

TREASURY CIRCULAR NO.13/1947.

Daily Classification Sheet T.182.

Summary of Receipt and Payment T.183.

1. These forms are introduced to facilitate the preparation and checking of the monthly Abstracts of Receipts and Payments at Divisional Treasuries and later at Headquarters.
2. It is intended that they should be used to maintain a running summary and classification of every receipt and payment entry in the Cash Books; These sheets are to be written up daily and it is essential that they be kept up to date.
3. A separate column will be used for each sub-head of revenue or expenditure and these columns will be totalled at the end of each month.
4. The total of the items shown in the daily classification sheets T.182 should be transferred to the monthly summary (Form T.183), the grand total of which must agree with the total of Receipts or Payments shown in the relevant Cash Books.
5. Revenue Vote Heads and Expenditure Vote Heads will not appear on the same sheet.
6. The summary sheets will be attached to the relative Cash Sheets and submitted to the Divisional Treasury with the Monthly accounts.
7. A supply of these forms is being despatched to all stations and should be brought into use on 1st January, 1948.
8. Any clerk in charge of a station who does not understand what he is expected to do, should communicate with his Divisional Treasury forthwith.

C.E. GASCOIGNE.

Ag. Financial Secretary.

Kuching, 15th October, 1947.

TREASURY CIRCULAR NO.1/1948.

DAILY CHECKING OF CASH BOOK.

Particular attention is drawn to Financial Regulation 218 which states:-

"It is the duty of all Accounting Officers to examine the entries in their Cash Books daily and to compare each item of receipt or payment therein with the counterfoil receipt or payment vouchers, and to see that the cash in hand agrees with the balance shown in the Cash Book."

2. It is the duty of the Officer in Charge of a station or office which handles cash to see that this is done.

C.E. GASCOIGNE.
Ag. Financial Secretary.

Kuching, 30th January, 1948.

(71)

TREASURY CIRCULAR NO. 4/1948.

OFFICERS RESPONSIBLE FOR SAFE CUSTODY
OF GOVERNMENT FUNDS.

It is desired to draw the attention of all officers responsible for the safe custody of Government funds to the need for the conduct of adequate checks on cash balances held by their subordinate officers,

2. Cases have arisen, and continue to arise, where losses of public funds can be traced to contributory negligence arising from lack of adequate checks. The need for close and adequate supervision cannot be too strongly emphasised.

3. It is essential that all such cash balances be checked at frequent, but irregular, intervals and, unless absence from H.Q. or other circumstances beyond the officer's control prevent it, no one week should be allowed to pass without at least one check being undertaken.

4. The Principal Auditor will be asked to report to the Chief Secretary all cases in which, in his opinion, officers have failed to exercise due care and attention in regard to this instruction.

C.E. GASCOIGNE.

Ag. Financial Secretary.

Kuching, 13th April, 1948.

GT.

74

CURRENCY REMITTANCES.

In view of recent happenings, it is desirable that the established procedure for the receipt and despatch of remittances be clearly understood and closely followed, since it would appear that at least in one case the ordinary routine safeguards against misappropriations have been ignored.

2. In Financial Regulations 10, it is laid down that:-

"Accounting Officers are pecuniarily responsible for the due performance of the financial duties of their departments or offices, for the proper collection and custody of all public money receivable by them, and for any inaccuracies in the accounts rendered by them or under their authority."

This clearly establishes that the final responsibility for safe custody of Government funds devolves on the officer who is in direct charge of the office or station.

3. Financial Regulations 11, emphasizes this point in its closing sentence, which reads:-

"No officer will be relieved from any portion of his responsibility should he depute to his subordinates the performance of duties which he should have performed himself."

4. The instructions in respect of remittances sent by means other than by Registered Post are clearly detailed in Financial Regulations 214, and sub-section (vi) of that Financial Regulation which lays down the procedure for the handover, should be applied, mutatis mutandis, to money sent by mail.

5. Although the issue of specific instructions in respect of remittances by post cannot be traced amongst pre-war records, the following procedure, which has become well established, is now detailed so that there can be no possible question in the future as to how such remittances should be dealt with.

6. It is the duty of the remitting officer to ensure that any funds which leave his possession are properly acknowledged not only by the receiving stations but by the transmitting authority *agmt*. It is therefore, essential, that any officer who has signed a remittance voucher, and the telegram required by F.R. 211, should not only attend the packing of the remittance but also inspect and initial the post office receipt issued in respect of the package and in any case where the sum to be transmitted exceeds \$500.00 the Accountant or Sub-Accountant should, remembering his obligation under F.R. 10 and 11, personally handover the money to the post office.

7. The registration receipt should be affixed to the triplicate payments voucher which is retained in the station as evidence of despatch, and may then be used as the temporary supporting voucher for the payment when the cash book is checked, until such time as the official receipt is obtained.

8. It is also clear that it is the responsibility of any officer checking books to see that vouchers supporting payments are properly receipted, and it will, therefore, be the remitting officer's duty to ensure that the formal receipt from the receiving station will, in due course, be affixed to the original voucher and it should thus either accompany the monthly accounts to Divisional Headquarters and later to Kuching, or be forwarded by first mail out to the Divisional Treasurer if received after the despatch of the relevant monthly accounts. (82)

9. The receiving station will compare the date on the telegram despatched under F.R. 211 with that on the voucher accompanying

TREASURY CIRCULAR No.10/1948.

Treasury Receipts.

1. With effect from 1st July, 1948, the form of general receipt issued by the Treasury, Kuching, will be machine printed at the top of the bill to which it refers.

2. A new type of account form is being prepared for each department and a supply of forms for your department will be delivered to you in the course of ----- the next few days. A specimen form is attached.

3. The top portion of the form must be completed by departments in so far as the Reference No. and the amount of the bill are concerned.

4. Space has also been provided in the top portion for any further data that individual Heads of Departments may require, e.g. the name and address of the debtor and the period or month for which the bill is rendered. It is not essential to the Treasury that these spaces be used, but it should be realised that it is only this top section which will be returned to departments after payment of the bill has been made.

5. The account section of the form has not been altered and the present system for the preparation of bills remains unchanged.

6. The use of Departmental Cash Collection Slips (Treasury Form 6) will be discontinued in Kuching with effect from 1st July, 1948, and all lodgements made into the Treasury after that date will be supported by the revised departmental account form.

C. E. GASCOIGNE,

Ag. Financial Secretary.

Kuching, 8th June 1948.

CN.

(86)

TREASURY CIRCULAR No. 12/1948.

Malayan Currency Notes.

With reference to the notice issued recently in respect of the withdrawal of various issues of Malayan Currency Notes, all Government outstations may, as an administrative measure, accept these notes for exchange after the published date.

2. This Circular is not to be given publicity so that withdrawal will be in any way delayed, but the convenience of the upriver inhabitants must be studied and it may well be impracticable for them to visit Divisional Treasuries as published.

3. Any notes so collected should be remitted direct to Kuching in the usual way.

C. E. GASCOIGNE,
Ag. Financial Secretary.

Kuching, 30th June 1948.

GN.

(98)

TREASURY CIRCULAR No. 17/1948.

Carbon Receipt Books.

Residents and Heads of Departments are informed that the present duplicate standard receipt is being replaced by triplicate forms.

2. The object of this change is to enable Receipts Cash Sheets to be vouched with the copy of the receipt issued to the payee and to provide a wider measure of control on counterfoil receipts in general.

3. When the new Receipt Books are received by you no further receipts will be issued from the duplicate receipt books at present in use. The procedure to be followed in respect of these books is detailed in paragraph 5 of this circular.

4. The following procedure will be adopted in respect of the triplicate receipt books:-

- (a) Original receipt to be given to payee, as at present.
- (b) Duplicate to be attached to the Receipts Cash Sheet - in support of the entry made thereon.
- (c) Triplicate to be retained in the receipt book.
- (d) In no circumstances will any entry made on a receipt form be altered. In the event of a wrong entry being made the form must be cancelled and dealt with in accordance with (e) and the next form must be used.
- (e) Any cancelled form must be clearly marked "CANCELLED" and the original and duplicate must be forwarded to the Treasury with the other duplicates. Cancelled forms must be recorded in the cash book to illustrate the use of each consecutive number.
- (f) A list of unused receipt forms will be forwarded to Divisional Treasuries, for transmission to the Treasury, Kuching, at the close of each month. An example showing how this return is to be prepared is attached as an appendix to this circular.

5. When the new books are received all un-audited duplicate receipt books, whether used, unused or partly used, are to be returned to Divisional Treasurers for transmission to the Treasury, Kuching. Divisional Treasurers will mark their registers to the effect that the books have been returned and will then forward them to Kuching in station bundles.

L. K. MORSE

Ag. Financial Secretary.

Kuching. 25th August. 1948.

(97)

TREASURY CIRCULAR No. 19/1948.

Municipal Revenue.

Your attention is drawn to the explanations on page 15 of the printed Estimates for Municipal (Outstation) Revenue.

2. Only those stations mentioned in the Explanatory Notes should use this head of Revenue. All other stations should use Vote Head 2 - Licences, Taxes and Internal Revenue.

L. K. MORSE,

Ag. Financial Secretary.

Kuching, 1st December, 1948.

G/I.

(101)

TREASURY CIRCULAR No. 29/1948.

Local Authorities
Financial Regulations.

Treasury Circular No. 18/1947 entitled Native Treasuries, Financial Instructions, is cancelled with effect from 31st December, 1948.

2. With effect from 1st January, 1949, the accounting procedure for Local Authorities will be governed by Local Authorities Financial Regulations.
3. Any difficulties arising out of these Regulations should be referred, without delay, to the Treasury, Kuching.

L. K. MORSE,
Ag. Financial Secretary.

Kuching, 30th December, 1948.

C/I.

(119)

TREASURY CIRCULAR No. 30/1948.

With effect from 1st January, 1949, the payment of Government Grant to Local Authorities will be made on the basis of \$5 for each \$1 of tax actually collected.

2. Payment to Local Authorities will continue to be made quarterly in advance. Each of these payments will be one quarter of the amount provided in the Estimates under the heading Government Grant.

3. In order to effect an adjustment between the quarterly payments made in advance and the amounts payable in accordance with paragraph 1, a return will be forwarded to the Treasury, Kuching, as soon as possible after 31st December by each District Officer, in whose District there is a Local Authority shewing the amount of tax actually collected in the year in question which is appropriate to the Local Authority, i.e. Dayak Revenue in the case of a Dayak Local Authority, Exemption Tax in the case of a Malay Local Authority, etc.

4. It is not considered appropriate that tax paid in respect of previous years should qualify for the Government Grant and the returns should therefore distinguish between current year's tax and arrears of tax collected.

L. K. MORSE,

Ag. Financial Secretary.

Kuching, 28th December, 1948.

C/I.

(120)

TREASURY CIRCULAR No. 31/1948.

Commission on Cheques.

Considerable confusion appears to exist at present over the matter of commission chargeable on cheques encashed at Government Treasuries. The following rules are therefore given for general information:-

A. Cheques drawn on Banks in Sarawak.

(1) No commission if the cheques are -

1. in payment of an account due to Government;
2. payable to a Local Authority;
3. payable to a Government Servant in his private capacity, provided that encashment is through the Treasury Department only;
4. drawn by a Government Servant payable to "Sarawak Government", for Cash for drawer, provided that encashment is through the Treasury Department only;
5. payable to a Mission;
6. drawn by the Chicle Development Company at Bintulu on the Chartered Bank, Kuching.
7. payable to Sarawak Electricity Supply Company, Limited.

(ii) If otherwise than above, commission at the rate of $\frac{1}{2}\%$ with a minimum of 50 cents.

B. Cheques drawn on Banks in Singapore.

(1) No commission if the cheques are -

1. payable to a Government Servant in his private capacity, provided that encashment is through the Treasury Department only;
2. payable to a Mission;
3. drawn by a Foreign Government.

(ii) If otherwise than above, commission at the rate of $\frac{3}{4}\%$ with a minimum of \$1.50.

C. Cheques drawn on Banks in Malaya.

Commission at the rate of $\frac{3}{4}\%$ with a minimum of \$1.50.

D. Cheques drawn on Banks in Kuala Belait, Brunei.

(1) No commission if the cheques are drawn by Borneo Australian Timber Company in payment of accounts due to Government.

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TREASURY CIRCULAR No. 19/1949.

Information has been received that Malayan 10 cents and 20 cents cupro-nickel coins bearing the year 1948 are in circulation in Singapore and you are advised to be on your guard against accepting these forgeries. Any doubtful coin should be forwarded to me for verification.

2. I quote below a description of these counterfeit coins given by the Chief Currency Officer, Singapore.

"The colour of the forgeries is not as bright as that of genuine new silver coins but slightly brighter than that of the genuine cupro-nickel coin, which has a coppery tinge. When subjected to closer scrutiny however, or compared with a genuine coin, the poor finish of the forgery becomes apparent. The most reliable test to apply to suspected coins is to rub the milled edge firmly against a hard surface such as stone or concrete. In the case of a forged coin the milling will easily rub off but that of the genuine coin will resist all but the severest treatment.

The public are warned, however, that genuine coins cease to be legal tender if the milled edge is removed except by fair wear and tear."

H. M. COCKLE,

Ag. Accountant-General.

Kuching, 20th May, 1949.

WCI.

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TREASURY CIRCULAR No. 19/1949 (amended).

Information has been received that counterfeit Malayan 10 cents and 20 cents cupro-nickel coins bearing the year 1948 are in circulation in Singapore and you are advised to be on your guard against accepting these forgeries. Any doubtful coin should be forwarded to me for verification.

2. I quote below a description of these counterfeit coins given by the Chief Currency Officer, Singapore.

"The colour of the forgeries is not as bright as that of genuine new silver coins but slightly brighter than that of the genuine cupro-nickel coin, which has a coppery tinge. When subjected to closer scrutiny however, or compared with a genuine coin, the poor finish of the forgery becomes apparent. The most reliable test to apply to suspected coins is to rub the milled edge firmly against a hard surface such as stone or concrete. In the case of a forged coin the milling will easily rub off but that of the genuine coin will resist all but the severest treatment.

The public are warned, however, that genuine coins cease to be legal tender if the milled edge is removed except by fair wear and tear."

H. M. COCKLE,

Ag. Accountant-General.

Kuching, 20th May, 1949.

WCI.

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Treasury Circular No. 29/1949.

Books of Travellers' Coupons and Porters' Certificates have been printed for the use and convenience of Government Officers travelling on duty in the Colony. Two books are available: printed in either English - Form T.205 or Jawi - Form T.205A.

2. Each book has pages in triplicate, the top sheet being the Travellers' Coupon in the form of a reduced Treasury Voucher, cashable by the porter at any District or Treasury Office. The second sheet (prepared through carbon paper) is the Porters' Certificate, as required by regulation 9 of the Local Authority (Provision of Transport) Regulations, 1949. The third sheet is blank for a further carbon copy, which shall be retained in the book.

3. The method of completion of the Coupons is:-

Travelling Officer: Head, Sub-Head (of vote to be debited), name and village of Porter, amount, number of days and dates, rate of payment, signature, title, date and place of issue of Coupon.

District Office or Treasury paying: Paying Station, Voucher number, signature of Paying Officer. The Travellers' coupon is a Treasury Voucher, and no other form of voucher is necessary for Treasury purposes to support the payment.

Porter: Signature of Payee (when paid).

4. It is pointed out that these Coupons and Certificates have been designed to suit the convenience of travelling officers: if an officer wishes to pay Porters by cash and provide an alternative Certificate, he is quite at liberty to do so.

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

Kuching, 6th October, 1949.
BCI.

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TREASURY CIRCULAR No. 30/1949.

RECALL OF OLD COINAGE.

Continuing their policy of withdrawing from circulation all pre-war currency, that is, Malayan currency which was in circulation at the time of the Japanese occupation, the Board of Commissioners of Currency, Malaya, are now withdrawing all silver coin. In due course a Proclamation will be issued demonetising all such coins.

2. The coins affected bear dates up to and including the year 1945, the withdrawal thus including a comparatively small quantity of silver coins which were minted in 1943 and 1945 and issued into circulation immediately after the Liberation.

3. In November last year the Commissioners commenced issuing the new cupro-nickel coinage in denominations of 5, 10 and 20 cents, all the coins bearing the date 1948. This cupro-nickel coinage was designed to replace the relative paper currency and the old silver coin now being withdrawn.

EXCHANGE SILVER COINS NOW.

4. On demonetisation the silver coins will cease to have any value as currency but, until the relevant Proclamation is issued, they may be exchanged for full value in cupro-nickel coin or currency notes at the Treasury, Kuching, at the Divisional Treasuries at Simanggang, Sibuan and Miri and at all Sub-Treasuries. Members of the public in possession of silver coin are advised to exchange their holdings accordingly before the coins cease to be of value as currency. Due notice of the date of demonetisation will be given, but the public is strongly advised to effect their exchanges as soon as conveniently possible, and thus avoid the last-minute rush which usually results when currency is about to be demonetised.

CUPRO-NICKEL COINS NOT AFFECTED.

5. It is stressed that the withdrawal does not apply to the new cupro-nickel coins recently issued. As stated above, all cupro-nickel coins bear the date 1948 whereas the silver coins are dated up to and including the year 1945.

(155)
H. M. COCKLE,

Ag. Accountant-General.

Kuching, 21st October, 1949.

C/I.

TREASURY CIRCULAR No. 36/1949.

In view of the fact that 5 cent, 10 cent and 20 cent re-occupation notes are being replaced by the Board of Commissioners of Currency, Malaya, and their place taken by cupro-nickel coins (reference paragraph 3 of Treasury Circular 30/1949), these notes shall not be re-issued by Government Treasuries after receipt from the Public.

2. Adequate supplies of cupro-nickel coins are available at the Treasury, Kuching.

3. Sarawak Currency notes of all denominations shall also be withdrawn from circulation and such notes, which are paid into your office, shall be remitted to me.

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

Kuching, 20th December, 1949.
C/I.

To: Divisional Treasuries, and
All Sub-Treasuries.

Copy to: All Heads of Departments.

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TREASURY CIRCULAR No. 1/1950.

Subsidiary Revenue Records.

Registers of licences, taxes, rents and rates shall be maintained in such a manner as to show whether the sums due at any particular time have been paid or waived. They shall also be in such a form as to enable reconciliation to be made with the Cash Book.

2. All registers shall therefore contain the following information:-

- (a) Name
- (b) Licence or Number
- (c) Period for which payment is due
- (d) Receipt No. (or authority to waive,
with date)
- (e) Date of receipt.

The above details are minimum Treasury requirements, but it is within the power of any accounting officer to include such further particulars as may be necessary.

3. Accounting officers shall inspect all registers at intervals of not less than one month in order that they may satisfy themselves that revenue is punctually and fully collected. They shall initial and date the registers after each inspection.

4. An "Accounting Officer" is any Head of Department, imprest holder, collector of revenue, or other officer having monetary or financial responsibilities directly connected with, or arising from, his official duties; and for this purpose will include a sub-accountant.

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

Kuching, 16th January, 1950.

C/I.

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TREASURY CIRCULAR No. 2/1950.

A Malayan currency note, bearing the official mark of cancellation of the Board of Currency, Malaya (i.e. the note is punched with a round hole measuring one inch in diameter), has been found in circulation in Sarawak.

2. Residents and Heads of Departments are requested to bring this circular to the notice of all officers of their division or department and to instruct those officers to report immediately to me, or to the police, the name and address of any person who is found in possession of such cancelled Malayan currency notes.

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

Kuching, 20th January, 1950.
C/I.

(169)

TREASURY CIRCULAR NO. 18/1950.

Information has been received that forged Malayan current notes of the fifty cent denomination are in circulation in Penang and you are advised to be on your guard against accepting these forged notes should any enter Sarawak. Any doubtful note should be forwarded to me for verification.

2. I quote below a description of the main differences between the forged and the genuine notes:-

- (1) The forged note paper is thinner.
- (2) The purple colour of the genuine note is darker than that of the forged.
- (3) The printing of the forged note is generally crude and this is particularly noticeable in the portrait of the King.
- (4) The words "Chairman of the Commissioners" and "Thomas De La Rue and Company, Limited, London" are less clearly reproduced than those on the genuine note. The letter "G" in the word "Pahang" on the reverse side of the note appears like an "O".
- (5) The series and numbers appearing on the forged notes are less bold than those on the genuine notes.
- (6) The blue shading in the central design on the front of the genuine note is not reproduced on the forgery. On the latter the shading is almost grey in colour.

R.J. Henniker-Heaton
Acting Accountant-General

Kuching, 23rd August, 1950.

EF

TREASURY CIRCULAR NO. 5/1951.

REST HOUSE CHARGES

By authority of Secretariat Circular No. 3/1951, the charges for board at the Resthouses at Kuching and Sibu are amended as follows:-

KUCHING: With effect from 15th January, 1951

Visitors

Early tea	\$.20
Breakfast	1.10
Lunch	2.30
Tea	-.30
Dinner	2.80
	<u>\$6.70</u>
	=====

Government Officers

Early tea	\$.10
Breakfast	-.95
Lunch	1.70
Tea	-.25
Dinner	1.70
	<u>\$4.70</u>
	=====

SIBU: With effect from 1st February, 1951

Visitors

Early tea	\$.30
Breakfast	1.25
Lunch	2.25
Tea	-.45
Dinner	2.75
	<u>\$7.00</u>
	=====

Government Officers

Early tea	\$.20
Breakfast	1.00
Lunch	1.50
Tea	-.30
Dinner	2.00
	<u>\$5.00</u>
	=====

(520)

TREASURY CIRCULAR NO. 10/1951

Forged \$5.- Malayan Currency Note

Information has been received that forged Malayan currency notes of five dollar denomination have recently been seized in North Borneo and you are advised to be on your guard against accepting these forgeries.

2. Any doubtful note should be forwarded to me for verification.

3. The following is a description of the main differences between the forged and the genuine notes:-

- (a) The paper of a forged note is thinner.
- (b) The green colour of a genuine note is brighter than that of the forgery.
- (c) The printing of the forged note is generally crude and this is particularly noticeable in the portrait of the King.
- (d) The words "CHAIRMAN OF THE COMMISSIONERS" and "WATERLOW & SONS LIMITED, LONDON" and particularly the names of various Federated Malay States in the shading are less clearly reproduced than those on a genuine note.
- (e) The series and numbers appearing on the forged notes are less bold than those on a genuine note.
- (f) The purple shading in the central design on the front and the colour shading of blue, brick and yellow on the lower half front of a genuine note is not reproduced in the forgery.
- (g) There is no water mark of a tiger's head as is shewn within the circular design on the centre of a genuine note.

(227)
H. M. COCKLE
Accountant-General.

Kuching, 5th April, 1951.
UCF

TREASURY CIRCULAR NO. 11/1951.

Records of Special Advances

It has been brought to my notice that no records of special advances are being kept in some outstations and that in those stations where records are being kept that they are incomplete. The maintenance of individual accounts is essential in order to prevent a recurrence of the many instances of incomplete and excessive repayments which have occurred in past years.

2. With effect from the 1st January, 1951, records shall be kept by all outstations and departments in Kuching similar to the specimen attached.

H.M. COCKLE,
Accountant-General.

Kuching, 19th April, 1951.
ZCL.

Distribution:

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

TREASURY CIRCULAR NO. 15/1951.

Indents on Crown Agents.

I have been advised by the Crown Agents for the Colonies of the difficulties at present being experienced by them in obtaining supplies in the United Kingdom. Many commodities are in very short supply and prices generally continue to rise. As a result of the uncertain supply position the Crown Agents are often able to buy only at prices ruling at the date of despatch of the goods, and for them to refer back to the head of department concerned on account of a difference between the estimated and the actual cost often means that offers are missed and further increases in prices are incurred.

2. In an attempt to offset some of these difficulties it has been decided to give the Crown Agents as wide a discretion as possible by designating indents under one of the four following categories.

- (a) The stores are essential and quantities should be supplied in full despite any excess over the estimated cost.
- (b) Quantities should be reduced to bring the cost within the estimate.
- (c) A reasonable excess over the estimated cost may be incurred including entire discretion in the case of items of small value.
- (d) Any increase in price over the estimated cost shall be referred back.

3. On all future indents upon the Crown Agents one of the designations mentioned in paragraph 2 above shall be entered in full in the space on form T.179 headed "Any other instructions to the Crown Agents as to the execution of this indent as a whole...." and should be repeated upon form T.180.

4. Category "a" should only be adopted by the head of department concerned when he has either indented with a reasonable margin under the provision available or has received my approval for this designation in any particular instance.

Kuching, 6th August, 1951.
FCO/C/L.

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

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TREASURY CIRCULAR NO. 19/1951.

It is necessary to call the attention of Accounting Officers to paragraph 3 of Treasury Circular 1/1950 and to stress again the importance of regular inspection of all registers and bill books to ensure that revenue is punctually and fully collected. Instances continue to occur where losses to revenue from varying causes could have been prevented, or at least minimised, by such regular inspections.

2. Where it is shewn that the failure on the part of the responsible officer to carry out the inspection, referred to in paragraph 1 above, was a contributory cause of any loss to Public Funds, this will be taken seriously into account when the question of whether any officer shall be surcharged is considered.

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

Kuching, 7th September, 1951.

FCO/C/L.

TREASURY CIRCULAR NO. 20/1951

I should be most grateful if all Banks and revenue collecting officers would kindly withdraw from circulation any worn, damaged or dirty Malayan currency notes which may be presented to them.

2. All notes withdrawn from circulation should be forwarded to me for exchange.

H. M. COCKLE
Accountant-General,
SARAWAK.

Kuching, 18th September, 1951.
CF

Distribution:-

The Manager, Chartered Bank of India, Australia
& China, Kuching (4)
The Manager, Oversea Chinese Banking Corporation, Kuching (1)
The Manager, Kwong Lee Bank, Kuching (2)
The Manager, Bian Chiang Bank, Kuching (1)
The Manager, Wah Tat Bank, Sibul (1)
Residents and Heads of Departments.
Divisional Treasurers
Deputy Assistant Treasurers
All Stations.

TREASURY CIRCULAR NO. 22/1951.

Re-appearance of forged 50 cent
Malayan Currency Notes.

With reference to Treasury Circular No. 18/1950, information has been received that forged Malayan currency notes of fifty cent denomination are in circulation again in Penang and you are advised to be on your guard against accepting these forgeries.

2. This new series of forgeries may be more difficult to detect than those referred to in Treasury Circular No. 18/1950. The distinctive features of the forged notes are as follows:-

Colour. There is not much to differentiate between the colour of a good note and a forgery, save that the forgery has a slightly darker colour, and colours vary with different issues.

Printing. The printing of the King's portraiture is bad and the lines on the face are blurred. The numbers though much improved, are uneven and not in line. In the middle of the forged note around the figure "50" the colours of blue, red and light red border lines are not clear. The name of the Printer, Thomas De La Rue & Company, Limited London is blurred. On the whole the counterfeit is obvious and can be detected.

3. Any doubtful note should be forwarded to me for verification.

R.J. Henniker-Heaton
for Accountant-General.

Kuching, 22nd October, 1951.
UF.

Distribution:

The Manager, Chartered Bank of I.A. & C., Kuching (4)
The Manager, Oversea Chinese Banking Corp., Kuching (1)
The Manager, Kwong Lee Bank, Kuching (2)
The Manager, Bian Chiang Bank, Kuching (1)
The Manager, Wah Tat Bank, Sibul (1)
Residents & Heads of Departments

240

TREASURY CIRCULAR NO. 27/1951

With effect from 1st January, 1952, all Departmental Cash Receipts Sheets (T.13) of the Land and Survey Department in all Stations except Kuching, Simanggang, Sibul and Miri, shall be prepared in triplicate.

2. It is essential that they shall give full details and analysis of the receipts issued, as in the example which is attached.

3. At the end of each month the original cash sheet, together with the copies of receipts, shall accompany the Station's monthly accounts sent to the Treasury, Kuching. The duplicate shall be sent to the Superintendent of Lands and Surveys of your Division. The triplicate shall be retained in the Station.

4. Special triplicate Cash Receipts Books for the Land and Survey Department only have been ordered and will be issued as soon as they are ready. They may not reach you before 1st January, 1952, and, if they do not, plain sheets of paper should be inserted in the Cash Receipts Book (T.13) to provide triplicate copies. A number of sheets of plain paper, cut to the correct size, are enclosed with this Circular for your use.

H. M. COCKLE
Accountant-General.

Kuching, 7th December, 1951.
HF

Distribution:

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

251

TREASURY CIRCULAR NO. 28/1951.

VOTE BOOKS

With reference to Treasury Circular No. 20/1950 dealing with the above subject I have observed that several departments are still not recording the liabilities as well as the actual expenditure on votes under their control as is required by paragraph 3 of the above mentioned Circular and Colonial Regulation 316(c).

2. The primary reason for this default would appear to be that the present form of Vote Book (Form T.64) is not suitably designed to give Heads of Departments the full information they require.

3. In order to obviate this defect a supplementary Vote Book (Commitments) (Form T.223) has been designed to be used in conjunction with Vote Book (Form T.64). The latter will, in future, be used only to record actual payments (Vouchers, Journal Vouchers or Treasury Advices). The former will record every commitment incurred by the placing of a Requisition, Indent, etc.

4. Whenever the responsible officer authorises a purchase or service, or signs a voucher he shall examine both books in order that he may satisfy himself that the balance available in the vote will be sufficient to meet the liability he is incurring.

5. The Vote Book (Commitments) has been designed in as simple a form as possible. Details of the commitment and the estimated cost shall be entered immediately it is incurred. A progressive total (in pencil) shall be kept under the last entry in Column 4. When the subsequent Voucher in payment is drawn, its number will be recorded in Column 5 against the relevant commitment entry and the progressive total will be amended by deducting the estimated cost (not the actual cost). Exactly similar action should be taken if a commitment is cancelled.

6. A specimen of a Vote Book (Commitments) form is attached. These forms will be bound in books containing 50 each. I should be grateful if you will kindly place an indent upon the Government Printer for the number of books required by your Department/Division for the year 1952 and give the necessary instructions to ensure that this form is brought into use with effect from 1st January, 1952.

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

Kuching, 10th December, 1951.
HCF

Distribution:

253

TREASURY CIRCULAR NO. 3/1952.

Miri Resthouse Charges

By authority of Secretariat Circular No. 3/1951, the charges for board and lodging at the Resthouse at Miri, with effect from 1st February, 1952, are amended as follows:-

Board:

Early tea	...	\$-.-
Breakfast	...	1.00
Lunch	...	2.00
Tea	...	-.50
Dinner	...	2.50
		<u>\$6.00</u>
		=====

Lodging:

Government Officers, Single	-	\$2.00 per person per night.
Government Officers, Married couple (occupying one room)	-	\$3.00 per room per night.
Visitors	-	\$6.00 per person per night.

R. J. HENNIKER HEATON,
for Accountant-General,
SARAWAK.

Kuching, 8th February, 1952.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

256

TREASURY CIRCULAR NO. 5/1952.

In accordance with Financial Regulation 202, authority is granted for remittances from registered Co-operative Societies to the Registrar of Co-operative Societies in payment of contributions to the Audit and Supervision Fund to be effected free of commission.

R.J. HENNIKER-HEATON,
For Accountant-General,
SARAWAK.

Kuching, 26th February, 1952.

HL.

Distribution:

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

44
25

TREASURY CIRCULAR NO. 7/1952.

By virtue of the Currency Ordinance 1951, Sarawak currency is being withdrawn from circulation.

2. Sarawak notes are already being withdrawn under the instructions contained in Treasury Circular No.36/1949. With effect from the date of the receipt of this Circular no Sarawak notes or coin of any denomination shall be re-issued to the public from Government Treasuries or Post Offices.
3. All Sarawak notes and coin paid in to your office shall be remitted to me at convenient intervals.
4. A notice to the public giving warning of the impending demonetisation is being issued.
5. Any British North Borneo currency received should be similarly dealt with.

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

Kuching, 6th March, 1952.
BCL.

Distribution:

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

267

TREASURY CIRCULAR NO. 9/1952.

Forged \$10/- Malayan Currency Note.

Information has been received that a forged Malayan currency note of ten dollar denomination, bearing No. E 026399, has been found in circulation in Penang and 57 you are advised to be on your guard against accepting such forgeries.

2. Defects of this forgery, which is technically correct in every respect, are as follows:-

- (a) The paper is of poor quality and there is no embossing.
- (b) The printing is rather poor. Serial numbers of the note have been unevenly printed.
- (c) The water-mark, comprising a tiger's head, is not clear.
- (d) The English and Jawi characters on the note are slightly thicker than usual and are not clear.
- (e) The Security Printers' name appearing on the face and back of the note is not clear.

3. Any doubtful note should be forwarded to me for verification.

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

Kuching, 12th March, 1952.

UCL.

Distribution:

Residents and Heads of Departments
The Managers of all Banks
Treasury Inspector, Sibuluan
Deputy Assistant Treasurers
All Stations
Information Office for release to press.

266
387

TREASURY CIRCULAR NO. 11/1952.

Kuching Rest House Charges.

By authority of Secretariat Circular No. 3/1951, the charges for board at the Kuching Resthouse are amended with effect from 1st May, 1952, as follows:-

Visitors:

Early tea	...	\$-.20
Breakfast	...	1.30
Lunch	...	2.55
Tea	...	-.30
Dinner	...	3.05
		<u>\$7.40</u>
		=====

Government Officers:

Early tea	...	\$-.10
Breakfast	...	1.15
Lunch	...	1.95
Tea	...	-.25
Dinner	...	1.95
		<u>\$5.40</u>
		=====

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

Kuching, 18th April, 1952.
BL.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

~~296~~
269

Pending approval of the new Financial Regulations, the following extracts therefrom dealing with Remittances are published in this Circular and are to be observed:-

Part I Section 18.- Remittances of Cash.

397. Sub-accountants shall see that their cash balances are sufficient to meet requirements and that they do not exceed the limit authorised.

398. When at any time the cash balance becomes insufficient a sub-accountant shall forward a requisition to the Accountant-General, or Deputy Assistant Treasurer, who will make arrangements for the necessary cash to be forwarded. The requisition shall state the number and denomination of the notes and coins required.

399. On the arrival of the remittance the sub-accountant shall see that the seals of the boxes are intact and shall immediately verify the amount in the presence of another officer, and make out a receipt therefor classified to the credit of Remittances. The receipt shall be forwarded to the Accountant-General, or Deputy Assistant Treasurer. The sub-accountant shall also compare the date on the telegram despatched under Regulation 408 with that on the voucher accompanying the remittance; if these dates do not agree he shall report immediately by telegram to the Accountant-General.

400. The receipt of a remittance shall be acknowledged immediately by telegram to the remitting officer.

401. If for any reason it is not possible immediately to verify the amount of a remittance, an acknowledgment for the remittance "said to amount to \$....." shall be given, but the receiving station shall bring the amount as stated on the remittance voucher to account in the cash book on the day of receipt of the remittance. No postponement of verification shall, however, be permitted, if a box is damaged, or the seals are broken.

402. Should a discrepancy be found to exist between the amount stated to have been remitted and the total of the remittance received, the extent of the discrepancy and the denomination in which it occurs shall be reported immediately by telegram to the Accountant-General and to the remitting officer.

403. Should a surplus be found in a remittance the amount of the surplus shall be credited to "Deposits" (Sub-Accountant.....) pending inquiry, which shall at once be instituted by the officer receiving the remittance.

404. Any shortage found at the time of checking shall, pending investigation, be made good by charging the amount by means of a Journal Voucher to the personal "Advance" account of the remitting officer, with a corresponding credit to "cash". The remittance shall be brought into account for the full amount of the Remittance Voucher.

405. When at any time the cash balance exceeds the

TREASURY CIRCULAR NO. 25/1952.

Crown Agents' Accounts.

The use of Treasury Form T.199, at present used for the confirmation of Crown Agents' accounts, will be discontinued and a new Form T.229 (specimen attached) introduced with effect from the date of despatch to Heads of Departments of Crown Agents' accounts for the month of August, 1952.

2. With effect from the accounts for the month of August, 1952, Form T.229 supported by Crown Agents' Debit/Credit vouchers will be submitted to Heads of Departments monthly. Crown Agents' Debit/Credit vouchers shall be returned to the Accountant-General within 7 days of receipt together with either a completed Treasury Debit voucher or Credit voucher in respect of each sub-head affected.

3. The Form T.229 issued by the Treasury will be numbered, and the Treasury Debit/Credit vouchers prepared by departments shall bear a corresponding number at the top left hand corner together with a sub-voucher number. For example, if Form T.229 No. 16 has to be responded to by four debit vouchers, they shall be numbered 16/1, 16/2, 16/3 and 16/4.

4. Treasury Debit/Credit vouchers will be supplied to Heads of Departments by the Treasury for the month of August, 1952, but subsequent requirements shall be ordered direct from the Government Printer.

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

Kuching, 30th September, 1952.
ICF.

Distribution:

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

300

TREASURY CIRCULAR NO. 26/1952.

Remittances

In accordance with Financial Regulation No. 22, authority is granted for all remittances made by registered Co-operative Societies to the Commissioner, Co-operative Development, and all remittances from the Commissioner, Co-operative Development, to registered Co-operative Societies to be effected free of commission.

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

Kuching, 4th October, 1952.
ICF.

Distribution:

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

301

TREASURY CIRCULAR NO. 33/1952.

His Excellency the Governor has signed a Proclamation declaring that all Sarawak and North Borneo notes and coin and all Straits Settlements and Malaya silver coin shall cease to be legal tender with effect from the 31st December, 1952.

2. Until the 31st December, 1952, these notes and coin are legal tender and must be accepted as such by everyone.

3. On and after 1st January, 1953, these notes and coin will be exchanged, as a matter of grace, for an equivalent amount of Malayan Currency, but only at a Government Treasury.

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

Kuching, 27th November, 1952.

CF.

Distribution

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

(309)

TREASURY CIRCULAR NO. 35/1952.

Crown Agents' Commission on Stores.

With reference to Treasury Circular No. 2/1952 on the subject on insurance of stores.

2. A sum of \$100,000 has been provided in the 1953 Estimates under Head 21 Sub-head 41 for Insurance of and Commission on Stores. This sum is to cover all stores, whether allocated or unallocated, received through the Crown Agents for the Colonies.
3. Crown Agents' Commission of $1\frac{1}{3}\%$ on stores will not be passed to the departments concerned in respect of Crown Agents Statements dated later than 31st December, 1952, but will be debited by me direct to Head 21 Sub-head 41.
4. In preparing future Estimates of expenditure, Heads of Departments shall exclude any charges for Crown Agents' Commission from their estimates for stores.
5. A suitable addition to cover the commission element shall be made when costing stores for sale to members of the public (and Government officers in their private capacity) but this is not necessary when stores are issued to contractors for use on Government contracts.

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

Kuching, 30th December, 1952.

CF.

Distribution:

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

O. LIGHTLEY

TREASURY CIRCULAR NO. 7/1953.

Treasury Circular No. 27/1952 instructed that the account "Court Deposits" should be used only for deposits which have been made through or by a court.

2. It was not the intention that deposits for pledges, etc., which it has been the practice in the past to credit to this account should no longer be accepted.

3. Miscellaneous deposits which it has been the custom to credit to "Court Deposits" shall in future be credited to an account "Deposits - General".

4. Instructions for the control and transfer of deposits are contained in Treasury Circular No. 28/1952 which shall be strictly adhered to.

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

Kuching, 30th May, 1953.

HF

Distribution:

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

(356)

TREASURY CIRCULAR NO. 9/1953.

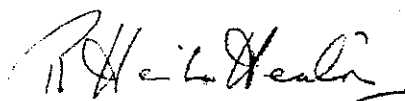
Carbon Copies

To provide clear carbon copies for easier reference and to prolong the effective life of carbon paper used for:-

- (a) General Receipts
- (b) Cash Books.

Sub-accountants should obtain zinc or similar metal sheets, the size of cash and receipt book leaves.

2. The metal sheet is to be inserted at the back of duplicate (or triplicate) of voucher and to form a solid firm face on which to write.


Ag. Accountant-General,
Sarawak.

Kuching, 20th July, 1953.

Distribution:

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

TREASURY CIRCULAR NO. 10/1953.

Missing \$1,000/- Notes.

A special notice published in the Singapore Police Gazette No. 143 dated 1st July, 1953, is reproduced for your information.

2. Ten pieces of these notes Nos. A/1 57211 to 57220 have since been traced.

" Singapore Police Force Police Gazette
Wednesday, 1st July, 1953 - No. 143.

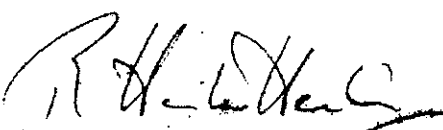
Special Notice - Missing \$1,000/- Notes

The 20 (Twenty) undermentioned Thousand Dollar Notes have been reported missing from the Overseas Chinese Banking Corporation and should circulation of such notes be detected, Insp. Tan Jee Bah of Commercial Crime Sub-Branch should be informed immediately.

The numbers of the Notes are:-

A/1 57211	A/1 57216	A/1 57221	A/1 57226
A/1 57212	A/1 57217	A/1 57222	A/1 57227
A/1 57213	A/1 57218	A/1 57223	A/1 57228
A/1 57214	A/1 57219	A/1 57224	A/1 57229
A/1 57215	A/1 57220	A/1 57225	A/1 57230.

(Report No. "A" 10845, Insp. Tan Jee Bah
i.c. Case, Tel. 310). "



Ag. Accountant-General,
Sarawak.

Kuching, 25th July, 1953.

Distribution:

Residents and Heads of Departments.

Managers of all Banks.

Deputy Assistant Treasurers

All Stations.

Information Officer for release to Press.

259

TREASURY CIRCULAR NO. 12/1953.

Stores Requisition-Issue Voucher

A new style of Stores Requisition-Issue Voucher will be brought into use at an early date.

2. The books will contain ⁵⁰~~100~~ sets of vouchers each set comprising:-

- | | | |
|-----------|---|---------------|
| 1. White | } | Perforated. |
| 2. Pink | | |
| 3. Blue | | |
| 4. Yellow | | |
| 5. White | | Unperforated. |

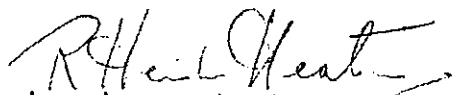
3. Indenting Officer will submit to Government Stores the 4 perforated copies of Requisition, and retain the unperforated copy in the book for record.

4. Not more than four items should be indented for on any single Stores Requisition.

5. The Government Storekeeper will issue stores and return Pink, Blue and Yellow copies to the Indenting Officer. The white copy is to be retained by accounts branch to support Store Ledger entries.

6. The Indenting Officer will retain Pink copy, and receipt and return to Government Storekeeper Blue and Yellow copies.

7. Government Storekeeper retains Blue receipted copy for his records and submit receipted Yellow copy to Accountant-General in support of monthly statement.


Ag. Accountant-General,
Sarawak.

Kuching, 28th August, 1953.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

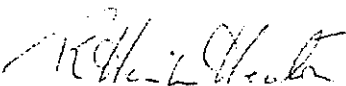
361

TREASURY CIRCULAR NO. 13/1953.

Stores Requisition-Issue Vouchers

Considerable difficulty is being experienced by the Government Stores, and in consequence a delay in the rendering of accounts due to the submission of a single Stores Requisition for supplies to two or more subheads of Expenditure.

2. Will all requisitioning officers please note that a separate Stores Requisition must be prepared for demands on account of each subhead of expenditure.


Ag. Accountant-General,
Sarawak.

Kuching, 25th September, 1953.

LF

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

362

TREASURY CIRCULAR NO. 16/1953.

Rest House Charges.

With effect from 1st January, 1954, the following standardised charges will be made in the Government Rest Houses at Kuching, Sibü and Miri:-

Non-Government Visitors.

A flat rate of \$17.50 per day per person for board and lodging.

No reduction shall be permitted for meals not taken in the Rest House. Catering contractors, however, shall continue to be paid a rate per meal as at present and not a rate per day.

Government Officers.

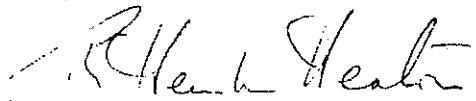
(i) Boarding Charge - \$6.00 per person per day with a rebate for meals not taken.

(ii) Lodging Charge - single officer \$2.00 per day, married couple \$3.00 per day, children 50 cents per day.

(iii) Rental - \$15.00 per month for an annexe; no rental for a room in the Rest House.

2. Residents are requested to arrange charges for individual meals which will conform with the above totals and be acceptable to the catering contractors.

3. Treasury Circulars No. 5/1951 dated 2nd February, 1951, and No. 3/1952 dated 8th February, 1952, are cancelled with effect from 1st January, 1954.


Acting Accountant-General,
Sarawak.

Kuching, 28th October, 1953.

HF

Distribution:

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

365

Unit of issue.....

366

TREASURY CIRCULAR NO. 19/1953.

Rest House Charges

Further to Treasury Circular No. 16/1953 dated 28th October, 1953, the following charges will be made in the Government Rest Houses at Kuching, Sibü and Miri with effect from 1st January, 1954:-

Non Government Visitors - children of

A flat rate of \$8.75 per day per child for board and lodging.

No reduction shall be permitted for meals not taken in the Rest House. Catering contractors, however, shall continue to be paid a rate per meal as at present and not a rate per day.

Government Officers - children of

Boarding charge for children of Government officers will be the actual cost of meals as paid to the catering contractor.


Acting Accountant-General,
Sarawak.

Kuching, 7th December, 1953.

LF

Distribution:

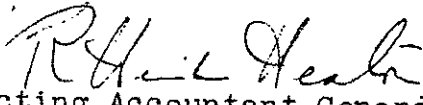
Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

(369)

TREASURY CIRCULAR NO. 20/1953.

The Commissioner of Sarawak Constabulary has informed me that the supply of police for cash escort duty represents a considerable drain on the resources of the force.

2. Whenever possible, sub-accountants are requested to use the means of conveyance listed in Financial Regulation 412, which do not require police escort. The receiving station can also assist by giving to the supplying station as much notice as possible of their needs in order that arrangements may be made for remittances to be entrusted to an Officer of the Senior Service who may be planning to visit the station.


Acting Accountant-General,
Sarawak.

Kuching, 7th December, 1953.

HF

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

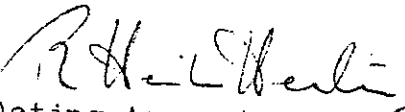
371

TREASURY CIRCULAR NO. 21/1953.

Revenue Collection Licences

As early as possible after 15th January, 1954, Revenue Collectors should furnish the Officer-in-Charge, Constabulary Sector, for information and action, a schedule of persons who have not renewed licences for 1954.

2. Financial Regulation No. 172 refers.


Acting Accountant-General,
Sarawak.

Kuching, 14th December, 1953.

LF

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

370

C. 6.111

TREASURY CIRCULAR NO. 1/1954.

Authorised Signatures
(Financial Regulation 68)

It is requested that a list of officers in your Department, who are authorised to sign Payment Vouchers, Paysheets, Indents on Crown Agents, I.S.P. and Remittance Vouchers, etc., be sent to me, as early as possible.

2. The list should be in duplicate with the designation and specimen signatures against the name of each officer.
3. Any changes should be notified from time to time as they occur.

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

Kuching, 16th February, 1954.

LCF

Distribution:

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

(373)

TREASURY CIRCULAR NO. 3/1954.

It is essential that all expenditure be brought to account with the minimum of delay, and the attention of all officers is drawn to General Order No. 314 and Financial Regulation No. 65.

2. General Order No. 314 states that all claims may be submitted immediately on the conclusion of the tour to which they relate, and in any event shall be submitted not later than the end of the month following that to which they refer, in the absence of exceptional circumstances which render this impracticable.

3. Financial Regulation No. 65: All payments shall be made as soon as possible after accounts are rendered or services performed.

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

Kuching, 27th February, 1954.

BCP

Distribution:

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

375

TREASURY CIRCULAR NO. 4/1954.

Brunei Money Orders

In accordance with paragraph 5 of Treasury Circular No. 16/1952 dated 15th May, 1952, BRUNEI MONEY ORDERS shall be dealt with as follows, when payments have been made:

- (a) The original Brunei Money Orders, together with two carbon copies of the payment voucher shall be sent to me by registered post accompanied by a covering memorandum.
- (b) The duplicate Brunei Money Orders, together with an extra copy of payment voucher and a copy of the memorandum shall be sent to the Postmaster-General, Kuching.
- (c) A copy of the memorandum shall be attached in support of the Treasury original payment voucher.
- (d) The Money Order number only need be quoted in the particulars of the payment voucher, instead of the Malaya Book number, e.g. - Belait No. 49/53, instead of No. 49/Z174773.
- (e) Vouchers encashing Brunei Money Orders shall be debited to "Current Account Money Orders Brunei Government".

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

Kuching, 27th February, 1954.

LCF

Distribution:

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

(376)

TREASURY CIRCULAR NO. 6/1954.

Financial Regulations Section 9
Revenue Forms.

I should be grateful if all sub-accountants and Revenue Collecting officers would comply with Financial Regulations Section 9.

2. In future indents for revenue forms shall be submitted in accordance with Financial Regulation No. 233.

3. With reference to Financial Regulation No. 245 sub-accountants shall forward monthly a consolidated statement of unused Revenue forms on Form T.235 (specimen attached).

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

Kuching, 12th March, 1954.

BF

DISTRIBUTION:

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

RADIO SARAWAK - BROADCASTING FEES.

The following schedule of Artists' Fees is published for the information of all officers.

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

Kuching, 3rd May, 1954.

Schedule

1. If the broadcast deals with matters connected with the officer's duties with the work of his Department no fee is payable.
2. In all other cases the officer may receive the same fee as would be paid in similar circumstances to members of the public for whom the following scale of maximum fees is provided:-

- | | | |
|---|-----|--|
| (a) for "Talk" (written and read) not exceeding 15 minutes duration | ... | \$20.00 |
| (b) for "Talk" (written only) not exceeding 15 minutes duration | ... | 15.00 |
| (c) for Performances in plays or features (depending on the part played and time taken) maximum fee payable | ... | 25.00 |
| (d) for Solo Instrumental and Vocal Performances, not exceeding 20 minutes duration, maximum fee payable | ... | 25.00 |
| (e) for Accompanists, performance not exceeding 20 minutes duration, maximum fee payable | ... | 15.00 |
| (f) Writers of dramatic scripts | | \$1 per minute for fiction and up to \$2 per minute for other material according to content. |
| (g) Translating a dramatic script or translating and reading a talk script | ... | Up to \$1 per minute. |
| (h) Part-time announcing | | \$5 per hour.
News reading \$5. |
| (i) Arranging and producing special features, including Children's Hour | ... | 25.00 |

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TREASURY CIRCULAR NO. 12/1954.

Radio Sarawak - Broadcasting Fees.

The following amendments to the Schedule of Artists Fees, given in Treasury Circular No. 9/1954, are published for the information of all officers.

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

Kuching, 18th May, 1954.
BCF

Amendments to Schedule.

Paragraph 2.

- (i) Arranging and producing
special features including
Children's Hour - ...

<u>Delete</u>	...	\$25.00
and <u>insert</u>	...	\$30.00

Paragraph 2.

- (k) For Musicians other than
soloists -

Delete whole of section (i)
and insert:-

- (i) In Studio broadcasts
(English Programmes)
each member of an
orchestra may be paid
a maximum fee of \$20.00

Paragraph 2.

Insert new item -

- (o) For Performers parti-
cipating in Microphone
Discussions Quiz's,
etc., maximum fee
payable per person \$15.00.

DISTRIBUTION:

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

386

C 677

TREASURY CIRCULAR NO. 14/1954.

ALLOCATED STORES.

Books of Requisition and Issue Vouchers for Allocated Stores (Form T.242) are now available at the office of the Government Printer, and should be drawn on requisition as required.

2. The books are printed in triplicate. The original and duplicate shall be forwarded by the requisitioning officer to the Officer-in-charge of the Stores.

3. The original will be receipted by the officer authorised to collect the stores and retained by the Officer-in-charge of the stores.

4. The duplicate will be returned to the requisitioning officer with the stores.

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

Kuching, 16th June, 1954.

BCF.

DISTRIBUTION:

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

(288)

TREASURY CIRCULAR NO. 18/1954.

Money Orders

The following notification is published for the information of all officers.

2. Money Order facilities are available at the stations scheduled hereunder:-

1st Division

Kuching
Bau
Lundu
Serian
Simunjan

2nd Division

Simanggang
Betong
Debak
Engkilili
Kabong
Lingga
Lubok Antu
Pusa
Saratok
Spaoh

3rd Division

Sibu
Balingian
Binatang
Belaga

3rd Division (Continued)

Dalat
Daro
Kanowit
Kapit
Matu
Mukah
~~Oya~~
Sarikei
Song

4th Division

Miri
Baram
Bintulu
Tatau

5th Division

Limbang
Lawas
Sundar

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

Kuching, 5th August, 1954.

BCF

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 23/1954.

Security of Safes.

All officers who have safes or strong boxes on charge to them are requested to submit details of any safe whose security they consider to be doubtful.

2. Full details of the reason why the security of the safe is considered to have been jeopardised must be submitted, together with any history of the safe that is known, for example whether the lock has been altered since the Occupation, or, if at any time the key has been temporarily mislaid.

3. A separate sheet should be used to report upon each safe, and these should be forwarded direct to me in respect of the First Division, and otherwise through the Deputy Assistant Treasurer of the Division who will add his observations before forwarding the report to me.

4. Nil returns are not required.

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

Kuching, 31st August, 1954.

OF

DISTRIBUTION:

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

318

TREASURY CIRCULAR NO. 24/1954.

Revenue Register and Assessment Lists

With effect from 1st January, 1955, revised forms of Assessment Lists and Revenue Registers shall be brought into use by all accounting officers.

2. Loose leaf type covers and a supply of the forms Nos. T.246, T.247, T.248 will be despatched to all revenue collecting offices and stations during September, 1954.

Revenue Registers (Forms T.246 and T.247)

Form T.246 provides for details and the amount due to be paid, and can be adopted for all classes of Revenue.

Each class of Revenue shall be entered on a separate form.

Form T.247 provides for the record of twelve payments, and the columns shall be suitably headed, i.e. monthly, quarterly, $\frac{1}{2}$ yearly or annually. Additional forms T.247 can be inserted as required.

Assessment List (Form T.248)

The layout provides for collection during first and second half of the year, and for arrears to be brought forward at each period. The layout and headings of this form are self-explanatory. The column headed "arrears from previous years" shall be entered at the close of 1954 and reconciled with existing records.

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

Kuching, 9th September, 1954.
BCF

DISTRIBUTION:

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

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TREASURY CIRCULAR NO. 31/1954.

Revenue Registers & Assessment Lists.

The attention of all accounting officers is drawn to Treasury Circular No. 24/1954, and the following directions are issued in connexion with the control of Forms -

- T.246 Revenue Register (amounts due)
- T.247 Revenue Register (amounts paid)
- T.248 Assessment List.

2. These forms shall be classified as "Revenue Forms". Section 9 of Financial Regulations refers.

- (a) The certificate on the inside face of the binder shall be signed immediately upon receipt.
- (b) Additional sheets will be issued to the Sub-accountant at each station who shall -
 - (i) Keep stocks under lock and key.
 - (ii) Maintain a register showing all receipts and issues.
 - (iii) Include on Form T.235 the details of stock held at the close of each month.
 - (iv) Ensure that all sheets issued are inserted in the binder in his presence and the register on the inner face cover is entered and signed.

All forms will be prefixed and numbered for use at a particular station, and on no account are they to be transferred to another station.

3. All requisitions for supplies shall be sent to the Accountant-General and shall state:-

- (i) Quantity in stock
- (ii) Quantity required
- (iii) Serial Numbers required.

If additional binders are required, the department making the demand should be quoted. Departmental requirements shall be obtained from the Sub-accountant.

The Sub-accountant shall not hold stocks of forms in excess of 6 months' requirements.

4. Form T.246 provides a permanent record for details of Revenue to be collected.

Form T.247 provides for twelve collections -

Annual Collections

12 years

337

The insertion of a new Form T.247 will provide for a further period as above. Additional forms shall not be inserted until required.

When a source of revenue is cancelled the date of cancellation shall be noted in red ink on Form T.246, and a red line drawn through the centre of the remaining columns on Form T.247.

5. If the provision on Form T.246 is insufficient for any classification of Revenue, a new set of forms T.246/7 shall be inserted immediately following the previous set to which the particular classification refers.

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

Kuching, 15th November, 1954.

BCF

DISTRIBUTION:

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

(336)

TREASURY CIRCULAR NO. 34/1954.

REVENUE COLLECTIONS.

The following procedure shall be introduced with effect from 1st February, 1955:-

- (a) At Stations where National Cash Registers are installed.

National Cash Register Rolls shall be forwarded with the monthly accounts each month to the Treasury Kuching. After examination by the Audit Department the machine rolls and machine receipt stubs will be returned to the Deputy Assistant Treasurer at the station of issue for safe custody, and will then be available for the audit inspection of local revenue records.

- (b) At Stations where Bank accounts are operated.

All Bank Paying-in slips shall be forwarded with the monthly accounts each month.

- (c) At Stations other than those described at (a) and (b).

Revenue Collectors shall prepare a Revenue Collectors Treasury Paying-in slip (in duplicate) and pay collections to the sub-accountant daily. Revenue Collectors Treasury Paying-in-slips are Revenue Forms and shall be controlled as laid down in Financial Regulations Section 9. No alterations whatsoever may be made in the Paying-in slip. If an error is made in writing-up a slip, it shall be cancelled by a responsible officer and the cancelled original and duplicate forwarded with the monthly accounts. Financial Regulations 239 and 240 refer.

The sub-accountant will acknowledge receipt of the cash by signing, stamping, and dating the paying-in slip in the appropriate places. The original shall be handed to the Revenue Collector and the duplicate retained by the sub-accountant to support amounts shown in his daily cash balance book.

On the last working day of each month the Revenue Collector will receive from the sub-accountant a Government Receipt in exchange for the original Revenue Collectors Treasury Paying-in slips held. The original Revenue Collectors Paying-in slips shall be attached to and support the duplicate copy of the Treasury Receipt.

(345)

The insertion of a new Form T.247 will provide for a further period as above. Additional forms shall not be inserted until required.

When a source of revenue is cancelled the date of cancellation shall be noted in red ink on Form T.246, and a red line drawn through the centre of the remaining columns on Form T.247.

5. If the provision on Form T.246 is insufficient for any classification of Revenue, a new set of forms T.246/7 shall be inserted immediately following the previous set to which the particular classification refers.

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

Kuching, 15th November, 1954.

BCF

DISTRIBUTION:

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

(336)

TREASURY CIRCULAR NO. 7/1955.

Forged \$10/- Malayan Currency Note

A forged Malayan Currency Note of ten dollar denomination, bearing No. ^E~~57~~ 035860 has been found in circulation in Kuching and you are advised to be on your guard against accepting such forgeries.

2. Defects of this forgery, which is technically correct in every respect, are as follows:-

- (a) The paper is of poor quality and there is no embossing.
- (b) The printing is rather poor. Serial numbers of the note have been unevenly printed.
- (c) The water-mark, comprising a tiger's head, is not clear.
- (d) The English and Jawi characters on the note are slightly thicker than usual and are not clear.
- (e) The Security Printers' name appearing on the face and back of the note is not clear.

3. Any doubtful note should be forwarded to me for verification.

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

Kuching, 11th March, 1955.

EF

DISTRIBUTION:

Residents and Heads of Departments.
The Managers of all Barks.
Deputy Assistant Treasurers.
All Stations.
Information Office for release to Press.

399

TREASURY CIRCULAR NO. 10/1955.

Treasury Cash Book and
Departmental Cash Receipts Book.

Simplified types of Treasury Cash Book (form T.14), and Departmental Cash Receipts Book (form T.13R) are now in print and will be available for distribution in the near future.

2. The revised Treasury Cash Book (form T.14) is an amalgamation of the existing Cash Receipts Book (form T.14) and Cash Payments Book (form T.20).

3. The revised Departmental Cash Receipts Book (form T.13R) has no analysis columns and will be used on completion of the existing books by all departmental revenue collectors, with the exception of the Land and Survey Department and the Posts and Telegraphs Department.

4. In smaller outstations, where one officer is the only revenue collector, it will be unnecessary for him to maintain more than one revised Departmental Cash Receipts Book (form T.13R); and one analysed Departmental Cash Receipts Book (form T.13) for both the Land and Survey Department and the Posts and Telegraphs Department, in addition to the one Treasury Cash Book (form T.14).

5. Your attention is drawn to Treasury Circular No. 9/1953 and Financial Regulation No. 323; copies of cash books and receipts must be legible and may not be destroyed without the prior sanction of the Accountant-General.

6. Specimens of the revised forms T.13R and T.14 are attached, with examples of their correct use.

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

Kuching, 22nd March, 1955.

LCF

DISTRIBUTION:

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

(405)

TREASURY CIRCULAR NO. 11/1955.

Rest House Charges

All officials of Her Majesty's Service and of the service of His Highness the Sultan of Brunei shall be charged Government rates when travelling on duty and residing in Sarawak Government Rest Houses.

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

Kuching, 23rd March, 1955.

LCF

DISTRIBUTION:

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

(406)

TREASURY CIRCULAR NO. 14/1955.

Jawi Receipt Books

In order that issues of Jawi Receipt Books may be properly controlled, Sub-Accountants and Local Authority Treasurers are requested to ensure that the following accounting procedure is adopted with immediate effect:-

- (a) Receipts, which have not yet taken into the Government or Local Authority Accounts must be recorded on the Return of Unused Counterfoils each month.
- (b) Treasury Receipts which are issued to bring to account collections by Jawi receipts must state the numbers of the Jawi Receipts they cover and the number of the previous Treasury Receipt on which the last Jawi Receipt number may be found.
- (c) No books may be destroyed without authority and all must be available for inspection at the local audit.
- (d) When supplies of these forms are available in triplicate, the duplicate should be submitted with the cash account each month as in the case of all other receipt forms.

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

Kuching, 14th April, 1955.

ZF

DISTRIBUTION:

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

(411)

TREASURY CIRCULAR NO. 18/1955.

Forged \$10 Malayan Currency Notes.

Two forged Malayan Currency Notes of ten dollar denomination, bearing Nos. $\frac{C}{59}$ 025572 and $\frac{C}{59}$ 025965 were discovered at Sarikei recently and you are advised to be on your guard against accepting such forgeries.

2. Following are the defects of the forgery:-

- (a) The front and back of the note have been stuck together with glue.
- (b) The printing and colours are inferior and in parts of the note the colours are smudged.
- (c) The "i" in "Commissioners" at the top of the note is missing.
- (d) The lettering is thick and clumsy.
- (e) The etching of the King's head is badly done.
- (f) The name of the printer on both sides of the note is indecipherable.
- (g) The Jawi script in the crests at the back of the note is missing.
- (h) The white edging of the note is even.
- (i) The attempt at a water-mark is poor.
- (j) The word "the" appears to be "tee" in the lettering under the words "Ten Dollar" on the face of the note.

3. Any doubtful note should be forwarded to me for verification.

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

Kuching, 9th May, 1955.

EE

DISTRIBUTION:

All Residents and Heads of Departments.
The Managers of all Banks.
All Deputy Assistant Treasurers.
All Stations
Information Office for release to Press.

(45)

Forged \$10 Malayan Currency Note

A forged Malayan Currency Note of ten dollar denomination, bearing C/59 022901 was discovered at Bintulu recently and you are advised to be on your guard against accepting such forgeries.

2. Following are the defects of the forgery:-

- (a) The front and back of the note have been stuck together with glue.
- (b) The printing and colours are inferior and in parts of the note the colours are smudged.
- (c) The "i" in "Commissioners" at the top of the note is missing.
- (d) The lettering is thick and clumsy.
- (e) The etching of the King's head is badly done.
- (f) The name of the printer on both sides of the note is indecipherable.
- (g) The Jawi script in the crests at the back of the note is missing.
- (h) The white edging of the note is uneven.
- (i) The attempt at a water-mark is poor.
- (j) The word "the" appears to be "tee" in the lettering under the words "Ten Dollar" on the face of the note.

3. Any doubtful note should be forwarded to me for verification.

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

Kuching, 31st May, 1955.

EF

DISTRIBUTION:

All Residents and Heads of Departments.
The Managers of all Banks.
All Deputy Assistant Treasurers.
All Stations.
Information Office for release to Press.

418

TREASURY CIRCULAR NO. 31/1955.

Counterfeit 20 Cent Cupro-Nickel Coins.

Several counterfeit 20 cent cupro-nickel coins of the new issue, bearing the effigy of H.M. the Queen have been found in circulation in Kuching and you are advised to be on your guard against accepting such forgeries.

2. Defects of this forgery are as follows:-

- (a) The coins have been poorly struck.
- (b) The embossment on the obverse as well as the reverse sides is not clear.
- (c) The milled edge is uneven.

3. Any doubtful coin should be forwarded to me for verification.

H.M. Cockle,

Accountant-General,
Sarawak.

Kuching, 17th August, 1955.

UP

DISTRIBUTION.

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

435

TREASURY CIRCULAR NO. 35/1955.

I should be grateful if officers who still hold Sarawak Postage and Revenue Stamps of the undermentioned issues, as published in Sarawak Government Gazette under Notification No. 691 dated 20th May, 1955, would kindly return these stocks to me at the earliest opportunity.

- (1) Portrait: Sir Charles Vyner Brooke
(issued 1st May, 1934)
(issued 1st March, 1941)
- (2) Portrait: Sir Charles Vyner Brooke - Overprinted
with Royal Cypher.
(issued 16th April, 1947)
- (3) Centenary Issue (issued 18th May, 1946)
- (4) Royal Silver Wedding (issued 25th October, 1948)
- (5) 75th Anniversary, Universal Postal Union
(issued 10th October, 1949).

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

Kuching, 22nd October, 1955.

DISTRIBUTION:

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

445

TREASURY CIRCULAR NO. 40/1955.

TREASURY CASH BOOK AND
DEPARTMENTAL CASH RECEIPTS BOOK.

With reference to Treasury Circular No.10/1955 the revised form of Treasury Cash Book which is an amalgamation of the present Cash Receipts Book and Cash Payments Book shall be brought into use at all Stations with effect from 1st January, 1956.

2. With effect from 1st January, 1956, all Departments, with the exception of the Lands and Surveys Department and the Posts and Telegraphs Department shall bring into use the revised form of Departmental Cash Receipts Book (Form T.13R).

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

Kuching, 10th November, 1955.

DISTRIBUTION:

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

(451)

TREASURY CIRCULARS NO. 6/1956.

In the event of accommodation not being available at a Government Rest House in Kuching, Sibü or Miri and it is thereby necessary for an officer to be accommodated in a hotel he may recover, on production of receipted bills together with a certificate signed by the Resident stating that Rest House accommodation was not available, the difference between what he would have paid for full board and lodging at the Rest House and the amount he actually paid for these services in the cheapest accommodation at the hotel.

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

Kuching, 10th March, 1956.

DISTRIBUTION:

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

476

TREASURY CIRCULAR NO. 9/1956.

The attention of all officers is drawn to Financial Regulations Nos. 342 - 346.

2. In future Financial Regulation No. 342 will be rigidly enforced and only at a station where there are no banking facilities will sub-accountants cash personal cheques for any officers residing at or passing through that station.

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

Kuching, 28th May, 1956.

DISTRIBUTION:

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

SCG

TREASURY CIRCULAR NO.10/1956.

With effect from 1st July, 1956, all accounting in respect of Government Stores, P.W.D. Stores and Mechanical Stores in Kuching will be undertaken by the Treasury, Kuching.

2. Requisitions shall be submitted to the Government Storekeeper, Kuching, on Form TRY/MAS/7 an example of which is attached hereto. No requisition will be accepted unless this form is used.

3. These forms are obtainable from the Government Printer bound in sets of five. The first four copies shall be submitted to the Government Storekeeper, Kuching, and their disposal will be as set out below. The fifth copy will be retained by the Department.

White Copy Retained by the Government Storekeeper

Red Copy } Completed by the Government Storekeeper
Blue Copy } and forwarded to the Treasury for pricing.

Green Copy Completed by the Government Storekeeper and returned to the Department who submitted the Indent with the stores.

4. On receipt of the stores the Indenting Officer shall check the stores received with the green copy of the requisition returned with the stores, sign the receipt portion on the right hand side of the form and return it to Government Storekeeper. The Government Storekeeper shall attach the receipt to the White Copy of the requisition retained by him.

5. On receipt of the red and blue copies the Treasury will price the stores, extend the value and forward the blue copy to the department who submitted the indent. It will be the responsibility of the indenting department to check the quantity of stores received as shown on the green copy of the requisition returned with the Stores with the quantity priced by the Treasury on the blue copy.

6. The blue copy will be used by departments for writing up Vote Books and no other details, with the exception of those referred to in paragraph 9 below, will be forwarded.

7. The issue price of stores ex Government Stores, P.W.D. Stores and Mechanical Stores will be as follows:-

Stores received from Crown Agents.

Net Invoice price plus 25% to cover Freight, Handling and Insurance. Plus 1% to cover Outward Freight and Handling irrespective of the destination of the stores.

Stores received from Local sources.

Net Invoice Plus 2% Handling Charges. Plus 1% Outward Freight and Handling irrespective of the destination of the stores.

8. The exceptions to paragraph 7 above are as follows:-

1. Furniture.
2. Benzine, Kerosene, Oil and Lubricants obtained from Borneo Company Limited against P.O.L. contract.

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These items will continue to be priced as at present, i.e., Net Invoice price plus actual Freight plus Handling.

9. Issues of Stores ex Government Stores, P.W.D. Stores and Mechanical Stores, Kuching, will be shown as one total for each sub-head of expenditure on the monthly Expenditure Statements forwarded to Residents and Heads of Departments. These totals will be supported by a detailed statement which will show Store Requisition numbers and value of stores issued.

H.M. COCKLE.

Accountant-General,
Sarawak.

Kuching, 28th May, 1956.

DISTRIBUTION:

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

(487)

This copy to be retained by Stock Control Section.

TREASURY CIRCULAR NO. 12/1956.

ESCORTS FOR CASH REMITTANCES.

I should be grateful if all Heads of Departments would ensure that the Senior Service Officers of their department stationed in Kuching, Miri, Sibü and Simanggang inform the Treasury of their intention to travel from their stations, in order that, if necessary, arrangements may be made for them to escort any Cash Remittance required by the Station to which they are travelling.

2. Financial Regulation No. 415 refers.

C.R. BOUCHER,
Acting Accountant-General,
Sarawak.

Kuching, 3rd July, 1956.

DISTRIBUTION:

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

484

TREASURY CIRCULAR NO. 13/1956.

Cheques and Bankers' Drafts Register
Postal/Money Orders Register.

All Sub-Accountants shall maintain the following registers:-

- (1) Cheque and Bankers draft Register (T281)
- (2) Postal/Money Order Register (T280).

The registers may be obtained, on requisition, from the Government Printer.

2. All Cheques, Bankers Drafts, Postal or Money Orders received shall be recorded in the appropriate register. Details of Cheques, Bankers Drafts, Postal or Money Orders received through the post shall be entered by the clerk responsible for receipt and distribution of inward correspondence, and the record shall be initialled by the Sub-Accountant or Cashier responsible for the issue of receipts.

3. The serial number(s) of the receipt(s) issued shall be quoted on the back of the cheque and the receipt(s) endorsed "paid by cheque".

4. The serial number of every Cheque, Draft, Money or Postal Order shall be quoted on all Bank Paying-in-Slips, Revenue Collectors Paying-in-Slips and on all vouchers in the case of cheques remitted for collection.

5. In the case of cheques received from Revenue Collectors as part of their collections the serial number of the cheques and receipts issued must be quoted on the Revenue Collectors Paying-in-Slip.

6. Sub-Accountants shall ensure that all cheques for which receipts have been issued since the date of the last pay in to bank or since last remitted for collection are accounted for.

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

Kuching, 1st June, 1956.

DISTRIBUTION.

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

K85

TREASURY CIRCULAR NO. 14/1956.

REST HOUSE CHARGES.

With immediate effect the following standardised charges will be made in the Government Rest Houses at Kuching, Sibü and Miri:-

Non Government Visitors

Board & Lodging \$17.50 per person per day.

Board & Lodging \$ 8.75 per child per day.

Subject to a rebate for meals not taken, provided that adequate notice is given.

Government Officers

(i) Boarding Charge \$6.00 per person per day with a rebate for meals not taken provided adequate notice is given.

Boarding charge for children of Government officers will be the actual cost of meals as paid to the catering contractor.

(ii) Lodging Charge

Single officer \$2.00 per day

Married couple \$3.00 per day

Children 50 cents per day

2. Residents are requested to arrange charges for individual meals which will conform with the above totals and be acceptable to the catering contractors.

3. The Lodging charge shall be waived in respect of United Nations Officers seconded for service in Sarawak under the Technical Assistance Expanded Programme, and their families, who are based and accommodated in a Government Rest House at Kuching, Miri or Sibü.

4. Treasury Circulars No.16/1953 and No.19/1953 dated 28th October, 1953 and 7th December, 1953 are hereby cancelled.

C.R. BOUCHER.
Ag. Accountant-General.

Kuching, 19th July, 1956.

DISTRIBUTION.

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

TREASURY CIRCULAR NO. 17/1956.

Revenue Stamps - Cancellation of

Attention has been drawn to instances where Revenue Stamps have been attached to documents but not cancelled.

2. I should be grateful if necessary instructions are issued in all offices to ensure that all stamps attached to documents are cancelled in such a manner as to render impossible the transference and fixation to another document without detection.

3. A satisfactory method is to draw two lines, in ink, passing over the stamp(s) and extending beyond the edges of the stamp(s) and writing the date on the face of the stamp(s).

C.R. BOUCHER.

Acting Accountant-General.

Kuching 5th November, 1956.

DISTRIBUTION:

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

492

TREASURY CIRCULAR NO. 1/1957.

Post Office Savings Bank Drafts.

With immediate effect a new draft form is being introduced (Form S.B.12). This draft will only be issued by the Postmaster General, Kuching, in respect of certain withdrawals on the Post Office Savings Bank.

2. An example of the draft (Form S.B.12) is attached hereto. The original draft will be forwarded by the Postmaster-General direct to the Depositor and the duplicate copy will be sent direct to the Treasury office at the Station of Payment.

3. When an original draft is presented for payment, it shall be endorsed and dated by the payee. Under The Post Office Savings Bank Ordinance 1952, it is not necessary for a 6 cents stamp to be affixed to the draft before payment.

4. The original draft shall be compared by the paying officer with the duplicate received from the Postmaster-General. The Sub Treasury will then examine the depositor's Pass Book and Identity card and complete the section of the draft headed "To be completed at Treasury or Sub-Treasury". Immediately thereafter the draft shall be cancelled by initialling in red ink over the signature of the Postmaster-General and both copies shall be stamped "Paid".

5. Special care shall be taken to ensure that every draft is properly cancelled.

6. The original draft, when paid, will be the Payment Voucher and classified to "Current account (Local) P.O.S.B." It will support the Cash Payment Book and shall be forwarded together with the monthly accounts to the Accountant-General.

7. The duplicate advice copy of the draft shall be retained at the paying station for record and audit examination.

Post Office Savings Bank Withdrawals - Payment Vouchers.

8. From the 1st January, 1957, withdrawals from the Post Office Savings Bank up to \$25.00 can be made by all Postmasters and withdrawals up to \$100.00 can be made by all Postmasters after telegraphic authority has been received from the Postmaster General.

9. A new type Payment Voucher (Form S.B.17) is being introduced in respect of these withdrawals and example is attached hereto. On presentation of the Payment Voucher together with copy on plain paper to the Treasury by a Postmaster, the Sub-Treasurer shall examine the Pass Book and complete the second part of the Payment Voucher. The Sub Treasurer will then obtain a receipt from the Postmaster on the bottom portion of the Payment Voucher and hand the pass book and cash to the Postmaster who will in turn hand it to the depositor.

10. The classification of all Payment Vouchers (Form S.B.17) shall be "Current Account (Local) P.O.S.B.".

Cash Payments not exceeding \$20.00

KUCHING ONLY.

With effect from the 1st August, 1957, cash payments of amounts not exceeding \$20 shall be made by all Heads of Departments direct instead of through the Treasury. It may be necessary, in certain instances, to increase the authorised Imprest but each case will be judged on its own merits from information submitted by Heads of Departments.

2. It will be appreciated that control of such minor payments must still continue to be exercised by me and I have, therefore, arranged for the Petty Cash Book (form T.24) to be printed in duplicate. Heads of Departments should submit their indents to the Government Printer in July to enable them to be in possession of the duplicate petty cash book before the date of its introduction.

3. The following details must be carefully studied and complied with:-

- (a) all entries in the Petty Cash Book shall be made in duplicate by means of carbon paper ;
- (b) the Petty Cash Book shall be balanced when a recoupment is claimed at the end of each month or at more frequent intervals ;
- (c) when the Petty Cash Book is balanced, a summary of payments by subheads shall be prepared in the Petty Cash Book itself ;
- (d) from the summary of payments, debit vouchers (form T.231) shall be prepared for each expenditure subhead ;
- (e) the recoupment voucher (T.27) shall be headed -

DR Expenditure Subheads as
per attached Summary
and Debit Vouchers,

and shall be supported by the following documents:-

- (i) original of the Petty Cash Book (T24) ;
- (ii) petty cash vouchers (T25) or receipted bills in respect of each payment made ;
- (iii) debit vouchers (T231) for each subhead to be debited; these will be taken from the Summary of Payments in the Petty Cash Book and will agree

OUTSTATIONS.

4. With effect from 1st August, 1957, all sub-accountants outside Kuching shall effect all cash payments of amounts not exceeding \$20 in accordance with the details outlined in paragraph 3 above. Indents for revised Petty Cash Books (T24), petty cash vouchers (T25) and Debit Vouchers (T231) should be submitted to the Government Printer in July to enable sub-accountants to be in possession of the necessary forms before the 1st of August, 1957.

GENERAL.

5. The above system will reduce considerably the number of vouchers to be prepared, and it is considered it will be very much more convenient to the general public than the system at present in force.

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

Kuching, 28th June, 1957.

DISTRIBUTION.

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

TREASURY CIRCULAR NO. 21/1957.

Payments to Survey Parties.

Owing to the peculiar nature of their duties, it has been agreed with the Director of Lands and Surveys that it would be impracticable to issue Departmental Warrants in accordance with paragraphs 3 and 4 of Treasury Circular No. 4/1957 to outstations to cover the unknown amounts required monthly for payment of labourers etc., engaged by officers in charge of Survey Parties.

2. In future, each officer in charge of a survey party will be issued with a written authority, signed by a senior officer in Kuching, Sibü, Miri or Simanggang, so authorised by the Director of Lands and Surveys, requesting the officer in charge of the Station concerned to effect payments as requested by the officer in charge of the Survey Party, debiting an account which is nominated in the written authority itself.

3. All such payment vouchers shall quote the Departmental Warrant number of the officer signing the authorisation and the number of the written authority; immediately after payment a copy of the payment voucher shall be sent by the officer in charge of the Station to the office from which the authorisation originated, for entry in their Vote Book.

4. Any payments made by a station shall be noted on the reverse of the authorisation.

.....
5. A specimen of the Authorisation to be used is attached.

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

Kuching, 31st July, 1957.

DISTRIBUTION.

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

PAYMENTS MADE

[illegible]

TREASURY CIRCULAR NO. 22/1957.

I have been requested by the Conservator of Forests to apply Treasury Circular No. 21/1957 to Survey parties operating in the field from the Forests Department.

2. Will all officers in charge of stations please note that they may effect payments as requested by officers in charge of Forests Department Survey parties in the same manner as those granted for Lands and Surveys parties. The letter of authorisation will be exactly the same, other than a change in the name of the Department issuing it.

H.M. COCKLE.

Accountant-General.

Kuching, 16th August, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 23/1957.

Authorised Signatories on Local
Authorities Central Fund Drafts

With reference to paragraph 13 of Treasury Circular No.13/1957 I append below for the information of Sub-Accountants at Government Treasuries, a list of authorised officers of each Local Authority who are permitted to sign Local Authorities Central Fund Drafts with effect from 1st September, 1957.

Central Fund Drafts Nos. 101 - 200

Dato Pengiran Lai
or Mr. Lim Swee Kee
Mr. Gordan Than

for Dalat Parish Council

Central Fund Drafts Nos. 201 - 300

Abang Haji Hussaini
Mr. Brodie Sureng

for Batang Lupar District Council

Central Fund Drafts Nos. 301 - 400

Mr. Sng Chin Joo
Mr. Wong Ik Kheng
Mr. Lawrence C. Wilson

for Kapit District Council

Central Fund Drafts Nos. 401 - 500

Mr. D.S. Cottrell
Mr. Ling Poh Kuang

for Binatang District Council

Central Fund Drafts Nos. 501 - 600

Mr. Goh Jock Ling
Mr. Terang bin Serudin
Mr. Andrew Buda

for Balingian Parish Council

Central Fund Drafts Nos. 601 - 700

Mr. H.A.L. Ferguson
Mr. Chia Kui Chai

for Bau District Council

Central Fund Drafts Nos. 701 - 800

Mr. Yeo Thiam Seng
Mr. Chang Ngok Chong

for Kalaka District Council

Central Fund Drafts Nos. 801 - 1100

Abang Yusof bin Datu Abg. Yan
Mr. Hamid bin Hassan

for Matu/Daro District Council

Central Fund Drafts Nos. 1101 - 1200

Mr. Wong Tet Chong

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.
Sibu Rural District Council.

TREASURY CIRCULAR NO. 25/1957.

With effect from 1st September, 1957, a Customs Clearance fee of twenty-five cents shall be charged and paid on any postal article, received from beyond the limits of the Territory of Sarawak, on which Customs Import Duty is payable.

2. This fee, when collected shall be shewn on the same receipt that is issued for Customs Import Duty and the allocation of the Revenue collected shall be shewn at the top right hand corner of the receipt in accordance with the following example:-

R. 1/2	\$20.00
R. 8/6	<u>.25</u>
	\$20.25
	=====

3. Analysis of this revenue will be made in this office when the monthly accounts are received and allocations made to the appropriate Heads and Subheads of Revenue.

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

Kuching, 28th August, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 27/1957.

Advice of Payment of a Bill on
behalf of another Station.

With a view to assisting all revenue collectors it has been decided to revise the proforma introduced in paragraph "REVENUE" of Treasury Circular No. 15/1954 and to issue this as a Treasury form.

.....
2. A specimen of the "Advice of payment of a Bill" (form T. 22) is attached. Supplies may be obtained by indent on the Government Printer.

3. Where a Bill, which originated at another Station, is presented for payment, sub-accountants will grant a Treasury receipt, crediting the Revenue and/or Suspense head and subhead direct, and immediately prepare an "Advice of payment of a bill" on form T. 22 ; advices should be despatched by the first available post to the station concerned.

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

Kuching, 26th September, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.40/1957.

Allocated Stores Requisition/Issue Voucher

Requisition/Issue Vouchers (form T.242) for Allocated Stores which were introduced by Treasury Circular No.14/1954 have proved to be incapable of dealing with allocated stores held by certain departments such as Agriculture, Medical etc.

-
2. It has accordingly been redesigned, specimen attached, to enable one standard form to be used by all departments responsible for Allocated Stores. Departments which are receiving indents by memorandum or departmental stencilled/printed forms are requested to discontinue their use and introduce form T.242 (revised) immediately, by indent on the Government Printer; the books of requisitions are printed in books of 100 in triplicate.
 3. The original and duplicate shall be forwarded by the indenting officer to the officer in charge of the stores.
 4. The original and duplicate will be completed by the storekeeper, the original being retained by him and the duplicate returned, with the stores.
 5. The receipt portion, on the right of the duplicate copy shall be signed by the indenting officer and returned to the Storekeeper for affixing to the original copy.
 6. Departments not wishing to allocate S.I.V. numbers to vouchers on issue of allocated stores may quote the printed serial numbers in their stores issues ledgers.

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

Kuching, 28th December, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.10/1958.

Indents for Revenue Stamps and Receipt Books.

Printing Office stocks of:-

Receipt check book indent (form T71), and
Indent for revenue stamps (form T65)

are nearing exhaustion and it has therefore been decided to reprint them in the form of Requisition/Issue Vouchers, (incorporating forms T72 and T66).

.....

2. The revised Requisition/Issue Vouchers, specimens of which are attached, may be obtained by indent on the Treasury, Kuching and shall be brought into use by all Stations with effect from 1st April, 1958.

3. On 1st April, 1958, unused books of:-

T65 Indent for revenue stamps,
T66 Revenue stamps Invoice,
T71 Receipt check book indent,
T72 Receipt books forwarding advice,

will be returned to the Government Printer for conversion to scrap paper. Partially used books will be cancelled on unused pages and retained in the station for checking purposes.

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

Kuching, 5th February, 1958.

DISTRIBUTION:

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

1p

Revenue Collections

I consider that the use of the Revenue Collector's Treasury Paying-in Slip (Form T.255) is creating more work than the results justify.

2. With effect from the 1st April, 1958, the Paying-in Slip will no longer be used and the form will become obsolete.

3. At stations where no bank account is operated, cash collections shall be paid to the Sub-Accountant daily by revenue collectors and a Government receipt (Form T.69) shall be issued. The Revenue Collector will produce his departmental cash receipts book to the Sub-Accountant at the time of the pay in, with the collections for the day already added and extended to the column "PAID TO TREASURY". In those stations where it is possible to do so, Sub-Accountants should check daily from actual receipts granted that all receipts have been entered in the Departmental Cash Receipts Book and that the addition in the Book of collections for the day is correct. In other stations this final check should be done as soon as possible, but not less frequently than once in every week, in accordance with Financial Regulation 213.

4. The original of the daily receipt (Form T.69) granted by the Sub-Accountant shall be pasted on to the reverse of the appropriate page of the Departmental Cash Receipts Book by the Revenue Collector as soon as it is received.

5. At stations where National Cash Registers are installed, the procedure will remain unchanged, i.e. National Cash Register Rolls shall be forwarded with the monthly accounts to the Treasury, Kuching, and after Audit examination, will be returned to the Sub-Accountant together with the relevant machine receipt stubs, for safe custody in support of local revenue records.

6. At stations where Bank Accounts are maintained, but where National Cash Registers are not installed, the following revised procedure will be introduced with effect from the 1st April, 1958:-

(a) Each Revenue Collector will keep a book of bank paying-in slips and will pay the collections made by him during the day into the Bank daily;

(b) After payment has been made to the bank, the Revenue Collector will produce the bank paying-in slip(s) to the Sub-Accountant together with his Departmental Cash Receipts Book duly totalled. The Sub-Accountant will then issue a Government Receipt (Form T.69) to the Revenue Collector and enter the amount in the bank column of the Departmental Cash Receipts Book. Revenue Collectors shall affix the receipts so granted into the Departmental Cash Receipts Book in the manner laid down in paragraph 4 above.

7. Sub-Accountants should note that it will no longer be necessary for them to denote the progressive monthly totals of collections by revenue collectors in their Daily Cash Balance Book (Form T.43).

TREASURY CIRCULAR NO.18/1958.

Travellers' Coupons and Porters' Certificates.

It has been observed that Travellers' Coupons and Porters' Certificates (forms T.205 and 205A), which were introduced by Treasury Circular No.29/1949, have not proved to be of any value to Government officers travelling on duty in Sarawak.

2. The forms are therefore rendered obsolete and Treasury Circular No.29/1949 is hereby cancelled.

3. Existing stocks should be destroyed

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

Kuching, 15th March, 1958.

DISTRIBUTION:

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

Treasury Circular No.23/1958

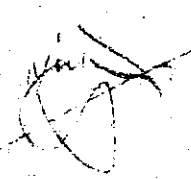
When stocks of the Receipt Books Requisition/Issue Voucher (Form T.71), which were introduced by Treasury Circular No.10/1958, are exhausted, it is intended to re-print further supplies -

- (a) to allow a space for the serial numbers of revenue forms issued;
- (b) to provide an additional copy for the information of, and retention by the Director of Audit.

2. I should be grateful if accounting officers will ensure, in the meantime, that blank sheets are inserted for each serial number of stocks of form T.71 in their possession.

3. Future Requisitions on form T.71 will therefore be sent to the Accountant General in triplicate -

- 1. Original (white) for retention by Accountant General
 - 2. Duplicate (green) to be used as a forwarding advice
 - 3. Triplicate (blank sheet) for retention by Director of Audit
- and quadruplicate (yellow) to be retained by indenter.



Accountant General

TREASURY CIRCULAR NO. 24/1958.

Issue of
Debenture
Bonds.

The immediate attention of all accounting officers is drawn to the fact that Government intend to issue Debenture Bonds, under the provisions of the Loan Ordinance 1957 from 1st July 1958 until a date to be determined later.

Obtainable
at any
Government
Treasury.

2. Debenture Bonds, which are payable to bearer and thus transferable by delivery, may be purchased at any Government Treasury on or after 1st July 1958 at the nominal value of TEN DOLLARS per Bond, and are redeemable at FOURTEEN DOLLARS per Bond. They are printed in books of 100.

Method
of
redemption.

3. The method of redeeming these Debenture Bonds will be as follows:-

- (a) Once during each of the nine years immediately following the issue of the Debentures, i.e. in the years 1959 to 1967, drawings will be made by lot from outstanding debentures equivalent to one tenth of the Total number of debenture bonds issued. The days on which drawings are to be made will be notified in the "Gazette".
- (b) Each of the Debentures outstanding after the ninth drawing will be redeemed during the year following, i.e. during 1968 and will be notified in the "Gazette".
- (c) The sum of FOURTEEN DOLLARS will be payable to the bearer of each Debenture Bond upon its redemption, when the Bond must be surrendered for cancellation.
- (d) The redemption money payable on any debenture will be payable only to a person who, at the time of payment, or at the time the debenture was acquired, was ordinarily resident in the Scheduled Territories (see Ordinance No.35 of 1955, First Schedule).
- (e) Debenture Bonds are NOT subject to Stamp Duty or Income Tax.

Supplies
of
Debenture
Bonds.

4. An initial supply of Debenture Bonds will be sent from this office to all stations direct; further supplies should be obtained by indent on the Rucking Treasury on Form 171 (Requestion/Issue of Revenue Fund). Indents should be made as required and there must be adequate stocks of debentures to meet the demands of the general public and must not await complete exhaustion of stocks before indenting for further supplies. Supplies must NOT be transferred from one station to another without the prior approval of the Accountant-General by telegram, stating the serial numbers of the Debenture Bonds it is required to transfer urgently.

Sale of
Debenture
Bonds.

5. As Debenture Bonds are payable to bearer, and thus transferable by delivery, it is hoped that officers-in-charge of stations will realise the dangers of allowing their sale to be in the hands of an inexperienced or junior clerk; sales should, in every case therefore be under the direct control of the Chief Clerk (who normally performs the duties of Chief Cashier) personally.

Sales in
strict
numerical
order.

6. Sales of Debenture Bonds must be made in strict numerical order; books of Debenture Bonds must not be out or divided. At the actual time of issue the Station code letter must be impressed on the counterfoil by means of the special rubber stamp provided.

Security
of stocks.

7. Stocks over and above immediate requirements must at all times be kept in the accounting officer's safe or strong room; stubs of sold Debentures must be kept, outside office hours, in a safe or Strong Room, preferably in the custody of the Chief Clerk.

Stubs to
Accountant
General by
registered
post
weekly.

8. Stubs of completely (not partially) sold books of Debenture Bonds must be forwarded weekly by registered post to the Accountant-General, Kuching.

Loss or
damage.

9. Accounting Officers must notify the Accountant-General by telegram, repeated to the Director of Audit of the loss or damage to unused Debenture Bonds on their charge.

Bonds to
be
recorded
as revenue
forms.

10. Stocks of Debenture Bonds must be recorded in the Register of Revenue Forms and unused debentures must be included in the monthly return of unused revenue forms (Form T235) submitted with the monthly accounts.

Responsi-
bility for
checking.

11. Debenture Bonds must be carefully checked on receipt and the certificate of checking which appears on the inside front cover of each book must be completed. Any error appearing in the numbering or quantity supplied must be reported to the Accountant-General by telegram; if any errors are found after the receipted issue voucher has been received by the Accountant-General, the receiving officer will be held responsible.

Accounting
Procedure.

12. The total sales of Debenture Bonds must be recorded daily in the Treasury Cash Book (Form T.14), quoting the opening and closing serial numbers for the day, and crediting revenue head R.104 (this is the Code for "Development, Welfare and Reconstruction Fund", miscellaneous revenue head number "4. Loans to be raised").

Procedure
when sale
of Bonds
is completed.

13. With effect from a date (in 1958) to be notified later, the sale of Debenture Bonds will cease, and all unused and partly used books of Bonds must be returned immediately to the Accountant-General under registered cover.

Procedure
for
encashment
of Debenture

14. When annual drawings by lot are made in Kuching in accordance with paragraph 3(a) of this Circular, the numbers of the Debenture Bonds which have been so drawn will be published in the 99
the numbers will be

on his public Notice Board. Should additional copies be required for display on other Notice Boards the Accountant-General should be informed of this fact during 1958.

15. When a Debenture Bond is presented to a Treasury for encashment, the following steps must be taken by the Chief Clerk:-

- (a) check that the Debenture Bond presented bears a serial number corresponding to one of those numbers which have been drawn by lot and published in the "Gazette". This number should also be checked by a senior clerk against the "Gazette" and should be deleted, dated and initialled by the Paying officer immediately. If the Bond presented for payment was drawn by lot during a previous year (e.g. presented during 1960 but drawn by lot and published in the "Gazette" in 1959), no payment may be made without prior reference to the Accountant-General by telegram.
- (b) Stamp the Debenture Bond on the reverse with the special rubber stamp which will be provided to each Station direct by the Government Printer in due course. The rubber stamp will be in the following form, with the name of the Station incorporated in the stamp.

THIS DEBENTURE BOND HAS THIS DAY BEEN ENCASHED AT.....AND IS NO LONGER VALID.
NAME OF HOLDER
ADDRESS OF HOLDER
IDENTITY CARD NO. OF HOLDER
..... Signature of Paying Officer
..... Witness to payment.
..... Signature or Mark of Holder of Debenture Bond.
Date.....

The Chief Clerk may complete these details on behalf of illiterate payees, or at the payee's request. The signature or mark of the payee must be made in the presence of the Paying Officer (Chief Clerk) and witness to payment (senior Clerk), both of whom must sign in the appropriate space immediately prior to payment being made.

- (c) In order to ensure that paragraph 3(c) of this Circular is complied with, it is essential that the Chief Clerk actually sees and examines the identity card.
- (d) hand to the holder of the Debenture Bond the sum of FOURTEEN DOLLARS for each Bond so presented and surrendered.
- (e) hold all such Debenture Bonds as part of his cash balance throughout the day until action in accordance with (f) below has been taken.
- (f) At the end of each day prepare a payment voucher in triplicate, debiting a votehead and subhead to be notified later, for the total of all debenture bonds encashed throughout the day, showing under the particulars portion, the serial number of the bonds encashed. The daily entry in the Cash Book must indicate the total number of debenture bonds involved.
- (g) the original of the payment voucher must support the original copy of the cash book for transmission to the Accountant-General with the monthly accounts.
- (h) the triplicate of the payment voucher is to be retained in support of the duplicate copy of the Cash Book.
- (i) the duplicate copy of the payment voucher with the relevant cancelled debenture bonds attached (see paragraph 15(b)), to be forwarded to the Accountant-General by registered post and despatched by the first mail.

16. This Circular is issued in advance of the issue of Debenture Bonds to enable accounting officers to seek further advice on the implementation should they be in any doubt. The proposed initial distribution is printed overleaf.

17. Should any holder of a Debenture Bond who is proceeding abroad to take up permanent or temporary residence seek advice on the correct procedure for encashment of his debenture bonds which may be drawn by lot in the future, he should be given the following advice:-

- (a) if proceeding to take up residence outside the Scheduled Territories - advise Accountant-General by letter prior to departure so that his name can be entered in the Register maintained for that purpose.
- (b) if proceeding to take up residence within the Scheduled Territories - no advice to the Accountant-General is required.

In both cases, it is anticipated that payment, when approved, will be effected through Government Agents, and that the Bonds will be sent to the Accountant-General for verification in the first instance.

18. Accounting Officers are reminded to ensure that authorised maximum cash holdings are not exceeded (see Financial Regulation 10)

BOOKS

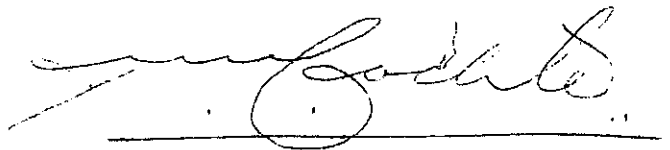
Bau ...	...	...	30
Lundu ...	...	...	20
Simunjan ...	...	...	10
Serian ...	...	...	30
Simanggang ...	...	...	100
Lingga ...	...	...	10
Sebuyau ...	...	...	10
Engkilili ...	...	...	10
Lubok Antu ...	...	...	40
Betong ...	...	...	50
Pusa ...	...	...	10
Debak ...	...	...	10
Spaoh ...	...	...	10
Saratok ...	...	...	50
Kabong ...	...	...	10
Roban ...	...	...	10
Sibu ...	...	...	150
Belaga ...	...	...	30
Kapit ...	...	...	50
Song ...	...	...	10
Kanowit ...	...	...	30
Julau ...	...	...	10
Binatang ...	...	...	30
Sarikei ...	...	...	50
Daro ...	...	...	10
Matu ...	...	...	10
Dalat ...	...	...	10
Mukah ...	...	...	50
Balingian ...	...	...	20
Miri ...	...	...	100
Niah ...	...	...	10
Sibuti ...	...	...	10
Baram ...	...	...	50
Bintulu ...	...	...	50
Tatau ...	...	...	10
Sebauh ...	...	...	10
Limbang ...	...	...	50
Lawas ...	...	...	30
Sundar ...	...	...	10
Kuching ...	...	...	500

TREASURY CIRCULAR NO. 35/1958.

Fees for Services by Crown Agents

.....
A circular letter No.0/156/5 dated 14th August, 1958 from the Crown Agents is circulated herewith for the information of officers concerned.

2. Treasury Circular No.22/1958 refers.



Accountant-General.

Kuching, 9th September, 1958.

DISTRIBUTION:

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

0/156/5

4 MILLBANK,
LONDON, S.W.1.

14th August, 1958.

CIRCULAR

Sir,

I am directed by the Crown Agents to refer to the circular letter from this office dated 1st January, 1958, on the subject of the fees charged for the inspection of engineering and other stores, and to inform you that they have given further consideration to the question of orders which are inspected in Western Europe (by their own staff).

2. They have come to the conclusion that they would be justified in modifying these proposals, and that a more equitable way to cover the additional costs of continental inspection would be by a system of surcharges on the United Kingdom standard rates. Accordingly on all inspection work in Western Europe, a surcharge at the following rates has been authorised:-

On the first £50,000 of any order:
1% of the value of the order.

On the balance of any order up to £500,000:
 $\frac{1}{2}$ % of the value of the balance.

On any further balance above £500,000:
no surcharge.

Provided that the sum of standard charge and surcharge shall not exceed 2% of the value of any order.

3. Goods which would be inspected without charge in the United Kingdom will attract a surcharge at the above rates if inspected on the Continent.

4. These modifications will apply, as did the original proposals, to all orders placed on or after the 1st January, 1958.

5. On orders above £50,000 it will not be possible to show a percentage rate on the vouchers which are sent to accounting officers with the Crown Agents' monthly accounts but the words "Special inspection charge" will appear. This charge will be collected by means of a special debit voucher and will not be included in the usual monthly schedule of inspection charges.

6. In cases of inspection elsewhere by the Crown Agents' staff e.g. in South Africa or the United States it may be necessary to propose special ad hoc arrangements.

7. A schedule of the current standard inspection fees is enclosed.

I am, Sir,
Your obedient Servant,

INSPECTION FEES FOR ENGINEERING STORES

Materials	Inspection Fee (on invoice cost)
1. Water supply equipment including pumping plants, filtration plants, valves and pipes. Structures such as bridges, steel buildings, water tanks etc. Switches and crossings for permanent way. Industrial electrical equipment except cable and switchgear. Telecommunications equipment. Machinery generally, including machine tools, boilers, cranes, contractors plants, mechanical handling equipment, refrigeration and industrial plant. Lighting and heating equipment for railway rolling stock. Spare parts for locomotives and rolling stock (except wheels, axles and tyres not in sets). Railway signalling materials. Harbour and Lighthouse equipment.	2%
2. Building materials, roof trusses and coverings, stool and copper pipes for domestic water supply, glazing, asbestos cement goods (except pressure pipes). Bolts and nuts. Sanitary ware. Domestic electrical appliances and electric lighting equipment. Domestic refrigerators. Electric switchgear and cable. Permanent way rails, sleepers and fastenings etc. but not switches and crossings. Junction Fishplates. Locomotives, railway carriages and wagons. Railway breakdown cranes. Wheels, axles and tyres for rolling stock (not in sets). Metal bars, sections and raw materials.	1%
3. Motor vehicles for carriage of passengers or goods. Other types of motor vehicles used on roads. Earthmoving and similar vehicles.	No fee 1% 2%
4. Contracts under £50.	No fee

Inspection Fees for General Stores

1%

A. G.

TREASURY CIRCULAR NO. 37/1958.

The Finance Committee of Supreme Council have commented on the number of applications for Special Warrants which have been submitted to cover misallocations and have directed that every effort shall be made to reduce their number.

2. This can be achieved only by a strict compliance with Financial Regulation 525 and, as stated in Treasury Circular No. 36/1958, by the reporting to me of any differences which occur between the monthly statements of expenditure prepared by the Treasury and Departmental Vote Books.

3. The Committee also directed that when an application for a Special Warrant in respect of a misallocation became necessary, savings on the Head to which the allocation should have been made shall be quoted. Unless savings are so quoted the application will not be considered.

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

Kuching, 8th November, 1958.

DISTRIBUTION:

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

A. G.

Treasury Circular 41/58

Attention has been drawn by the Director of Audit to the omission of mention of previous supplements in Section C of a number of Special Warrants recently received. This would suggest that vote book figures are not being reconciled as required by Treasury Circular No.36/58.

2. Heads of Departments are reminded that all Applications for Special Warrants should be framed by strict reference to their Vote Books which should first be reconciled with the Treasury to the latest practical date.

H.M. COCKLE
Accountant-General,
Sarawak.

Kuching, 28th November, 1958.

DISTRIBUTION:

All Heads of Departments.
All Residents.
All Stations.

TREASURY CIRCULAR NO. 2/1959.

At a recent meeting with representatives of the Sarawak Chamber of Commerce it was stated that certain Departments had placed orders direct with the Crown Agents without first calling for quotations from local sources. In consequence members of the Chambers of Commerce had not been given the opportunity of submitting comparative quotations.

2. Residents and Heads of Departments are again reminded that the local purchase of imported goods is permitted if obtainable as advantageously as through the Crown Agents and they should obtain quotations locally for comparison with Crown Agents prices.

3. Residents and Heads of Departments should obtain prices from the Crown Agents direct by air mail letter or telegram.

4. Quotations 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.

5. Immediately after the expiry of the 15 day period, referred to in paragraph 4 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, 20th March, 1959.

DISTRIBUTION:

Residents and Heads of Departments.
Deputy Assistant Treasurers.
All Stations.
The Indian Chamber of Commerce.

TREASURY CIRCULAR No.5/1959.

Sarawak Government Debenture Bonds

The first drawing of Sarawak Government Debenture Bonds took place in Kuching on 11th May, 1959 and the list of the numbers of Debenture Bonds which have been drawn will be published in the Government Gazette in the near future.

2. Copies of this list will be supplied to all stations and as soon as these copies are received one of them shall be prominently displayed on all public notice boards; further copies shall also be exhibited in all Treasuries and Post Offices.

3. Debenture Bonds which have been successful in the draw may be exchanged for cash at any Central Government Treasury on or after 1st June, 1959.

4. The following action shall be taken by the paying officer:-

- (a) He shall retain a copy of the list of numbers published in the Government Gazette and this list shall be his sole authority to pay a debenture bond presented to him.
- (b) When a Debenture Bond is presented to him he shall check that it bears a serial number which corresponds with a number published in the Gazette and cross out that number in his copy of the Gazette.
- (c) He shall stamp the Debenture Bond "PAID" on both the face and the back of the Bond.
- (d) He shall pay to the person presenting the Debenture Bond the sum of fourteen dollars for each Bond presented;
- (e) He shall hold all Debenture Bonds presented and paid as part of his cash balance until the end of the day;
- (f) At the end of each day he shall prepare a payment voucher in triplicate debiting Expenditure Head 38/1 for the total of all Debenture Bonds encashed throughout the day, shewing under the "particulars" portion of the voucher the serial number of Bonds which have been cashed. The daily entry in the Cash Book shall be a single line entry and shall shew the number of Bonds which have been cashed and the amount paid out.

e.g. 1st May 20 Bonds \$280.00

TREASURY CIRCULAR NO.6/1959.

Commission on Cheques

With effect from 1st July, 1959, all cheques drawn by the Sarawak Electricity Supply Company Limited on Banks in Sarawak and presented for encashment at a Government Treasury, which are not in payment of an account due to Government, will be subject to payment of a commission at the rate of $\frac{1}{2}\%$ with a minimum of 50 cents.

2. I shall be grateful if all Sub-Accountants will ensure that the relevant commission is collected on all such cheques presented for encashment.

[Signature]
Accountant-General.

DISTRIBUTION:

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

Ref: TRY: 27/1/375.

TREASURY CIRCULAR NO.10/1959.

Customs Clearance Fee

With effect from 1st August, 1959 the Customs Clearance fee has been increased from twenty five cents to thirty cents.

2. Please amend Treasury Circular No.25/1957 accordingly.

S.E. CORBY.
for Accountant-General.

Kuching, 4th August, 1959.

DISTRIBUTION:

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

Ref: TRY: 69/16/49.

TREASURY CIRCULAR NO.13/1959.

C.D.W. Scheme Quarterly Requisition Return

Reference Chief Secretary's memorandum 47/CSO/1752
dated 11th August, addressed to Departments administering
C.D.W. Schemes.

.....
2. A specimen of the form referred to in paragraph 2 is attached for your advance information. The form (Quarterly Requisition Return - T.103) is designed to obviate the chance of Colonial Development funds being applied for in excess of those to which the Territory is entitled in terms of the Schemes. In some cases, though not frequently, revenue is earned locally by a Scheme and has to be credited to Scheme funds thereby reducing the gross recurrent expenditure and also the C.D.W. assistance. In nearly all cases, the Territory is called upon to contribute towards the cost of the Scheme, often at different rates for Capital and (net) Recurrent expenditure. The quarterly claims submitted to the Colonial Office, which are based on the Requisitions Returns submitted by Departments, must of course be confined to that part of the expenditure due to be met from C.D.W. funds.

3. To ensure that these factors, where present, are taken into consideration, the form provides for

- (a) entering the gross expenditure on the Schemes;
- (b) deducting local revenue, if any, due to be credited to the Scheme;
- (c) deducting the Territory's percentage contribution (this is at present shewn in the Estimates as expenditure from "Sarawak Funds"). As already mentioned, the Territory's contribution is the appropriate percentage of net expenditure after any local revenue has been deducted from the gross recurrent expenditure.

4. The submission of the Requisition Returns to the Treasury does not affect the Progress Reports which should continue to be rendered to the Chief Secretary.

5. Requisition Return forms will be issued to Department administering C.D.W. Schemes immediately before the beginning of each quarter. Their completion in the Treasury will entail a good deal of work and the claim for C.D.W. funds compiled from them must be in the hands of the Colonial Office at least six weeks before the beginning of the quarter. The Requisition Returns should therefore be rendered to the Treasury as early as possible and not later than three weeks after the first day of the quarter. It is of the utmost importance that this timing is adhered to. Expenditure on C.D.W. Schemes will be

/ be

very heavy during the next five years and the cash resources of the Territory will be strained unless issues of C.D.W. funds are received promptly. Issues cannot be made until the claims are received by the Colonial Office.

H.M. J. [Signature]
Accountant-General.

Kuching, 24th August, 1959.

DISTRIBUTION:

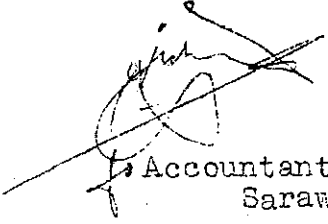
All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR NO.17/59.

Revenue Collection Guide

To assist revenue collectors throughout the Territory, it is proposed to prepare a pamphlet to be known as the Revenue Collection Guide. Financial Regulation 174 prescribes that collectors must acquaint themselves with the various sources of revenue and the authorities for collection but a comprehensive guide compiled in a form convenient for reference should help all officers and reduce the misallocations that now arise.

.....
2. A list of the many items of revenue, shewing the respective authorities for collection and the sub-heads to be credited is attached. It would be appreciated if you would kindly have the list examined for errors or omissions in respect of the revenue with which you are concerned, so as to ensure that the Guide is complete at the outset. It is probable that certain revenue heads and sub-heads will be rearranged in the 1960 Estimates but any changes in the Guide on this account will be made in the Treasury. After initial publication, it is proposed to keep the Guide up to date by the issue of amendments from this office.


Accountant-General,
Sarawak.

Kuching, 9th November, 1959.

DISTRIBUTION:

All Residents.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR NO.22/59.

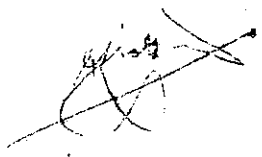
SERVICES PERFORMED BY PUBLIC WORKS DEPARTMENT
FOR OTHER DEPARTMENTS

The Public Works Department carries out services on behalf of other departments on receipt of a Service Order (Form T.78). It has been the normal practice to return the original copy of the Service Order to the Department concerned, together with a form PWD 99 in duplicate, requesting the Head of Department to complete and return Debit Vouchers (Form T.231) within 15 days.

2. This practice will now cease and be replaced by the following procedure:-

- (a) the original Service Orders will be marked at the bottom right hand corner with the total cost of the service and be forwarded to the Treasury Kuching in support of a monthly Journal Voucher;
- (b) form PWD 99 will be forwarded to the Head of Department for entry in his Vote Book;
- (c) the charges will be debited directly to the subhead as marked on the original service orders, by the Treasury Kuching, the Service Order number being quoted on the Monthly Statement of Expenditure.

3. Heads of Departments should note that Petrol oil and lubricants do not form part of Unallocated Stores and should be the subject of a Service Order (form T.78), not a Stores Issues Voucher (form T.59).


Accountant-General,
Sarawak.

Kuching, 9th December, 1959.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 26/1959.

Forged \$50/- Malayan Currency Note

Information has been received that a few forged Malayan Currency Notes of \$50/- denomination of the issue bearing the "Queen's Head" and dated 21st March, 1953 have been found in circulation in Singapore and you are advised to be on your guard against accepting such forgeries.

2. The following is a description of the main differences between the forged and the genuine notes:-

- (a) There is no security thread on the back of the note. In a genuine note, the security thread can be seen as a vertical line to the left of the centre of the note, cutting the crests of Singapore and Pahang.
- (b) The watermark of the forgery is opaque and can be seen on the back of the note in the right hand panel. It is a printed Lion's head in a faint yellow colour. The watermark of a genuine note can only be seen if held to the light and is incorporated in the paper.
- (c) The paper is of a poorer quality and thinner.
- (d) The printing on the note feels flat and there is no embossing on the note.
- (e) The portrait of the Queen in the forgery is poorly executed and the name of the printers in the border at the bottom of the front of the note is very indistinct.

3. Any doubtful note should be forwarded to me for verification

JE Carby
for Currency Officer,
Sarawak.

Kuching, 29th December, 1959.

DISTRIBUTION:

All Residents and Heads of Departments,
The Managers of all Banks.
All Deputy Assistant Treasurers.
All Stations.
Information Office for release to Press.

TREASURY CIRCULAR NO. 27/1959.

Forged \$1/- Malayan Currency Notes

Information has been received that a few forged Malayan Currency Notes of \$1/- denomination of the latest issue bearing the portrait of a Sailing boat on the front and fishermen hauling in a sailing craft on the back and dated 1st March 1959, have been found in Circulation in Singapore and you are advised to be on your guard against accepting such forgeries.

2. The main defects of the forgery are the same as those of \$50/- forged notes of the issue bearing the "Queen's Head" given in a copy of the Press Release sent to you, namely:-

- (a) There is no security thread on the back of the note.
 - (b) The watermark is very poorly reproduced and is opaque.
 - (c) The paper is of poorer quality and thinner.
 - (d) The printing of the note feels flat and there is no embossing on the note. The printing of the back of the note is blurred.
 - (e) The edges of the design on the front of the note are very poorly executed being the result of the photographic process used by the forger.
3. Any doubtful note should be forwarded to me for verification.

SE Gaby
for Currency Officer,
Sarawak.

Kuching, 30th December, 1959.

DISTRIBUTION:

All Residents and Heads of Departments.
The Managers of All Banks.
All Deputy Assistant Treasurers.
All Stations.
Information Office for release to press.

Treasury Circular No. 3/1960

Revenue Collection Guide

A schedule of amendments to the Revenue Collection Guide issued under Treasury Circular 23/59 is attached. The various additional items have been grouped so that they can be separated and pasted in the appropriate page of the Guide.

C. LIGHTLEY

Ag. Accountant-General,
Sarawak.

Kuching, 2nd March, 1960.

DISTRIBUTION:

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

TYPE OF REVENUE	AUTHORITY FOR COLLECTION		REVENUE HEAD		
			1960	1961	1962
Agricultural Equipment charges for use of		Departmental	R4/3A		
Animals - treatment of and caponisation of fowls		Departmental	R4/3A		
Agriculture, sales of fish		Departmental	R4/3		
Agriculture, sales of guano supplied by		Departmental	Agri. Stores Suspense A/c		
Agriculture, sales of guano supplied by incosts		Departmental	R4/3A		
Agriculture, workshop charges to public		Departmental	R4/3A		
Coupons, International Reply		P. & T. Circular 25/59	R8/6		
Crane charges (Customs)		Departmental	R13/4		
Cargo fees, transhipment	Cap 26	Subsidiary Legislation Vol. VII	R1/4		
Customs, ramtin - export of		Notifications S. 145, 175/59	R1/1		
Coconut nuts, sales of discarded		Departmental	R11(CFA)		
Contractors, registration		Departmental	R2/7		
Charges for use of Agricultural equipment		Departmental	R4/3A		
Caponisation of fowls and treatment of animals		Departmental	R4/3A		
Charges to public, workshop (Agriculture)		Departmental	R4/3A		
Discarded Coconut nuts,		Departmental	R11(CFA)		

TYPE OF REVENUE	AUTHORITY FOR COLLECTION		REVENUE HEAD		
			1960	1961	1962
Experimental licence (P. & T.)	Cap 133		R8/6		
Electrician's and Wireman's licence	Cap 137	Subsidiary Legislation Vol. VIII	R2/7		
Export of Livestock	Cap 72	Subsidiary Legislation Vol. VIII	R2/7		
Equipment - charges for use of Agricultural		Departmental	R4/3A		
Export of Ramin		Notifications S.145, 175/59	R1/1		
Examination fee (late) - Customs	Cap 26	Subsidiary Legislation Vol. VII	R13/4		
Fowls, caponisation of and treatment of animals		Departmental	R4/3A		
Fish, sale of (Agriculture)		Departmental	R4/3		
Gano, sale of (supplied by Agriculture Dept)		Departmental	Agri. Stores Suspense A/c		
International Reply Coupons		P. & T. Circular 25/59	R8/6		
Licence, Experimental (P. & T.)	Cap 133		R8/6		
Licence, Ship Station	Cap 133		R8/6		
Licence, Land Station	Cap 133		R8/6		
Licence, Wireless Dealers		Notification S. 29	R8/5		
Letter taxed	Cap 132	Notification S. 86	R8/6		

TYPE OF REVENUE	AUTHORITY FOR COLLECTION	REVENUE HEAD		
		1960	1961	1962
Licence - Electrician's and Wireman's	Cap 137	Subsidiary Legislation Vol. VIII	R2/7	
Livestock, export of	Cap 72	Subsidiary Legislation Vol. VIII	R2/7	
Land - registration & miscellaneous fees	Cap 81	Subsidiary Legislation Vol. VIII	R6/2	
Miscellaneous fees & Registration - Land	Cap 81	Subsidiary Legislation	R6/2	
Oncosts on sales of guano supplied by Agriculture Dept.		Departmental	R4/3A	
Permit forms (Customs) - sales of		Departmental	R13/4	
Pepper, sealing of - fee		Departmental	R13/4	
Reply Coupons, International		P. & T. Circular 25/59	R8/6	
Registration & miscellaneous fees - Land	Cap 81	Subsidiary Legislation Vol. VIII	R6/2	
Registration, contractors		Departmental	R2/7	
Remin, export of		Notifications S.145, 175/59	R1/1	
Station licence, Land	Cap 133		R8/6	
Station licence, Ship	Cap 133		R8/6	
Sales of Fish (Agriculture)		Departmental	R4/3	177

TYPE OF REVENUE	AUTHORITY FOR COLLECTION		REVENUE HEAD		
			1960	1961	1962
Sales of discarded coconut nuts		Departmental		R11(CFA)	
Sales of permit forms (customs)		Departmental		R13/4	
Sealing of Pepper, fee		Departmental		R13/4	
Treatment of animals and caponisation of Poultry		Departmental		R4/3A	
Transshipment cargo fees	Cap 26	Subsidiary Legislation Vol. VII		R1/4	
Taxed letter	Cap 132	Notification S. 86		R8/6	
Use of Agricultural equipment - charges		Departmental		R4/3A	
Wireman's and Electrician's Licence	Cap 137	Subsidiary Legislation Vol. VIII		R2/7	
Workshop charges to public (Agriculture)		Departmental		R4/3A	
Wireless Dealer's Licence		Notification S. 29		R8/5	
License fee (Malay)	Cap 51	Subsidiary Legislation Vol. VII		R3/9	
Grain, sale of (supplied by Agriculture Dept) encosts		Departmental		R4/3A	

TREASURY CIRCULAR NO.5/1960.

Social Welfare Lottery.

Tickets in the above lottery will be sold through Government offices at all stations with the exception of Kuching, Sarikei and Sibul. Books of tickets will be supplied direct to stations by the Secretaries of the Social Welfare Lottery, Messrs. Turquand Youngs & Co., Kuching, and requests for additional books of tickets should be made to that firm, and not to the Accountant-General.

The following instructions are to be carefully observed:

- 1) The price of each tickets is \$1, but a complete book of 12 tickets costs only \$10.00.
- 2) Proceeds of sales are to be credited daily to "Deposits - Social Welfare Lottery" (Code letters DSW)
- 3) The total daily collection for ticket sales will be brought to account by Treasury receipt, and the appropriate entry also made in the Deposits Register. (see Section 22 of Financial Regulations)
- 4) All counterfoils and unsold tickets MUST be returned to the Accountant-General so as to be received by him on Friday 3rd June, 1960. The date on which ticket sales cease is left to the discretion of the officer in charge of the station, but this date must be such as will allow him to send off counterfoils and unsold tickets to reach the Accountant-General by 3rd June, 1960.
- 5) As soon as the sales of tickets cease, one payment voucher will be drawn in accordance with Financial Regulation 450 for the whole sum collected in respect of ticket sales. This voucher will be made payable to the Social Welfare Lottery, and will have the numbers of the actual tickets sold, listed, either on the voucher or on an attached list. It will be debited to "Deposits - Social Welfare Lottery".
- 6) The payment voucher will be sent to the Accountant-General in the same cover as the counterfoils and unsold tickets, and Officers-in-Charge of stations must ensure that it is sent by the fastest possible method.
- 7) All collections must be accounted for in full, and no commission arising from the sale of separate tickets from a book may be retained by any Government officer.

C. LIGHTLEY.

Ag. Accountant-General,
Sarawak.

Kuching, 19th April, 1960.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.6/1960.

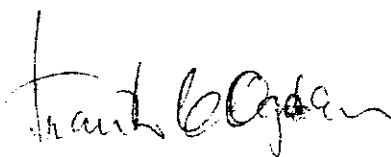
Forged \$10 Malayan Currency Notes

A forged Malayan Currency Note of \$10 denomination of the "King's head" design bearing the number ^C~~59~~ 025910 has recently been discovered in Sibü, and you are advised to be on your guard against accepting such forgeries.

2. The note is similar to those whose discovery was notified in my circulars No.18 and No.21 of 1955, the principal defects being as follows:

- a) The front and back of the note have been printed separately and stuck together.
- b) The printing and colours are inferior to those of a genuine note.
- c) The first letter "i" in the word "Commissioners" at the top of the note is missing.
- d) The etching of the King's head is badly done.
- e) The name of the printer is indecipherable on both sides of the note.
- f) The lion's head watermark appears in bold lines instead of being shaded as in the genuine note.

3. Any doubtful note should be forwarded to me for verification.



Ag. Accountant-General,
Sarawak.

Kuching, 8th June, 1960.

DISTRIBUTION:

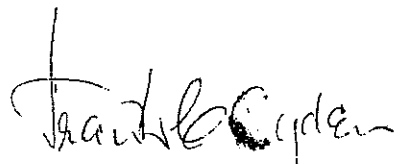
All Residents and Heads of Departments.
Managers, All Banks.
All Deputy Assistant Treasurers,
All Stations.

TREASURY CIRCULAR NO.7/1960.

Social Welfare Lottery

The Committee of the Social Welfare Lottery has postponed the date of the draw to 20th August, 1960, and sales of tickets at Government Offices may therefore continue beyond the date notified in Treasury Circular No.5/1960. Paragraph 4 of that Circular should be amended to read as follows:-

All counterfoils and unsold tickets MUST be returned to the Accountant-General so as to be received by him on Monday 15th August, 1960. The date on which ticket sales cease is left to the discretion of the officer in charge of the station, but this date must be such as will allow him to send off counterfoils and unsold tickets to reach the Accountant-General by 15th August, 1960.


7 Ag. Accountant-General,
Sarawak.

Kuching, 8th June, 1960.

DISTRIBUTION:

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

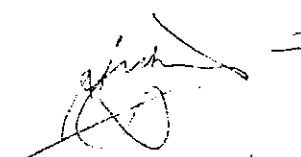
Ref: TRY: 20/2/85.

Treasury Circular No. 13/1960.

Rest House Charges

Treasury Circular No. 9/1959 is hereby amended as follows:-

Under paragraph 1.(B) MUKAH,
Add "BINTULU, MARUDI AND KAPIT"
after the word MUKAH


Accountant-General,
Sarawak.

Kuching, 19th. August 1960.

DISTRIBUTION:

Residents and Heads of Departments

Deputy Assistant Treasurers

Sibu

Miri

Simanggang

All Stations

Officers-in-charge Rest Houses

Kuching

Sibu

Miri

Simanggang

Mukah.

REF: TRY: 27/1(IV)/130.

TREASURY CIRCULAR NO. 14/1960.

Collection of Revenue

The attention of Residents and Heads of Departments is drawn to Financial Regulations 173(i) and 175.

2. During the past few years difficulty has been experienced in persuading revenue collectors to submit Arrears of Revenue Returns for consolidation by the Director of Audit, and this has repeatedly resulted in adverse criticism in the Annual Audit Report.

3. The returns are of the utmost importance. It would therefore be appreciated if you would draw the particular attention of all officers concerned with the collection of revenue to the need to obtain payments promptly and to ensure that returns of outstanding revenue are submitted in future in accordance with Financial Regulation 175.

4. It is of equal importance also that all revenue collectors draw your attention to any difficulties being experienced by them in collecting money due to Government so that you may take steps in accordance with Financial Regulation 173(i).

5. Any applications submitted to this office in accordance with Financial Regulation 177 should contain full reasons for the proposal and state the dates from which the revenue has been outstanding.

H.M. J. Underhay

Accountant-General.

Kuching, 27th. August 1960.

DISTRIBUTION:

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

Ref: TRY: 31/2/1(IV)/59.

Treasury Circular No. 18/1960.

Inter-station Transactions

Treasury Drafts are being used for inter-station transactions in contravention of Financial Regulations 83 and 443. These prohibit the use of drafts for payments to Government officers in their official capacity, for family remittances and for the remittance of money by the public between places where banking or money order facilities are available.

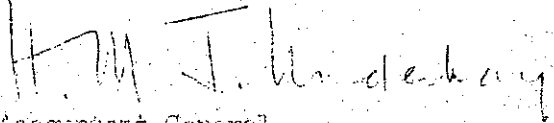
2. The procedure for payment by Government offices of accounts due at other stations should be made by the remittance of a payment voucher in the manner described in Regulation 450.

3. Where a sub-accountant receives revenue or other dues which are payable to another station, the amount should be brought to account by crediting the appropriate sub-head of revenue or other account and by informing the other station of the receipt of the money by issuing a Form T.22 (Advice of Revenue Collected) - Regulation 451.

4. The settlement of inter-departmental transfers which do not involve the payment of cash should be made by Journal Vouchers the use of which is described in Section 10 of Financial Regulations. Compliance with Regulation 265(i) is especially important so that the vote books, revenue registers and bill registers may be entered to record the debits and credits passed by Journal Vouchers.

5. For the guidance of sub-accountants, a schedule is attached giving examples of payments and the method of dealing with them.

6. When the use of a draft is permissible, it should be noted to indicate the purpose of the remittance; for example, a draft purchased by a District Council for a bank lodgement should be marked "Pay (Bank and branch) for credit of account of (District Council)."


Accountant-General.

Kuching, 22nd. September 1960.

DISTRIBUTION:

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

Examples of incorrect use of Drafts

Addressee	Purpose	Correct Action required
Government Printer P.W.D. P. & T. Accountant-General	Payment of bills by District Councils " " " " " " Payment of Wireless Dealer's Licence Housing loan repayments	No Draft should be issued. Should be brought to account by the issue of a Government receipt (form T.69) and the Department advised on form T.22. Revenue to be credited.
Div. Med. Officer) Medical Department) Education Dept. Immigration Chief Secretary) Sarawak Government)	Application for poisons etc. licences or dentists' practising licence Payment of overseas examination fees Application for passport, visa etc. Application for naturalisation etc.	No Draft should be issued. As these are applications which are subject to formal approval by the Depts, revenue should not be credited, but Deposits De- partmental. Amounts should be brought to account by Government receipt (form T. 69) and the Department advised on form T.22 to- gether with Application form.
S.A.O. D.O.	Remittance of amounts from estate of deceased person Remittance of prisoner's money by Superintendent of Prisons	No Draft should be issued. Payment should be effected in accordance with Fin. Reg. 450 (making the payment voucher payable to the Probate Officer, where applicable.
Admin. Officer Departmental Officer District Officer etc etc.	Remittance of personal advance (other than of salary) made in one station by debit to Advances Departmental (e.g. Lands) but recovered in another. Included in this are advances to Anti Malarial Teams.	No Draft should be issued. Should be brought to account by the issue of a Government receipt (form T.69) and the station advised on form T.22. Credit to Advances De- partmental (Dept. . . .)
Commissioner, Cooperative Development	Payment of Audit and supervision fees by Cooperative Societies	Draft should not be made payable to Commissioner, Cooperative Development but to "Audit and Supervision Fund (Coop. Societies) Kuching". The Audit and Supervision Fund's official receipt should be attached to the Draft on payment.
Commandant, P.T.S. Div. Supt. of S.C. Comm. of S.C. Officer-in-charge, Field Force	Remittances of Canteen Debts accounts by police officers transferred to another station	Draft should be made payable to Officer-in- charge, Police Canteen Fund (P.T.S., Kuching, or (Field Force, Kuching, or (Sibu (or other station concerned)

REVENUE COLLECTION GUIDE

The Estimates for 1961 will necessitate certain changes in revenue subhead numbers. With the exception of the following, the subhead numbers applicable in 1960 will also be applicable in 1961. Will Residents and Heads of Departments please ensure that all copies of the Revenue Collection Guide, which was issued by Treasury Circular No. 23/1959 (and amended by Treasury Circular No. 3/1960), are amended before the first working day of 1961:-

	In 1960	To be amended in 1961 to
A. Aircraft landing fees Airport Catering Contract Agricultural Equipment - charges Animals, treatment of etc. Agriculture; sales of guano, oncosts Agriculture, workshop charges	R 3/11 R 4/6 R 4/3A R 4/3A R 4/3A R 4/3A	R 3/10 R 4/7 R 4/4 R 4/4 R 4/4 R 4/4
B. Bill of Sale Business Names Register Inspection Fee Business Names Registration Births and Deaths Registration Boys Home, reimbursements	R 3/9 R 3/9 R 3/9 R 3/10 -	R 3/8 R 3/8 R 3/8 R 3/9 R 5/13 - additional item
C. Civil Service Housing Loan, principal " " " " , interest Companies Registration Companies Register Inspection fee Clonal stamps, sale of Charges for use of Pepper Processing Machinery Credits, Inward Parcel Terminal Certificate of Identity Coconut Nuts, sales etc. Charges for use of Agricultural Equipment Caponisation of fowls etc. Charges to public workshop (Agriculture)	R15/4 R11/2 R 3/9 R 3/9 R11 (CFA) R 4/32 - R 3/7 R11 (CFA) R 4/3A R 4/3A R 4/3A	- } To be deleted - } R 3/8 R 3/8 R41 R 4/33 - additional to 1961 Estimates R 8/8 R 3/6 R41 R 4/4 R 4/4 R 4/4
D. Divorce fee (Malay) Deeds Registration Deed Register Inspection fee Discarded Coconut nuts, sales	R 3/9 R 3/9 R 3/9 R11 (CFA)	R 3/8 R 3/8 R 3/8 R41
E. Emergency Certificate of British Nationality Equipment - charges for use, Agriculture Export Duties	R 3/7 R 4/3A R 1/3	R 3/6 R 4/4 R 1/3 - add S209/1960 under AUTHORITY
F. Ferry Service Miri Fowls, caponisation of etc.	R 4/3A	R 4/32 - new item R 4/4
G. Guano, sales - oncosts	R 4/3A	R 4/4
H. Hire of equipment (Information) Housing Loan repayments, principal " " " " , interest Hire Purchase Registration	R 4/14 R15/4 R11/2 R 3/9	- } To be deleted - } - } R 3/8
I. Identity Cards Inward Parcel Terminal Credits	R 3/7 -	R 3/6 R 8/8 - additional item
M. Milling Charges, Agriculture Marriage fees	R 4/3A R 3/6	R 4/4 R 3/6

O. Overpayments Recovered Oncosts - sale of guano (Agriculture)	R 3/6 R 4/3A	RL3/5 R 4/4
P. Passports Pilgrim Passes Parcel Terminal Credits Inward Pepper Processing Machinery, charges	R 3/7 R 3/8 - R 4/32	R 3/6 R 3/7 R 8/8 - additional item R 4/33 - additional to 1961 Estimates
R. Reuter News Service Rest House charges	- R 4/2	R 4/15 - additional item R 4/2 - add Treasury Circular 23/60 under AUTHORITY
S. Stamp Duties Scholarship Contribution Service, Reuter News Stores, compensation etc. Special Services reimbursement (Constabulary) Sales of Publications (Broadcasting) Sales and Service Charges (") Sales of account, receipt books (Co-operative) Sales of Publications (Information) Sales of guano (Agriculture) oncosts Sales of Discarded coconut nuts Service, Ferry Miri	R 3/9 R11 (CFA) - R17/2 R 4/7 R 4/5 R 4/4 R 4/8 R 4/15 R 4/3A R11 (CFA) - -	R 3/8 R41 R 4/15 - additional item R13/4 R 4/8 R 4/6 R 4/5 - To be deleted R 4/14 R 4/4 R41 R 4/32 - new item
T. Trade Mark Registration fee Trade Marks Register Inspection fee Travel Certificate, Collective Treatment of Animals, caponisation of fowls Terminal Credits, Inward parcel	R 3/9 R 3/9 R 3/7 R 4/3A -	R 3/8 R 3/8 R 3/6 R 4/4 R 8/8 - additional item
U. Use of Agricultural Equipment	R 4/3A	R 4/4
V. Visa fees	R 3/7	R 3/6
W. Workshop charges to public (Agriculture)	R 4/3A	R 4/4

[Signature]
Accountant-General,
Sarawak.

Kuching, 28th. November 1960.

DISTRIBUTION:

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

609
Ref: TRY: 27/1(V)/240.

TREASURY CIRCULAR NO.29/1960.

REVENUE COLLECTION GUIDE

It is regretted that a typing error in Treasury Circular No.26/1960 was not amended prior to distribution.

2. I should be grateful if all addressees would ensure that the following correction is made:-

under "E"

Export Duties

- amend revenue sub-head number in both the 1960 and 1961 Columns to read R1/1 instead of R1/3.



Accountant-General,
Sarawak.

Kuching, 2nd December, 1960.

DISTRIBUTION:

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

Ref: TRY:21/7/29.

Treasury Circular No. 32/1960.

Crown Agents' Charges

I am informed by the Crown Agents for Oversea Governments and Administrations that, in consequence of a formidable growth of staff costs during the past few years, it is necessary that some adjustment be made in respect of charges for certain services.

2. It has been found that the standard procurement charge of 1.1/3% on the value of goods and equipment purchased and shipped is, in the case of smaller orders, wholly insufficient to cover expenses. With effect from 1st. January 1961, therefore, the rates of commission relating to the value of individual orders placed by the Crown Agents will be as under:

- | | |
|---|----------------------|
| A. On orders up to and including £5,000 | - 2% |
| B. On orders over £5,000 and up to
and including £50,000 | - 1.1/3% (no change) |
| C. On orders over £50,000 | - 1%. |

These rates will apply to all payments brought to account from 1st. January 1961.

3. It will be seen that the increase in respect of orders up to and including £5,000 amounts to 50%; in order that additional expenditure on this item may be kept to a minimum, individual orders in future should be for as large a value as possible.

H. M. J. Underhay

Accountant-General.

Kuching, 27th. December 1960.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.2/61Certificates on Receipt of Stores

Attention is drawn to the certificates required on receipt of stores as many officers appear in doubt as to what is needed. The position is summarized as follows:-

1. Where stores are purchased by means of a Local Purchase Order (Form T.31).

It should be noted that the "Receipt Certificate" on the form merely signifies that the stores have been received from the supplier in good order. It bears no relation to the certificate required by Financial Regulation No.62 to the effect that the stores have been taken on ledger charge, inventory charge or put into immediate use. This latter certificate must be completed. It is appreciated that due to delay in submission of a bill etc. the officer who actually received the stores may not be immediately available when the payment voucher is prepared. Where this is likely, it will be in order for the certificate required by F.R. 62 to be completed on the Local Purchase Order at time of receipt instead of on the payment voucher.

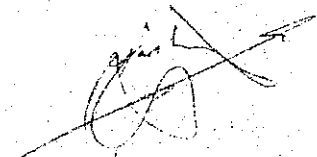
2. Stores received through Crown Agents etc.

The certificate required by F.R. 62 should be completed on the copy of the invoice attached to the debit voucher received from the Treasury. In the event that certain Stores have not yet been received, the vouchers concerned must be listed, quoting the Crown Agents' voucher number, and this list must accompany the return to the Treasury of the vouchers, which must not be delayed. On receipt of the goods reflected on the listed vouchers, a certificate on the lines of that set out in Financial Regulation 62 must be sent to the Treasury immediately.

3. Other cases where no Local Purchase Order issued.

In other cases (e.g. reimbursement to an officer who has purchased stores) the required certificate must be completed on the actual payment voucher.

4. Particular attention should be paid to the fact that non-consumable items must be taken on either ledger or inventory charge. There is an increasing tendency for costly items of stores and equipment to be treated as "put into immediate use" despite the fact that the items are clearly non-consumable.


Accountant-General,
SARAWAK.

TREASURY CIRCULAR NO. 3/1961.

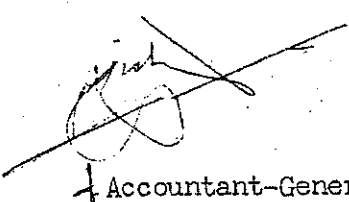
REF: TRY: 51/3(II)/282.

Reports on the loss of Government money, stamps or stores

The attention of all heads of office is drawn to Financial Regulations 386 and 389. Judging by Reports which have been received recently it is clear that some heads of office are doubtful on the correct procedure, which is hereby summarised:-

- (a) on discovery of any loss, a preliminary report under Financial Regulation 386 must be prepared and despatched immediately;
- (b) Investigations into the loss must be put in hand immediately by the head of office, and the police informed if appropriate;
- (c) a report under Financial Regulation 389 must be prepared as soon as investigations by the head of office are completed. This may not await the completion of investigations by the police, where they have been informed of the loss;
- (d) The report under (c) should be forwarded to the Accountant-General direct in duplicate, with copies to the Director of Audit and Resident or Head of Department.

2. For the convenience of all officers, the report called for under Financial Regulation 389 has now been printed as form T.40, a specimen of which is attached. Will all heads of office please place an indent on the Government Printer for an initial supply and bring it into use as soon as possible.


+ Accountant-General,
Sarawak.

Kuching, 27th. January 1961.

DISTRIBUTION:-

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

SARAWAK GOVERNMENT

REPORT ON THE LOSS OF GOVERNMENT MONEY,
STAMPS OR STORES

Further to my preliminary report under Financial Regulation No. 386 which was submitted under cover of my dated 19....., I hereby submit a full report in accordance with Financial Regulation No. 389:—

- (a) Name of office:
- (b) The office or place where the loss, shortage or theft occurred
- (c) The date of the occurrence: 19.....
- (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, and if so, on what date: 19.....
- (i) Whether the prosecution of any person has taken place, and if so, with what results, indicating whether any fines imposed have been paid:
- (j) What arrangements were in existence for safeguarding the cash, stamps, receipts or stores in question and whether these arrangements had been regularly and properly carried out:
- (k) What arrangements were in existence for the periodical checking and pay-in of cash held by the officer concerned and whether these arrangements had been regularly and properly carried out:
- (l) When the last pay-in took place, and when, and by whom a detailed check was last made: state specifically whether all the receipt books on charge to the collector responsible were checked, and if so, the date of the last check:
- (m) What officer(s) have been or should be called upon to show cause why he (or they) should not be required to make good the whole or a part of the loss involved, giving full and specific reasons for the recommendation:
- (n) If the answer to (m) is in the negative, full and specific reasons why it is not considered that any officer(s) should be required to make good the whole or part of the loss must be given:
- (o) What additional precautions, if any, are proposed to prevent a recurrence of the loss, shortage or theft:
- (Note: Additional remarks should be made on the reverse of this sheet, the lettered reference to the appropriate question being quoted.)

TREASURY CIRCULAR NO.7/1961.

Repayment Warrants - Inland Revenue Department

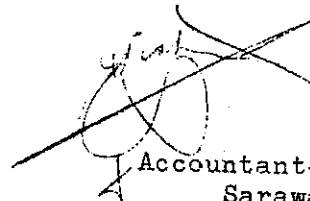
.....
A Warrant for the repayment of all taxes, other than Trades Licensing fees, over-collected by the Inland Revenue Department, has now been approved, and a specimen is attached for the information of all Sub-Accountants.

2. The original copy of the Repayment Warrants will be signed by two approved officers of the Inland Revenue Department, and sent direct to the payee by the Commissioner of Inland Revenue.

3. The payee may pay in his Warrant to his bank account or, where banking facilities are not available, to any Sub-Accountant for encashment.

4. Before any Warrant is encashed by a Sub-Accountant, the payee must be properly identified, if necessary by the production of his identity card; it will be advisable to note the method of identification, for example "Identity card No.", at the bottom of the Warrant.

5. It must be clearly understood that these Repayment Warrants are not vouchers and, after detachment from the Statement, must be regarded as cheques and cleared in the normal manner through the Remittances Account. When Warrants are encashed, no entry will therefore be made in the Cash Book; they will be retained as part of the cash holding until remitted to the Treasury, Kuching, in accordance with Financial Regulation 191.


Accountant-General,
Sarawak.

Kuching, 23rd February, 1961.

DISTRIBUTION:

All Residents and Heads of Departments. }
Deputy Assistant Treasurers, } without specimen.
Kuching, Sibü, Miri, Simanggang. }
All Stations - with specimen.

Treasury Circular No.11/1961.

GOVERNMENT REST HOUSES

Government has now agreed that officers of the World Health Organisation, Colombo Plan and other United Nations Organisations on duty in Sarawak and accommodated in Government Rest Houses are to be treated as non - Government visitors chargeable at Government rates but with rent-free accommodation.

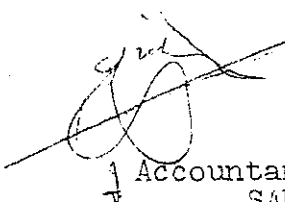
Will all recipients of Treasury Circular No.23/1960 therefore, please ensure that Appendix 'B' to the circular is amended as follows:

under the first category of occupant

immediately following "Brunei Government officers" delete "W.H.O. officers" and "Colombo Plan officers"

under the second category of occupant

immediately following "At Government rates with rent free accommodation add "United Nations Organisation officers (including W.H.O. and Colombo Plan)"


Accountant-General,
SARAWAK.

Cancelled by O 21/1961

Kuching, 14th March, 1961.

DISTRIBUTION:

All Residents and Heads of Departments
All Stations
All Deputy Assistant Treasurers
All Officers-in-charge of Rest Houses.

al

Ref: TRY: 27/10/2.

TREASURY CIRCULAR NO.13/1961.

Attention is drawn to Gazette Notification No. S.63, published in the Sarawak Government Gazette, Part II, No.11, dated 17th March, 1961, relating to an amendment of the First Schedule to the Stamp Ordinance.

2. The effect of this amendment is that a receipt given by any person for any moneys refunded to him by Government will not attract stamp duty as from 9th March, 1961.

R. B. W.
for Accountant-General,
Sarawak.

Kuching, 23rd March, 1961.

DISTRIBUTION:

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

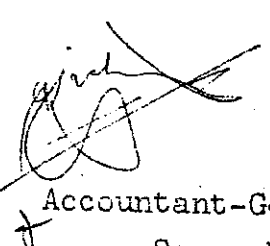
Treasury Circular No.17/1961.

Ref:TRY:50/5(III)/2.

Sarawak Government Debenture Bonds.

The third drawing of Sarawak Government Debenture Bonds took place in Kuching on 11th May 1961, and the list of the numbers of Debenture Bonds which have been drawn will be published in the Government Gazette in the near future.

2. Copies of this list will be supplied to all stations and, as soon as these copies are received, one of them must be prominently displayed on all public notice boards; further copies must also be exhibited in all Treasuries, sub-Treasuries and Post offices.
3. Debenture Bonds which have been successful in the draw may be exchanged for \$14 each in cash at any Treasury or sub-Treasury on or after 1st June 1961.
4. Attention is drawn to paragraph 4 of Treasury Circular No. 5/1959 which details the action to be taken by paying officers.


+ Accountant-General,
Sarawak.

Kuching, 15th May, 1961.

DISTRIBUTION:

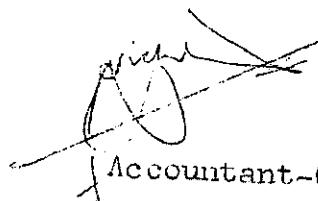
All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

Treasury Circular No. 18/1961.

Ref: TRY: 45/1/125

Remittances by Government launch

Will accounting officers please note that when remittances are sent by Government launch, it will be necessary to inform the Juragan of the launch that he is carrying valuables on board, even though the remittance is in charge of a Government officer other than the Juragan.



Accountant-General.

Kuching, 18th May, 1961.

DISTRIBUTION:

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

Treasury Circular No. 21/1961.

United Nations Organisation Officers
accommodated in
Government Rest Houses

With effect from 1st July, 1961 Government has withdrawn the concession granted to United Nations Organisation officers under Treasury Circular No. 11/1961.

2. These officers will, in future, be charged at the same rates as non-Government visitors accommodated in Government Rest Houses at non-Government rates.

3. Treasury Circular No. 11/1961 is hereby cancelled.

4. Will all recipients of Treasury Circular No. 23/1960 please ensure that Appendix 'B' to the circular is amended as follows:

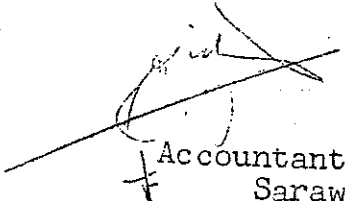
under the second category of occupant

delete "United Nations Organisation officers (including W.H.O. and Colombo Plan)" - which was inserted under authority of Treasury Circular No. 11/1961.

Substitute - "Colombo Plan officers"

under the third category of occupant

add after "OTHERS" the following "United Nations Organisation officers (including W.H.O., I.L.O., F.A.O., U.N.E.S.C.O. and other agencies)"


Accountant-General,
Sarawak.

Kuching, 6th July, 1961.

DISTRIBUTION:

- All Residents and Heads of Departments
- All Stations
- All Deputy Assistant Treasurers
- All Officers-in-Charge of Rest Houses (2 copies)

Ref: TRY/19/1(II)/179.

Treasury Circular No. 26/1961

Counterfeit Coins

Information has been received that counterfeit 50-cent coins have recently been found in circulation in Kuala Lumpur.

2. The standard of these counterfeits is high and they can easily be passed as genuine coins. They can be recognised by the following defects:-

- (a) The stamping on the face of the coin is not as sharply defined as in a genuine coin;
- (b) The milling on the edge of the coin is not clearly defined;
- (c) The coin is lighter than the genuine one and will leave a mark if drawn across paper;
- (d) The metal is soft and the sides of the coin are easily nicked if the edge of another coin is pressed against them.

3. The easiest way to distinguish the counterfeit is to attempt to nick one coin with another. A counterfeit coin will show a cut.

4. You are advised to be on your guard against accepting such forgeries.

5. Any doubtful coins should be forwarded to me for verification.

Frank B. Caden

Accountant-General,
Sarawak.

Kuching, 28th. November 1961.

DISTRIBUTION:-

All Resident and Heads of Departments;
Managers, All Banks;
All Deputy Assistant Treasurers;
All Stations.

Treasury Circular No.28/1961

Ref: TRY:47/2(II)/195

Personal Accident Air Travel Insurance
Declaration (T.37)

There has been an increasing number of instances where details of an officer's flight have been included in more than one declaration (T.37).

2. This duplication results in a great deal of unnecessary work to both the Treasury and the Insurance Agents, as claims for refund of overpayments so caused have to be made by the Agents upon their principals.

3. In order to prevent the recurrence of errors of the above nature, paragraph 10 of Treasury Circular No.6/1957 is hereby amended as follows:-

Monthly returns (T.37) shall be sent to reach me on or before the 14th of the month following that to which they relate and shall be sent by the following officers:

(a) Heads of Departments for all departmental officers (in Kuching and all stations)

(b) Residents for all other officers in their divisions.

Accountant-General

Accountant-General.

Kuching, 18th December, 1961.

DISTRIBUTION:

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

Treasury Circular No. 30/61.

Ref: TRY: 21/3/168.

Loss of or Damage to Stores in Transit from Overseas

With reference to Treasury Circular No. 1/1961 dated 11th. January 1961, the procedure regarding losses of or damage to stores and supplies from overseas, occurring in circumstances other than those mentioned at paragraph 2 of the said Circular, will be amended with effect from 1st. January 1962. As from that date, no refunds of value will be afforded, and the submission of Forms T.200 should cease. The stores or supplies involved should merely be written off in the normal manner, in accordance with regulations, and no financial adjustments will be made.

As per
for Accountant-General,
Sarawak.

Kuching, 27th. December 1961.

DISTRIBUTION:

All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.
Files: TRY: 21/1 and TRY: 104/4.

Revenue Collection Guide

The Estimates for 1962 contain certain changes in the revenue subhead numbers and there are several amendments to the list of individual revenue items. With the exception of the following, the subheads applicable in 1961 are unchanged. All copies of the Revenue Collection Guide should be amended accordingly.

	<u>1962</u>	
Bus Services	R.4/26	
Boys Home-reimbursement from North Borneo, Brunei	R.5/12	
Contribution for Borneo Literature Bureau	R.5/11	
Contribution from Sarawak Shell Oilfield Ltd.	R.4/21	
Charge for use of pepper processing machinery	R.4/32	
Audit Fees and Reimbursement	R.4/31	New item. Authority CSO.8140 of 30.12.61
Drugs, sale of	R.4/17	
Dental Fees	R.4/16	
Dental Registration Fee	R.4/20	
Export of livestock	fees cancelled	
Ferry Service (Education)	R.4/11	
Ferry Service (P.W.D.)	R.4/30	
Gas sales Miri	R.4/27	
Gazette & Advertising receipts (Printing)	R.4/22	
Hospital Charges	R.4/18	
Hypodermic Syringe licence	R.4/20	
Inspection of pigs/cattle	R.4/15	
Income Tax		
Corporation Profits Tax	see note at end	
Business Profits Tax	- do -	
Salaries Tax	- do -	
Interest Tax	- do -	
Literature Bureau Borneo contributions	R.5/11	
Livestock, export of	fees cancelled	
Medical Attendances	R.4/15	
Medical Practitioner Registration	R.4/20	
News Service Reuter	R.4/14	
Outpatients charges	R.4/19	
Operation of transport and equipment	cancelled)	
	) Payment of P.W.D.	

Outstation amenities loan repayments	R.15/4	
Poisons licence fee	R.4/20	
Prison labour	R.4/25	
Printing & Stationery	R.4/23	
Pepper processing machinery charge for use of	R.4/32	
Reimbursements		
W.O.P. Seconded officers	R.5/2	
Borneo Literature Bureau	R.5/11	
Boys Home Inmates	R.5/12	
Reuters News Service	R.4/14	
Reimbursement by Currency Commissioners	R.5/10	
Rest Bed charges	R.4/19	
Reimbursement of salaries paid to officers seconded to District Councils	R.5/1	
Reimbursements Overseas Service Aid Scheme	R.5/14	New item
Reimbursement by North Borneo for Boy Scouts and Girl Guide Organising Commissioners	R.5/13	New item
Reimbursement Kuching Port Authority	R.5/15	New item
Reimbursement by Asia Foundation for the Organisator for Womens Rural Institutes	R.5/16	New item
Refund from Supreme Council Centenary Scholarship Fund Surplus	R.16/2	New item
Seconded officers reimbursement		
W.O.P.F.	R.5/2	
Provident Fund	R.5/3	
W.O.P. Fund contributions for employees of Public Bodies	R.5/2	
School Fees	R.4/10	
Slaughter fee	fee cancelled	
Service Reuters News	R.4/14	
Sale of School meals	R.4/12	
Sale of Text books and Materials (Education)	cancelled	
Sales of Publications (Information)	R.4/13	
Sale of Prison products	R.4/24	
Sales of Gas	R.4/27	
Services performed by P.W.D.	R.4/29	

- 3 -

Note. Income Tax Revenue is to be paid direct to the Inland Revenue Department Kuching. It is not to be credited in stations direct to Revenue Head 12.


for Accountant-General,
Sarawak.

Kuching, 30th January, 1962.

DISTRIBUTION:

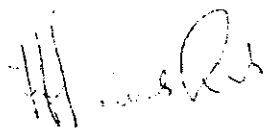
All Residents and Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR 6/1962.

Ref: TRY/104/1/63.

Certificates on Receipt of Stores

Vouchers (particularly for petty cash purchases) are continually being received in Treasury without stores certificates required by Financial Regulation No. 62. All officers concerned are requested to ensure that this regulation is correctly followed in future so as to avoid queries or delays in effecting payment.


+ Accountant-General.

Kuching, 28th. March 1962.

DISTRIBUTION:-

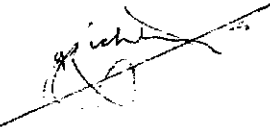
All Residents and Heads of Department.
All Stations.
All Deputy Assistant Treasurers.

(f) MISCELLANEOUS RECEIPTS

Check that all money received by Broadcast Receiving Licences (form T.29), Trunk Call receipts (form T.15), and other sundry items (form T.69) have been brought to account in the Departmental Cash Receipts Book.

(g) C.O.D. PARCELS

Check from Parcel Bill (form P.38) that proceeds have been brought to account in the Departmental Cash Receipts Book; any not so accounted for to be checked against actual C.O.D. parcels awaiting collection (serial numbers must be checked back to Parcels Bill). In the case of parcels received in 5th. Division, the Parcels Bill will not necessarily be on form P.38 but on a North Borneo Parcels Bill if transhipped through Labuan.


Accountant-General,
Sarawak.

Kuching, 2nd. April 1962.

DISTRIBUTION:-

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

Duties of sub-accountants under Financial Regulation 213
in respect of post office collections

There appears to be some doubt as to the correct method of verifying the Cash Books maintained by Postmasters. Financial Regulation 213 clearly lays down the responsibility of the sub-accountant; this Circular is intended to amplify this Regulation and should be closely followed for all future verifications.

2. When checking Money Orders, sub-accountants must ensure that there is continuity in serial numbers of all Money Orders held in stock or current use, and that all M.O.'s issued have been promptly brought to account in the Departmental Cash Receipts Books (form T.13A).

3. To ensure that Financial Regulation 210 is being complied with, sub-accountants should check that Postmasters have no Application forms P.93 and cash for which valid receipts on form P.90 have not been issued (P. & T. Circular No. 21/1955 also refers).

4. The correct media from which sub-accountants must conduct their checks is summarised as follows:

(a) **TELEGRAPHIC MONEY ORDERS**

(i) Inwards

Check that each triplicate Money Order has the telegraphic authority attached, and initial on last one.

(ii) Outwards

Check that all forms P.90 have been brought to account in the Departmental Cash Receipts Book. Spot-check to ensure relevant telegrams have been sent on the same day.

(b) **INLAND MONEY ORDERS**

(i) Inwards

No action is required by the sub-accountant.

(ii) Outwards

Check that all forms P.82 have been brought to account in the Departmental Cash Receipts Book.

(c) **FOREIGN MONEY ORDERS**

(i) Inwards

No action is required by the sub-accountant.

(ii) Outwards

Check that all forms P.90 have been brought to account in the Departmental Cash Receipts Book.

(d) **POSTAGE STAMPS**

Check that all stamps sold during current month have been brought to account daily.

Check book balances against actual balances.

(e) **POST OFFICE SAVINGS BANK**

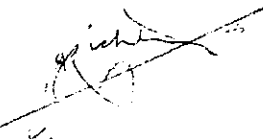
Check that all Deposit Slips (form S.B.5) issued have

(f) MISCELLANEOUS RECEIPTS

Check that all money received by Broadcast Receiving Licences (form T.29), Trunk Call receipts (form T.15), and other sundry items (form T.69) have been brought to account in the Departmental Cash Receipts Book.

(g) C.O.D. PARCELS

Check from Parcel Bill (form P.38) that proceeds have been brought to account in the Departmental Cash Receipts Book; any not so accounted for to be checked against actual C.O.D. parcels awaiting collection (serial numbers must be checked back to Parcels Bill). In the case of parcels received in 5th. Division, the Parcels Bill will not necessarily be on form P.38 but on a North Borneo Parcels Bill if transhipped through Labuan.


Accountant-General,
Sarawak.

Kuching, 2nd. April 1962.

DISTRIBUTION:-

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

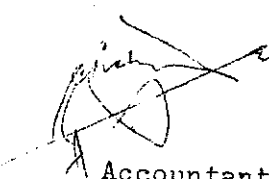
Ref: TRY: 33/3(I)/123.

TREASURY CIRCULAR NO.9/1962.

Publication of Unclaimed Deposits

Financial Regulation 488 stipulates that a list of deposits which remain unclaimed on the expiry of a period of five years shall be posted in a prominent place at the station where the deposits were made, and shall also be published in three successive issues of the Gazette.

2. It has been observed from the Gazette that certain Administrative Officers are incorrectly publishing deposits which have remained unclaimed for a period of less than 5 years. No deposits which have been received since 30th March, 1956 should have been published in any Gazette issued up to 30th March, 1962 inclusive.



Accountant-General,
Sarawak.

Kuching, 2nd April, 1962.

DISTRIBUTION:

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

Government Rest Houses

Treasury Circular No. 23/1960 is hereby amended as follows:-

(A) under Appendix 'A' paragraph 2

(i) final sentence to be amended to read -

"officers responsible for making arrangements for non-Government visitors should inform Rest Houses in advance where the visitor is a Government sponsored guest and is entitled to be charged under Category 'A'."

(ii) paragraph 2(a) to be amended to read -

(a) in Kuching - with the prior approval of the Resident.

(b) in outstations - delete "or of chief Secretary".

(B) Appendix 'B' to be extracted and substituted with attached new Appendix 'B'.


+ Accountant-General,
Sarawak.

Kuching, 3rd. April 1962.

DISTRIBUTION:-

All Residents and Heads of Department.
All Stations.
All Deputy Assistant Treasurers.
All Officers-in-charge of Rest Houses.

Treasury Circular No.11/1962

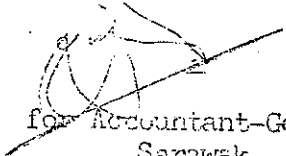
Ref: TRY:44/5/9/93

Payments to Field Force Patrols and
Inland Revenue Department Assessment Teams

Will sub-accountants please note that it has now been agreed that the facilities afforded by Treasury Circular No. 21/1957 to officers in charge of Survey Parties to effect payment for minor purchases at outstations and draw variable sums for the payment of casual labour etc. may also be granted to officers in charge of Field Force Patrols and Inland Revenue Department Assessment teams.

Each officer in charge will be issued with a written authority, signed by a senior officer in Kuching so authorised by the Commissioner, Sarawak Constabulary or Commissioner, Inland Revenue, as the case may be, requesting the officer in charge of the station concerned to effect payments as requested by the officer in charge of the Party debiting an account which is nominated in the written authority itself.

All such payment vouchers shall quote the Departmental warrant number of the officer signing the authorisation and the number of the written authority.


for Accountant-General,
Sarawak.

Kuching, 1st May, 1962.

DISTRIBUTION:

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

Ref: TRY: 65/1(VI)/255

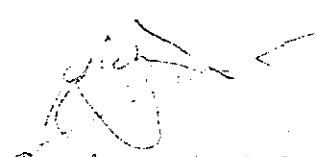
Treasury Circular No. 12/1962.

Submission of bills to persons or firms
outside Sarawak.

The receipt of cheques and drafts from outside Sarawak payable to the Sarawak Government or the Accountant-General is now becoming a regular occurrence and the Treasury is unaware of the departments concerned or the Subheads to which the amounts should be credited.

With effect from the date of this circular, all departments are therefore requested to present their bills in duplicate to addressees outside Sarawak since the tendency is for them to retain one copy for their own reference.

It is essential that the first copy of the bill should be rubber stamped to the effect that a copy of the bill must be attached to the cheque or draft when presented for payment to the Sarawak Treasury.


for Accountant-General,
Sarawak.

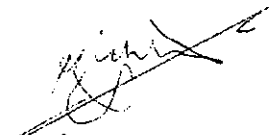
Kuching, 22nd June, 1962.

DISTRIBUTION:

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

SUPPLY OF
LAND RENT
RECEIPT
FORMS

- 8. An initial supply of forms T.79, sufficient for approximately 6 months use, is attached together with the relevant Receipt Books Requisition/Issue voucher T.71. Future supplies may be obtained by indent on the Treasury, Kuching. Sub-accountants should ensure that stocks do not fall below 3 months supply, but excessive stocks should not be encouraged owing to the use of special acid-treated paper for this type of receipt; wherever possible, stocks should be kept in air-conditioned offices and should not be allowed to get damp.


Accountant-General,
Sarawak.

Kuching, 13th. August 1962.

DISTRIBUTION:-

All Residents and Heads of Departments
All Stations
Deputy Assistant Treasurers, Sibul, Simanggang, Miri, Kuching.

Collections of Land RentINTRODUCTION
OF LAND RENT
RECEIPT

1. A new receipt (form T.79), specifically designed for the collection of land rent, has now been printed and will be brought into use by all land rent revenue collectors with effect from 1st. NOV 1962.

NO CARBON
PAPER
REQUIRED

2. The form is considerably smaller in size than the average revenue form, but this has been arranged deliberately with the intention of utilising it in conjunction with receipting machine collections in certain stations in the future. It is printed in triplicate, in books of 250, with 5 receipts on one page and an attached sheet of thin cardboard for insertion beneath each set of receipts being completed. NO CARBON PAPER IS REQUIRED, but it is most essential that the protecting sheet of cardboard is inserted immediately below each triplicate copy sheet of receipts in order to ensure that the impression cannot be transcribed to the next set of receipts; a hard indelible pencil or a ball point pen should be used for writing the receipts.

SEPARATE
RECEIPT TO
BE ISSUED
FOR OTHER
PAYMENTS

3. The new receipt is intended for issue in respect of all payments of land rent, and no other form of receipt may be issued for payments of land rent. Any payments tendered for premia, survey and inspection fees etc. will continue to be brought to account by the issue of a receipt on form T.69. If payment is tendered for land rent and premium, survey and inspection fee etc., a receipt on form T.79 must be given for the amount paid for land rent, and a receipt on form T.69 must be given for the balance.

ENTRIES IN
DEPARTMENTAL
CASH RECEIPTS
BOOK (T.13B)

4. Revenue collected by the normal type of receipt (T.69) will be entered in the Departmental Cash Receipts Book (T.13B) in detail as at present, i.e. every receipt must be entered separately. In the case of the new land rent receipt (T.79), however, detailed information on each receipt need not be quoted in the Cash Book. The total collections for the day made by form T.79 will be add-listed and one entry made in the Cash Book. The daily add-list will be attached to, and support, the duplicate Treasury receipt (T.69) by which the daily collections of land rent are brought to account in the Main Cash Book (T.14).

DISTRIBUTION
OF ORIGINAL
CASH RECEIPTS
BOOKS AND
DUPLICATE
RECEIPTS
(EXCEPT FORMS
T.79).

5. The original copy of the Departmental Cash Receipts Book (T.13B) will continue to be submitted direct to the Treasury, Kuching, and will be supported by all duplicate receipts other than duplicate copies of form T.79.

DISTRIBUTION
OF DUPLICATE
CASH RECEIPTS
BOOK AND
DUPLICATE T.79's.

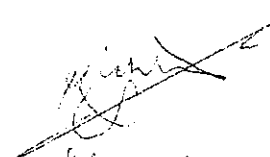
6. The duplicate copy of the Departmental Cash Receipts Book (T.13B) will continue to be sent direct to the Divisional Headquarters of the Lands and Surveys Department, but it will be supported by the duplicate copies of the land rent receipts (form T.79) to enable the Divisional Registers to be posted.

S.L.S. TO
FORWARD
T.79's TO
TREASURY

7. After posting the Registers at Divisional Headquarters, the duplicate copies of the land rent receipts (form T.79) will be forwarded as quickly as possible by the Superintendent of Lands and Surveys direct to the Accountant-General. Kuching.

SUPPLY OF
LAND RENT
RECEIPT
FORMS

- 8. An initial supply of forms T.79, sufficient for approximately 6 months use, is attached together with the relevant Receipt Books Requisition/Issue voucher T.71. Future supplies may be obtained by indent on the Treasury, Kuching. Sub-accountants should ensure that stocks do not fall below 3 months supply, but excessive stocks should not be encouraged owing to the use of special acid-treated paper for this type of receipt; wherever possible, stocks should be kept in air-conditioned offices and should not be allowed to get damp.


Accountant-General,
Sarawak.

Kuching, 13th. August 1962.

DISTRIBUTION:-

All Residents and Heads of Departments
All Stations
Deputy Assistant Treasurers, Sibu, Simanggang, Miri, Kuching.

Sale of Government Stores and Equipment

Attention is drawn to the proviso to paragraph 5 of the First Schedule to the Customs Duty (Exemptions) Order, 1961 (G.N.S. 204) in Gazette Part II No. 49 published on 27th. November 1961 and to the amendment to paragraph 5 in the Customs Duty (Exemptions) (Amendment No. 3) Order 1962 in Gazette Part II No. 32 published on 17th. August 1962.

2. The effect of the proviso is that from 20th. November 1961 all Government stores which have been imported free of duty and which are later sold are subject to import duty at the date of sale if goods of the type concerned are dutiable at that date. Selling prices do not, of course, include a specific amount representing import duty, but to comply with the proviso it is necessary to separate part of the proceeds of sale for credit to Revenue Head 1, Subhead 2, Import Duties.
3. When such stores are to be sold a list of them should be sent to the local Superintendent of Customs who will mark against each item the percentage rate of import duty applicable to it. After the sale the amount of duty calculated at the rate concerned should be allocated to the credit of Import Duties and the remainder to the appropriate Revenue subhead for the proceeds of sale of the stores.
4. As G.N.S.204 has been effective since 20th. November 1961, Heads of departments and Residents are requested kindly to list all stores that have been sold since that time so as to ascertain from the Superintendent of Customs how much of the proceeds of sale is due for allocation to Import Duties. The list should show the stores sold, the dates of sale and the amount realised. A copy of the list giving these details as well as the rate of import duty applicable to the stores should then be forwarded to the Treasury where the necessary accounting adjustments will be made.
5. With effect from the date of receipt of this circular the procedure in paragraph 3 should be followed whenever stores are sold in the future.

H. M. J. Underhay

Accountant-General,
Sarawak.

Kuching, 20th. August 1962.

DISTRIBUTION:-

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

TREASURY CIRCULAR NO. 21/1962.

REF: TRY/31/2/1(IX)/29.

Inter-Station Transactions

Attention is drawn to Financial Regulation 447(b)(ii). It appears that from many stations the duplicate advice copy is not being promptly despatched to the sub-accountant on whom the draft is drawn, thereby creating a delay in payment.

2. It should be noted that the word "promptly" in this regulation is to be taken to mean "by first mail", and a reference to this circular should be made against the regulation.

Frank G Ogden

Actg. Accountant-General,
Sarawak.

Kuching, 6th. September 1962.

DISTRIBUTION:-

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

Ref: TRY: 21/7/54.

TREASURY CIRCULAR NO.23/62

Crown Agents Charges

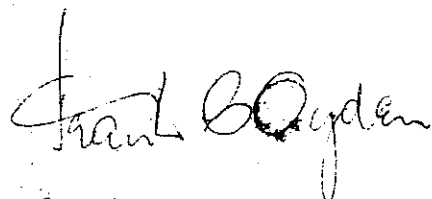
With effect from 1st December, 1962, the Crown Agents procurement charges on individual orders will be at the following rates:-

<u>Value of Order</u>	<u>Rate</u>
Over \$428,572	$\frac{1}{2}\%$
\$214,286 to \$428,572	1%
\$ 85,715 to \$214,286	$1\frac{1}{2}\%$
\$ 42,858 to \$ 85,715	2%
\$ 8,572 to \$ 42,858	$2\frac{1}{2}\%$
\$ 4,286 to \$ 8,572	3%
\$ 2,143 to \$ 4,286	$3\frac{1}{2}\%$
Up to \$2,143	4%

All procurement of periodicals will be charged at 10%

2. This very considerable increase in the charges for low value orders has been made necessary because of a disproportionate rise in the numbers of such orders in relation to the total of Crown Agents purchases.

3. Heads of Departments are requested to ensure that individual orders on the Crown Agents are for as high a value as possible, and that repeat orders for goods in small quantities are not made, when it is possible for a bulk order for shipment at stated intervals to be placed instead.



for Ag. Accountant-General,
Sarawak.

Kuching, 10th October, 1962.

DISTRIBUTION:

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

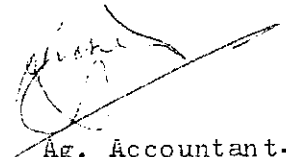
Ref: TRY: 52/1/1(III)/205.

TREASURY CIRCULAR NO.24/1962.

District Council Monthly Statements of Provident
and Widows' & Orphans' Pension Fund Collections.

It has been observed that the monthly statements (L.A.3, L.A.29 & L.A.30) submitted in support of employees' contributions and matching donations by the Councils in respect of the Widows' and Orphans' Pension Fund and the Government Employees and Local Authorities Employees Provident Funds, have not been properly completed by some District Councils. The Contributors Fund Number (Column 1) in particular has, very often been left uncompleted and resulted in a great deal of time being wasted in completing it by the Treasury, Kuching when checking the accounts in readiness for posting to the contributors individual Ledger Cards.

2. In order therefore, to facilitate the checking and posting of these accounts, sub-accountants are requested to ensure in future that these statements are properly completed by the Councils before accepting them for despatch to the Treasury, Kuching.


Ag. Accountant-General,
Sarawak.

Kuching, 6th September, 1962.

DISTRIBUTION:

All Residents.
All Stations.
All Deputy Assistant Treasurers.
Director of Audit.
Secretary for Local Governments.

Ref: TRY: 19/1(II)/269

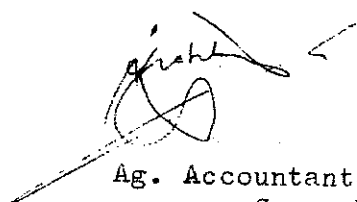
TREASURY CIRCULAR NO.27/1962.

It has been reported to me that the majority of the \$1 notes in circulation at the present time are in a deplorable condition.

2. All banks throughout Sarawak have been requested by letter to assist in withdrawing from circulation all such notes which come into their possession.

3. I shall be grateful if all sub-accountants will simultaneously take steps to withdraw all such notes from circulation urgently.

4. There are ample stocks of new \$1 notes available in Kuching.


Ag. Accountant-General,
Sarawak.

Kuching, 13th November, 1962.

DISTRIBUTION:

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

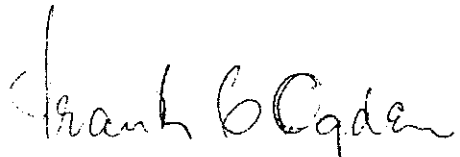
Ref: TRY: 67/1(V)/113.

TREASURY CIRCULAR NO.25/1962.

Entertainments Duty Returns - Forms T.204

Will all Sub-Accountants and officers concerned in all stations please inform all cinemas which at present submit returns of Entertainments Duty on form T.204 that in future they must prepare these returns in duplicate and send the duplicate copy direct to:

The Central Statistics Bureau,
Badrudin Road,
Kuching.


for Ag. Accountant-General,
Sarawak.

Kuching, 8th November, 1962.

DISTRIBUTION:

All Residents.
All Stations.
All Deputy Assistant Treasurers.

Treasury Circular No.31/1962

TRY: 27/1(VI)/221

Revenue Collection Guide

A revised print of the Revenue Collection Guide to cover the years 1963, 1964 and 1965 is forwarded herewith. Copies of the Guide issued with Treasury Circular 23/1959 should now be destroyed.

Frank E. Cader
for Actg. Accountant-General,
Sarawak.

Kuching, 27th Dec., 1962.

DISTRIBUTION:-

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

TREASURY CIRCULAR NO. 2/1963.

Reference Treasury Circular No.31/1962 with which a revised print of the Revenue Collection Guide to cover the years 1963, 1964 and 1965 was issued.

2. Typographical errors, omissions, etc., as noted hereunder have now been brought to my notice and all copies of the Revenue Collection Guide should therefore be amended accordingly:

<u>Type of Revenue</u>	<u>Delete</u>	<u>Insert</u>
C. Cattle, Importation of (omission) Ord.24/62	-	R.2/7
Corpse - Importation/exportation	Cap.72	Ord. 24/62
Charges for use of Pepper Processing Machine	-	R.4/30
E. Exhumation - delete the entry	-	-
Estate Duty	-	R.2/9
G. Gas Sales	-	R.4/29
H. Head Tax	R.4/10	R.2/10
I. Importation of Cattle (omission) Ord.24/62	-	R.2/7
M. Manufacture of Ice - delete the entry	-	-
R. Reimbursements		
by Asia Foundation for Women's Rural Institute	R.4/16	R.5/16
by N.B. for Boy Scout and Girl Guide Comm.	R.4/13	R.5/13
S. Sales of discarded coconut nuts	R.4/1	R.41
Sales of Gas	-	R.4/29
Service, Ferry (P.W.D.)	R.4/27	R.4/28
Services performed by P.W.D.	R.4/28	R.4/27
Sulphurous and Arsenical ores licence	Cap.72	Ord. 24/62

for Accountant-General,
Sarawak.

Kuching, 13th February, 1963.

DISTRIBUTION:

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

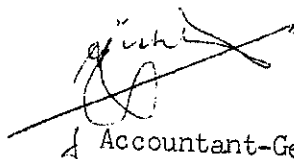
REF: 111/125/18/49.

Custody of Main Stock of Cash etc.

As a result of a recent theft at an outstation, it has been suggested to me that perhaps Financial Regulation No. 291 is not being complied with by all sub-accountants.

2. The importance of this Financial Regulation cannot be overstressed as this is the only method by which sub-accountants can exercise control of cash etc. within the offices for which they are responsible.

3. Will all sub-accountants please signify on the attached tear-off portion whether they are strictly conforming with Financial Regulation No. 291, and detach and return the tear-off portion to me immediately. In cases where the regulation is not being fully complied with, a memorandum denoting the reasons should be attached.


Accountant-General,
Sarawak.

Kuching, 13th March, 1963.

DISTRIBUTION:-

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

Station

Date:

To: The Accountant-General,
Kuching.

I acknowledge receipt of Treasury Circular No. 3/1963 and

* (a) confirm that Financial Regulation 291 is being strictly complied with

(b) regret that Financial Regulation 291 is not being complied with for the reasons stated in attached memorandum.

* Delete whichever is inapplicable.

.....
Sub-Accountant.

TREASURY CIRCULAR NO. 4/1963.

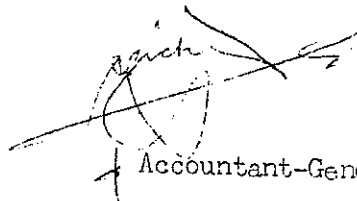
Ref: TRY/31/2/1(X)/259.

GOVERNMENT DRAFTS

The attention of all sub-accountants is drawn to Financial Regulation No. 447(b)(ii) in which it is laid down that the duplicate advice copy of the draft shall be despatched promptly by registered post to the sub-accountant on whom the draft is drawn.

2. It has been brought to my notice that the original copies are invariably arriving at their destinations long before the duplicate copies.

3. I shall be grateful if sub-accountants will ensure in future that duplicate copies of drafts are despatched daily by registered post to sub-accountants on whom they are drawn.


Accountant-General.

Kuching, 16th April, 1963.

DISTRIBUTION:-

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

The replies to Treasury Circular 3/1963 so far received show that at many District Offices the Financial Regulations governing the custody of cash are not being observed. For ease of reference the Regulations concerned (290 to 297) provide as follows:-

(i) The main stock of cash and other valuables or accountable documents shall be kept in the strong room or safe in the sole custody of the sub-accountant (the senior administrative officer except in those stations where Divisional Treasuries exist). If the safe has two locks, one key will be held by the next senior officer.

(ii) During the absence of the sub-accountant from the station the cash will be placed in the charge of the next senior administrative officer who will give a receipt for the amount handed over.

(iii) The sub-accountant will provide the cashier with a working balance of cash only sufficient to cover normal daily requirements and any excess over these requirements will be returned in round sums to the main stock of cash in the custody of the sub-accountant. Cash required for large payments such as monthly wages will be drawn in round sums from the main stock as and when needed.

(iv) If there is only one administrative officer at the station he will, during any period of absence, provide the cashier with only sufficient cash for anticipated requirements.

(v) The cashier will keep the working balance of cash in a subsidiary safe or strong box of which only he may hold the key.

(vi) At the close of business each day, the cashier will check his cash and balance with the Main Cash Book (form T.14) daily and will prepare a Daily Cash Balance (form T.43).

(vii) When the daily check of cash is made the main stock as shown in the Daily Cash Balance Book may be accepted as correct but the sub-accountant will check the main stock at least once a month.

(viii) The Main Cash Book (form T.14) will be ruled off and balanced at the close of business on the last working day of each month.

2. To enable these Regulations to be followed, the sub-accountant requires a safe for the main stock of cash and the cashier needs a second safe (or a strong box) for the custody of the working balance of cash. It has been found that there is only one safe at some stations and that the working balance cannot therefore be separated from the main stock. Arrangements are being made to obtain strong boxes for issue to the stations. Sub-accountants are, however, requested kindly to examine the safe custody arrangements at their stations and also to report where an additional strong box is considered to be required.

H. M. T. Underhay
Accountant-General.

Kuching, 10th May, 1963.

DISTRIBUTION.-

300

TREASURY CIRCULAR NO. 7/1963.

REF: TRY/50/5(III)/104.

Sarawak Government Debenture Bonds

Copies of the Sarawak Government Gazette Extraordinary showing the number of Debenture Bonds drawn for redemption on or after 1st June, 1963 have been distributed.

2. Copies of this list will be supplied to all stations and, as soon as these copies are received, one of them must be prominently displayed on all public notice boards; further copies must also be exhibited in all Treasuries, sub-Treasuries and Post offices.

3. Debenture Bonds which have been successful in the draw may be exchanged for \$14 each in cash at any Treasury or sub-Treasury on or after 1st June, 1963.

4. Attention is drawn to paragraph 4 of Treasury Circular No. 5/1959 which details the action to be taken by paying officers. All Bonds presented and paid must be stamped with the "PAID" stamp and the date of payment, on both the face and reverse of the Bond. Paragraph 4(c) of Treasury Circular 5/1959 should be amended accordingly.

H. J. J. Undikay
Accountant-General,
Sarawak.

Kuching, 23rd May, 1963.

DISTRIBUTION:-

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

Treasury Circular No.18/1963

TRY:19/1(III)/97

Withdrawal of Soiled \$1 notes

Additional stocks of new \$1 notes have now been received and all sub-accountants are requested to renew their efforts to withdraw soiled \$1 notes as requested in Treasury Circular No.27/1962.


for Accountant-General,
Sarawak.

Kuching, 10th Sept., 1963.

DISTRIBUTION:

All Residents & Heads of Department.

All Stations.

All Deputy Assistant Treasurers.

Ref: TRY: 118/31/63.

TREASURY CIRCULAR NO.22/1963.

Stale Cheques/Repayment Warrants

The attention of all Sub-accountants is drawn to Financial Regulation No.347 wherein it is stated that it is no longer necessary to request bankers to stop payment of cheques which have become stale by remaining unrepresented for six months. It is necessary however to notify bankers to stop payment for reasons other than this, for example, when the payee has lost the cheque.

2. Sub-accountants should examine cheques and Inland Revenue Department Repayment Warrants carefully to ensure that they are complete in every detail and are not stale (see Financial Regulation No.188).


for Accountant-General,
Sarawak.

Kuching, 16th October, 1963.

DISTRIBUTION:

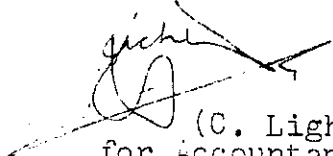
All Residents and Heads of Departments.
All Stations.
All Deputy Assistant Treasurers.

TRY: 27/1(VII)/87

TREASURY CIRCULAR NO. 3/1964

Revenue Collections

The attention of all sub-accountants is drawn to the requirement imposed by Financial Regulation No. 451 of notifying the accounting officer on whose behalf collection of revenue is made at one station on behalf of another. This advice should be sent immediately on form T.22.


(C. Lightley)
for Accountant-General,
Sarawak.

Kuching, 24th March, 1964.

DISTRIBUTION:

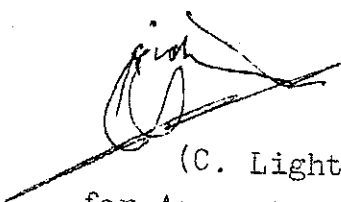
All Residents and Heads of Department.
All Senior Assistant Accountants.
All Station.

Ref: TRY.25/1(III)/202

TREASURY CIRCULAR No. 5/1964

Encashment of Cheques - drawn by
Sarawak Development Finance Corporation

Authority is hereby granted to all sub-accountants to encash order cheques drawn by the Sarawak Development Finance Corporation and payable to local farmers. Such cheques, ^{which} may be encashed free of commission will be for small amounts of up to \$2,000, and will be enclosed with the loan agreement and deed of charge sent to the District Officer in his capacity as Chairman of the Local Committee of the Sarawak Development Corporation.


(C. Lightley)
for Accountant-General,
Sarawak.

Kuching, 13th April, 1964.

DISTRIBUTION:

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

REF: TRY: 164/1/6.

TREASURY CIRCULAR NO.10/1964.

NATIONAL SOLIDARITY WEEK

The general arrangements for the receipt of contributions to the National Defence Fund will have been heard in the recent appeal made by the Honourable Mr. Teo Kui Seng in his capacity of Chairman of the Fund Raising Committee. In places where there is a bank, the collections or contributions should be paid into the bank for the credit of the National Defence Fund at the Bian Chiang Bank, Kuching. In stations where there is no bank, sub-accountants should credit the Deposit Account, "National Defence Fund", Code NDF.

2. Sub-accountants should notify the Treasury, Kuching, by telegram of the total amount received each day.

3. The opportunity is taken to advise that the admission fees of all entertainments staged solely for the purpose of raising funds for the National Defence Fund are exempt from Entertainment Duty.

H.M.J. Underhay

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

10th November, 1964.

DISTRIBUTION:

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

Ref: TRY: 66/1/228.

TREASURY CIRCULAR NO.13/1964.

Rest House Charges

With reference to Treasury Circular No.23/1960 and Appendix F of General Orders, I am directed to inform you that airconditioned rooms are available at the Kuching Rest House at an additional charge of \$1.50 per room per day.

11/12/64
(T.A. Scrimshaw)
for Accountant-General.

Kuching, 2nd December, 1964.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.14/1964.

Treasury Cash Book - Payments

I should be grateful if this circular could be brought to the notice of every officer dealing with payment vouchers. This circular is extremely important and it is essential that its contents are understood and complied with.

2. It has become necessary to amend the mechanised accounting system at the Treasury and the new procedure will require the use of duplicate payment vouchers in all cases. A new duplicate voucher form has been prepared and its number is T.27E. This will be used as the duplicate of the following forms:-

- T.27 - usual payment voucher
- T.27D - crossed cheque payment voucher
- T.35 - Subsistence Allowance Claims Voucher
- T.36 - Claim for Motor Car and Cycle Allowance Voucher.

3. The new form is shorter than an original voucher because the duplicate of the receipt portion is not required for posting of accounts.

4. T.27E must be the first copy in the typewriter in order to obtain clear figures.

5. T.27E must be used as a duplicate for every payment voucher T.27, T.27D, T.35 and T.36 that is to be entered in the Main Treasury Cash book. T.35 and T.36 are sometimes used as Petty Cash Vouchers. Copies of these are NOT required.

6. The officer keeping the main Treasury Cash Book should detach the duplicates T.27E from every original voucher and put these duplicates in a folder in running Cash Book Order. At the end of the month they must be sent with the station monthly accounts to the Treasury, Kuching.

7. Forms T. 61, 98, 99 Pension Warrant, T.249 Allotment Warrant, T.75 Advance of Salary Voucher and T.224 Treasury Draft are also payment vouchers in themselves. No action is required in respect of these vouchers.

8. In the case of Kuching payments, the duplicate voucher form should be attached to every original payment voucher submitted to the Treasury for payment.

9. I should be grateful if you would please indent now for the new form T.27E and bring it into use immediately supplies are received.

10. I repeat, this circular should please be shown to every officer dealing with payment vouchers.

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

Kuching, 3rd December, 1964.

DISTRIBUTION:

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

364

TRY:39/10(2)/1965

Treasury Circular No.16/1964

SARAWAK STATE ESTIMATES - Revenue Heads 1965

It is hereby notified for information and necessary action that the only changes in the State Revenue Heads compared with 1964 printed Estimates are as follows:-

(a) Additional Subheads

- 06 - 10-9 Veterinary Inspection Fees
- 07 - 02-9 Gas Sales
- 13 - 08-4 Social Welfare Grant

(b) Amended Subheads

Head 10 in 1965 Account reads as follows:-

10 MISCELLANEOUS

- 01-6 Overpayments Recovered
- 02-9 On-cost Public Works Department Stores
- 03-2 Sale of Other Stores
- 04-5 Provident Fund Donations Refund
- 05-8 Sundries
- 06-1 Refund from Supreme Council Scholarship Fund

2. All officers engaged in the collection and recording of Revenue should please be informed accordingly.

3. It is emphasised that the above refers to STATE Revenue. Federal Revenue Estimates will be distributed as soon as possible.

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

DISTRIBUTION:

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

A. G.
Ref: TRY: 9/1(II)/77.

TREASURY CIRCULAR NO.4/1965.

Indents on the Crown Agents

In order to prevent misallocation of accounts, indenting officers are requested with immediate effect to insert in all indents on the Crown Agents, in addition to the Serial number of the indent, the head and subhead number of the expenditure, to which the charges will be allocated, e.g., SGS.262/66/15-4/1965. This number will appear in the Crown Agents' invoice and misallocation can therefore be avoided.

2. If more than one head or subhead is involved then the indent number will be SGS.262/66/15-4G/1965. The letter "G" is inserted to draw the attention of the officer allocating the charges to the fact that more than one head or subhead of account is involved and care must therefore be taken to allocate the charges correctly.



(Ong Sze Chan)
for Ag. Accountant-General,
Sarawak.

Kuching, 6th April, 1965.

DISTRIBUTION:

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

Treasury Circular No. 8/1965

TRY: 163/1/48

Accounts procedure P. & T. Revenue

Your attention is drawn to the Accounting Procedure for the collection of Customs Clearance Fees (25 cents per parcel) in Stations where there is a Post Office.

Where it is impractical for Customs Clearance Fees to be collected separately by the P. & T. department e.g. where Import duty and Customs Clearance fees are payable, the amounts should be credited to Deposits General initially, and cleared monthly by a payment voucher through the Accountant-General in favour of the P. & T. department Kuching.

For Stations without a Post Office, the procedure is adequately covered by Treasury Circular 163/1/12 dated 27th November, 1964 whereby Revenue on behalf of P. & T. is credited to the Deposit (P&T) Account in the first instance.

A. Neenan

(A. Neenan)

for Actg. Accountant-General.

Kuching, 11th June, 1965.

DISTRIBUTION:

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

Ref: TRY:21/4(III)/309.

Treasury Circular No. 13/1965.

Crown Agents' Shipping Department

In accordance with the general policy of moving office staffs, both Government and Commercial, from Central London wherever possible and to deal with the growing problem of space in the Westminster area, the Crown Agents have decided to move their Shipping Department to a London suburb.

2. The Crown Agents regret any short term inconvenience which may ensue from the possible disturbance of normal services for a few weeks immediately before and after the move until the Department settles down in the new office.

3. The address of the Crown Agents' Shipping Department from October 1965 is:-

The Crown Agents,
Shipping Department,
St. Nicholas House,
St. Nicholas Road,
Sutton,
Surrey,
England.


(Ong Sze Chan)
for Accountant-General,
Sarawak.

Kuching, 7th October, 1965.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 19/1965.

Crown Agents' Account

In order to conform with Financial Regulations and to facilitate audit of the Crown Agents' accounts, it is requested that the following information be entered in future in all Crown Agents' vouchers before returning them to the Treasury; a rubber stamp will be impressed on the vouchers before they are sent out by this office so that departments merely have to fill in the spaces:

- (a) Head and Subhead of Account.
- (b) Record of Vote Book entry.
- (c) Authority for expenditure.
- (d) Signature of authorising officer and official stamp.

2. In addition, action as follows is also required:

- (a) Reference of Crown Agents' voucher number should be entered in the relevant debit or credit voucher.
- (b) Where various vouchers are allocated to the same subhead, supporting lists showing how the amount is made up should be attached.
- (c) Stores Certificates should always be given and properly completed.

3. The opportunity is taken here to stress the need for prompt action (within 7 days) in dealing with Crown Agents' account to avoid delay in the posting of the Treasury Accounts.


(Ong Sze Chan)
for Accountant-General,
Sarawak.

13th December, 1965.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 21/1965.

Crown Agents Charges

Examination of Crown Agents accounts shows that numerous stores indents are being placed for a total value of less than \$250, thus attracting maximum commission charge of 4%.

2. The attention of Heads of Departments is therefore drawn to Treasury Circular No. 23/1962 dated 10th October, 1962. This lays down the scale of Crown Agents' charges, which are based on the total value of the indent and not on the value of each shipment.

3. For easy reference, the scale of charges is recapitulated hereunder:

<u>Value of Order</u>	<u>Rate</u>
Over \$428,572	$\frac{3}{4}\%$
\$214,286 to \$428,572	1%
\$85,715 to \$214,286	$1\frac{1}{2}\%$
\$42,858 to \$85,715	2%
\$8,572 to \$42,858	$2\frac{1}{2}\%$
\$4,286 to \$8,572	3%
\$2,143 to \$4,286	$3\frac{1}{2}\%$
Up to \$2,143	4%

All procurement of periodicals will be charged at 10%.

4. The opportunity is taken here to ask Heads of Departments to re-examine their Standing Orders for periodicals to see whether economies can be effected.


(Ong Sze Chan)
for Accountant-General,
Sarawak.

Kuching, 14th December, 1965.

DISTRIBUTION:

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

as

Ref: TRY:67/1(VIII)/169

Treasury Circular No. 9/1966

Entertainments Duty Returns - Form T.204

Please inform all cinemas, which at present submit returns of Entertainment Duty on form T.204, that a copy is no longer required by the Department of Statistics, Kuching.

2. This circular amends Treasury Circular No. 25/1962 dated November 8th 196².

A. Neenan

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

Kuching, 12th April, 1966.

Distribution:

All Residents

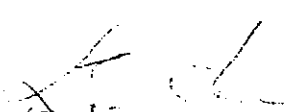
All Stations

All Senior Assistant Accountants.

Entertainment Duty Returns - Form T.204

1. Advice has been received from the Ag. Senior Statistician, Sarawak, that a copy of the Weekly Cinema Returns on Form T.204 is now required by him for purpose of compiling his Annual Bulletin of Statistics.
2. Will all Sub-Accountants and Officers concerned in all Stations, please inform all cinemas to send, as in the past, a copy of the Form T.204, forthwith, together with back copies of all Returns that are outstanding for 1966, direct to him at:

The Central Statistics Bureau,
Badrudin Road,
Kuching.
3. This cancels Treasury Circular No.9/1966 dated 12th April, 1966.
4. The inconvenience caused to all concerned is regretted.


(D. S. Chui Chan)
for Ag. Accountant-General.

Kuching, 2nd September, 1966.

DISTRIBUTION:

All Residents
All Stations
All Senior Assistant Accountants

Treasury Circular No. 3/1967Malaysian Currency Issue - 12th June, 1967

As you all know, a new currency will be issued throughout Malaysia on Monday 12th June, 1967. The new currency will be issued on an equal exchanged basis with the existing notes and coins.

2. To ensure the smooth implementing of the issue of the new currency, cash remittances in new currency will be arranged to reach all Sub-Treasuries before the 12th of June. You will no doubt appreciate that in a task like this, your co-operation with Bank Negara Malaysia and the Treasury is vital and I should be grateful if the following points could please be strictly adhered to in due course:-

- (a) Cash balance as at 10.6.67 is to be bundled, sealed and forwarded to the nearest station with banking facilities for lodgement into the Government Bank Account, and treated as a Remittance. The receiving Station should lodge the amount into the Government Bank Account for credit of Remittances as soon as possible;
- (b) With effect from the date of the issue of new currency, i.e. 12th June, 1967, all payments are to be made in new currency: existing notes and coins received from the public either as revenue or on exchange are to be treated as described in (a) above;
- (c) Although payments may only be made in the new currency, revenue may be accepted in either existing or new currency until such time as Bank Negara Malaysia may decide;
- (d) At Stations where there are no banks, small amounts of old currency may be exchanged with the public but, the latter should please deal direct with banks where substantial amounts are involved;
- (e) With effect from the month of June, 1967, monthly returns on cash movements involving old currency only as described in (a) and (b) above should please be submitted to me by both remitting and receiving stations.

3. At Stations where there are banks I should also be grateful if you could work, in close liaison with your bankers so that relatively large exchanges by Sub-Treasuries of Board for bank currency do not cause either party inconvenience.

Sim Cheong Kui
(Sim Cheong Kui)
for Accountant-General

Distribution:

All Residents
All Heads of Department
All S.A.A.
All Stations.

File	Index	Seen

TREASURY CIRCULAR NO.4/1967

Escorts for Cash

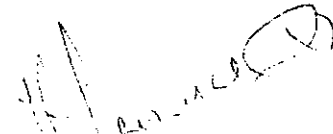
Attention is drawn to Financial Regulation No.423 which is quoted as follows for easy reference:-

"Officers remitting or drawing large sums of cash from either banks or treasuries should ensure that at least two officers accompany the money and that the money is carried in a suitable container. A police escort should be arranged if considered necessary."

2. The Commissioner, Sarawak Constabulary has advised that he considers the transport of cash in public, particularly in Kuching town, poses a potential threat and an invitation to would-be robbers and he is willing to provide escorts for the movement of Government cash where required. I should be grateful therefore if the above quoted Regulation could be strictly adhered to and a police escort sought in all cases where large sums of cash are involved. In particular, escorts should be requested when cash has to be taken a considerable distance e.g. for payment of coolie wages etc. on Development Project sites. No hold-ups have occurred so far but precautions must be taken both to safeguard Government cash and to protect the officers concerned in the case of any possible attack.

3. In connection with the above, please note that the Regulation requires the money to be carried in a suitable container. An ordinary bag of the small suitcase or briefcase type or a box made of wood or metal should normally be sufficient but it must be possible to fasten and preferably lock it. A recent loss of cash occurred which was almost certainly due to money falling from a bag in which it was being carried. The bag was of the type with a zip on the top which in this instance was defective and open. In view of this occurrence, it is considered that the zip type of container is not desirable for the transport of cash.

4. When police escorts are required as above, it would no doubt be appreciated by the O.C. Police Station if he could be given plenty of notice where possible in order to enable him to deploy his forces accordingly.


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

Kuching 12.5.67

DISTRIBUTION:

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

Treasury Circular No.6/1967

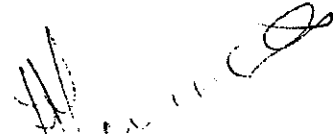
Security of Safes

A Government safe was stolen at Limbang recently and in this connection the Director of Audit has advised that in the course of his inspections at various Stations and Offices he has observed that safes containing cash are not always fully secured, contrary to Financial Regulation No.310.

2. It is expected that in due course Treasury Instructions applicable to Malaysia will be issued and Instruction No.127, which is relevant to security of safes, reads as follows:-

"Heads of offices who have safes in their charge should see that where practicable they are securely attached to the structure of the building".

3. It would be appreciated therefore if all Officers with cash-holding safes could please ensure that their safes are as secure as possible on the lines of the above. If the main cash safes in a Station are likely to be permanent fixtures, they should, if possible and subject to availability of funds, be cemented into the building.


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

Kuching, September 1967.

Distribution

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

TREASURY CIRCULAR NO.7/1967.

ARREARS OF REVENUE RETURNS

Extreme difficulty has been experienced in persuading revenue collectors to submit Returns of Arrears of Revenue for consolidation in the past years, and this has repeatedly resulted in adverse criticism in the Annual Audit Report.

2. The Public Accounts Committee of Council Negri took a serious view on this situation, and in order to remedy this unsatisfactory state of affair, recommended that Column 5 of the returns should exclude bills issued during December (as these bills cannot really be treated as arrears since they are not due for payments until January) and should, in future, be rendered on or before 31st January instead of 31st March.

3. All revenue collectors are therefore requested to submit Returns of Arrears of Revenue as at 31st December in duplicate, excluding those Bills issued during the month of December and column 7 should record collections only of those amounts which were shown as outstanding in column 6. In view of the great interest on the returns shown by the Public Accounts Committee, failure to comply with this instruction could involve serious action being taken.

4. The form has now been revised to bring it up to the present requirements, a specimen of which is attached. To ensure that there is no error in submission, all existing stocks of the old form are to be returned to me and an indent should be placed with the Government Printer for a supply of the revised form for use after December, 1967.

5. To emphasise the point again, Residents and Heads of Departments are requested to ensure that revenue collectors under their charge render the required returns on the stated date without fail. Please let me know if there is any further clarification or explanation which you may require.

Kong How Lang
(Kong How Lang)
for Accountant-General.

Kuching, 18th October, 1967.

Distribution:

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

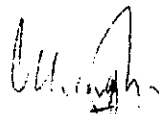
Ref: TRY:19/4(VIII)/65.

TREASURY CIRCULAR NO.9/67.

Mutilated Notes

With the establishment of a branch of Bank Negara Malaysia in Kuching, the functions of the Currency Officer, formerly performed by the Accountant-General, were taken over by the Bank on 1st May, 1967. All claims for replacement of defaced coins and mutilated notes required by Financial Regulation 183(c) to be referred to the Accountant-General, should now therefore, be referred to the Currency Officer, c/o Bank Negara Malaysia, Kuching for valuation.

2. Opportunity is taken here to emphasize that Sub-Accountants are NOT authorised to replace defaced coins and mutilated notes on behalf of the public. Sub-Accountants are reminded that Financial Regulation 183(c) requires that such currency shall NOT be accepted in payment of amounts due to Government and remitted to the Treasury as a "Remittance" NOR shall it be brought to account in the Cash Book.



(Sim Cheng Kui)

for Accountant-General.

Kuching, 20th October, 1967.

DISTRIBUTION:

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

Ref: TRY: 19/14/65.

TREASURY CIRCULAR NO.14/1967.

Old "Board" Currency

For your information it is advised that the Permanent Secretary to the Treasury, Malaysia, has in his Circular Letter reference Bil. Perb.O.8619 Pt.9 dated 23rd November, 1967 addressed to Setia Usaha2 Tetap/Setia Usaha2 Kementerian, Ketua2 Pejabat Persekutuan dan Setia Usaha2 Kerajaan Negeri, given the following table for guidance of Revenue Collectors in the conversion of the new currency to the old currency. In this connection it should be noted that when any coins or notes of differing denominations are received they will be valued in accordance with the individual rate shown in the table.

<u>New Currency issued by</u> <u>Bank Negara</u>		<u>Equivalent in Old Currency issued</u> <u>by Board of Commissioners of</u> <u>Currency, Malaya and British Borneo</u>	
<u>Coins</u>	1 cent	1 cent	✓
	5 cents	5 cents	✓
	10 cents	10 cents	✓
	20 cents	24 cents	✓
	50 cents	59 cents	✓
<u>Notes</u>	\$1	\$1.17	✓
	\$5	\$5.84	✓
	\$10	\$11.67	✓
	\$50	\$58.34	✓
	\$100	\$116.67	✓
	\$1000	\$1166.67	✓

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

Kuching, 20th December, 1967.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.5/1968Collection of Revenue

As you will be aware, the system of Controlling Officers for Revenue was first introduced in the Sarawak State Estimates in 1968 (see pages 9 to 11 thereof for details). Financial Regulation No.171 also sets out responsibilities of Residents and Heads of Departments whilst Nos.7(a) and 213 draw the attention of Accounting Officers and Sub-Accountants to their duties in this respect.

2. The checks and controls prescribed by Financial Regulations, particularly Sections 7, 8 and 9, provide effective safeguards in the collection of Revenue. There have however been instances where Revenue which should have been received was not in fact collected and in at least two instances the amounts involved were large. It will be appreciated in this connection that errors of omission are frequently difficult to detect as there is often no document or file to draw attention to them.

3. The Public Accounts Committee of Council Negri has recently recommended that some form of Revenue Collectors' Chart or record should be kept in each Sub-Treasury or collecting office indicating:-

(a) the various types of Revenue normally collected in that office

and (b) the dates when each type of Revenue may be expected to be paid in e.g. daily, weekly, monthly, quarterly etc.

4. If such a chart were kept, it would be possible to spot at a glance any source of Revenue which was missing. Types of Revenue vary so much from office to office that it is not possible to design a standard form but the attached gives an example on the lines of what is required.

5. All Sub-Accountants should therefore please examine their Cash Books and prepare a chart similar to the example attached. The chart should be marked with a tick each time the various elements of Revenue are paid in. It should also be scrutinised at regular intervals to ascertain that all applicable types of Revenue are collected promptly and if there are any apparent omissions they should be investigated immediately.

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

Kuching, 25th March, 1968.

DISTRIBUTION:

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

Treasury Circular No. 17/1968Crown Agents' Charges

The Crown Agents for Oversea Governments and Administrations have advised that in consequence of the office running costs having risen steadily despite the utmost attention to efficiency and economy of operation the rates of charges, which were last revised in 1962, are to be increased.

2. With effect from 1st October, 1968 The revised Crown Agents' procurement charges on individual orders will be at the following rates:-

<u>Value of Order</u>	<u>Rate</u>
Over \$1,836,733 (£250,000)	
Over \$ 367,347 and up to \$1,836,733 (£50,000/£250,000)	1½%
Over \$ 183,673 and up to \$ 367,347 (£25,000/£50,000)	¾%
Over \$ 36,735 and up to \$ 183,673 (£5,000/£25,000)	1%
Over \$ 7,347 and up to \$ 36,735 (£1,000/£5,000)	1½%
Over \$ 3,673 and up to \$ 7,347 (£500/£1,000)	2½%
Over \$ 1,837 and up to \$ 3,673 (£250/£500)	3½%
Over \$ 735 and up to \$ 1,837 (£100/£250)	5%
Up to \$735 (£100)	7%
	10%

All procurement of periodicals will be charged at 10%.

3. It is noted that a great number of stores indents are being placed for a total value of less than £250 and £500 which are immensely affected by this revision, comparing with the present rates of 4% for value up to £250 and 3½% for value over £250 and up to £500.

4. Heads of Departments are advised that the above rates of charges are based on the total value of the indent and not on the value of each shipment.

5. Heads of Departments are therefore requested to ensure that individual orders on the Crown Agents are for as high a value as possible and that repeat orders for goods in a similar nature in small quantities should not be encouraged while it is possible for a bulk order to be shipped at stated appropriate intervals as required.

6. It will be seen that the charge for procuring small purchases will be more than double the present cost in some instances. On grounds of economy therefore, stores of small total value and also periodicals should please not be purchased through the Crown Agents unless absolutely essential or if no alternative local source of supply exists at a reasonable price.

7. I should be grateful if the attention of all indenting Officers could be drawn to the above with special reference to paragraph 6 please.

(Kho Chong Tee)
for Accountant-General,
Sarawak.

Kuching, 30th August, 1968.

Conversion Table

Old Currency Board Notes and Coins

Coins 1 cent
 5 cents
 10 cents
 20 cents
 50 cents

Notes \$1
 \$5
 \$10
 \$50
 \$100
 \$1000

Malaysian Currency issued by Bank Negara Malaysia

 \ 1 cent
 \ 5 cents
 \ 10 cents
 \ 17 cents
 \ 42 cents

 \ 85 cents
 \ \$4.28
 \ \$8.57
 \ \$42.85
 \ \$85.71
 \ \$857.10

Malaysian Currency issued by Bank Negara Malaysia

Coins 1 cent
 5 cents
 10 cents
 20 cents
 50 cents

Notes \$1
 \$5
 \$10
 \$50
 \$100
 \$1000

Old Currency Board Notes and Coins

 \ 1 cent
 \ 5 cents
 \ 10 cents
 \ 24 cents
 \ 59 cents

 \ \$1.17
 \ \$5.84
 \ \$11.67
 \ \$58.34
 \ \$116.67
 \ \$1166.67

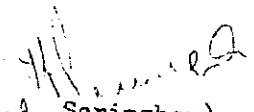
Old "Board" Currency

It has already been announced that the Currency Board has recommended to the respective Governments that the legal tender status of the notes and coins issued by the Board of Commissioners of Currency should be withdrawn with effect from 16th January, 1969. This means that with effect from that date the old "Board" currency cannot be used as cash i.e. cannot be used to make payments and cannot be accepted as Revenue or used as money in any way.

2. In order to assist in the exchange of any old "Board" currency in circulation, it will be appreciated if all Stations will cooperate and assist the public to exchange their old currency, as far as staff resources permit, before 16.1.69. This is especially applicable in rural areas where there are no banking facilities. At Stations where there are such facilities the public should exchange their currency at a bank.

3. Procedure for redemption of any old currency which may be held in Sub-Treasuries on 16.1.69 will be advised in due course when known. Any "Board" currency exchanged in the meantime should be treated as a remittance AT ITS VALUE IN MALAYSIAN CURRENCY to the nearest Government Station where there is a bank. A conversion table from old currency into new and vice versa is attached to facilitate calculation.

4. The opportunity is taken of reminding Stations of the provisions of Financial Regulation No.183(c) i.e. that mutilated notes may not be accepted or exchanged; Treasury Circular No.9/67 also refers please.


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

Kuching, 7th September, 1968.

Distribution:

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

Conversion Table

Old Currency Board Notes
and Coins

Coins 1 cent
 5 cents
 10 cents
 20 cents
 50 cents

Notes \$1
 \$5
 \$10
 \$50
 \$100
 \$1000

Malaysian Currency issued
by Bank Negara Malaysia

 1 cent
 5 cents
 10 cents
 17 cents
 42 cents

 85 cents
 \$4.28
 \$8.57
 \$42.85
 \$85.71
 \$857.10

Malaysian Currency issued
by Bank Negara Malaysia

Coins 1 cent
 5 cents
 10 cents
 20 cents
 50 cents

Notes \$1
 \$5
 \$10
 \$50
 \$100
 \$1000

Old Currency Board Notes
and Coins

 1 cent
 5 cents
 10 cents
 24 cents
 59 cents

 \$1.17
 \$5.84
 \$11.67
 \$58.34
 \$116.67
 \$1166.67

Cashing and Acceptance of Cheques

A Circular Memorandum was addressed to all Stations on 6.12.66 expressing concern over the number of irregularities observed in connection with the cashing and acceptance of cheques. These irregularities arise mainly through failure to comply strictly with Financial Regulations and in most cases the result is little more than inconvenience and unnecessary extra work. In some cases however failure to comply with Regulations can cause much more serious consequences resulting in loss of Government funds and facilitate the occurrence of frauds and other malpractices.

2. The following is mainly of reference to Outstation Sub-Treasuries but could be partly applicable to Departments where cheques are received as Revenue or Deposits etc. It would be appreciated therefore if note could please be taken of the following where appropriate:-

(a) No cheque may be cashed for a member of the public without prior authority from this Office (F.R.187).

(b) Cheques may not be accepted for telegraphic transfers unless special arrangements have been made with this Office (F.R.427).

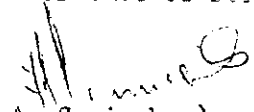
(c) The Senior Officer in Charge of the Sub-Treasury should scrutinize and initial the Cheques and Bankers' Draft Register (see F.R.195(i) and (ii)). He should ensure that cheques are despatched promptly to the appropriate Station for presentation to the bank (F.R.191) and also ensure that a receipt is obtained promptly from the Station to which the cheques have been sent. Failure to do so leaves almost unlimited possibility of irregularities and frauds.

(d) The Senior Officer in Charge should please attend personally and promptly to any Treasury query raised on the cashing of cheques or on the subject of remittances. Several serious cases of irregularity have occurred and each remained undetected for a long period of time due to there being no answer to the Treasury query. It is thus particularly important that such queries should be looked into very carefully.

(e) In every case where a cheque is received, special care should be taken to examine the cheque to ensure that it is properly written out. Cases frequently occur where cheques are accepted but words and figures do not agree or the drawer's signature is missing or the cheque is not complete in some other way. These cheques are not acceptable to the bank and a great deal of paper work and trouble is often caused not only to Treasury but to Departments and Stations in obtaining the drawer's correction to the cheque.

(f) In all cases cheques received should be lodged into a Government Bank Account as soon as possible (F.Rs.191 and 192). This not only enables more interest to be earned on surplus balances but also considerably reduces risk of irregularity.

3. The provisions of Financial Regulations Nos.184 to 189 and Nos.342 to 346, which are particularly relevant, are attached for ease of reference please.


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

Kuching, 18th September, 1968.

DISTRIBUTION:

All Ministries.
All Residents and Heads of Departments.

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Financial Regulations

No.184. Cheques drawn on banks in Sarawak may be accepted free of commission in payment of any account due to Government.

No.185. Cheques drawn on banks in Brunei, Singapore, Malaya, North Borneo and the United Kingdom may be accepted in payment of any account due to Government, subject to commission at the rate of $\frac{3}{4}\%$ with a minimum charge of \$1.50.

No.186. The provisions of Regulations 184 and 185 shall not apply to cheques tendered in respect of Telegraphic Transfers to which Regulation 187 shall apply.

No.187. Unless a cheque is in payment of an account due to Government, it shall not be accepted from any officer or member of the public without the authority of the Accountant-General. When acceptance is authorised by the Accountant-General, unless otherwise stated, a commission at the rate of $\frac{1}{2}\%$ with a minimum of 50 cents shall be charged on cheques drawn on banks in Sarawak, and at the rate of $\frac{3}{4}\%$ with a minimum of \$1.50 if drawn on banks outside Sarawak.

No.188. Before accepting a cheque the receiving officer shall see that it is signed, that the amount in words corresponds with the amount in figures, and that it is not post-dated (unless the Accountant-General's authority under Regulation 189 has been given). If a cheque should bear a date earlier than that on which it is tendered to the receiving officer the latter should bear in mind that a cheque will not be paid by the bank on which it is drawn if it bears a date more than six months before that on which it is presented to the bank (or such shorter period as may be stated on the cheque) and that he should, in his own interest, accept the cheque only after due enquiry if it should be ante-dated by, say, more than two months.

No.189. Bills of exchange, post-dated cheques and promissory notes shall not be accepted without the prior special authority of the Accountant-General.

No.342. At stations where there are no banking facilities sub-accountants may cash personal cheques for any officer residing at or passing through that station for a total amount in any one month not exceeding one half of the officer's monthly salary.

No.343. Sub-accountants may refuse to cash officers' cheques without assigning any reason.

No.344. Cheques shall not be cashed for officers of other territories without the prior sanction of the Accountant-General.

No.345. Cheques shall not be cashed for unofficial individuals or firms, except with the specific authority of the Accountant-General.

No.346. Collectors of revenue or other officers who come into receipt of public money shall not cash cheques."

TREASURY CIRCULAR NO.24/68.

External Payments Through Crown Agents

The Crown Agents for Oversea Governments and Administrations have advised that their normal method of arranging payments outside the United Kingdom is either by Air Mail or Telegraphic Transfer through Bank of England but the Bank will not now undertake transactions for amounts that are less than the equivalent of £5 Sterling. The Treasury is thus unable to effect such payments in accordance with Financial Regulation No.77(b).

2. In view of the above, Heads of Departments are therefore requested to arrange for those payments which are outside the United Kingdom for amounts that are less than the equivalent of £5 Sterling by means of applying for local Bank Drafts in favour of the firms concerned. These Bank Drafts could then be sent direct to them in settlement of their accounts.

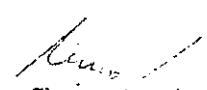
3. To this effect, an ordinary payment voucher payable to the Bank concerned debiting to the appropriate Expenditure Vote Head for the cost of the draft may be prepared and forwarded to the Treasury in the normal manner as that of the local payments.

4. In this connection, I would like to reiterate paragraphs 5 and 6 of Treasury Circular No.17/1968 regarding Crown Agents Charges and Indents which quote:

"5. Heads of Departments are therefore requested to ensure that individual orders on the Crown Agents are for as high a value as possible and that repeat orders for goods in a similar nature in small quantities should not be encouraged which it is possible for bulk order to be shipped at stated appropriate intervals as required.

6. It will be seen that the charge for procuring small purchases will be more than double the present cost in some instances. On grounds of economy therefore, stores of small total value and also periodicals should please not be purchased through the Crown Agents unless absolutely essential or if no alternative local source of supply exists at a reasonable price."

5. I should therefore be grateful if attention of all Indenting Officers would be drawn to the precedent paragraph.


(Kho Chong Tee)
for Accountant-General,
Sarawak.

Kuching, 14th November, 1968.

DISTRIBUTION:

All Ministries.
All Residents and Heads of Departments.
All Stations.

TREASURY CIRCULAR NO.3/1969

Singapore and Brunei Currencies

..... I attach herewith a copy of Federal Treasury Circular letter No.40/1968 regarding the above indicating at paragraph 2 the action to be taken when Singapore or Brunei currencies are received as Revenue by Government Departments.

2. At Stations where there are banking facilities the point will already have been covered as all Departmental collections (including Deposits etc) will have been paid intact into the Government Bank Account so the question of re-issue will not arise. In future cases however it would be of assistance to banks if, as far as possible, Singapore and Brunei currencies could each be sorted separately before lodgement.

3. At Stations where there are no banks, Singapore and Brunei currencies should be retained as part of the cash balance until a reasonable amount has accumulated. These should then be treated as Remittances, entered as such on the payments side of the Main Treasury Cash Book, and forwarded to the nearest Government Station with a bank. The receiving Station should lodge the currencies into the Government Bank Account and credit remittances in the normal manner. Remittances of this nature should be made according to amounts received and as convenient but should in any case be made at least once per month.

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

Kuching: 23rd January, 1969.

Distribution:

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

(Signature)
31 JAN 1969

TREASURY CIRCULAR NO.6/1969

Forged Malaysian \$50.- Currency Note

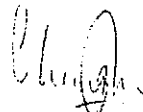
As you are aware, the Police had reported cases of forged Malaysian \$50.- currency notes in Miri, Brunei and recently in Kuching and you are advised to be on your guard against accepting such forgeries.

2. The main defects of the forgery are as follows:-

- i) The blue colour of the geometric design is a lighter blue on the Agong's side of the note.
- ii) The printing in black on the Agong's side of the note is darker.
- iii) The water mark is not very distinct.
- iv) The first and the last digits of the serial number is slightly out of alignment and figures are not even and clear.
- v) The paper is thinner and smoother.
- vi) The printing of the note feels "flat" and there is no embossing on the note.
- vii) The security line appears broader.

3. It is suggested that the following procedure should be adopted when forged notes are presented for payment:-

- a) Do not return the forged notes to the person presenting them over the counter;
- b) Delay the person concerned by some excuse, if possible, and
- c) Telephone the Police and wait for their arrival to take charge of the case.


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

Kuching, 20th February, 1969.

Distribution:

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

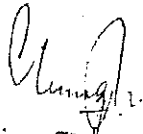
Treasury Circular No.11/1969.

Ref: TRY:168/1(III)/9

Collection of Revenue

There appears to be confusion as to who should maintain Revenue Collector's Chart as required by Treasury Circular No.5/1968 dated 25th March, 1968. This is, therefore, to advise that only sub-accountants as defined by Financial Regulation No.5 should maintain Revenue Collector's Chart. Revenue collectors need not do so.

The opportunity is taken here of advising sub-accountants that the Revenue Collector's Chart should include the monthly payments to the Government by District Councils. These concern Arms and Ammunition Licences, Produce Dealers Licences and deductions from paysheet such as pension and Provident Fund contributions. There is considerable evidence that some Councils do not make regular monthly payments to the Government in this regards.


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

Kuching, 11th July, 1969.

Distribution:

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

Lost Pension Warrants (Form T.61 - Revised 11/68)

Reference Treasury Circular No. 39/1957 in respect of the Revised Procedure for the payment of local pensions, the under-noted Pension Warrants for 1970 have been reported lost and sub-accountants are requested not to make any payments on these warrants if presented to them for payment.

2. If the warrants listed below are presented for payment, sub-accountants should retain them, obtain the names and addresses of the persons who presented them for payment, and forward them by first available opportunity to me for cancellation:-

Pensioner's name: Ahmad bin Brahim.

Pensioner's No. : C.615

Amount of pension per month: \$93.45

<u>Warrant No.</u>	<u>Month</u>
03483/1970	March, 1970
04683/1970	April, 1970
05883/1970	May, 1970
07083/1970	June, 1970
08283/1970	July, 1970
09483/1970	August, 1970
10683/1970	September, 1970
11883/1970	October, 1970
13083/1970	November, 1970
14283/1970	December, 1970

3. On receipt of this circular, sub-accountants are requested to check immediately their Cash Book in order to ensure that no payments on the Pension Warrants Nos. 03483/1970, 04683/1970, 05883/1970 and 07083/1970 mentioned above have been made in February, March, April, May and June, 1970. In the event that the warrants have been cashed, sub-accountants concerned should immediately inform me and send the original paid warrants by registered post under Financial Regulation 534. I should be most grateful if a careful check could please be made as failure to do so might involve the checking officer to be held responsible for any overpayment should any occur due to non-compliance. It will be appreciated that if no information is received that the warrants have been cashed it will be assumed that no payments have been made and replacement warrants will be issued in due course.

AR
Ref: TRY:21/5/5

TREASURY CIRCULAR NO.11/1970.

Crown Agents - Shipment of Stores

As a result of the recent national dock strike being declared in Britain, the Crown Agents have issued a circular letter reference No.S/GEN.31/11/2 dated 17th July, 1970 advising the position of the shipment of stores.

2. A copy of the relevant self explanatory letter is attached herewith for your information and action if necessary.

(Kho Chong Tee)
for Accountant-General,
Sarawak.

Kuching, 29th July, 1970.

DISTRIBUTION:

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

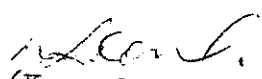
Ref: TRY:67/1(XIII)/154

Treasury Circular No.15/1970.

Indents for Revenue Forms

With effect from 1st September, 1970 all indents previously submitted to the Treasury Department for receipts, licences and similar forms are to be submitted, with the exception of motor vehicle licences, to the Government Printer.

2. Any indent received by the Treasury Department after the 1st of September, 1970 will be forwarded to the Government Printer for his action.


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

Kuching, 19th August, 1970.

DISTRIBUTION:

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

5/15

REF:TRY:67/1(XIII)/210.

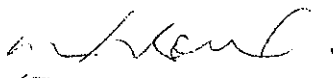
Treasury Circular No.18/1970

Supply of Revenue Forms

With reference to Treasury Circular No.15/1970 dated 19th August, 1970 please note that arrangements have been made for the following receipt forms to be issued by:-

<u>Type of Forms</u>	<u>Issued By</u>
EM.1046 EPF Provisional Receipts	Accountant-General, Treasury Department, Kuching.
T.79 Land Rent Receipts	Director, Lands & Surveys, Kuching.
Motor Vehicle Licences	Accountant-General, Treasury Department, Kuching.

All other revenue forms and stationeries will be supplied by the Government Printer (Treasury Instruction 294 refers).


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

Kuching: 6th October, 1970.

DISTRIBUTION

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

Treasury Circular No.20/1970

CASHING AND ACCEPTANCE OF CHEQUES

The rules governing the cashing and acceptance of cheques between the replaced Financial Regulations and the Treasury Instructions presently in force are basically similar. However, since the introduction of the Treasury Instructions, numerous queries on this subject have been received. Also, the irregularities observed in connection with the cashing and acceptance of cheques have not diminished despite quite a number of circulars and memoranda on this subject were issued from this office in the past.

The followings which amplify the relevant Treasury Instructions are therefore compiled for reference particularly to Outstation Sub-Treasuries but could be partly applicable to Departments where cheques are received as revenue etc and it would be appreciated if note could please be taken where appropriate:

- (a) No cheque may be accepted in payment unless it is in payment of an account due to the Government (Treasury Instruction 76). Before accepting any cheque please ensure that it is properly made out and is in favour of the Government. Cheques may be accepted if they are paid in by Revenue Collectors, Departments and Statutory Bodies if properly endorsed.
- (b) Cheques drawn on a bank account of the Government, District Councils, Sarawak Electricity Supply Corporation and any other Statutory Body only may be cashed in stations where there are no banking facilities provided that the payee's identity is verified and the cheque properly endorsed.
- (c) Sub-accountants at stations where there are no banking facilities may cash personal cheques for any Government officer residing at or passing through that station for a total amount in any one month not exceeding one half of the officer's monthly salary.
- (d) Personal cheques from members of the public must not be cashed unless under a letter of guarantee from a bank (Treasury Instruction 121).
- (e) Under no circumstances can an outdated or postdated cheque be accepted. Sub-accountants are particularly reminded, before accepting any cheque as permitted under (a) to (d) above, to ensure that the cheque can reach the proper station for lodgement into a bank before its expiry date. If not, it may not be accepted and the person concerned should re-date the cheque, if it is his own personal cheque, or obtain an extension of expiry date in other cases.

It is to be noted that any irregularities in connection with the acceptance and cashing of cheques arising through the failure to comply with the Treasury Instructions will not only result in imposing extra work and inconvenience, but also in certain cases result in the loss of Government funds and facilitate the occurrence of frauds and other malpractices.

This circular is issued in conjunction with Treasury Circular No.17/1970 of 21st September, 1970 in respect of Treasury Instructions 85 and 120.

Handwritten signature

TREASURY CIRCULAR NO.9/1971

The State Government of Sarawak has decided to establish a Sarawak Sports Stadiums Fund Trust Account and a Direction in this respect to govern the establishment and operation of the Fund has accordingly been issued by the State Financial Secretary, Sarawak on 10th December, 1971.

2. For the operation of the Fund, the following new Trust Account has been opened:-

Deposit - Sarawak Sports Stadiums Fund

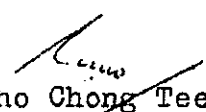
Code - "DST"

Controlling Officer - Permanent Secretary,
Ministry of Youth, Sarawak.

3. All moneys received from other Governments, bodies or individuals as contributions to the fund shall be credited to the above mentioned new Trust Account and a Treasury Receipt (Form T.69) is to be issued in acknowledgement of the amount received.

4. Accounting Officers are kindly requested to please arrange to transfer the collections on the 1st and the 16th days of the month on Form T.119 (Transfer of Deposits) to the Permanent Secretary, Ministry of Youth, Kuching with a copy to the Accountant-General.

5. No expenditure shall be incurred and charged to the Fund without the consent and approval of the Controlling Officer or of any officer authorised by him.


(Kho Chong Tee)
for Accountant-General,
Sarawak.

Kuching, 16th December, 1971.

DISTRIBUTION:

All Ministries.

All Residents and Heads of Departments.

All Senior Accounting Officers.

All Stations.

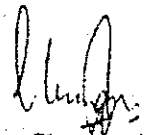
Permanent Secretary, Ministry of Youth, Kuching.

TREASURY CIRCULAR NO.10/1972

➤ Collections of Loan Repayments on behalf of MARA

The MARA Office in Sarawak has been and will be issuing loans to the people of Sarawak to assist them in their various fields of undertaking. In order to assist the MARA Office in collecting loan repayments from the loanees, the State Government has, therefore, decided to permit such loan repayments to be paid in at all Sub-Treasuries in the State.

2. The following accounting procedure should, please, be complied with when receiving such loan repayments:-
 - a) A Trust Account "MARA Loan Repayment" Account code MLR has been opened to accommodate the collections of the loan repayments;
 - b) A Treasury Receipt (Form T.69) crediting the above account should be issued showing the name of the loanee, the amount received and the project number (which may be obtained from the loanee) at the time of payment;
 - c) At the end of each month, a list in duplicate showing all loan repayments received during that month should be sent to the Treasury, Kuching. The list should be accompanied by copies of all Treasury Receipts issued in the name of the above account. A copy of the list together with copies of Treasury Receipts should also be sent to the State MARA Officer, Sarawak Co-operative Central Bank Building (2nd Floor), 46, Ban Hock Road, Kuching;
 - d) On receipt of the list supported by copies of the Treasury Receipts, payment will then be made by this office to the State MARA Officer.
3. Care should please be taken to ensure that loan repayments are properly credited to the above Trust Account.
4. Your co-operation and prompt action on the above will be much appreciated.


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

Kuching: 29th March, 1972.

DISTRIBUTION:

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

Ref:TRY:9/1/(V)/883

TREASURY CIRCULAR NO.14/1972

Sub-Treasury, Nonok

With reference to the above, I write to advise that a Sub-Treasury is now in operation at Nonok, First Division and that, in particular, payments to persons etc. in that area can now be made at the Sub-Treasury instead of at Kuching as previously please.

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

Kuching, 17th June, 1972.

Distribution:

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

TREASURY CIRCULAR NO.20/1972Deposits Departmental and Advances Departmental Accounts

At a Meeting of the Public Accounts Committee of Council Negri held recently to consider the Director of Audit's Reports for 1968 and 1969, it was decided that there should be more splitting up of Deposits and Advances Accounts of a general nature. Accordingly, the following new Accounts will be opened for use with effect from 1st January 1973:-

Federal Funds

Deposits Departmental (Prison)	: code DDX
" " (Marine)	: code DDO
" " (Information)	: code DDK
Advances Departmental (Prison)	: code ADX
" " (Marine)	: code ADO
" " (Information)	: code ADK
" " (Medical)	: code ADD

State Funds

Deposits Departmental (Majlis Islam):	code DDJ
" " (Agriculture)	: code DDA
Advances Departmental (Majlis Islam):	code ADJ
" " (Agriculture)	: code ADA
" " (Forests)	: code ADW

2. With effect from 1.1.73, accounting procedure for these new accounts should be as follows:-

Federal Funds:-Deposits

Refunds of any Deposits received on or before 31.12.72 and credited to Deposits Departmental (Federal) code DDF should continue to be debited to DDF. All collections and refunds in respect of new Departmental Deposits after 1.1.73 should go to the appropriate new account.

Advances

Recoveries of any Advances paid on or before 31.12.72 and debited to Advances Departmental (Federal) code ADF should continue to be credited to ADF. All advances and recoveries in respect of new Departmental Advances after 1.1.73 should go to the appropriate new account.

State Funds:-Deposits

Refunds of any Deposits received on or before 31.12.72 and credited to Deposits Departmental (Other State Departments) code DDS should continue to be debited to DDS. All collections and refunds in respect of new Departmental Deposits after 1.1.73 should go to the appropriate new account.

Advances

Recoveries of any Advances paid on or before 31.12.72 and debited to Advances Departmental (Other State Departments) code ADS should continue to be credited to ADS. All advances and recoveries in respect of new Departmental Advances after 1.1.73 should go to the appropriate new account.

623

3. It would be appreciated if special care could please be taken to allocate entries as above to avoid misallocations particularly in the early months of 1973.

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

Kuching, 26th October, 1972.

DISTRIBUTION:

All Ministries.

All Residents and Heads of Departments.

All Senior Accounting Officers.

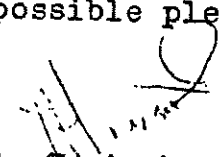
All Stations.

Ref: TRY:45/5/2

TREASURY CIRCULAR NO.21/1972

Supplementary Instructions Relating to
Accounting Procedure and Financial Control

I write to advise that a volume of the above which is supplementary to Treasury Instructions, is now available from the Government Printer, Kuching at the price of \$2.50 per copy. Ministries and Departments are thus kindly requested to submit indents for their requirements as soon as possible please.


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

Kuching, 2nd November, 1972.

DISTRIBUTION:

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

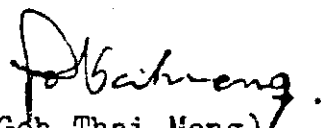
TREASURY CIRCULAR NO.25/1972.

CHEQUES/BANKERS' DRAFTS REMITTANCE

The practice hitherto followed by all accounting officers who receive cheques and bankers' drafts from outstations where no bank exists as remittances for collection has been to issue Treasury receipts for the full amount of such remittances to the remitting officers crediting Remittances Account (Code "RES"). If a cheque is returned UNPAID to the remitting officer for various reasons, a payment voucher debiting the remitting officer under Head "Advances", Sub-head "Departmental - State or Federal" - (the official title of remitting officer)(Code "ADS" or "ADF") is prepared. A cheque in favour of the receiving officer is then prepared for lodgement into the bank as a replacement.

2. The opportunity is taken to advise that the revised procedure for treatment of any dishonoured cheque is to prepare a "NO CASH" payment voucher debiting to the above-mentioned Head and Sub-head. The amount of the payment voucher should then be entered on the payments side of the Cash Book in the normal manner to adjust the Cash Balance. No cheque should be prepared as a replacement. The dishonoured cheque shall be returned together with a copy of the "NO CASH" payment voucher under a covering memorandum through registered post to the remitting officer for recovery in the usual manner.

3. This procedure should please be put into practice with immediate effect.


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

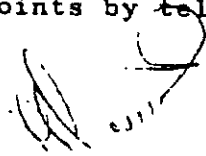
Kuching, 6th December, 1972.

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

TREASURY CIRCULAR NO.9/1973

Malaysian and Singapore Currencies

I forward herewith a copy of Federal Accountant-General's letter A.N.M.(T)513/64/(131) of 11.5.73 for information and implementation please. Residents and Divisional Treasuries have already been advised of the main points by telegram.


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

Kuching, 15th May, 1973.

DISTRIBUTION:

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

Perbendaharaan,
Malaysia,
Kuala Lumpur.

Ref: Rahsia Y.8619 Vol.3

17th December, 1968.

Setia Usaha2 Tetap/Setia Usaha2 Kementerian
Ketua2 Pejabat Persekutuan
Setia Usaha Kerajaan2 Negeri,

Tuan2,

Treasury Circular Letter No.40 of 1968

Repatriation of Singapore and Brunei Currencies

Under the interchangeability arrangements between Malaysia, Singapore and Brunei, which became operative with effect from June 12, 1967, currencies issued by the three currency authorities are permitted to circulate freely in each of the three territories. Arrangements were also made for each currency authority to repatriate notes and coins issued by the other two authorities. In Malaysia, the repatriation of Singapore and Brunei currencies to their respective countries of origin is undertaken by Bank Negara Malaysia and commercial banks have been instructed not to re-issue such currencies to the public but to return them to the Bank for repatriation.

2. Government departments who receive Singapore and Brunei currencies in the normal course of revenue collection are therefore requested not to re-issue these currencies but to return them promptly to the nearest branch of Bank Negara Malaysia or to any commercial bank for exchange with new Malaysian currency.

Saya yang menurut perintah,

(WONG YOKE MENG)

Setia Usaha Rendah Kewangan,
b.p. Setia Usaha Tetap Perbendaharran.

s.k. Gabenor,
Bank Negara Malaysia,
Kuala Lumpur.

31 JAN 1969

TREASURY CIRCULAR NO.10/1973

National Heroes Welfare Fund

I write to inform you that a Trust Account has been opened entitled "National Heroes Welfare Trust Fund" code "NHF" and the Controlling Officer is the State Secretary.

2. The total of each week's collections should please be advised to the State Secretary with copies to the Director of Information and to the Treasury, Kuching. In this connection, it should be noted that the figures to be supplied are the totals for each week and not cumulative totals. Also, the amounts should only include collection credited to "NHF" in the main Treasury Cash Book by Treasury receipt i.e. excluding drafts, telegraph transfers etc.

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

Kuching, 28th May, 1973.

DISTRIBUTION:

All Ministries.

All Residents and Heads of Departments.

All Senior Accounting Officers.

All Stations.

A.M.N.(T)513/64(131)

JABATAN AKUNTAN NEGARA,

MALAYSIA,

KUALA

LUMPUR 01-02

11hb

Mei, 1973.

Semua Ketua Setiausaha Kementerian dan Ketua Jabatan Persekutuan.
Semua Setiausaha Kerajaan dan Ketua Jabatan Negeri,
Akauntan-Akauntan Negeri, Sabah dan Sarawak,
Akauntan-Akauntan Perbendaharaan,
Bendahari-Bendahari Negeri.

Tuan ,

**TERMINATION OF THE INTER CHANGEABILITY
OF MALAYSIA AND SINGAPORE CURRENCIES**

Following the announcement of the termination of the Interchangeability Arrangements between Malaysia and Singapore, Singapore currency notes and coin will be treated like any other foreign currency notes and coin. Further to this Department's Circular Letter ANM. (T)513/64/(128) dated 9th May, 1973, Ministries, Departments and Government Offices are requested to comply with the following procedures.

2. Ministries Departments and Government Offices are requested NOT to accept any payment in Singapore currency notes and coin after Saturday, 19th May, 1973. In view of the fact that Bank Negara and all Commercial Banks have agreed to accept Singapore currency notes and coin at par with the Malaysian Currency for purpose of payment into Government bank accounts only a few days after May the 19th, it is therefore necessary for the Ministries, Departments and Government Offices to ensure that all Singapore currency notes and coin which are still in their possession are paid into the respective bank accounts as soon as possible. A certificate to the effect that the amount represents collection on or before May the 19th and signed by the Head of Department/Office should be handed to the bank together with the collection.

3. Payment by cheques in Singapore currency should not be accepted with effect from 14th May, 1973. Singapore dollar cheques which are still in hand on the 13th May, 1973 should be paid into the respective bank accounts as soon as possible. Bank Negara has agreed to accept all cheques drawn in Singapore currency for the credit of Government departments at the rate of S\$1 to M\$1 provided the cheques are received by the Departments concerned before May the 14th. However, as regards to Singapore dollar cheques which have to be paid for the credit of Government departments with Commercial Banks a charge will be levied by the banks. These charges are to be treated as expenses of exchange.

4. Interchangeability arrangements with Brunei remain unchanged.

Saya yang menurut perintah,

Sgd.(RAJA ABDUL AZIZ B. RAJA SALIM)

638

114

b.p. Akauntan Negara,
Malaysia.

Surat Pekeliling

s.k. Ketua Setiausaha Perbendaharaan,
Malaysia, Kuala Lumpur.
s.k. Juru Odit Negara,
Malaysia, Kuala Lumpur.

URGENT

REF: TRY:536/17

TREASURY CIRCULAR NO.11/1973

Malaysian and Brunei Currencies

I forward herewith a copy of Federal Accountant-General's letter A.N.M.(T)513/64/(135) of 25.5.73 for information and implementation by the respective dates please.

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

Kuching, 31st May, 1973.

DISTRIBUTION:

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

A.M.N.(T)513/64/(135)

JABATAN AKAUNTAN NEGARA,

MALAYSIA,

KUALA

LUMPUR 01-02

25hb.

Mei, 1973

Semua Ketua Setiausaha Kementerian dan Ketua Jabatan Persekutuan,
Semua Setiausaha Kerjaan dan Ketua Jabatan Negeri,
Akauntan-Akauntan Negeri, Sabah dan Sarawak,
Akauntan-Akauntan Perbendaharaan,
Bendahari-Bendahari Negeri.

Tuan,

**Termination of The Interchangeability
of Malaysia and Brunei currencies**

With the termination of the interchangeability arrangements between Malaysia and Brunei, Brunei currency notes and coin will be treated as any other foreign currency notes and coin.

2. Ministries, Departments and Government Offices are requested NOT to accept any payment in Brunei currency notes and coin after Thursday 21st June, 1973. In view of the fact that Bank Negara and all commercial banks have agreed to accept Brunei currency payment into Government bank accounts only a few days after June 21st, 1973, it is therefore necessary for the Ministries, Departments and Government Offices to ensure that all Brunei currency notes and coin which are still in their possession after June 21st are paid into the respective bank accounts as soon as possible. A certificate to the effect that the amount represents collection on or before June 21st and signed by the Head of Department/Office should be handed to the bank together with the collection.

3. Payment by cheques in Brunei currency should not be accepted with effect from Monday 4th June, 1973. Brunei dollar cheques which are still in hand on the 3rd June, 1973 should be paid into the respective bank accounts as soon as possible. any charges levied by commercial banks in respect of Brunei dollar cheques which have to be paid for the credit of Government Departments are to be treated as expenses of exchange.

Saya yang menurut perintah,

sgd. (RAJA ABDUL AZIZ B. RAJA SALIM)

b.p. Akauntan Negara,
Malaysia.

Surat Pekeliling

s.k. Ketua Setiausaha,
Perbendaharaan Malaysia,
KUALA LUMPUR.

" Juru Odit.Negara,

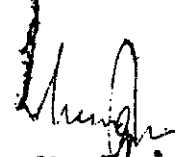
TREASURY CIRCULAR NO.21/1973

Cashing and Acceptance of Cheques

Cases have come to light where personal cheques are cashed at various sub-treasuries contrary to Treasury Instructions and Treasury Circulars. Attention of all sub-accountants is, therefore, kindly invited to Treasury Circular No.20/1970 which should be strictly adhered to. Failure to comply with the Circular may render the Officer concerned personally responsible for any loss of Government funds occasioned by such non-compliance.

2. The opportunity is also taken here of inviting the attention of all sub-accountants to the provision of Supplementary Instruction Relating to Accounting Procedure and Financial Control No.89 which is reproduced below for ease of reference:-

"89. When a cheque is accepted in the special circumstances mentioned in Treasury Instructions 120 and 121, unless otherwise stated, a commission at the rate of $\frac{1}{2}\%$ with a minimum of 50 cents shall be charged on cheques drawn in Sarawak and at the rate of $\frac{3}{4}\%$ with a minimum of \$1.50 if drawn on banks outside Sarawak."


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

Kuching, 17th December, 1973.

Distribution:

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

TREASURY CIRCULAR NO.11/1975.

Our ref: TRY:1420/11.

Security and Police Escort -
Transport of Currency

I should be most grateful if your attention could kindly be drawn to Treasury Instructions (Revised Edition, 1970) 136 and 137 and Supplementary Instructions 121 to 135 Relating to Accounting Procedure and Financial Control in respect of the transport of currency between one Station— to another, Government offices and banks, Divisional Treasuries or Sub-Treasuries, or between an office and a paying-out or collecting point.

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



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

Kuching, 27th September, 1975.

DISTRIBUTION:

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

MODIFIED CASH ACCOUNTING RE AMENDMENT TO
TREASURY INSTRUCTION 56

In view of Joint Circular Memorandum GFS/00002 dated 17.1.75 all Accounting Officers are requested to strictly follow and adopt the following accounting procedures at the close of each financial year commencing with the year 1975.

2. The Cash Books of Paying stations will be closed after the close of business on the last working day of the financial year (ending at 31st December) in the usual manner.

3. In making payments in January in respect of expenditure chargeable to the previous year's accounts it is essential not only to see that the services were rendered or the supplies received in the financial year up to 31st December of the previous year, but also to ensure that funds are available to meet such charges in the appropriate expenditure sub-heads. Where these criteria are not met the payments must necessarily be charged to the current year's appropriations.

4. PREPARATION AND SUBMISSION OF VOUCHERS

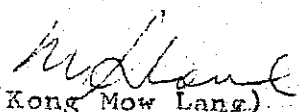
The preparation of a voucher for submission for payment in January in respect of the preceding year's accounts will be done in the usual manner. However, accounting officer must ensure that the voucher is clearly marked across the face thereof with the words "ACCOUNTS PAYABLE" in bold letters, preferably by using a rubber stamp. The amount of the voucher will then be entered in the previous year's vote book.

5. "Accounts Payable" vouchers must be submitted to reach paying stations not later than 15th January. This is necessary so as to enable the paying stations to process the vouchers and make the necessary payment not later than the last working day in January.

6. PAYMENTS AND RECORDS AT PAYING CENTRES

"Accounts Payable" vouchers received within the specified date in January will be checked in the usual manner. The vouchers will be given the new year's serial numbers and payments made therefore will be credited to the new year's bank account.

7. Immediately after the close of business on the last working day of January, the paying centres must balance the Cash Books as usual, bundle up all the account documents and forward them to the Treasury Headquarters, Kuching.


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

Date: 16th October, 1975.

Distribution:

- All Permanent Secretaries to Ministries.
- All Residents and Heads of Departments.
- All Stations.
- All Divisional Treasuries.

prepared by the State Treasury, or in cases of Federal Departments, by 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 corresponding debit entered in the Deposits Register. The Journal Voucher for this transaction will be prepared by the State Treasury, or in cases of Federal Department, 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 1976 Expenditure Head and crediting "Deposits-Unclaimed Salaries", "Deposits-Federal Unclaimed Salaries" or "Deposits-Constabulary Unclaimed Salaries". a copy of this Journal Voucher will not be delayed, 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 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 monthly paysheets 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 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.03/011); 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 practise is contrary to Treasury Instruction 56 (c) and must cease forthwith.

Payments by Cheques

15. In accordance with Treasury Instruction 1147, 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.

URGENT

TREASURY CIRCULAR No. 7/1977

Our ref: TRY:533/10.

Forged Malaysian \$50 Currency Notes

I enclose herewith, for your information and attention, a copy of the letter of 14th February, 1977 recently received from the Deputy Governor of Bank Negara Malaysia, Kuala Lumpur giving details on the main features of forged Malaysian Ringgit fifty (\$50) currency notes found in circulation throughout the country. Translated English version of the letter is also enclosed.

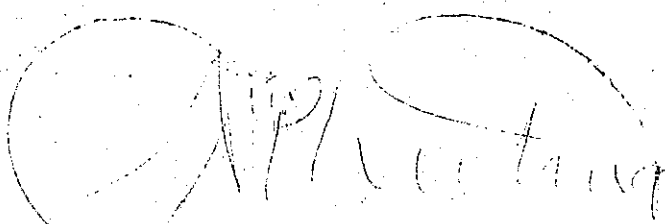
2. It is hoped that the guidelines given in the above letter would be very useful in safeguarding and helping you, especially your cashier, to detect the \$50 forgeries.

3. It is suggested that the following procedure should be adopted when forged currency notes are presented for payments:-

- (a) Do not issue any official receipt.
- (b) Do not return the forged currency notes to the person presenting them.
- (c) Delay the person concerned by some excuse if possible.
- (d) Immediately telephone the Police and wait for their arrival to take charge of the case.

4. Your attention is also kindly being drawn to the Sarawak Supplementary Instruction Relating to Accounting Procedure and Financial Control.

5. Your prompt attention to the foregoing and kind co-operation in this matter will be very much appreciated.



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

Kuching, 13th March, 1977.

DISTRIBUTION:

All Permanent Secretaries to Ministries.

All Residents and Heads of Departments

820

196

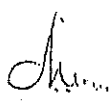
TREASURY CIRCULAR No.5/1978

Our Ref: TRY:223/86.

Encashment of Cheques

As you are aware the State Treasury is responsible for issuing Crossed and Order Cheques drawn on accounts with Bank Negara Malaysia, Kuching. Certain departments such as Public Works, Medical, Police and Broadcasting are authorised to operate bank accounts for their respective departments.

2. The State Treasury issues cheques to effect payments based the Payment Vouchers submitted by the various departments other than those mentioned above. Hence, the practice is to strictly adhere to the name of a payee as it appears on the Payment Voucher.
3. The Bank Negara Malaysia, Kuching, in a Circular Letter to its account holders, stresses that in allowing encashment of open (or Order) cheques, the Bank is duty-bound to ensure the values of the cheques are paid to the correct persons named on the cheques. For this purpose, the Bank has to identify the presenter of a cheque by comparing his name on his National Registration Identity Card or other acceptable documents with the name of the payee on the cheque before the encashment can be made.
4. The Bank has experienced difficulties in that the payee's name on a cheque presented for encashment differs from that on his identification document. Such differences in names often occur because of wrong spelling, using abbreviations for payee's names and the use of Payees' other names (e.g. aliases) which do not appear on their identification documents.
5. In view of the foregoing, all departments submitting Payment Vouchers in respect of individuals to State Treasury for issuing order cheques to payees, must ensure the names of the payees on the Vouchers are exactly the same as those on the payees' identification documents. As regards Payment Vouchers in favour of firms, companies, etc., the names of the payees on the Vouchers must be the same as those on the bills, invoices etc.
6. This is also applicable to departments operating their own bank accounts and Outstation Treasuries where Government bank accounts are maintained with commercial banks.


(CHAN KAY TEE)
for Accountant-General,
Sarawak.

Kuching: 22nd March, 1978

Distributions:

All Ministries.
All Residents and Heads of Departments.
All Senior Accounting Officers.
All Stations.
TRY:2371(II)/

CKT/ja

TREASURY CIRCULAR NO.6/1981

Our Ref. TRY:377(II)/47. — Sila njuke 9/1986

Encashment of Federal cheques

1(a) At Stations without banks

All cheques (open or crossed) issued by Federal Departments are to be accepted for encashment. The Identity Card of the payee must be produced for verification. Authorization to encash cheques on behalf of the payee is not allowed.

(b) At Stations with banks

The payees should be encouraged to make use of the banking facilities available by opening accounts with banks. Where it is not possible to encash Federal cheques with local banks, the Divisional Treasury or Sub-Treasury should accept such cheques for encashment following the procedure in (a) above.

2. The exceptions to the above procedure are Bank Bumiputra Malaysia's cheques issued by Jabatan Akauntan Negara Malaysia, Cawangan Sarawak. These cheques are to be accepted for encashment only at Stations where no Bank Bumiputra Malaysia has been established.

3. All Federal cheques should be encashed out of the Federal funds only.

"HIDUP SELALU BERHIDMAT"

Kuching, 17th July, 1981.


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

Distributions

All Ministries.

All Residents and Heads of Departments.

All Divisional Treasuries.

All Stations.

TREASURY CIRCULAR NO.10/1981

From: Accountant-General,
Sarawak.

To: All Residents.

Subject: Settlement of
Accounts.

All Permanent Secretaries
to Ministries.

All Heads of Departments.

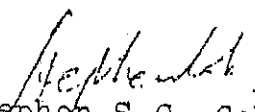
Ref: TRY:377(II)/73.

All Senior Accounting
Officers.

Date: 25th August, 1981.

All Stations.

At the request of Akauntan Kanan Perbendaharaan,
Jabatan Akauntan Negara, Cawangan Sarawak, I would like
to inform that Treasury Circular No. 7/1981 dated 23rd
July, 1981 is hereby cancelled. Any change in
accounting procedure in respect of settlement of State
and Federal accounts will be notified in due course.


(Stephen S.C. Goh)
for Accountant General,
Sarawak.

c.c. Akauntan Kanan Perbendaharaan,
Jabatan Akauntan Negara,
Cawangan Sarawak.

(Ref: JAN/S/103/2(2)/(20) dated 14.8.81.).

TRY: 712/129.

TRY: 106(Temp)(5)/

Please be informed that a new system will be put into operation for the collections of Federal revenue in outstations and I should be grateful if all Sub-Treasuries would kindly note the following procedure for necessary action, please.

- (1) With effect from 2nd January, 1987, all payments of Federal revenue will be made direct to the Collectors of Federal revenue concerned, and the Sub-Treasuries shall henceforth cease to collect such payments from the public.
- (2) Collectors of Federal revenue will lodge their collections into the Sub-Treasuries and Treasury receipts (T.69) shall be issued to credit the lodgements to the Deposit General Account code F.20/003 to be accounted for in the State Treasury Cash Book (T.14S).
- (3) Every lodgement of Federal revenue will be accompanied by a statement collections to be prepared in triplicate on the prescribed Form (Kew 305).
- (4) Each Sub-Treasury will have to keep a record of the lodgements received and at the end of each month these lodgements will be totalled up and paid to the Divisional JAN Office in the Division by means of a payment voucher debiting the Deposit General Account code F.20/003. An extra copy of payment voucher will need to be prepared and submitted together with the relevant statements (Kew 305) in duplicate to the Divisional JAN Office to which the payment is to be made.
- (5) Vouchers for payment of the lodgements shall be supported by copies of Treasury receipts (T.69) as referred to in (2) above and submitted to the respective Divisional State Treasuries for payment to be effected.

Federal Cash Book (T.14) presently maintained by the Sub-Treasuries shall be closed and the cash balances (credit) shown therein as at 31st December 1986 be refunded to the respective Divisional JAN Offices.

8th December, 1986


(Stephen S.C. Soh)
for Accountant-General,
Sarawak.

nts and District Officers.
Accounting Officers.
Treasuries.

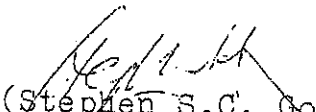
anan Perbendaharaan,
auntan Negara, Cawangan Sarawak.
k ANASWK/21/2704/4 Jld.1(36) bertarikh 15.11.86).

State Treasury Circular No.11/1986.

Ref: TRY:712(II)/21

Wages of JKR Workers Working
On Federal Projects

Please be informed that it has been decided that prior to receiving Federal allocations, Jabatan Kerja Raya may debit to the Advances Account code F.24/003 the wages of its workers working on Federal projects. However, on receipt of the Federal allocation warrants, the Department should make the necessary adjustments and I should be grateful if Divisional State Treasuries and Sub-Treasuries would please accept vouchers from Jabatan Kerja Raya in respect of payment of the above debited to the Advances Account.


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

Kuching: 18th December, 1986.

All Residents and District Officers.
All Senior Accounting Officers.
All Sub-Treasuries.
Pengarah, Kerja Raya, Sarawak.
Akauntan Kanan Perbendaharaan,
Jabatan Akauntan Negara, Cawangan Sarawak.

Daripada: Akauntan Negeri,
Sarawak.

Kepada: Semua Kementerian
Semua Residen
Semua Ketua Jabatan
Semua Pegawai Kira-kira
Kanan, Perbendaharaan Bahagian
Semua Stesen

Perkara: Sumbangan Untuk
Pembinaan Masjid
Jamik Negeri Sarawak

Ruj. Kita: TRY:1400/4

H.B., 17 Mac, 1987

Dimaklumkan bahawa sebuah akaun amanah telah dibuka untuk
memasukkan kutipan sumbangan untuk pembinaan Masjid Jamik
Negeri Sarawak seperti berikut:

Kepala: F.20 Deposit: Departmental and General

Pecahan Kepala: 053 Masjid Jamik Negeri Sarawak

2. Akaun amanah ini ialah dibawah kawalan Yang Di Pertua,
Majlis Islam, Sarawak.

Aturcara Kutipan

3. Aturcara yang harus diikuti oleh Perbendaharaan Bahagian
dan Perbendaharaan Kecil apabila menerima kutipan sumbangan daripada
pihak perseorangan atau pertubuhan ialah seperti berikut:

- i) mengeluarkan resit rasmi (T.69) dengan mengkredit
akaun amanah tersebut F.20/053,
- ii) memasukkan ke dalam buku Tunai Perbendaharaan
seperti biasa,
- iii) pada minggu pertama bulan berikutnya:
 - (a) menyediakan satu baucar bayaran (T.27D) untuk
jumlah sumbangan bulan berkenaan untuk dibayar
kepada Yang DiPertua, Majlis Islam, Sarawak
dengan mendebit akaun amanah tersebut dan
menghantarkan baucar itu ke Perbendaharaan
Bahagian, Kuching bersama dengan satu lis
seperti lampiran 'A'.
 - (b) Satu salinan baucar bersama satu salinan lampiran
'A' hendaklah dihantar kepada Yang DiPertua Majlis
Islam Sarawak secara berasingan.
 - (c) Perbendaharaan Bahagian, Kuching kemudiannya akan
mengeluarkan cek berpaling untuk Yang DiPertua
Majlis Islam, Sarawak.

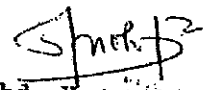
4. Untuk Pegawai-pegawai Kerajaan bergaji hari yang ingin hendak
menyumbang untuk pembinaan Masjid Jamik Negeri Sarawak, tiap-tiap
Jabatan hendaklah menunjukkan sumbangan tersebut dalam lampiran gaji
(wages sheet). Jabatan tersebut kemudiannya harus menyediakan:

- i) satu baucar bayaran untuk gaji bersih pekerja-pekerja,
- ii) satu baucar bayaran untuk jumlah sumbangan, kepada Yang
DiPertua Majlis Islam, Sarawak dengan mendebit kepala dan
pecahan kepala peruntukan Jabatan tersebut tanpa menggunakan
akaun amanah di atas dan menghantar ke Perbendaharaan
Bahagian, Kuching bersama dengan lis lampiran 'A'.

Salinan baucar berserta salinan lis lampiran 'A' hendaklah juga dihantar kepada Yang DiPertua Majlis Islam, Sarawak secara berasingan.

5. Sehubungan dengan ini pemegang-pemegang waran adalah diminta supaya memastikan bahawa baucar bagi jumlah sumbangan dari pekerja-pekerja bergaji hari disediakan dan dihantar ke Perbendaharaan Bahagian, Kuching!

"HIDUP SELALU BERKHIDMAT"


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

/ra

No.	Nama Penyumbang	Nombor resit (Tidak perlu untuk para 4)	Jumlah \$

BATAL

ATURAN PENYESUAIAN CEK TERBATAL (CANCELLED CHEQUES)

Sehingga ini amalan mengenai penyesuaian cek yang tidak ditunaikan setelah akhir tempoh tiga bulan dari tarikh ianya dikeluarkan, ialah dengan menyelaraskannya ke kepala/pecahan kepala perbelanjaan yang berkenaan jikalau ianya masih dalam tahun semasa; atau ke kepala/pecahan kepala hasil jikalau ianya dari tahun lepas.

2. Arahan Perbendaharaan yang berkenaan iaitu Arahan Perbendaharaan 118 telahpun dipinda melalui surat Perkeliling Perbendaharaan Bilangan 10 TAHUN 1984 bertarikh 12 September 1984. Pindaan tersebut menghendaki supaya:

118. (a) Mana-mana cek yang tidak ditunaikan pada akhir tempoh tiga bulan dari tarikh ianya dikeluarkan hendaklah disifatkan sebagai terbatal dan dilaras dengan mendebit Akaun Tunai dan mengkredit Akaun Penyelesaian Cek Terbatal. Sekiranya ada tuntutan mengenai cek yang telah dibatalkan itu, maka suatu cek yang baru hendaklah dikeluarkan dan dipertanggungjawabkan kepada akaun Penyelesaian Cek Terbatal.

(b) Jika sesuatu cek itu dibatalkan oleh kerana "arahan pembatalan bayaran" dan cek ganti akan dikeluarkan maka cek tersebut hendaklah pada mulanya dilaraskan dengan mendebit Akaun Tunai dan mengkredit Akaun Penyelesaian Cek Terbatal. Akaun Penyelesaian Cek Terbatal hendaklah didebit apabila cek ganti dikeluarkan. Jika cek ganti tidak akan dikeluarkan maka akaun cek asal hendaklah dikredit terus ke vot jika cek dibatalkan dalam tahun yang sama atau dikreditkan ke akaun hasil jika cek dibatalkan dalam tahun berikutnya.

(c) Mana-mana akaun cek yang terbatal dan tidak dituntut selepas enam tahun dari tarikh cek hendaklah dikreditkan kepada Akaun Hasil Pelbagai.

(d) Dalam semua hal, pegawai yang membenarkan pembayaran yang asal mestilah diborithu mengenai pembatalan sesuatu cek itu."

3. Oleh kerana itu sebuah akaun amanah dibawah kawalan Akauntan Negeri telah disediakan iaitu:

R20	Deposit
009	Akaun Penyelesaian Cek Terbatal (Cancelled Cheques Adjustment Account)

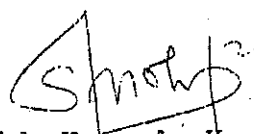
Semua cek yang tidak ditunaikan setelah tamat tempoh laku, hendaklah dikreditkan ke akaun amanah di atas samaada untuk tahun semasa atau tahun lepas. Jikalau ada tuntutan mengenai cek yang telah dibatalkan itu, maka suatu cek baru hendaklah dikeluarkan dan dipertanggungjawabkan kepada akaun amanah tersebut.

4. Untuk memudahkan penyesuaian akaun amanah ini, semua yang berkenaan dikehendaki menghantar penyata bulanan kepada Akauntan Negeri mengenai cek-cek yang telah dibatalkan dan yang dikredit ke akaun ini yang harus mengandungi butir-butir seperti nombor cek, tarikh dikeluarkan, nama si penerima dan jabatan yang menyediakan baucar.

5. Selain dari itu daftar cek-cek terbatal hendaklah diselenggara ditempat masing-masing.

Aturoara ini berkuatkuasa pada 1 Jun 1988.

" HIDUP SELALU BERKHIDMAT "


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

Kuching: 11 Mei 1988

Pengagihan:

Semua Setiausaha Tetap Kementerian
Semua Residen dan Ketua Jabatan
Semua Pegawai Kira-Kira Kenan
Semua Stesen.

TRY:2042(III)/50

Perkeliling Perbendaharaan No. 6/1988

Komisen atas Cek

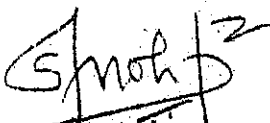
Semua Cek yang ditunaikan di Perbendaharaan Kecil dimana tiada kemudahan Bank, dan ianya bukan untuk pembayaran akaun kerajaan adalah tertakluk kepada pembayaran komisen atas kadar $\frac{1}{2}\%$ atau sekurang-kurangnya 50 sen. Arahan Tambahan Perbendaharaan 89 adalah berkaitan.

2. Mana-mana Agensi atau pihak perseorangan yang telah dikecualikan daripada pembayaran komisen tersebut hendaklah mengemukakan bukti pengecualian itu ke Perbendaharaan Kecil yang berkenaan.

3. Perkeliling ini berkuatkuasa serta merta.

" BERSATU BERUSAHA BERBAKTI "

TARICH: 26 SEPTEMBER 1988


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

Pengagihan:

Semua Residen dan Ketua Jabatan.

Semua Pegawai Kira-Kira Kanan,

Semua Stesen.

PERBENDAHARAAN NEGERI PERKELILING MEMORANDUM No. 2/89

DARIPADA: Akauntan Negeri
Sarawak

KEPADA: Semua Setiausaha Tetap
Semua Residen
Semua Ketua Jabatan Negeri

PERKARA: Pembekalan Peti Besi dan
Peti Wang Untuk Tahun 1990

RUJ. KAMI: TRY:1891(XIII)/170

TARIKH: 27 Mac 1989

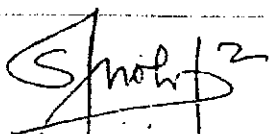
Pejabat ini bertanggungjawab untuk membekal Peti Besi dan Peti Wang kepada semua Kementerian dan Jabatan Negeri. Saya sangat berbesar hati jikalau tuan dapat mengemukakan kepada saya keperluan tuan untuk 1990, jikalau ada, secepat mungkin selewat-lewatnya pada atau sebelum 31 Mei 1989. Sila nyatakan sama ada keperluan itu sebagai gantian, atau untuk tambahan dan sertakan juga sebab-sebabnya.

2. Peti besi-peti besi berikut akan disediakan untuk 1990:-

<u>Jenis</u>	<u>Anggaran Ukuran (Internal Dimansion)</u>		
	<u>Tinggi (T)</u>	<u>Lebar (L)</u>	<u>Dalam (D)</u>
1	470mm	360mm	359mm
2	612mm	460mm	459mm
3	617mm	510mm	509mm
4	1222mm	510mm	509mm

Anggaran ukuran untuk Peti Wang ialah 457mm (T) x 330mm (L) x 279mm Panjang (P).

" BERSATU BERUSAHA BERBAKTI "


(Wan Mohd. Yusop B. Wan Moss)
b.p. Akauntan Negeri
Sarawak

/dp

Pekeliling Perbendaharaan Negeri No. 4/1993

Bil. TRY:223(IV)/67

BAYARAN DERAF BANK

Pengen hormatnya adalah dimaklumkan bahawa terdapat perubahan di dalam amalan pembelian deraf bank, Bank Negara Malaysia, Cawangan Kuching ekoran pelancaran sistem baru pengendalian kerja-kerja akaun oleh bank tersebut.

2. Sehubungan ini, semua Kementerian/Jabatan Negeri yang hendak memohon deraf bank, adalah perlu mengemukakan dokumen-dokumen berikut kepada Penolong Akauntan, Pejabat Perbendaharaan Negeri, Bahagian Kuching untuk tindakan sewajarnya:-

Borang Bank Negara (AK 55) hendaklah dikemukakan dalam tiga (3) salinan berserta baucer bayaran bertanda 'NO CASH' bagi amaun dalam matawang asing yang hendak dibeli.

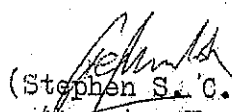
3. Apabila menerima borang (AK 55) dan baucer bayaran 'NO CASH' tersebut di atas, Penolong Akauntan, Bahagian Kuching akan menguruskan supaya borang (AK 55) diendos oleh penandatangan-penandatangan yang diberi kuasa untuk mengarahkan Bank Negara mendebitkan amaun deraf bank tersebut ke Akaun Semasa Kerajaan Negeri Sarawak No. 2.

4. Setelah menerima deraf bank dan lembaran nasihat borang (AK 55) dari Bank Negara, Penolong Akauntan, Bahagian Kuching akan mencatatkan amaun dalam Ringgit Malaysia ke dalam baucer bayaran 'NO CASH', lalu segera dimasukkan ke dalam buku tunai (T.14s). Kemudian, deraf bank dan satu salinan baucer bayaran 'NO CASH' yang menunjukkan amaun dalam Ringgit Malaysia akan dihantar ke Kementerian/Jabatan berkenaan untuk tindakan selanjutnya.

5. Pekeliling ini adalah berkuatkuasa sertamerta.

Sekian terima kasih.

" BERSATU BERUSAHA BERBAKTI "


(Stephen S. C. Goh)
Akauntan Negeri
Sarawak

KUCHING: 27. September 1993

Agihan: Semua Kementerian/Jabatan Negeri

: Penolong Akauntan, Perbendaharaan Negeri
Bahagian, Kuching

Ruj: TRY : 105(VIII) / 85.

SURAT EDARAN PERBENDAHARAAN NEGERI NO. 6/1995
PROSEDUR PENYELENGGARAAN BUKU TUNAI

Sukacita dimaklumkan bahawa Prosedur Perakaunan Mengenai Penyelenggaraan Buku Tunai Perbendaharaan Negeri (T.14s) dan Buku Tunai Jabatan Negeri (T.13s) adalah diubahsuai bagi mempermudah Penyelenggaraan Buku tersebut.

2. Mulai 1 Januari 1996, pengasingan wang hasil dari wang amanah dalam buku tersebut tidak perlu dibuat lagi. Maka semua urusan/transaksi harus dibukukan dalam satu ruang sahaja tanpa mengambilkira samada wang hasil atau wang amanah; iaitu semua resit hasil dan amanah direkodkan dalam satu ruang sahaja, dan semua pembayaran hasil dan amanah direkodkan dalam satu ruang juga. Baki-baki di bawah Hasil dan Amanah dalam Buku Tunai pada 31 Disember 1995 haruslah dibawa ke hadapan pada 1 Januari 1996 sebagai satu amaun yang digabungkan.

3. Borang Buku Tunai lama boleh terus digunakan pada masa sekarang tetapi tidak mengambilkira ruang amanah.

4. Dengan ini, surat Pekeliling Perbendaharaan Negeri No. 14/1976 bertarikh 21 Oktober 1976 adalah dibatalkan.

(Stephen S.C. Goh)
Akauntan Negeri,
Sarawak.

Salinan asal

Kuching : 28 November, 1995.

Agihan:

Setiausaha Kerajaan, Sarawak.

Setiausaha Kewangan Negeri, Sarawak.

Semua Setiausaha Tetap Kementerian.

Semua Residen.

Semua Ketua Jabatan Negeri.

Semua Penolong , Akauntan, Perbendaharaan Negeri Bahagian.

Semua Stesen.

Pengarah Audit Negeri.



JABATAN PERBENDAHARAAN NEGERI

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

Telefon : 082-440111

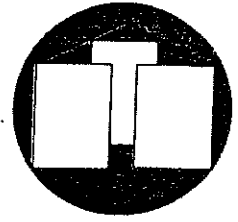
Faksimili : 082-447203 (Akauntan Negeri)

Faksimili : 082-445270 (Pentadbiran)

Faksimili : 082-446082 (Penyesuaian)

Faksimili : 082-442164 (Gaji)

Faksimili : 082-440704 (Pengurusan Dana)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. PP: 4/2001

PERKARA: Bil Royalti Balak Jabatan Hutan

1. TUJUAN

Pekeliling ini bertujuan untuk menetapkan prosedur pengisian Slip Bayaran Masuk Bank bagi **lojmen pungutan royalti balak** di stesen berbank dan tiada Perbendaharaan Kecil.

2. LATARBELAKANG

2.1 Pengeluaran Bil

Bil-bil royalti balak adalah dikeluarkan oleh pejabat Hutan Wilayah dan pejabat Hutan Daerah.

2.2 Pembayaran Bil

Bil-bil royalti balak ini pula boleh dibayar di mana-mana pejabat pemungut tanpa mengira lokasi pejabat yang mengeluarkan bil tersebut.

3. MASALAH

Apabila sesuatu bil royalti balak dibayar di pejabat daerah di stesen berbank dan tiada Perbendaharaan Kecil, kod PTJ yang dinyatakan pada penyata akaun bulanan adalah kod PTJ pejabat daerah yang membuat lojmen ke bank. Ini menjadi masalah untuk pejabat Hutan yang mengeluarkan bil royalti balak untuk menyesuaikan bil daftar dengan penyata akaun bulanan.

4.3 Tanggungjawab Perbendaharaan Bahagian

Semasa mengeluarkan satu resit bagi setiap SSMB yang diterima, semua data yang berkaitan perlu dimasukkan dalam sistem. Bagi bahagian Perihal Pungutan, **pastikan kod PTJ seperti yang dicatatkan dalam SSMB dan nombor bil yang dicatatkan dimasukkan juga dalam sistem.**

Senarai Resit Harian hendaklah dihantar ke pejabat Hutan yang mengeluarkan bil berkenaan.

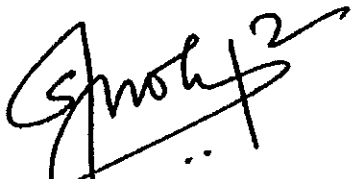
5. TARIKH BERKUATKUASA

Surat pekeliling ini berkuatkuasa mulai tarikh pekeliling ini.

6. PERTANYAAN

Sekiranya ada apa-apa pertanyaan mengenai pekeliling ini, sila hubungi pegawai saya, Encik Allan Tay Ah Noh melalui nombor telefon 082-440111 atau 082-443436 untuk keterangan lanjut.

'BERSATU BERUSAHA BERBAKTI'



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

TRY:301002/79

TARIKH: 01 Oktober 2001

s.k. TRY:301004

Masalah juga timbul apabila sesuatu pejabat daerah membuat lojmen bagi pungutan pejabat mereka, pungutan ini diloj sekaligus (lump sum) termasuk pungutan bagi bayaran bil-bil royalti. Ini menyebabkan penyata akaun bulanan Perbendaharaan dan rekod subsidiari (daftar bil) Jabatan Hutan tidak dapat disesuaikan dengan sempurna.

4. **PROSEDUR MELENGKAPKAN SLIP SIMPANAN MASUK BANK (SSMB)**

Untuk mengatasi masalah di para 3, prosedur di para ini hendaklah dipatuhi oleh semua pihak yang terlibat.

4.1 **Tanggungjawab Pejabat Hutan (Pengeluar Bil)**

Apabila bil dikeluarkan, **kod Pusat Tanggungjawab pejabat (PTJ) dan nombor bil hendaklah dinyatakan pada bil yang dikeluarkan.**

Daftar bil perlu dikemaskini pada masa bil dikeluarkan dan pengesahan bayaran bil perlu dilakukan dengan Senarai Resit Harian yang diterima dari Perbendaharaan Bahagian.

4.2 **Tanggungjawab Pejabat Daerah (Pemungut)**

4.2.1 **Di stesen berbank dan tiada Perbendaharaan Kecil**

Apabila menerima apa-apa bayaran bil royalti balak yang dikeluarkan oleh Jabatan Hutan, **pastikan kod PTJ dan nombor bil telah dicatatkan semasa mengeluarkan resit.**

Seterusnya, sebelum lojmen ke bank di buat, **satu SSMB hendaklah disediakan bagi setiap bil dan di ruang kod PTJ hendaklah dinyatakan kod PTJ seperti pada bil. Nombor bil juga perlu dinyatakan di ruang perihal pungutan.**

4.2.2 **Di stesen tidak berbank dan ada Perbendaharaan Kecil**

Bil royalti perlu dibayar terus oleh pembayar kepada Perbendaharaan Kecil. Kod PTJ yang dinyatakan dalam bil royalti perlu dicatatkan dalam resit yang dikeluarkan.



JABATAN PERBENDAHARAAN NEGERI

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

Telefon: 082-440111

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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 NO.PP. 3/2004

**PERKARA: BORANG PERMOHONAN REMITAN WANG &
KELULUSAN WANG MELEBIHI HAD PEGANGAN MAKSIMA**

1 Tujuan

- 1.1 Surat Pekeliling ini adalah berkaitan dengan Surat Pekeliling Memorandum Perbendaharaan Negeri Sarawak No. 6/2002 rujukan TRY:301004/A(80) bertarikh 6 November 2002.
- 1.2 Surat Pekeliling ini bertujuan untuk menerang kawalan tambahan ke atas permohonan kelulusan pegangan wang melebihi had pegangan maksima bagi Perbendaharaan Bahagian dan Perbendaharaan Kecil.

2 Prosedur Sekarang

- 2.1 Semua permohonan untuk remitan wang atau kelulusan memegang wang melebihi pegangan maksima adalah dilakukan dengan mengemukakan Borang Permohonan remitan dan Kelulusan Wang Melebihi Had Pegangan Maksima TRY.2(10)/02 (Revised).
- 2.2 Kedua-dua permohonan iaitu memohon remitan wang dan kelulusan pegangan wang melebihi had maksimum boleh dilakukan dalam satu borang dengan menandakan petak-petak yang telah disediakan.
- 2.3 Walaubagaimanapun, borang yang sedia ada tidak menyatakan tempoh pegangan yang dipohon, di mana perkara ini boleh menimbul kekeliruan jika pegangan ini berlarutan ke tempoh yang lama.

3 Prosedur Tambahan

- 3.1 Pihak Perbendaharaan Negeri Sarawak telah menyemak semula Borang Permohonan Remitan Wang & Kelulusan Wang Melebihi Had Pegangan Maksima bagi memperkemaskan dan memudahkan pejabat yang memohon untuk mendapatkan kelulusan pegangan mengikut tempoh yang telah ditetapkan dengan memasukkan ruang untuk tempoh pegangan. Untuk tujuan ini, tempoh **maksima** pegangan sesuatu permohonan adalah selama **tujuh (7) hari** bekerja sahaja.
- 3.2 Semua permohonan bagi kelulusan memegang wang melebihi had pegangan maksima akan datang hendaklah menyatakan tempoh yang dipohon dengan jelas di dalam **Borang TRY:2(10)/04 (Revised)** seperti lampiran.

4 Pertanyaan

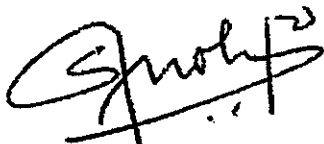
Jika ada kemusykilan sila berhubung dengan pegawai saya, Encik Awang Sahmat Awang Sharkan (082-442633) atau Encik Rolend Tama (082-444107).

5 Kuatkuasa

Tarikh kuatkuasa prosedur ini adalah bermula dari **2 Ogos 2004**.

"Tepat Ramah Makin"

"BERSATU BERUSAHA BERBAKTI"



(WAN MOHD YUSOP BIN WAN MOSS)
Akauntan Negeri Sarawak

Ruj: TRY:301004(Vol.2)/36
Tarikh: 30 Jul 2004

Agihan Kepada:

- 1 Semua Akauntan Perbendaharaan Bahagian
- 2 Semua Perbendaharaan Kecil
- 3 Semua Residen

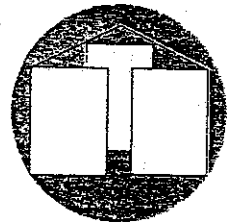
s.k.: Setiausaha Kewangan Negeri, Sarawak
Pengarah Jabatan Audit Sarawak
Pengarah, Unit Audit Dalam



JABATAN PERBENDAHARAAN NEGERI

Unit 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)



TA (CH)

FYA

18/2

Surat Pekeliling Perbendaharaan Negeri Sarawak No.PP 5/2004



PERKARA: Penyediaan Pembayaran Melalui SIFBAS (EASy)

1. TUJUAN

Pekeliling ini adalah lanjutan dari arahan Setiausaha Kewangan Negeri melalui memorandum rasmi rujukan SFS/11794(T)(2) bertarikh 12.06.2003, untuk memaklumkan pelaksanaan SIFBAS (EASy) di Kementerian/Jabatan Kerajaan Negeri.

Tujuan pekelling ini adalah untuk memastikan setiap pusat tanggungjawab (PTJ) Kerajaan Negeri yang ada akses ke Sarawaknet menyediakan baucar bayaran bagi perbelanjaan Tanggungan (C), Bekalan (B), Pembangunan (D) dan Amanah (A) melalui SIFBAS (EASy).

2. LATARBELAKANG

Walaupun telah diarahkan untuk melaksanakan SIFBAS (EASy) mulai tahun 2003, kebanyakan PTJ masih tidak mematuhi arahan tersebut. Oleh itu kebanyakan baucar bayaran masih disediakan secara manual dan perlu diakaunkan secara manual. Ini mengakibatkan faedah pelaksanaan SIFBAS tidak dapat diperolehi dengan sepenuhnya.

3. PERLAKSANAAN SIFBAS (EASy)

3.1 Baucar Bayaran

Mulai **1 November, 2004**, semua baucar bayaran bagi perbelanjaan Tanggungan (C), Bekalan (B), Pembangunan (D) dan Amanah (A) bagi PTJ yang ada akses ke Sarawaknet, hendaklah disediakan melalui SIFBAS (EASy).

Mulai tarikh yang sama, bagi PTJ yang ada akses ke Sarawaknet, Perbendaharaan Bahagian akan hanya **memproses** baucar bayaran yang disediakan melalui SIFBAS (EASy) sahaja.

PTJ yang tiada akses ke Sarawaknet masih boleh menyediakan secara manual sehingga mereka boleh mengakses Sarawaknet atau menggunakan kemudahan pejabat yang terdekat yang mempunyai akses ke Sarawaknet.

3.2 Buku Vot

PTJ yang melaksanakan SIFBAS (EASy) juga diingatkan untuk menyelenggara dua buku vot, iaitu secara manual dan juga dalam SIFBAS sehingga diberitahu sebaliknya.

PTJ yang **baru** hendak menggunakan SIFBAS(EASy) pada atau sebelum 1 November 2004 tidak perlu memasukkan data baucar bayaran dan Pesanan Perkhidmatan yang sudah dikeluarkan semenjak Januari 2004 ke dalam sistem SIFBAS.

3.3 Pengguna SIFBAS

Lanjutan dari memorandum rasmi Setiausaha Kewangan Negeri berujukan SFS/11794(60) bertarikh 26.11.2002 berikut adalah panduan lanjut bagi pengguna SIFBAS :

- Penambahan pengguna baru atau pembatalan pengguna yang sedia ada hanya boleh dilakukan oleh Pemegang Waran Utama di ibupejabat sesuatu PTJ sahaja dengan borang yang boleh didapati dari sistem SIFBAS.
- Bagi setiap satu PTJ, bilangan pengguna SIFBAS dihadkan kepada maksimum enam (6) pengguna.
- Salah seorang dari pemegang waran ini juga mempunyai fungsi sebagai 'Access Administrator'.

- Pegawai yang diberi akses sebagai 'Viewer' tidak dibenarkan menjalankan mana-mana aktiviti seperti pengguna SIFBAS yang ada.

Untuk memudahkan pemahaman mengenai perkara ini sila rujuk **Jadual 1** bagi ringkasan bagi peranan, aktiviti serta had bilangan pengguna SIFBAS bagi setiap PTJ.

Jadual 1

Peranan	Aktiviti	Bilangan Maksima
Pemegan Waran (<i>Warrant Holder</i>)	Pengguna berperanan untuk meluluskan transaksi dalam sistem.	2
Penyemak (<i>Checker</i>)	Pengguna berperanan untuk menyemak ketepatan transaksi dalam sistem.	2
Pemasuk Data (<i>Data Entry</i>)	Pengguna berperanan untuk memasukkan data transaksi dalam sistem.	2
Pentadbir Akses (<i>Access Administrator</i>)	Pengguna berperanan untuk mengawal dan mentadbir peranan pengguna bagi PTJ berkenaan.	1 (Salah seorang pemegang waran di atas)
'Viewer'	Pengguna hanya boleh 'view' transaksi dalam sistem. 'Viewer' tidak dibenarkan menjalankan mana-mana aktiviti di atas.	10

4. TARIKH KUATKUASA

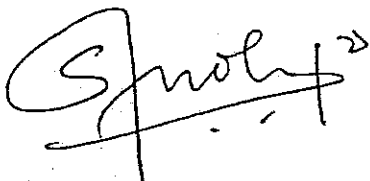
Pekeliling ini berkuatkuasa mulai 1 November, 2004.

5. PERTANYAAN

Sebarang keraguan atau pertanyaan boleh dikemukakan kepada pegawai saya, Hajjah Elean Hj. Masa'at di talian 082-444391 atau 082-440111 - 212. Beliau juga boleh dihubungi di alamat emel eleanm@sarawaknet.gov.my.

'TEPAT RAMAH HAKMI'

"BERSATU BERUSAHA BERBAKTI"



**(WAN MOHD. YUSOP WAN MOSS)
AKAUNTAN NEGERI,
SARAWAK.**

Ruj: TRY:301004(VOL.2)/ 39
Tarikh: 17/9/04

Agihan kepada: Setiausaha Kerajaan Negeri Sarawak
Setiausaha Kewangan Negeri Sarawak
Peguam Besar Negeri Sarawak
Semua Setiausaha Tetap Kementerian
Semua Ketua Jabatan Negeri
Semua Residen
Semua Akauntan Perbendaharaan Bahagian

Salinan kepada: Pengarah Audit Negeri

REF: TRY:105(IV)/110

7th September, 1984.

TREASURY CIRCULAR NO. 4 of 1984.

Disbursement of Public Funds - Control
and Limits.

As a measure to ensure that disbursements of public funds are properly controlled and effected, it is essential that certain limits on the amount payable should be imposed on every payment voucher beyond which advanced or separate notice should be given to the paying offices. The limits are as follows:-

- a) \$50,000.- per voucher for payment to be effected by the Divisional Treasuries:
and
- b) \$10,000 per voucher for payment to be effected at any other paying office.

2. All payment vouchers should be submitted to the paying office in accordance with the provision of Treasury Circular No. 15/1973 dated 10th September, 1973. Where the payments to be effected exceed the above mentioned limits, the Controlling Officer/Warrant Holder issuing the voucher should, at the same time, confirm such payments by sending a confidential memorandum under separate cover to the officer-in-charge of the paying office.

3. On receipt of the confidential memorandum, the officer-in-charge of the paying office should personally verify the signature thereon against that on the payment voucher. Upon verification, every such voucher should be endorsed to the effect that confirmation has been received by quoting thereon the reference of the relevant confidential memorandum as is done in the case of payments made under Treasury Instruction 58(a).

4. With immediate effect, no payment which exceeds the above mentioned limits should be made against any payment voucher without the appropriate endorsement described above. Such confirmation and endorsement are, however, not necessary in the case of payment

(Treasury Circular No. 4 of 1984)

vouchers made payable to Heads of Departments/Offices in respect of monthly salaries and wages

5. Strict adherence to the above will be much appreciated.

"HIDUP SELALU BERHIDMAT"



(Sim Cheng Kui)
Accountant-General,
Sarawak

DISTRIBUTION:

All Ministries
All Residents & Heads of Departments
All Stations
All Senior Accounting Officers
Treasury Inspectors, Sibuan and Miri



JABATAN PERBENDAHARAAN NEGERI

Tingkat 7-11, Menara Pelita, Jalan Tun Abdul Rahman Ya'akub,
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Faksimili: 082-445270 (Timb. Akauntan Negeri)

Faksimili: 082-446395 (Pentadbiran)

Faksimili: 082-446082 (Inspektorat)

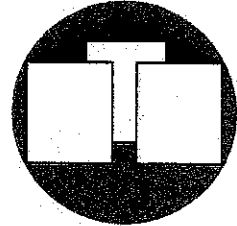
Faksimili: 082-442164 (Gaji)

Faksimili: 082-440704 (Pengurusan Dana)

Faksimili: 082-445478 (Kumpulan Wang Simpanan/Pencen)

Faksimili: 082-440233 (Perancangan)

Faksimili: 082-311350 (Hasil)



PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO. 3/2016

**PERKARA: GARISPANDUAN PEMBAYARAN MENGGUNAKAN KAEDAH
PERPINDAHAN WANG SECARA ELEKTRONIK
(EFT: ELECTRONIC FUND TRANSFER)**

1. TUJUAN

Pekeliling ini bertujuan untuk menerangkan prosedur serta garispanduan pemprosesan pembayaran melalui kaedah elektronik (EFT) di peringkat pejabat yang menyediakan baucar bayaran dan di peringkat pejabat pembayar (Perbendaharaan Negeri Sarawak dan Rumah Sarawak, Kuala Lumpur).

2. PENGENALAN

- 2.1. Lanjutan daripada pelaksanaan pembayaran menggunakan kaedah perpindahan wang secara elektronik (EFT) kepada pegawai awam melalui memorandum rasmi rujukan TRY:203106/FUND/Vol.3/59 bertarikh 16.10.2013, kaedah ini akan diperluaskan secara berperingkat ke semua jenis bayaran.
- 2.2. Peringkat seterusnya melibatkan pembayaran bagi amaun RM10,000.00 dan ke bawah bermula **01 Ogos 2016**.
- 2.3. Mulai 01 Ogos 2016 pembayaran secara EFT akan dilaksanakan di Pejabat Perbendaharaan berikut:
 - 2.3.1. Pejabat Perbendaharaan Bahagian Kuching
 - 2.3.2. Pejabat Perbendaharaan Bahagian Sarikei
 - 2.3.3. Pejabat Perbendaharaan Bahagian Limbang
- 2.4. Perlaksanaan di sembilan (9) Perbendaharaan Bahagian yang lain, di Ibu Pejabat Perbendaharaan Negeri dan di Rumah Sarawak Kuala Lumpur dirancang untuk dilaksanakan pada bulan **Oktober 2016**.
- 2.5. Justeru, berikut adalah prosedur yang harus dipatuhi berhubung dengan kaedah pembayaran ini.

3. TANGGUNGJAWAB PEJABAT MENYEDIA BAUCAR BAYARAN

Proses pembayaran ini dilakukan sepenuhnya melalui *State Integrated Financial, Budgeting and Accounting System* (SIFBAS). Oleh yang demikian, bagi memenuhi keperluan pembayaran EFT, butiran penerima pada *SUPPLIER SET UP ACCOUNT PAYABLE MODULE* telah ditambahbaik. Justeru, pejabat yang menyediakan baucar bayaran perlu memastikan perkara-perkara berikut:

- 3.1. Butiran penerima pada SIFBAS seperti berikut menepati format/ rekod penerima di bank penerima:
 - 3.1.1. Nama penerima seperti rekod di bank penerima.
 - 3.1.2. Nombor rujukan penerima; iaitu
 - 3.1.2.1 Nombor kad pengenalan bagi penerima orang perseorangan;
 - 3.1.2.2. Nombor kad pengenalan Polis /Tentera bagi pegawai polis/tentera.
 - 3.1.2.3. Nombor passport bagi penerima orang perseorangan yang bukan warganegara;
 - 3.1.2.4 Nombor pendaftaran perniagaan bagi syarikat, kontraktor, pembekal dan pekedai;
 - 3.1.2.5 Nombor pendaftaran (yang diberikan oleh pihak bank semasa pembukaan akaun) bagi penerima selain dari 3.1.2.1 - 3.1.2.4.
 - 3.1.3. Alamat emel penerima.
 - 3.1.4. Nombor faksimili penerima. Jika tiada, nombor faksimili pejabat penyedia baucar bayaran juga boleh digunakan bagi membolehkan nasihat bayaran dihantar kepada penerima.
 - 3.1.5. Nombor akaun penerima yang terkini dan masih aktif.
- 3.2 Keperluan butiran-butiran lain pada *SUPPLIER SET UP ACCOUNT PAYABLE MODULE* masih sama.

4. TANGGUNGJAWAB PEJABAT PEMBAYAR

(Perbendaharaan Negeri Sarawak Dan Rumah Sarawak, Kuala Lumpur)

4.1 PEGAWAI MELULUS

- 4.1.1. Setiap proses melulus EFT melibatkan 2 pegawai dan sebagai kawalan dalaman, 2 kategori pegawai melulus ditetapkan seperti ringkasan berikut:

Pejabat Pembayar (JPNS & RSKL)	Kumpulan A	Kumpulan B
Ibu pejabat JPNS	W.41 & ke atas	W.22- W.36
Perbendaharaan Bahagian	W.27 & ke atas	W.17- W.26
Rumah Sarawak, Kuala Lumpur (RSKL)	N.41 & ke atas	N.27

Setiap kali proses melulus pembayaran EFT, peraturan berikut ditetapkan;

- 2 pegawai dari Kumpulan A, ATAU
 - Seorang pegawai dari Kumpulan A & seorang pegawai dari Kumpulan B (Ini untuk keadaan hanya jika salah seorang pegawai kumpulan A tiada di pejabat).
- 4.1.2. Setiap perantikan, perberhentian dan pertukaran pegawai yang melulus hendaklah mendapat kelulusan Akauntan Negeri. Bagi maksud ini, setiap permohonan perlu dikemukakan oleh Ketua Pejabat ke Seksyen Kewangan Ibu Pejabat Perbendaharaan Negeri menggunakan Borang Permohonan Kuasa Menyedia/Menyemak/Melulus Pembayaran EFT seperti pada Lampiran A.

4.2 PEGAWAI MENYEDIA DAN MENYEMAK

- 4.2.1. Setiap perantikan, perberhentian dan pertukaran pegawai menyedia dan pegawai menyemak perlu dikemukakan oleh Ketua Pejabat ke Seksyen Kewangan Ibu Pejabat Perbendaharaan Negeri dengan menggunakan Borang Permohonan Kuasa Menyedia/Menyemak/Melulus Pembayaran EFT seperti pada Lampiran A.

4.3 PENGUNAAN TOKEN SERTA PENYIMPANANNYA

- 4.3.1. Setiap TOKEN yang diberi kepada pegawai yang terlibat bagi kaedah pembayaran ini hendaklah digunakan secara tertib dan cermat bagi mengelakkan kerosakan atau kehilangan. Apabila ianya tidak digunakan, ia hendaklah disimpan selamat dalam tempat berkunci yang mudah diakses oleh pegawai-pegawai yang telah diberikuasa.

- 4.3.2. KATALALUAN TOKEN hendaklah dirahsiakan.

4.4 PEMBAYARAN SEMULA EFT

- 4.4.1. Pembayaran EFT yang ditolak oleh bank hendaklah di proses mengikut prosedur cek terbatal.
- 4.4.2. Borang Permohonan Pembayaran Semula EFT : PPS (EFT) (1 /2016)) (Lampiran B) hendaklah digunakan.

5. PEMBAYARAN SECARA BERKELOMPOK

Kaedah pembayaran EFT ini tidak melibatkan bayaran secara berkelompok yang masih dibayar dengan cek sehingga arahan baharu dikeluarkan.

6. PEMBAYARAN MELALUI CEK

Dalam kes-kes tertentu, pembayaran melalui cek masih boleh dipohon. Ketua Pejabat yang menyediakan baucar bayaran perlu mengemukakan permohonan bertulis ke pejabat pembayar berserta justifikasi. Permohonan akan dipertimbangkan atas budi bicara pejabat pembayar.

7. TARIKH KUAT KUASA

Pekeliling ini berkuatkuasa mulai 01 haribulan Ogos 2016.

8. PERTANYAAN

Sebarang pertanyaan atau kemusykilan, sila berhubung dengan Jabatan ini di talian 082-440111.

Sekian, terima kasih.

"Tepat Ramah Yakin"

"BERSATU BERUSAHA BERBAKTI"

"AN HONOUR TO SERVE"



(DATU JUMASTAPHA BIN LAMAT)

Akauntan Negeri Sarawak

**BORANG PERMOHONAN KUASA *MENYEDIA / MENYEMAK / MELULUS PEMBAYARAN
ELECTRONIC FUND TRANSFER (EFT) (Pekeliling Perbendaharaan Negeri Sarawak No.3/2016)**

(Untuk Dilengkapkan Oleh Pemohon)

1. PERMOHONAN UNTUK (sila pangkah yang mana berkenaan)

☐ Perlantikan Pegawai : Menyedia ☐ Menyemak ☐ Melulus ☐ (Isikan ruang 2(i))
☐ Pemberhentian Kuasa Pegawai : Menyedia ☐ Menyemak ☐ Melulus ☐ (Isikan ruang 2(ii))

2. BUTIRAN PERMOHONAN

(i) Perlantikan Pegawai *Menyedia / Menyemak / Melulus

Nama	Jawatan	Kumpulan A/B	Tempoh Kuatkuasa

(ii) Pemberhentian Kuasa Pegawai *Menyedia / Menyemak / Melulus

Nama	Jawatan	Kumpulan A/B	Tempoh Kuatkuasa

Nota : Kumpulan A/B untuk permohonan bagi pegawai melulus sahaja. Sila nyatakan kumpulan pegawai memohon.

3. BUTIRAN BANK

Nama & Alamat Bank	
Nombor Akaun	

4. BUTIRAN PEMOHON

Tandatangan :
Nama :
Jawatan :
Nama Pejabat Pembayar :
Tarikh :
Rujukan :

5. JUSTIFIKASI PERMOHONAN

UNTUK KEGUNAAN IBU PEJABAT PERBENDAHARAAN SARAWAK

6. SEMAKAN & SOKONGAN

(i) Permohonan Kuasa Penandatanganan Melulus Pembayaran melalui EFT tersebut adalah *Disokong / Tidak Disokong sebab:

..... Tarikh
Penolong Akauntan Negeri
(Seksyen Kewangan)

(ii) Permohonan Kuasa Penandatanganan Menyedia/Menyemak Pembayaran melalui EFT tersebut adalah *Disokong / Tidak Disokong sebab:

..... Tarikh
Akauntan (Unit Dana)

7. KELULUSAN

(i) Permohonan Kuasa Penandatanganan Melulus Pembayaran melalui EFT tersebut adalah *Diluluskan / Tidak Diluluskan

..... Tarikh
Akauntan Negeri
Sarawak

(ii) Permohonan Kuasa Penandatanganan Menyedia/Menyemak Pembayaran melalui EFT tersebut adalah *Diluluskan / Tidak Diluluskan

..... Tarikh
Penolong Akauntan Negeri
(Seksyen Kewangan)

8. REKOD KIRIMAN

Telah difaks dan dipos ke Perbendaharaan
 Bahagian / Rumah Sarawak pada

Tandatangan Ringkas :
 Nama :
 Rujukan :

*Potong yang mana tidak berkenaan

BORANG PERMOHONAN PEMBAYARAN SEMULA EFT
(Pekeliling Perbendaharaan Negeri Sarawak No.3/2016)

Pejabat Pembayar
Rujukan

(1) UNTUK KEGUNAAN PEJABAT PEMBAYAR

Sila maklum bahawa pembayaran EFT dengan butiran berikut telah ditolak oleh bank :

Nama Penerima	:	
Nombor Baucar Bayaran	:	
Tarikh Baucar	:	
Amaun	:	
Nombor EFT	:	

Ini disebabkan kesilapan butiran penerima seperti berikut:

	Nama penerima		Akaun telah ditutup/tidak aktif
	Nama bank		Nombor akaun bank
	Rujukan Penerima (No.K.P / No.Polis/No.Tentera./ No. Pendaftaran Syarikat/ No. Pendaftaran		

Sila kemaskini butiran yang betul pada 'supplier set-up' di dalam sistem SIFBAS pejabat tuan dan kemukakan butiran yang betul dengan mengisi kolum (2) dibawah dan mengembalikan borang ini serta dokumen sokongan ke pejabat kami untuk proses pembayaran semula.

(
Akauntan Perbendaharaan
Bahagian

(2) UNTUK KEGUNAAN PUSAT TANGGUNGJAWAB

Pembetulan telah dibuat ke atas butiran penerima seperti berikut:

Bil.	Butiran yang silap	Butiran yang betul

Dengan ini juga saya mengesahkan butiran yang diberikan adalah betul dan tiada sebarang pembayaran telah diterima oleh penerima untuk EFT tersebut:

(Nama, Jawatan dan Tandatangan
Pemegang Waran)

Tarikh:

Cop Jabatan:

(3) UNTUK KEGUNAAN PEJABAT PEMBAYAR SAHAJA

PEMBATALAN		PEMBAHARUAN	
No. EFT		No. EFT	
Tarikh EFT		Tarikh EFT	
No. Baucar PTJ (asal)		No. Baucar Pejabat Pembayar	
No. Baucar Kredit		Tarikh Baucar	
Tarikh Baucar Kredit			