruj TRY: TRY:301004(VOL.4)/(1)

TARIKH: 1 Ogos 2008.

Agihan Kepada :

- : Semua Setiausaha Tetap Kementerian
- : Semua Ketua Jabatan Negeri
- : Semua Residen
- : Semua Akauntan Perbendaharaan Bahagian.

Salinan Kepada :

- Setiausaha Kerajaan Negeri, Sarawak
- Peguam Besar Negeri, Sarawak
- Setiausaha Kewangan Negeri, Sarawak
- Pengarah Audit Negeri, Sarawak

TUNTUTAN KILOMETERAN

L300B (Pindaan 02)

Nama Pegawai:		Nombor Pusat Tanggungjawab (PTJ):	
Jawatan:		No Baucar Jabatan:	
Gred:		Jabatan/Kementerian:	
Gaji Pokok:		No. Pendaftaran Kenderaan:	
No. Kad Pengenalan:		Kapasiti Kenderaan (c.c.):	
Stesen:		No. Akaun Bank:	
Alamat Rumah:			
Alamat Pejabat:			

	KADAR (Sen Per KM)										Tuntutan Kilometeran	Jumlah Tuntutan		
	(*) Tandakan 'X' di ruang yang menunjukkan kadar yang dituntut											KM	RM	Sen
	Kelas A		Kelas B		Kelas C		Kelas D		Kelas E					
	*		*		*		*		*					
500 KM pertama		70	*	60		50		45		40				
501-1,000 KM		65		55		45		40		35				
1,001-1,700 KM		55		50		40		35		30				
1,701 KM dan seterusnya		50		45		35		30		25				
UN BASIKAL														
(a) Melebihi 10 hari bagi bulan itu	RM 70.00 sebulan atau 20 sen satu KM mengikut mana lebih tinggi													
(b) Selama 10 hari dan kurang bagi bulan itu	20 sen satu KM													
JUMLAH KM DAN AMAUN YANG DITUNTUT														

PENGESAHAN:

Saya mengesahkan bahawa kilometeran yang dicatatkan di halaman belakang Lampiran ini dilakukan dengan kenderaan tersebut di atas ketika menjalankan tugas rasmi dan bahawa tuntutan ini dibuat berdasarkan Perintah-Perintah Am Kerajaan Negeri Sarawak/Pekeliling Perbendaharaan yang berkuatkuasa pada masa ini.

Tandatangan Pegawai Menuntut:		Tarikh:	
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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 (Timb. Akauntan Negeri)

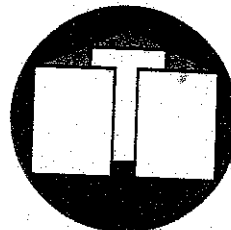
Faksimili: 082-446395 (Pentadbiran)

Faksimili: 082-446082 (Penyesuaian)

Faksimili: 082-442164 (Gaji)

Faksimili: 082-440704 (Pengurusan Dana)

Faksimili: 082-445478 (Kumpulan Wang Simpanan/Pencen)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 2/2011

Perkara: Penutupan Akaun Awam Negeri Sarawak
Tahun Kewangan 2011

1. TUJUAN

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan berhubung dengan penutupan Akaun 2011.

2. GARISPANDUAN

- 2.1. Garis panduan ini adalah untuk perhatian dan tindakan semua Pegawai Pengawal, Pemegang Waran, Pemungut Hasil Pegawai Perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun Kementerian/Jabatan.
- 2.2. Bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon semua pihak yang terlibat agar mematuhi jadual aktiviti serta tarikh sasaran seperti di **Lampiran A1**.
- 2.3. Pejabat ini juga telah menyediakan beberapa format borang tertentu seperti di **Lampiran B1** hingga **B7** bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.
- 2.4. Pematuhan kepada tarikh-tarikh sasaran yang ditetapkan sangat penting untuk memastikan Akaun Awam Negeri Sarawak 2011 dapat dikemukakan kepada Pengarah Jabatan Audit Negara Cawangan Sarawak selewat-lewatnya pada **28 Mac 2012**.

Sila rujuk **Lampiran A** bagi garis panduan tersebut.

3. Perhatian dan kerjasama semua pihak adalah amat dihargai.

Sekian, terima kasih.

"Tepat Ramah Yakin"

"BERSATU BERUSAHA BERBAKTI"



**(JUMASTAPHA BIN LAMAT)
AKAUNTAN NEGERI
SARAWAK**

Ruj.: TRY:301004(VOL.4)/(27)

TARIKH: 8 November 2011

Agihan Kepada : Setiausaha Kerajaan Negeri, Sarawak.
: Peguam Besar Negeri, Sarawak.
: Setiausaha Kewangan Negeri Sarawak.
: Semua Setiausaha Tetap, Kementerian.
: Semua Residen.
: Semua Ketua Jabatan.
: Semua Akauntan Perbendaharaan Bahagian.

Salinan Kepada : Pengarah Audit Negeri, Sarawak.



JABATAN PERBENDAHARAAN NEGERI

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

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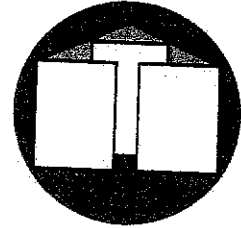
Faksimili: 082-446395 (Pentadbiran)

Faksimili: 082-446082 (Penyesuaian)

Faksimili: 082-442164 (Gaji)

Faksimili: 082-440704 (Pengurusan Dana)

Faksimili: 082-445478 (Kumpulan Wang Simpanan/Pencen)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 2/2012

**Perkara: Penutupan Akaun Awam Negeri Sarawak Bagi
Tahun Kewangan 2012**

1. TUJUAN

Surat Pekeliling ini bertujuan untuk mengemukakan garis panduan berhubung dengan penutupan Akaun 2012.

2. GARISPANDUAN

- 2.1. Garis panduan ini adalah untuk perhatian dan tindakan semua Pegawai Pengawal, Pemegang Waran, Pemungut Hasil, Pegawai Perbendaharaan dan mana-mana pegawai yang terbabit dengan penyelenggaraan akaun Kementerian/Jabatan.
- 2.2. Bagi memastikan penutupan akaun pada tahun ini berjalan dengan lancar, maka saya memohon semua pihak yang terlibat agar mematuhi jadual aktiviti serta tarikh sasarannya seperti di **Lampiran A1**.
- 2.3. Pejabat ini juga telah menyediakan beberapa format borang tertentu seperti di **Lampiran B1** hingga **B7** bagi memudahkan penyediaan pulangan tahunan oleh pihak yang berkenaan.
- 2.4. Pematuhan kepada tarikh-tarikh sasaran yang ditetapkan sangat penting untuk memastikan Penyata Kewangan Kerajaan Negeri Sarawak 2012 dapat dikemukakan kepada Pengarah Jabatan Audit Negara Cawangan Sarawak selewat-lewatnya pada **28 Mac 2013 (Khamis)**.

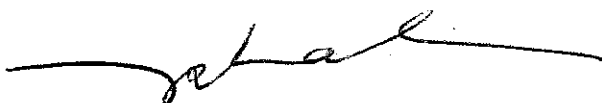
Sila rujuk **Lampiran A** bagi garis panduan tersebut.

3. Perhatian dan kerjasama semua pihak adalah amat dihargai.

Sekian, terima kasih.

"Tepat Ramah Yakin"

"BERSATU BERUSAHA BERBAKTI"
"AN HONOUR TO SERVE"



(JUMASTAPHA BIN LAMAT)
AKAUNTAN NEGERI
SARAWAK

Ruj. : TRY:301004(VOL.4)/(31)

Tarikh : 30 November 2012

Agihan Kepada	:	Setiausaha Kerajaan Negeri Sarawak.
	:	Peguam Besar Negeri Sarawak.
	:	Setiausaha Kewangan Negeri Sarawak.
	:	Semua Setiausaha Tetap, Kementerian.
	:	Semua Residen.
	:	Semua Ketua Jabatan.
	:	Semua Akauntan Perbendaharaan Bahagian.
Salinan Kepada	:	Pengarah Audit Negeri Sarawak.

GARIS PANDUAN PENUTUPAN AKAUN AWAM 2012

Para	Perkara	Tindakan
1	<u>BAYARAN</u>	
1.1	<u>Bayaran Semasa</u> Semua baucar bayaran tahun semasa mesti diterima oleh Perbendaharaan Bahagian <u>sebelum atau pada 27 Disember 2012 (Khamis) jam 5:00 petang</u> supaya perbelanjaan berkenaan dapat dibayar dan diakaun di dalam akaun tahun 2012. Sekiranya diterima selepas tarikh dan masa di atas, baucar bayaran akan dikembali untuk diproses di bawah tempoh Akaun Kena Bayar.	Pegawai Pengawal dan Pemegang Waran
1.2	<u>Bayaran Akaun Amanah</u> Semua pembayaran yang dikenakan kepada Akaun Amanah akan diakaunkan dalam tahun yang mana pembayaran berkenaan dibuat sahaja dan tidak akan diambil kira di bawah AKB. Tarikh akhir menerima baucar bayaran amanah adalah <u>sebelum atau pada 27 Disember 2012 (Khamis) jam 5:00 petang.</u>	Pegawai Pengawal, Pemegang Waran dan Perbendaharaan Bahagian.
1.3	<u>Bayaran Akaun Kena Bayar (AKB)</u> Kaedah bayaran di bawah AKB ialah untuk membenarkan perbelanjaan tahun semasa yang dipertanggungkan kepada Vot Tanggungan, Bekalan dan Pembangunan, diakaun di dalam tahun 2012 tetapi bayaran berkenaan dibuat di dalam bulan Januari 2013.	
1.3.1	<u>Syarat-syarat bayaran AKB</u> (a) Semua baucar bayaran di bawah AKB, <u>mesti diterima</u> oleh semua Perbendaharaan Bahagian <u>sebelum atau pada 11 Januari 2013 (Jumaat) jam 5:00 petang.</u> (b) Semua baucar bayaran AKB mesti dicatat Nombor Siri Jabatan Tahun 2012. (c) Perkataan 'AKAUN KENA BAYAR' hendaklah dicop pada sudut atas sebelah kanan setiap baucar. (d) Baucar bayaran AKB 2012 hendaklah dikemukakan dengan Lampiran A berasingan dari Lampiran A bagi kelompok baucar bayaran tahun 2013 semasa penghantaran baucar bayaran ke Perbendaharaan Bahagian masing-masing.	Pegawai Pengawal dan Pemegang Waran.
1.3.2	<u>Baucar Bayaran AKB lewat diterima</u> Baucar bayaran yang diterima selepas tarikh dan masa yang ditetapkan di para 1.3.1 (a) akan dikembalikan untuk dibatal untuk diproses dalam tahun kewangan 2013 di bawah AP58(a) jika diluluskan. Seterusnya pemegang waran dikehendaki untuk menyediakan baucar bayaran baru mengikut peraturan Arahan Perbendaharaan 58(a) yang mana perbelanjaan tersebut akan diakaun di dalam tahun kewangan 2013 sekiranya diluluskan.	Pegawai Pengawal dan Pemegang Waran

1.3.3	<u>Baucar Bayaran AKB yang dikueri</u> Baucar bayaran yang dikueri dalam tempoh AKB 2011 hendaklah dihantar semula kepada Perbendaharaan Bahagian yang berkenaan <u>sebelum atau pada 15 Januari 2013 (Selasa) jam 5:00 petang.</u> Baucar bayaran yang dikueri dan diterima selepas <u>15 Januari 2013 (Selasa) 5:00 petang akan dibatalkan</u> dan diproses di bawah A.P.58(a) seperti yang dijelaskan di para 1.3.2.	Pegawai Pengawal dan Pemegang Waran
2	<u>PENERIMAAN</u> 2.1 <u>Pungutan Semasa</u> Semua pungutan hendaklah dimasukkan segera ke dalam akaun-akaun Bank Kerajaan Negeri Sarawak atau Perbendaharaan Kecil selewat-lewatnya pada hari bekerja terakhir tahun 2012 bagi membolehkan wang tersebut diambil kira sebagai pungutan tahun 2012. 2.2 <u>Pungutan Lewat</u> Sebarang pungutan yang diterima pada 31 Disember 2012 atau sebelumnya, jika ada, dan tidak sempat dimasukkan ke akaun Bank Kerajaan Negeri Sarawak akan disifatkan sebagai Pungutan Lewat. Pungutan tersebut hendaklah dimasukkan ke dalam bank pada hari bekerja pertama tahun 2013 dan dianggap sebagai penerimaan tahun 2013. 2.3 <u>Akaun Belum Terima (ABT)</u> 2.3.1 <u>Penyata ABT Pemungut</u> Pemungut dikehendaki menyediakan Borang ABT 1 mengenai Akaun Belum Terima di bawah kawalannya pada 31 Disember 2012 dan menghantar borang tersebut terus kepada Pegawai Pengawal masing-masing selewat-lewatnya <u>sebelum atau pada 11 Januari 2013 (Jumaat).</u> Retan 'Tiada' juga perlu disedia dan dikemukakan. Sila rujuk Lampiran B1. 2.3.2 <u>Penyata ABT Pegawai Pengawal</u> Pegawai Pengawal mestilah menyatukan semua retan diterima daripada Pemungut (seperti dinyatakan di para 2.3.1 di atas) dalam Borang ABT 2 (amaun yang disatukan) dan disokong oleh butiran Akaun Belum Terima daripada pemungut untuk dihantar kepada Jabatan Perbendaharaan Negeri (Seksyen Kewangan, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 18 Januari 2013 (Jumaat).</u> Sila rujuk Lampiran B2.	Pegawai Pengawal dan Pegawai Pemungut Pegawai Pengawal dan Pegawai Pemungut Pegawai Pengawal dan Pegawai Pemungut

3 3.1 3.1.1 3.1.2 3.1.3 3.2	<u>AKAUN WANG TUNAI</u> <u>Panjar Wang Runcit</u> <u>Baki Wang Runcit</u> Baki wang tunai Panjar Wang Runcit yang ada dalam tangan jabatan pada akhir Disember 2012, tidak perlu dikembalikan kepada Perbendaharaan Negeri. <u>Rekupan Panjar Runcit</u> Perbelanjaan wang runcit yang dibuat sehingga 31 Disember 2012 hendaklah direkup dan baucar bayaran mesti diterima oleh Perbendaharaan Bahagian <u>sebelum atau pada 11 Januari 2013 (Jumaat) jam 5:00 petang.</u> Hanya baucar rekupan yang diterima oleh Perbendaharaan <u>sebelum atau pada 11 Januari 2013 (Jumaat) jam 5:00 petang</u> akan dibayar secara AKB. <u>Perakuan Baki Panjar Runcit</u> Semua Pemegang Waran Panjar Wang Runcit dikehendaki menghantar perakuan baki Wang Runcit kepada Jabatan Perbendaharaan Negeri (Seksyen Perakaunan, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 21 Januari 2013 (Isnin).</u> Sila rujuk Lampiran B3. <u>Wang Dalam Perjalanan (A.01201)</u> Satu senarai terperinci bagi Akaun Wang Dalam Perjalanan pada 31 Disember 2012 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Kewangan, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 15 Januari 2013 (Selasa).</u> Sila rujuk Lampiran B4.	Pemegang Waran Panjar Wang Runcit Perbendaharaan Bahagian dan Kecil
4 4.1	<u>AKAUN AMANAH</u> <u>Akaun Deposit</u> Penyata senarai lengkap bagi tiap-tiap akaun deposit yang mempunyai baki pada 31 Disember 2012 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri Sarawak (Seksyen Perakaunan, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 15 Februari 2013 (Jumaat).</u> Sila rujuk format di Lampiran B5.	Pegawai Pengawal Akaun Deposit

4.2	<u>Akaun Pendahuluan</u> Penyata senarai lengkap bagi tiap-tiap satu Akaun Pendahuluan yang mempunyai baki pada 31 Disember 2012 hendaklah diterima oleh Jabatan Perbendaharaan Negeri Sarawak (Seksyen Perakaunan, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 15 Februari 2013 (Jumaat)</u>. Sila rujuk format di Lampiran B6.	
4.3	<u>Tabung Amanah</u> Penyata Akaun Tahunan hendaklah disediakan bagi akaun-akaun amanah seperti yang disenaraikan di Lampiran C. Draf penyata ini hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri Sarawak untuk disemak selewat-lewatnya <u>sebelum atau pada 15 Februari 2013 (Jumaat)</u>. Penyata yang telah disahkan oleh Pegawai Pengawal hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Perakaunan, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>tidak lewat dari 22 Februari 2013 (Jumaat)</u>. Bagi Tabung Amanah yang tarikh pengemukakan penyata akaun tahunan telah ditetapkan dalam Arahan Akaun Amanah (Trust Directions) tarikh tersebut hendaklah dipatuhi. Bagaimanapun, Pegawai Pengawal adalah digalakkan menghantar penyata akaun tahunan itu seperti perenggan di atas juga.	Pegawai Pengawal bagi Akaun Tabung Amanah
5	<u>BAUCAR JERNAL</u>	
5.1	Semua baucar jurnal pelarasan akhir bagi Tahun Kewangan 2012 yang berbangkit dari penyemakan buku vot dengan penyata akaun bulanan, pertanyaan-pertanyaan Perbendaharaan dan lain-lain hendaklah diterima oleh pejabat Perbendaharaan Bahagian berkenaan <u>sebelum atau pada 25 Januari 2013 (Jumaat)</u>.	Pegawai Pengawal, Pemegang Waran dan Pemungut
6	<u>CAJ ANTARA JABATAN</u>	
6.1	Semua Borang Pesanan Dan Caj Antara Jabatan, T.303 hendaklah diselesaikan <u>sebelum atau pada 11 Januari 2013 (Jumaat)</u>.	Pegawai Pengawal dan Pemegang Waran (Jabatan Pemohon dan Pembekal)
7	<u>PELABURAN KERAJAAN NEGERI</u> Penyata senarai lengkap pelaburan seperti pada 31 Disember 2012, hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Perakaunan, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak <u>sebelum atau pada 15 Januari 2013 (Selasa)</u>. Sila rujuk Lampiran B7.	Pejabat Setiausaha Kewangan Negeri

8

PINJAMAN KEPADA AGENSI-AGENCI KERAJAAN DAN PERTUBUHAN LAIN

Penyata senarai lengkap bagi pinjaman yang dibayar kepada agensi-agensi Kerajaan dan pertubuhan lain dalam Tahun Kewangan 2012 hendaklah dikemukakan kepada Jabatan Perbendaharaan Negeri (Seksyen Kewangan, Ibu Pejabat) dan Jabatan Audit Negara Cawangan Sarawak **sebelum atau pada 15 Januari 2013 (Selasa)**.

Pejabat Setiausaha
Kewangan Negeri

Butiran seperti di bawah perlu dinyatakan dalam penyata senarai tersebut:

- (a) Nama Agensi/Pertubuhan
- (b) Jenis Pinjaman (Negeri/Persekutuan)
- (c) Unit Projek dan lokasinya
- (d) Amaun Pinjaman
- (e) Rujukan Bayaran Pinjaman
- (f) Tarikh Bayaran Pinjaman
- (g) Rujukan Perjanjian (jika ada)
- (h) Jadual Bayaran Balik (jika ada)

JADUAL AKTIVITI DAN TARIKH SASARAN BAGI PENUTUPAN AKAUN TAHUN 2012

BIL	AKTIVITI	TINDAKAN OLEH	TARIKH AKHIR
1	Baucar Bayaran bagi bulan Disember 2012 diterima oleh Perbendaharaan Bahagian.	Pegawai Pengawal Dan Pemegang Waran	27.12.2012
2	Baucar Bayaran bagi Akaun Amanah tahun 2012 diterima oleh Perbendaharaan Bahagian.	Pegawai Pengawal Dan Pemegang Waran	27.12.2012
3	Borang T.303 Caj Antara Jabatan bagi tahun 2012 diselesaikan seluruhnya dengan lengkap.	Pegawai Pengawal (Pejabat Pemohon dan Pembekal)	11.01.2013
4	Baucar Bayaran AKB diterima oleh Perbendaharaan Bahagian.	Pegawai Pengawal Dan Pemegang Waran	11.01.2013
5	Baucar Bayaran AKB yang dikueri untuk diproses semula diterima oleh Perbendaharaan Bahagian.	Pegawai Pengawal Dan Pemegang Waran	15.01.2013
6	Perakuan Panjar Runcit seperti pada 31.12.2012 diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Jabatan Audit Negara, Cawangan Sarawak.	Pemegang Waran Panjar Runcit	21.01.2013
7	Baucar Jurnal Pelarasan Akhir Akaun Tahun 2012 diterima oleh Perbendaharaan Bahagian.	Pegawai Pengawal Dan Pemegang Waran	25.01.2013
8	Borang ABT 1 (Pemungut) diterima oleh Pegawai Pengawal.	Pegawai Pengawal dan Pegawai Pemungut	11.01.2013
9	Borang ABT 2 (Pegawai Pengawal) diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Jabatan Audit Negara, Cawangan Sarawak.	Pegawai Pengawal	18.01.2013
10	Senarai Baki Deposit seperti pada 31.12.2012 diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Jabatan Audit Negara, Cawangan Sarawak.	Pegawai Pengawal Akaun Deposit	15.02.2013
11	Senarai Akaun Pendahuluan yang belum diselesaikan pada 31.12.2012 diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Jabatan Audit Negara, Cawangan Sarawak.	Pegawai Pengawal Akaun Pendahuluan	15.02.2013
12	Draf Penyata Akaun Tahunan Tabung Amanah seperti pada 31.12.2012 diterima oleh Jabatan Perbendaharaan Negeri Sarawak untuk semakan.	Pegawai Pengawal Akaun Tabung Amanah	15.02.2013
13	Penyata Akaun Tahunan Tabung Amanah seperti pada 31.12.2012 diterima oleh Jabatan Perbendaharaan Negeri Sarawak dan Jabatan Audit Negara, Cawangan Sarawak.	Pegawai Pengawal Akaun Tabung Amanah	22.02.2013 atau tarikh ditetapkan dalam Arahan Akaun Amanah (Trust Direction).

PENYATA TAHUNAN AKAUN BELUM TERIMA BAGI PEMUNGUT
SEPERTI PADA 31 DISEMBER TAHUN 2012

Kementerian/Jabatan Pemungut : _____
Kod Akaun : _____

(Surat Pekeliling Perbendaharaan Bil.7 Tahun 1986)

Bil	Usia akaun belumterima	Akaun Belum Terima (1) RM	Amaun Hapuskira Yang Diluluskan (2) RM	Jumlah Bersih (1) – (2) RM	Tindakan Susulan
1	Hingga satu tahun				
2	Lebih dari satu tahun hingga dua tahun				
3	Lebih dari dua tahun hingga tiga tahun				
4	Lebih dari tiga tahun				
5	Jumlah				

Pengesahan Pemungut:

Saya sahkan bahawa maklumat-maklumat seperti di atas menunjukkan kedudukan sebenar.

Nama	Tandatangan
Jawatan	Tarikh

**PENYATA TAHUNAN AKAUN BELUM TERIMA BAGI PEGAWAI PENGAWAL
SEPERTI PADA 31 DISEMBER TAHUN 2012**

PEGAWAI PENGAWAL : _____

AKAUN	Usia Akaun Belum Terima				JUMLAH	Amaun Hapuskira Yang Diluluskan
	Hingga Satu Tahun	Lebih Dari Satu Tahun Hingga Dua Tahun	Lebih Dari Dua Tahun Hingga Tiga Tahun	Lebih Dari Tiga Tahun		
	<u>RM</u>	<u>RM</u>	<u>RM</u>	<u>RM</u>	<u>RM</u>	<u>RM</u>
Jumlah						

Pengesahan Pegawai Pengawal:

Saya sahkan bahawa maklumat-maklumat seperti di atas menunjukkan kedudukan sebenar.

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

**PERAKUAN PANJAR WANG RUNCIT
SEPERTI PADA 31 DISEMBER 2012**

Untuk Dilengkapkan Oleh Pemegang Waran Panjar Runcit

Nombor Panjar :

Amaun :

Saya perakui bahawa baki wang runcit dalam tangan pada 31 Disember 2012 bagi panjar di atas adalah sebanyak RM.....(Ringgit Malaysia:))

Penyesuaian Wang Runcit adalah seperti berikut:

RM

RM

Amaun Panjar Wang Runcit Yang Diluluskan

Tolak: 1. Rekupan telah dibuat tetapi belum diterima

2. Bayaran telah dibuat tetapi belum direkup.

Baki Wang Runcit Dalam Tangan

=====

Disediakan	Disemak Oleh
Tandatangan	Tandatangan
Nama Pegawai	Nama Pegawai
Jawatan	Jawatan
Tarikh	Tarikh
Untuk dilengkapkan Oleh Ibupejabat Perbendaharaan Negeri Sarawak	

Disedia Oleh

Tarikh Perakuan
Diterima

Cop
Perbendaharaan

Nama Pegawai

Tandatangan

SENARAI BAKI WANG DALAM PERJALANAN (A.01201)
SEPERTI PADA 31 DISEMBER TAHUN 2012

PERBENDAHARAAN :

BIL	BULAN	STESEN	KOD STESEN	RUJUKAN DOKUMEN (RESIT/BAUCAR)		BUTIRAN	AMAUN (RM)	CATATAN
				No. Rujukan	Tarikh		Debit/Kredit	

Disahkan oleh:

Nama	Tandatangan		
	Tarikh		
Jawatan			

SENARAI DEPOSIT TERTUNGGAH
SEPERTI PADA 31 DISEMBER 2012

Kementerian/Jabatan :
 Deposit :
 Kod Akaun :

Bil	Rujukan Dokumen			Amaun (RM)	Maklumat Pendeposit		Catatan
	Nombor Rujukan	Jenis Dokumen	Tarikh		Nama	Alamat	

Disahkan Oleh:

Nota: * Dokumen
 Resit Perbendaharaan - (RP)
 Resit Jabatan - (RJ)
 Baucar Kredit - (BK)
 Baucar Debit - (BD)
 Baucar Bayaran - (BB)
 Bai car Jurnal - (BJ)

Nama Pegawai		Tandatangan	
Jawatan		Tarikh	

SENARAI PENDAHULUAN TERTUNGGAK
SEPERTI PADA 31 DISEMBER 2012

Kementerian/Jabatan : _____
Akaun Pendahuluan : _____
Kod Akaun : _____

Bil	Rujukan Dokumen			Amaun (RM)	Maklumat Pegawai		Catatan
	Nombor Rujukan	Jenis Dokumen	Tarikh		Nama	Alamat	

Disahkan Oleh:

Nota: * Dokumen Baucar Bayaran (BB) Baucar Jurnal (BJ)	Nama Pegawai	Tandatangan	
	Jawatan	Tarikh	

**Penyata Akaun Memorandum Pelaburan
seperti pada 31 Disember 2012**

Entiti	Nota	Modal Saham Diterbitkan/Dibayar	Pegangan			Nilai Buku	
			Perihal	Nilai Nominal	%	2012 RM	2011 RM
AGENSI ANTARABANGSA		RM		RM			
Jumlah Agensi Antarabangsa							
BADAN BERKANUN							
Jumlah Badan Berkanun							
SYARIKAT							
Jumlah Syarikat							
JUMLAH PELABURAN							

Akaun Tabung Amanah Yang Perlu Disediakan Penyata Akaun Tahunan

Bil	Nama Akaun	Kod Akaun	Pegawai Pengawal
1.	Tabung Bantuan Bencana Awam Negeri	A.05930	Setiausaha Kerajaan Negeri
2.	Tabung Majlis Muhibbah Sarawak	A.05931	
3.	Tabung Kosovo dan Mangsa Japanese Encephalitis	A.05936	
4.	Tabung Skim Insuran Perlindungan Kemalangan Peribadi Secara Berkelompok	A.05938	
5.	Tabung Perayaan Negeri	A.05928	
6.	<i>The Ketua Masyarakat (Ketua Kaum) Trust Fund</i>	A.05944	
7.	Tabung Sarawak Higher Education Fund Charitable Trust	A.05942	Setiausaha Kewangan Negeri
8.	Dana Government Contribution – Approved Agencies Trust Fund	A.05943	
9.	Tabung Penyelenggaraan Jalan Negeri	A.05924	
10.	Tabung Pusingan Perumahan Kos Rendah	A.05934	
11.	Tabung Kesusahan Pelajar Sarawak (UK dan Eire)	A.05935	Setiausaha, Suruhanjaya Perkhidmatan Awam
12.	Tabung Bendungan Sungai Sarawak	A.05939	Setiausaha Tetap, Kementerian Pembangunan Infrastruktur Dan Perhubungan
13.	Tabung Amanah Pembangunan Infrastruktur	A.05909	
14.	Tabung Skim Pinjaman Perumahan Golongan Berpendapatan Rendah	A.05940	Setiausaha Tetap, Kementerian Perumahan
15.	Tabung Amanah Pembangunan Bandar	A.05959	
16.	Dana Kawasan Konsesi Hutan (Pemulihan Dan Pembangunan)	A.06027	Setiausaha Tetap, Kementerian Perancangan Sumber Dan Alam Sekitar
17.	Tabung Dewan Suaroh Sarawak	A.05910	Setiausaha Tetap, Kementerian Pembangunan Sosial
18.	Tabung Pembangunan Bandar Sibu	A.05933	Setiausaha Tetap, Kementerian Kerajaan Tempatan Dan Pembangunan Komuniti
19.	Tabung Perolehan Tanah Khas	A.05929	Pengarah Tanah Dan Survei
20.	Dana Getah	A.06026	Pengarah Pertanian
21.	Dana Boya Dan Api	A.06028	Pengarah Laut
22.	Dana Amanah Penyu	A.06029	Presiden Majlis Islam
23.	Dana Lembaga Pengurusan Penyu	A.06025	Lembaga Pengurusan Penyu