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TREASURY CIRCULAR No. 5/1946.

ESTIMATES 1947.

Heads of Departments are reminded of the provisions of Financial Regulations 28 requiring a return of Estimates of Revenue and Expenditure to reach Headquarters before 31st July - See also Appendix F to General Order 82 (1) item 2.

2. It is doubly essential that these Estimates should be in the hands of the Finance Committee at the earliest possible date - firstly to enable the Government to plan forward and secondly because as a Crown Colony it will be necessary for these Estimates to be in London before the end of the year.

3. Officers are therefore required to expedite these returns.

(Sd) C. E. Gascoigne.

Ag. Treasurer of Sarawak.

Kuching, 17th July, 1946.

(5)

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TREASURY CIRCULAR No. 6/1946.

Heads of Departments are requested to expedite the submission of their Estimates of Revenue and Expenditure for 1947 and revised Estimates for 1946 to this office before 14th September, 1946.

2. It is essential that the Revised Estimates should be in the hands of the Finance Committee at the earliest possible date to enable the Committee to lay it before the Council Negri for additional Funds.

(Sd) E. W. Cousens.

for Ag. Treasurer of Sarawak.

(Countersigned) C. E. Gascoigne.

Kuching, 5th September, 1946.

6

TREASURY CIRCULAR No. 7/1946.

TRAVELLING ALLOWANCE
EXPENSES ON TRANSFER.

In order to meet the increased costs involved when an officer is travelling on duty or on transfer, the Hon'ble the Chief Secretary has approved that, as a special temporary measure, all travelling allowances are increased by 50%, and the messing and incidental allowances under General Order 90 (vi) (a) and (b), Correction Slip No. 211, are increased by an equivalent amount, with effect from 1st September, 1946.

2. Revised Estimates should be amended accordingly and advised to this office by signal.

Kuching, 9th September, 1946.

C. E. GASCOIGNE,

Acting Treasurer of Sarawak.

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TREASURY CIRCULAR No. 8/1946.

Transshipment Charges on Personal Luggage.

The Chief Secretary has approved a recommendation that any charges, except those for packing, which have been incurred by officers or their dependants in bringing out their personal domestic possessions from the United Kingdom and excluding charges on articles of a luxury nature such as motor cars, etc; or items of furniture from Singapore, may be recovered.

2. In this connection officers are requested to submit to the Treasury the relevant receipted bill for reimbursement.

(Sd) W. E. Cousens.

for Ag. Treasurer of Sarawak.

Kuching, 20th September, 1946.

@ Australia and New Zealand.

(S)

Treasury Circular No. 9/1946.

As the Government accounting system is on a cash basis it is essential that as far as possible all charges against 1946 should be met in the current year. Any expense borne in 1947 will be a charge against that year's estimates.

Accordingly it is requested that all vouchers for 1946 payments be rendered to this office by Saturday, 28th December, or failing that by 9 a.m. on 31st December, 1946 at least.

The Borneo Company, Sime Darby & Co. the Sarawak Electricity Supply Co. Ltd. and the Sarawak Steamship Co. Ltd. have been asked to render all their accounts by the 28th December, 1946.

Shops in the bazaar should be asked to make up their accounts to Friday 27th December, 1946, and it would be appreciated if departments would try, so far as they are able, to call in all their outstanding bazaar bills in time for payment before the close of December, 1946. As far as is practicable all purchases for 1946 should be made by the 28th December, 1946.

Any Personal Emoluments which it is impossible to pay in 1946 should be repaid to the Treasury who will credit advances. When these are paid out in 1947, Advances will be debited.


Ag. Treasurer of Sarawak.

Kuching, 13th December, 1946.

1. *Journal of the American Academy of Child and Adolescent Psychiatry*, 1984, 23: 101-106.

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- 57th Annual Meeting of the American Society of
Shrimpers and Crabbers, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675,

DISCUSSION

- 18 Customs, Entry and Stamps.
- 19 Wharfedale.
- 20 For Commissioners of the
- 21 Board of Customs and
- 22 Excise.
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TREASURY CIRCULAR No. 3/1947.

TRANSHIPMENT CHARGES ON PERSONAL LUGGAGE.

The following amendment to Treasury Circular No. 2/1947 has received the approval of the Chief Secretary and is circulated for information.

UNITED KINGDOM.

- (6) Rail fares and baggage charges from place of residence to port of embarkation.

Kuching, 27th February, 1947.

C. E. GASCOIGNE,
Ag. Financial Secretary.

(COPY)

TREASURY CIRCULAR No.4/1947.

OUTFIT ALLOWANCE.

The Hon'ble the Chief Secretary has approved of an Outfit Allowance of £60 in lieu of the allowance granted under Civil Service List, Part 1, Rule 4.

2. The Allowance is payable to and should be claimed by, the undermentioned categories: in those instances where the allowance of £60 has already been paid outside Sarawak no claim will be submitted.

- (a) All Senior Service Officers returning to duty after internment.
- (b) All newly joined Officers in permanent pensionable employment.
- (c) All Officers on short term contract of not less than three years.

3. Where any allowance has already^{been} paid under Rule 4 of Civil Service List Part 1, the total should be deducted from the claim.

4. This circular does not apply to Officers on secondment from Malaya.

C. E. GASCOIGNE.

Ag. Financial Secretary.

Kuching, 1st April, 1947.

TREASURY CIRCULAR No. 5/1947.

ESTIMATES 1948/REVISED ESTIMATES 1947.

General.

The procedure for preparing the Estimates for 1948 will follow as far as possible the provisions of Chapter 11 -- Estimates, Financial Regulation 28/45. The more important points of which are recapitulated here:

REVENUE - (a) The draft Estimates of Revenue for 1948 must reach this office not later than 31st August, 1947.

(b) The Revised Estimates of Revenue for 1947 should likewise reach Kuching by 31st July, 1947.

EXPENDITURE -

1948.- These estimates must be accompanied by a memorandum, in duplicate, containing a full explanation of all changes in, or increases of, expenditure and reach Kuching by 31st August, 1947. Proposals for new appointments, increases in salary not under any established salary scheme should be sent to the Secretariat as a separate communication by 31st July, 1947, and provision should not be made in the Estimates based on the new proposals unless prior approval has been received.

SPECIAL and EXTRAORDINARY EXPENDITURE.- These will be forwarded with full explanations and submitted separately from the Annually Recurrent Expenditure to reach Kuching not later than 31st July, 1947.

Officers will review their 1947 Votes at this stage and indicate, tentatively, the sums which they expect will require to be revoted for 1948.

Final figures for revotes will be called for in September, and should reach Kuching not later than the end of October, 1947.

OTHER CHARGES.

(1) Provision for Annually Recurrent Expenditure, under Other Charges, will be based on the average expenditure for the period April/December, 1946, and the actual monthly expenditure for 1947; allowance being made for alterations in wage and price levels.

(2) It is important that the distinction between Annually Recurrent Charges and Special Expenditure should be carefully observed. Where an Annually Recurrent Vote is provided for maintenance or upkeep, for which purchases are made of stores, instruments or equipment, the amount entered must not be more than is sufficient to provide for the normal requirements, by way of replenishment or repair, of the existing equipment. The purchase from an Annually Recurrent vote of expensive capital additions to equipment is prohibited; such capital additions should be provided for under Special Expenditure in connection with the Annual Estimates are being prepared.

GENERAL INSTRUCTIONS.

(1) Draft Estimates of Revenue and Expenditure should be drawn up on the proper forms which may be obtained from the Printing Office. Single copies only are required. Establishment Lists are not required, but a note should be made on the forms against any post that is vacant. Notes should also be entered when necessary to indicate new appointments, new sub-heads and changes approved by the Financial Secretary.

(2) Proposals for new appointments, changes under Annually Recurrent Expenditure and Special Expenditure should be submitted on the proper forms normally in duplicate and with the necessary explanations recorded on them or attached on a separate sheet.

(3) All correspondence sent to the Treasury relating to the estimates should be enclosed in a cover marked "Estimates" so that it may be opened by the Officer immediately concerned.

(4) Heads of Departments are reminded that they are responsible that all services that can be reasonably foreseen are included in their departmental estimates, and that no unauthorised increase of salary is inserted therein.

(5) In any case in which provision has to be made for an item of revenue or expenditure the amount of which is fixed in sterling, the value of the dollar is to be taken at 2s. 4d.

C. E. GASCOIGNE,
Ag. Financial Secretary.

Kuching, 7th May, 1947.

(16)

Treasury Circular No.17/1947.

The Finance Committee has been handicapped throughout the year by the inadequate presentation, not only of items for inclusion in the Estimates, but of Applications for Supplementary Votes and Requisitions to Incur Expenditure as well.

2. This has led on more than one occasion to delay and, at times, to rejection of applications, which, had they been properly documented, might have been accepted.
3. It is desired to remind Residents and Heads of Departments that the Finance Committee cannot give full or adequate consideration to applications unless they have all the facts before them.
4. It is essential that, where appropriate, plan, specifications and accepted tenders should accompany A.S.V.'s and R.I.E's and in particular where submissions are being made for the forthcoming Estimates, these should be fully detailed; All the necessary authorities should be quoted and copies of all appropriate correspondence should be attached. In this connection attention is drawn to the Provisions of F.R. 35(iii).
5. Submission of applications solely supported by remarks such as " $\frac{1}{4}$ longer than the wharf at X and therefore placed at \$2,000". or "This is necessary" or again "This work is recommended by the District Officer" all of which are actual examples, is quite useless and must be avoided.
6. The Finance Committee are metaphorical ^{watchdogs} and not blood-hounds.

C.E. GASCOIGNE
Ag. Financial Secretary.

Kuching, 12th December, 1947.

GU

TREASURY CIRCULAR No.3/1948.

Travelling on Duty.

The payment of travelling allowance under General Order 90(i)(a) has, in the past, been held to preclude any payment by Government of officers' incidental expenses, other than actual transport expenses incurred whilst on tour.

2. The Chief Secretary has approved that with effect from 1st April, 1948, an officer when travelling on duty may recover the cost of transport from his quarters to the wharf, or vice versa, when Government transport is not available.

3. Claim Sheets for Travelling Allowance will therefore show as the time of starting or return, the time the ship, launch, outboard or other conveyance leaves or returns to the wharf or other point of departure or return.

C.E. GASCOIGNE,
Ag. Financial Secretary.

Kuching, 31st March 1948.

EN.

ANNUAL ESTIMATES FOR 1949.

GENERAL

1. (i) Draft Estimates for 1949 will be prepared for the Colony as far as possible according to the Heads and Subheads of Revenue and Expenditure appearing in the approved Estimates for 1948. Pre-war Financial Regulations on the subject of Estimates can now no longer be regarded as comprehensive, and instructions contained in this Circular should be read in conjunction with such Regulations.

(ii) In preparing Estimates of Expenditure the need for the strictest economy and exactitude should be borne in mind.

2. OFFICERS' RESPONSIBILITY: Officers are reminded that they are personally responsible for ensuring that all services which can reasonably be foreseen are included in the Estimates submitted by them. No application for a Supplementary Vote in respect of expenditure for which no provision has been made in the Estimates will be entertained unless it can be shown to the satisfaction of the Finance Committee that such expenditure is essential and could not reasonably have been foreseen when the departmental Estimates were prepared.

3. SALARY SCALES: Pending receipt of approval to the Report of the Commission appointed to review salary scales in the Colony, salary scales will, except where the approval of the Chief Secretary has already been received for an alteration, remain the same as those approved in the 1948 Estimates. Officers will realise that it is not possible for Government to budget for alterations in this regard until recommendations have received the approval of the Secretary of State.

DRAFT ESTIMATES OF REVENUE.

4.(i) All Residents and Heads of Departments who are collectors of revenue are required to forward draft Estimates of Revenue for 1949 to the Financial Secretary not later than the 31st day of July, 1948.

(ii) In estimating the revenue both for the remaining part of 1948 and for the year 1949, Residents and Heads of Departments should pay careful attention to any well defined increase or decrease which previous revenue returns may exhibit, or which may be indicated by the actual receipts of the first half of the current year; and they should base their forecast of future revenue on the conclusions drawn by them from examination of such variations, and on their knowledge of other factors likely to affect the revenue favourably or otherwise within the period for which they are estimating. In considering Revenue Estimates undue weight should not be given to the possibility that unstable economic conditions may adversely affect the trend of revenue revealed by consideration of the data immediately available to the estimating officer. Estimates must take full account of the situation as it exists at the time of preparation and should not therefore be framed on a conservative basis merely to ensure that the figure submitted will be attained.

(iii) For administrative and statistical purposes, it is desirable to give effect to Colonial Regulation No.200, and the Director of Lands and Surveys should accordingly ensure that

(81)

TREASURY CIRCULAR No. 9/1948.

Revised Estimates, 1948.

Residents and Heads of Departments are requested to submit Revised Estimates of Revenue and Expenditure for the year 1948 not later than 31st July, 1948, on the ----- form accompanying this Circular.

2. The Revised Estimates should be based upon the actual Revenue or Expenditure for the period to 30th June, 1948, and a reasoned forecast for the following six months in accordance with the principles laid down in paragraph 4(ii) of Treasury Circular 5/1948.

3. An explanation is required for every sub-head of Revenue or Expenditure in which the Revised Estimate for 1948 differs from the original Estimate.

C. E. GASCOIGNE,
Ag. Financial Secretary.

Kuching, 25th May 1948.

EN.

87

TREASURY CIRCULAR NO.14/1948.

ADVANCES TO PURCHASE BICYCLES.

The question of eligibility for advances to Junior Service officers for the purchase of bicycles has recently been under consideration, and it has been decided that advances will not normally be made to any Junior Service officer whose length of service has not qualified him to earn Provident Fund or bonus at least equivalent to 50% of the amount applied for.

2. Residents and Heads of Departments should therefore not forward applications for advances from officers who do not fulfil the above qualification; except that in cases where a bicycle is essential to the proper performance of an officer's duty, they may make recommendations at their discretion.

L. K. MORSE.

Ag. Financial Secretary.

Kuching, 29th July, 1948.

ET.

TREASURY CIRCULAR No. 15/1948.

Applications for Supplementary Votes.

The Finance Committee are constantly being asked to recommend Applications for Supplementary Votes for items of expenditure that were omitted from the 1948 Estimates.

2. This is a most unsatisfactory state of affairs, and you are reminded of the first part of Colonial Regulation No.265 reading as follows:-

"265.— (1) When the annual Estimates have been passed by the Legislature and approved by the Secretary of State, and the Appropriation Law allowed by His Majesty, the expenditure of the year must be held to be definitely limited and arranged. Should any further disbursements on account of the service of that year be required, which could not have been foreseen, cannot be postponed without detriment to the public service, and cannot appropriately be charged to an existing sub-head of the Estimates or will cause any excess thereon, approval by the Legislature and the Secretary of State of the necessary additional provision for such disbursements will be sought in the following manner:-"

L. K. MORSE,
Ag. Financial Secretary.

Kuching, 16th August 1948.

EN.

9A

TREASURY CIRCULAR No. 21/1948.

Telegraphic Transfers.

1. The practice of handing to the remitter the Treasury advice telegram, to the paying station, of a telegraphic transfer is to cease forthwith.
2. It is the responsibility of the officer who receives the remittance to ensure that the advice telegram is in fact transmitted.
3. In future the officer who receives the sum to be transmitted, together with the commission thereon, will also collect from the remitter the appropriate amount in respect of telegraphic charges.
4. The official counterfoil receipt will be prepared in the following manner:-

Received from ... Eng Hong	
Dollars .One thousand one hundred and six,	
and cents ..Sixty only	
in payment of T.T. to San Hong Joo, Lawas.	\$1,100.-
$\frac{1}{2}\%$ Commission	5.50
Cost of Telegram	1.10
	<u>\$1,106.60</u>

(Sd.) Gan Kim Toon
.....
Treasurer/Collector.

5. A record book of the telegrams sent will be kept in the following form:-

Date	Name of Station to which telegram is to be sent	No. of words	Amount collected		P. O. Signature.
			\$	cts.	

When the telegram is despatched the Post Office clerk will check that the amount collected in respect of telegraphic charges is correct and will sign the Treasury record book to this effect.

6. The amounts collected will be credited to Revenue Head 7 Posts and Telegraphs, Sub-head 3 - Telegraph Receipts.

L. K. MORSE,
As Financial Secretary

TREASURY CIRCULAR No. 27/1948.

Expenditure Control.

With effect from 1st January, 1949, Residents and Heads of Departments will be given authority to incur expenditure by means of Treasury Warrants (Treasury Form No. T.194) and are personally responsible:-

- (a) for the control of funds which they are authorised to expend under each sub-head of expenditure;
- (b) for any over-expenditure of the amounts authorised;
- (c) for strict economy in the expenditure of the amounts authorised;
- (d) for the proper classification of the expenditure under their control.

2. Each Resident and Head of Department will keep an account of expenditure incurred under his control in such a form as will at any time clearly show under each sub-head the exact amount expended and any amounts which he has authorised to be expended. The Vote Book (T.64) will in fact be kept strictly up-to-date.

3. Holders of Treasury Warrants may allocate funds under that Warrant by means of a Departmental Warrant (Treasury Form No. T.195). A Departmental Warrant should be issued only in respect of funds which it is desired should be expended by an officer other than the holder of the Treasury Warrant.

4. A copy of every Departmental Warrant issued by a Resident or Head of Department shall be sent to the Treasury, the Principal Auditor and the Divisional Treasurer of the Division in which the officer to whom the Departmental Warrant has been issued is stationed.

5. As in paragraph 1 of this Circular holders of Departmental Warrants are personally responsible for the control of the funds allocated to them.

6. Holders of Treasury Warrants will be advised of the monthly expenditure incurred under each Departmental Warrant issued by them by the use of Treasury Form No. T.196 (Return of Monthly Expenditure) which the holder of a Departmental Warrant shall complete and forward direct immediately after the close of each month, together with a copy to the Divisional Treasurer of the Division in which the holder is stationed.

7. Holders of Departmental Warrants shall not submit copies of vouchers with Treasury Form No. T.196.

8. No expenditure may be incurred under any item or any part of an item which appears in the Approved Estimates but which has not been included in a Treasury Warrant until

(117)

TREASURY CIRCULAR No. 28/1948.

Residents and Heads of Departments are requested to note that whenever a payment or payments of bills, etc., are required to be made by the Crown Agents for the Colonies, London, or by the Government Agent, Sydney, a request in the form of a Memorandum with relevant bill or bills should be addressed to me.

2. The usual payment voucher on Form T.27 should not be prepared, as the payment will be debited through a Treasury Advice when it has been effected.

L. K. MORSE,
Ag. Financial Secretary.

Kuching, 13th December, 1948.

C/I.

TREASURY CIRCULAR 0.9/1949.

DEPARTMENTAL WARRANTS.

Residents and Heads of Departments are requested to insert on all future Departmental Warrants (Form T.195) issued by them the number of the relevant Treasury Warrant.

H.M. COCKLE.

Ag. Accountant-General.

Kuching, 1st March, 1949.

CT.

TREASURY CIRCULAR NO.11/1949.

TELEPHONE CALL RECEIPTS IN OUTSTATIONS.

The system whereby receipts for telephone calls received by members of the public through police offices in outstations without private telephones are divided equally between Miscellaneous Revenue and the Constabulary Reward Fund, is cancelled with effect from 1st May, 1949.

2. The following procedure shall then be adopted:-

- (a) A call fee of 25cents shall be paid at once by the receiver of the call to the Government Cashier at the station, except that in the case of night or holiday calls, the payment shall be made to the Government Cashier on the following working morning.
- (b) Members of the public, availing themselves of this service, should be informed that on no account should payment be made to a constabulary officer.
- (c) All such receipts shall be credited in full to the Constabulary Reward Fund.

H.M. COCKLE.

Ag.Accountant-General.

Kuching, 24th March, 1949.

TREASURY CIRCULAR NO.12/1949.

WITNESSING PAYMENT VOUCHERS.

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

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

H.M. COCKLE.

Ag.Accountant- General.

Kuching, 25th March, 1949.

TREASURY CIRCULAR NO.13/1949.

COMMISSION ON CHEQUES.

(135)

Treasury Circular No.31/1948 is amended as follows:-

In paragraph A(i) 6 delete "drawn by the Chicle Development Company at Bintulu on the Chartered Bank, Kuching." and insert in lieu

"in payment of telegraphic transfers."

2. It should be noted that Treasury Circular No.31/1948 relates only to commission on those cheques which are acceptable to Government; it does not relate to the acceptance of cheques in general. The authority for the acceptance of a cheque by Government is necessary before the question of the commission on that cheque can be considered.

TREASURY CIRCULAR No. 16/1949.

In future all Government Orders addressed to the Borneo Company Limited, or to Sime, Darby and Company Limited shall be sent in duplicate.

2. The originals of all such Orders will be returned by the Companies with their accounts. Both Orders and accounts shall be attached to the payment vouchers.

3. The duplicate Order may be a copy on plain paper, but it shall bear the serial number of the original and shall carry the full signature of the officer issuing the order.

4. A copy of every Government Order shall be retained in the Order Book.

5. No vouchers shall in future be accepted by accounting officers for payment of bills unless they have attached to them the original Government Orders to which the bills relate.

H. M. COCKLE,

Ag. Accountant-General.

Kuching, 17th May, 1949.

B/I.

(139)

TREASURY CIRCULAR No. 17/1949.

Marine Insurance.

The following extract from a letter dated 6th May, 1949, received from the Crown Agents for the Colonies, London, is circulated for general information:-

"We have the honour to inform you that following upon alterations in the gross market rates of insurance we have specially reviewed our Marine Insurance Fund rates of premium and the premiums chargeable to your Administration on stores shipped from this country on and after the 15th April, 1949 and insured in the Fund will be at the following rates:-

<u>Category 'A'</u>	Iron and Steel usually insured on F.P.A. terms 3s. 3d. per cent.
<u>Category 'B'</u>	Ordinary cased and baled goods 11s. 6d. per cent.
<u>Category 'C'</u>	Fragile goods and deck cargo 60s. -d. per cent.

At these rates, cover will be afforded against all the usual Marine risks."

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

Kuching, 18th May, 1949.

C/I.

(140)

TREASURY CIRCULAR No. 22/1949.

Referring to paragraph 8 of Treasury Circular No. 4/1949, and in view of the very high rates being charged by Singapore hotels for handling the baggage, in transit, of Government Officers, wives and families, it has been decided that a trial will be given of a system whereby Messrs. Wadsworth and Company, Singapore, will deal with that baggage rather than the hotels.

2. All Government passengers arriving at Singapore will be met by a representative from Messrs. Wadsworth and Company, who will take over for delivery at the hotel such packages as the passenger may wish to have there, and will remove to a storage godown the heavy baggage, which the passenger does not require in Singapore.

3. Passengers about to leave Singapore will be responsible for notifying Mansfield and Company, Limited, of the ship and the date on which they are sailing, in sufficient time to enable them to make arrangements with Messrs. Wadsworth and Company for the removal of their baggage as necessary.

H. M. COCKLE,

Ag. Accountant-General.

Kuching, 15th June, 1949.

BCI.

(147)

TREASURY CIRCULAR No. 31/1949.

Personal Accident Air Travel Insurance.

Residents and Heads of Departments are reminded of the vital importance of ensuring that a full and accurate return shewing the names of all officers who have travelled by air, together with the destination, routes and duration of each flight, is sent so as to reach me not later than the fifth day of the month following that in which a flight was made.

2. Secretariat Circular No. 18/1949 refers.

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

Kuching, 24th October, 1949.

Copy to: Local Representatives,
Law Union and Rock Insurance Company Limited.
c/I.

(156)

Departmental Warrants.

With reference to Treasury Circular No. 9/1949, it has been suggested that the present system of quoting the relevant Treasury Warrant on all Departmental Warrants could be simplified and made uniform.

2. With effect, therefore, from 1st January, 1950, Departmental Warrants shall be numbered as in the examples given hereunder:-

- (a) Accountant-General issues Treasury Warrant to Resident, Third Division, numbered TW.14/50
- (b) Resident, Third Division, may reallocate portions of the sum included in that Treasury Warrant as follows:-
 - (i) District Officer, Lower Rejang - RDO.14/50/1
 - (ii) District Officer, Kanowit - RDO.14/50/2
 - (iii) District Officer, Kapit - RDO.14/50/3.
- (c) Similarly District Officer, Lower Rejang, may reallocate portions of the sum included in the Warrant RDO.14/50/1 as follows:-
 - (i) Asst. District Officer, Binatang - RDO.14/50/1/1
 - (ii) Native Officer, Rejang - RDO.14/50/1/2
 - (iii) Native Officer, Daro - RDO.14/50/1/3.

3. The following abbreviations shall be used:-

Administration	...	ADM
Agriculture	...	AGR
Chinese Affairs	...	SCA
Clerical Service	...	CLS
Constabulary	...	CON
Co-operation	...	COP
Defence and Internal Security	...	DEF
Education	...	ED
Forest	...	FOR
Judicial	...	JUD
Land and Survey	...	LS
Marine	...	MAR
Medical and Health	...	MED
Native Affairs	...	SNA
National Registration	...	NAT
Posts and Telegraphs	...	PT
Prisons	...	PRI
Public Works Department	...	PWD
Residents & District Offices	...	RDO
Special Constabulary	...	SPE
Survey of Ships	...	SS
Trade & Customs	...	TC
Sociological Research	...	SOC
War Damage Commission	...	WDC.

(159)

TREASURY CIRCULAR No. 3/1950.

Valuable packages shipped on through
Bills of Lading via Singapore.

The following extract from a letter dated 13th December, 1949, received from the Crown Agents for the Colonies, on the subject of liability for loss of valuable packages shipped on through bills of lading via Singapore, with particular regard to any loss which may occur during transshipment and whilst the goods are in the custody of the Singapore Harbour Board, is circulated for general information and appropriate action.

" Liability for loss or damage to packages whilst on the Harbour Board's premises is governed by the Board's Bye Laws, No.34 of which deals with packages exceeding \$1,000 (£116.13.4) in value and reads as follows:-

'The Board shall not be responsible for loss of or damage to any package of goods which exceeds in value \$1,000 (£116.13. 4) or which in total value in relation to the total cubic measurement exceeds \$200 (£23. 6. 8) per cubic foot, subject to the following exceptions:-

- (a) any package of goods not exceeding in value \$2,000 (£233. 6. 8) in respect of which, prior to delivery into the custody of the Board, written notice of the marks, number, contents and value thereof has been received and acknowledged in writing by the Wharf Manager or the Assistant Wharf Manager.

For each such package special charges will be made for receiving and storage.

- (b) any package, containing bullion, specie, precious stones, jewellery or any package exceeding in value \$2,000 (£233. 6. 8) which in special circumstances the Board consent to receive, provided that the Master or Agent of the ship, prior to delivery to the Board, inserts in a special application form the particulars thereby required specifying the marks, numbers, value and contents of the package and the name and address of the consignee. Such package must be specially and separately handed over to the Assistant Traffic Supervisor in charge of that Section of the Wharf at which it was landed, who will grant an interim receipt therefor. This receipt will be valid for three days, before the expiry of which time it must be exchanged for a receipt signed by the Board's Traffic Manager or Deputy Traffic Manager. An interim receipt will not be recognised after the expiration of three days from its date.

Charges at special ad valorem rates for receiving and for storage will be made therefor.'

(171)

TREASURY CIRCULAR No. 4/1950.

Marine Insurance.

The following extract from a circular letter dated 4th January, 1950, received from the Crown Agents for the Colonies, London, is circulated for general information:-

" The annual review of the working of the Crown Agents' Marine Insurance Fund indicates that the accounts for the year 1949 will probably show a small surplus.

Reductions of premium were made in January 1949 and again in April. The effect of these reductions is only partially reflected in the accounts for 1949, nevertheless the absence of serious accidents to the Vessels carrying insured cargo enables further reductions to be made. We are therefore able to advise you that on and after the 1st January, 1950, goods shipped from the United Kingdom to your Administration will be rated as follows:-

Category "A" - Goods which are normally insured on "Free of Particular Average" terms, such as iron and steel bars 3/- per cent net.

Category "B" - Ordinary cased and baled goods which form the bulk of the shipments 9/- per cent net.

Category "C" - Fragile and breakable goods, such as glassware, asbestos cement sheets, certain drugs in glass containers and hazardous deck cargo 55/- per cent net.

War and strike risks will continue to be specially covered in the market at the rates fixed from time to time by Lloyds Rating Committee and the London Institute of Underwriters, unless you inform us that you wish this cover to be discontinued. The present rate applicable to your shipments from the United Kingdom is 3/- per cent less 10% discount.

Stores despatched by post (including air mail) will not be insured if the value is less than £1. If the value is £1 or over they will be held covered, but no charge will be made if the value is less than £10."

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

Kuching, 20th January. 1950.

172

TREASURY CIRCULAR No. 6/1950.

Marine Insurance.

With reference to Treasury Circular No. 4/1950, the following schedule has been prepared to shew the categories into which stores ordered by the Crown Agents for the Colonies normally fall for rating purposes.

2. The schedule is circulated to enable Heads of Departments to ascertain the approximate cost of insurance before the charge actually appears in the accounts.

SCHEDULE

MARINE INSURANCE FUND - CLASSIFICATION OF
STORES FOR INSURANCE RATING

Category "A" Stores not normally regarded as liable to
risk of breakage or other damage

Such as:-

Constructional Ironwork and Steelwork
(Bridges, Girders and Sheds)

Mild steel and iron bars, rods, joists
and sheets (but galvanised sheets are
in Class "B")

Pig iron, pig lead and ingots of precious
metals

Steel rails, sleepers and fishplates

Category "B" Ordinary cased and baled goods, cement,
postage and revenue stamps, unsigned
currency notes and signed currency
notes when insured for manufactured
value only

(Most items shipped by the Crown Agents
fall within this category)

Category "C" Goods liable to be broken or otherwise
damaged and hazardous deck cargo

Such as:-

Asbestos-cement pipes

" " sheets

Bricks - building (if shipped loose or
crated)

Cast-iron pipes

Crockery

Dangerous goods

Earthenware goods

Firebricks (unless fully cased)

Fireclayware (unless fully cased)

Flower bulbs

Glass bottles - empty

(175)

TREASURY CIRCULAR NO. 9/1950.

INDENTING FOR STORES

Local supplies consist of two distinct classes, namely:-

- (a) Local produce and manufactures; and
 - (b) Imported articles required from time to time in such small quantities or at such uncertain intervals as to render it expedient to obtain them locally or from Singapore rather than by direct importation.
2. All other supplies required by departments are normally to be obtained by indents on the Crown Agents for the Colonies.
3. Indents on the Crown Agents shall be prepared by Residents and Heads of Departments in quintuplicate and submitted to the Accountant-General.
4. The Accountant-General will transmit two copies to the Crown Agents, and will send one copy to the Resident or Head of Department for record and another to the Government Storekeeper, the remaining copy being retained in the Treasury.
5. Residents and Heads of Departments shall not indent for stores in excess of their requirements. They are liable to make good any loss that may result from holding excessive stocks.
6. Indents in respect of articles necessary for the current supply of an established and customary service may be submitted as soon as the relevant Estimates have been passed by the Council Negri, but until the Secretary of State has approved those Estimates, or the Governor has signed a Provisional Warrant, the indents shall be endorsed:-
- "Not to be executed until 19....."
7. Other indents shall not be forwarded until the expenditure has been duly authorised by Treasury Warrant.
8. The stores ordered shall, as far as possible, be standard and uniform. Urgent indents shall be endorsed as "Urgent" and, if inspection is unnecessary, the fact shall be stated. Purchases from particular firms shall not be recommended except in special cases.
9. Consecutive numbers shall be given to the items on each indent.
10. Care must be exercised in describing the stores required and in estimating the cost and percentage thereof to be added for freight, insurance, packing, inspection and commission charge. Unless special rates can be quoted either for low priced bulky stores or high priced articles, an addition of 25 per cent. shall be made to cover these charges.

TREASURY CIRCULAR NO. 14/1950

With reference to paragraph 4 of Secretariat Circular No. 17/1950, arrears of cost of living allowance need not be submitted to the Treasury for checking before payment. They should be included in the next paysheet prepared after receipt of this Circular.

R. J. HENNIKER-HEATON
Acting Accountant-General

Kuching, 7th July, 1950.
HF

207

TREASURY CIRCULAR NO. 15/1950.

With reference to Secretariat Circular No. 18/1949 and to Treasury Circular No. 31/1949, monthly air travel returns forwarded to me by Residents and Heads of Departments in future must also state whether the officers travelling are married or single.

2. Where an officer flies on duty in connection solely or mainly with North Borneo or Brunei business, such should be noted on the return.

R.J. HENNIKER-HEATON,
Acting Accountant-General.

Kuching, 14th July, 1950.

B/L.

TREASURY CIRCULAR NO. 20/1950.

Vote Books

When the accounts were finally made up for 1949, a considerable number of expenditure excesses were revealed for the first time. In many cases the reason appeared to be that 1949 Vote Books were not being kept up during 1950.

2. It is inevitable that a number of commitments applicable to one year will only become known in the early months of the succeeding year but will have to be met from the balance of the votes of the previous year. It will be seen, therefore, that Vote Books must be maintained until all commitments for the year to which they refer have been recorded. Any overexpenditure will thus be revealed and appropriate action can be taken immediately.

3. It is apparent also that liabilities as well as actual expenditure are not being recorded in Vote Books. This is contrary to Colonial Regulation 316(c) and cannot but lead to overexpenditure. Whenever a Government Order or Crown Agents Indent is issued the anticipated cost of the goods or services should be recorded in Vote Books in pencil. When the bill is paid the exact cost can be inked in.

4. As an additional and essential precaution Vote Books should always be presented to the authorising officer with the payment vouchers. The authorising officer should initial the Vote Book against each entry after passing the vouchers for payment.

R. J. HENNIKER HEATON
Acting Accountant-General.

Kuching, 5th December, 1950.
HF

Expenditure 1951

1. No officer shall make any payment chargeable to expenditure, notwithstanding that the expenditure may be provided for in the Estimates, unless he is authorised to do so by a Treasury Warrant or by a Departmental Warrant issued by the holder of a Treasury Warrant, or unless he accepts personal and pecuniary provisional responsibility under Colonial Regulation 251.

2. It will be observed that in Part II Class I of the Estimates the sub-heads of Expenditure are further sub-divided by the attachment of appendices. Treasury Warrants will give approval for expenditure of the total under each sub-head (less amounts under requisition) but payment vouchers should always be made out to the debit of the relevant sub-division of the sub-head. Expenditure on any sub-division of the sub-heads may not exceed that given in the appendices without obtaining the prior approval of the Development Secretary, who will notify the Accountant-General if he approves virement. No A.S.W. need be rendered provided that the total of a sub-head is not exceeded.

3. Officers to whom Treasury and Departmental Warrants are issued shall quote the number of the warrant on all payment vouchers as the authority for the payment.

4. Holders of Departmental Warrants shall submit monthly, on Form T.196, to the Officer issuing the warrant a statement of expenditure incurred. A copy shall be sent to the Divisional Treasurer of the Division in which the holder is stationed.

Applications for Special Warrants.

5. When through unforeseen circumstances it becomes necessary for an officer to apply for authority to incur expenditure in excess of the provision under a particular subhead of the Estimates, or on a service not provided for in the Estimates, but not in the case of Revotes, he shall complete an application for a Special Warrant on Form T.198 and submit it in quintuplicate to the Accountant-General. Every form of application for a Special Warrant shall include an explanation of the expenditure proposed and the reasons which make it necessary. Further guidance in regard to supplementary-expenditure applications will be found in Secretariat Circular No. 30/1949.

6. In regard to Revotes, see Secretariat Circular No. 3/1950.

7. Supplementary expenditure (otherwise than by revote) will normally only be approved when a department is able to show a corresponding saving under another sub-head; and the issue of a Special Warrant will not be considered unless it can be shown that the expenditure could not have been foreseen when the Estimates were prepared and cannot be postponed without detriment to the public service. There is no obligation to place applications before the Finance Committee or the Supreme Council. The Accountant-General or Financial Secretary may return applications for correction or proper explanation and the Financial Secretary

TREASURY CIRCULAR NO. 1/1951

I am advised that some misunderstanding has arisen in the interpretation of paragraph 2 of Treasury Circular No. 20/1950.

2. It is emphasised that no cash payment may be made in one year to the debit of a preceding year's vote. A commitment applicable to one year and chargeable to that year's vote normally arises in a succeeding year from one of three causes:-

- (a) Adjustment between vote heads of a misallocation discovered on Treasury or audit inspection.
- (b) The bill from the Government Store, for stores issued in one year, not reaching the receiving Station until some time later. It will be appreciated that this bill will not be met by a cash payment but by passing a Journal Voucher.
- (c) Stores ordered through the Crown Agents and paid for by them in one year, although the Crown Agents account may not reach here until the following year. The items in this account are, of course, also met by Journal Voucher.

R.J. HENNINGER HEATON
Acting Accountant-General.

Kuching, 8th January, 1951.

(216)

TREASURY CIRCULAR NO. 3/1951

Information has been received from the Crown Agents for the Colonies that certain freight rates on cargo for the Far East have been increased in respect of vessels sailing from the United Kingdom on and after 28th November, 1950.

2. The increases are on the lower grade cargo and vary from 10/- to 20/- per freight ton. The cement rate has been increased from 67/6 to 87/6 per freight ton, less the usual rebate.

H. M. COCKLE,
Accountant-General.

Kuching, 19th January, 1951.
HF

TREASURY CIRCULAR NO. 6/1951

Information has been received from the Crown Agents for the Colonies that certain freight rates on cargo for the Far East have been increased in respect of vessels sailing from the United Kingdom on and after the 18th January, 1951.

2. The increases, which apply to the higher grade cargo, vary from 20/- to 25/- per freight ton and, together with the increases advised in Treasury Circular No.3/1951 in respect of the lower grade cargo, represent an increase in almost all tariff rates.

H.M. COCKLE

Accountant-General.

Kuching, 17th February, 1951.

CK

PAYMENT OF WAR DAMAGE CLAIMS

The first payment of War Damage Claims is shortly to be made and will be dealt with in the following manner.

- 2. One copy of a Payment Warrant (Form WDL 11), of which a specimen is attached, will be sent to each payee, either direct or through the District Officer in his district. The Warrants may only be encashed if they have been signed by two members of the War Damage Claims Commission. Specimen signatures of all members authorised to sign are being obtained and will be forwarded to each station.
3. The payee may present his Warrant for encashment at any branch of the Chartered Bank of India, Australia and China, or to the sub-accountant at the station stated on the Warrant. Warrants for sums in excess of \$1,000/- shall be cashed only at a Bank or at a Divisional Treasury Headquarters. Unless the payee is identified in accordance with Treasury Circular No. 12/1949 payment shall be made only on production of his Identity Card. After the payee has been identified the sub-accountant shall sign the Warrant in the space provided for that purpose.
4. It must be clearly understood that these Warrants are not vouchers. They are, in effect, cheques and will be treated as such. When Warrants are encashed no entry will be made in any cash book; they will be retained as part of the cash holding until remitted to me. They shall be sent direct to me and not through Divisional Headquarters. Warrants may be despatched to me at convenient intervals, but they shall always be cleared on the last working day of each month.
5. The method of clearance will be as follows. A voucher debiting "W.D.C. Warrant A/c." will be drawn for the total amount of the Warrants to be forwarded. The following details of each Warrant will be entered on the voucher (a) Claim No., (b) Serial No., (c) Amount. The voucher will be entered in the payments cash book and subsequently accompany the monthly accounts. The quadruplicate copy of the voucher, with all the Warrants, will be sent to this office where it will be responded to by means of a Journal Voucher, a copy of which will be sent to the remitting station for attachment to the original voucher as its receipt.
6. Divisional Treasurers, Sibu and Miri, are informed that arrangements are being made for opening banking accounts in the name of the War Damage Claims Commission. The method of dealing with Warrants encashed at Banks is being arranged direct and does not concern them.
7. The importance of maintaining the closest check on these disbursements cannot be too strongly emphasised and if there is any doubt as to the interpretation of any part of this Circular I should be consulted immediately.

Serial No.

COLONY OF SARAWAK

ORIGINAL

W.D.L.11

Borneo War Damage Claims Commission

TO:

(Date):

of:

SIR/MADAM,

REF: CLAIM No: _____

I have the honour to inform you that in respect of the above claim you have been awarded \$ _____; details are shown below.

2. In the case of Restoration Awards the attached letter sets out the conditions on which these have been made.

3. Below is a payment warrant for the amount shown as payable hereon and this warrant may be cashed upon presentation in person to the Bank, or Government office stated. Presentation must be made at the earliest opportunity, and this warrant will not be paid after six months from date thereof. Payment of the warrant will be made only on production of *your identity card*.

4. Dates of any further payments will be notified by Government in due course. All payments are ex-gratia and confer no legal rights to further payments.

5. The receipt form below must be signed at the time payment is made and in the presence of the Paying Officer. The payment warrant must not be detached except by the Paying Officer.

6. In the event of the Payee (as indicated on the payment warrant) being deceased, then this form, together with Letters of Administration or Probate, should be returned to the Assistant Commissioner, War Damage Claims Commission, Kuching.

I have the honour to be,

Sir/Madam,

Your obedient Servant,.....

Secretary.

223

NOT TRANSFERABLE. VALID FOR SIX MONTHS ONLY.

NOT OVER DOLLARS.....

Serial No.

**SARAWAK GOVERNMENT
War Damage Payment Warrant**

Claim No:

To: THE CHARTERED BANK OF INDIA,
AUSTRALIA AND CHINA, KUCHING, SIBU, MIRI,/OR
THE SUB-ACCOUNTANT.....

Warrant No.

Pay

the sum of Dollars

\$

We certify that the above amount is correct and the payment is authorised under Part IV of the War Damage Ordinance, 1950.

Signatures of
members of War
Damage Claims
Commission

Date

DETAILS OF AWARD:

Restoration Award: \$

Outright Award: \$

Total Award: \$

Details of Payment:	Restoration award	Outright award	Payable under this warrant	Previous payments	Total payments to date
1st Payment at per cent					
2nd Payment at „					
3rd Payment at „					
Final Payment (being balance of award)					

PAYEE IDENTIFIED AND ENCASHMENT AUTHORISEDSignature.

.....Title.

To: WAR DAMAGE CLAIMS COMMISSION, COLONY OF SARAWAK.

I accept the award of \$ in full and final discharge and satisfaction of
Claim No: and all and any claims I may have in respect of war damage of
any description in the Colony of Sarawak.

I acknowledge receipt of \$ being a payment in pursuance
of the award on the said Claim.

6 cents
Stamp for
amount over
\$10

Witness to mark and payment
made in my presence.

Signature of Receiver

(Date of payment).....

222

TREASURY CIRCULAR NO. 8/1951.

Return of Monthly Expenditure - Form T.196

It has been brought to my notice that certain Heads of Departments have not insisted upon a Return of Monthly Expenditure being made by the officers to whom they have issued Departmental Warrants.

2. As it is the duty of a head of department to watch the expenditure of his department with reference to the amounts provided in the Estimates, and to report at once to me whenever it may appear that the amounts provided will prove insufficient for the service of the year, Form T.196 was devised to give Warrant holders the earliest possible information regarding the state of the votes for which they are personally responsible but for which they have issued Departmental Warrants.

3. With effect from 1st April, 1951, every Departmental Warrant holder shall forward, within five days of the end of the month to which it refers, a Return of Monthly Expenditure direct to the Head of Department/Resident who issued the Warrant.

H. M. COCKLE,
Accountant-General.

Kuching, 6th March, 1951.
CF

If it is necessary for any officer other than a sub-accountant to have at his disposal, for disbursement on the public service, money for which vouchers cannot be presented direct to the Accountant-General or a sub-accountant for payment, he will receive an imprest of such amount as the Accountant-General may authorise.

3. Imprest warrants are issued to officers by name. In the event of an imprest holder handing over the duties of his office, the imprest shall be retired and refunded to the issuing sub-accountant as if it were time expired, as indicated in paragraph 8. If it is necessary for the successor in office to maintain an imprest a warrant shall be applied for in his name.

5. When the amount of the imprest is first drawn, the sub-accountant shall prepare a voucher debiting "Imprest, name and designation of the officer". Credit to the same account shall be given by a Treasury Receipt when the imprest is refunded.

7. Imprests shall be used only for the specific purposes for which they are issued.

9. In the event of any imprest not being settled within the year, the sub-accountant shall send as soon as possible all vouchers in connexion with the imprest to the Accountant-General to be embodied in the accounts by means of a journal entry, together with an explanation in writing from the imprest holder as to the delay in settlement. The balance in cash, if any, shall be brought to account by the sub-accountant in his cash book on the day it is received.

10. Imprest holders are not relieved from responsibility until the vouchers submitted have been examined and found

TREASURY CIRCULAR NO. 16/1951.

Marine Insurance.

With reference to Treasury Circulars Nos. 4 and 6/1950, it should be noted that the marine insurance rate for Cast Iron Pipes and fittings, Asbestos Cement Pipes and fittings and Asbestos Cement Sheets has been increased to 100 shillings per cent with effect from 1st July, 1951.

2. Claims against insurance arising on these commodities will be subject in addition to a deductible franchise of 1% of the insured value of the shipment.

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

Kuching, 23rd August, 1951.

(TRY: 704/14)

FCO/C/L.

TREASURY CIRCULAR NO. 17/1951.

Travelling Dispensary Charges.

With effect from 1st January, 1952, the sum of twenty cents shall normally be charged, for each attendance, to persons who receive medical attention from Travelling Dispensaries.

2. The collection of these fees shall be made in accordance with Treasury Circulars Nos. 14 and 21/1949 with the proviso that since it may be impossible to make daily lodgements of cash collections, in accordance with paragraph 6 of Treasury Circular No. 14/1949, the sum of cash collected by the Hospital Assistant in charge of a Travelling Dispensary shall be paid to the District Cashier as soon as possible after the return of the Dispensary to its local headquarters.

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

Kuching, 23rd August, 1951.

(TRY: 661/11)

FCO/C/L.

TREASURY CIRCULAR NO. 18/1951.

Paragraph 3 of Treasury Circular No. 8/1947 is amended by substituting a comma for the full-stop in the fifth line, and adding the following:-

" in the first instance. Where the baggage charge exceeds a reasonable figure, based upon the rates ruling in Singapore at the time, the officer will be called upon to explain the circumstances in which the excess charge was incurred and may be required to refund the excess."

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

Kuching, 24th August, 1951.
FCO/C/L.

TREASURY CIRCULAR NO. 23/1951

Information has been received from the Crown Agents for the Colonies that with a view to assisting the clearance through Customs of goods shipped by them, they propose, in future, to despatch to the usual addressee for their first shipping advices a copy of the Freight Account immediately it is received from the Shipping Company and before the details have been verified. It will be in the form of an extra copy of the Bill of Lading with details of the charges on the right-hand side.

2. If available in time the copy in question will be enclosed with their First Shipping Advice, but otherwise it will follow a few days later.

3. The furnishing of this unchecked copy of the Freight Account as well as the First Advice copy of the Contractor's Invoice will enable Consignees to arrive at close approximation to the C. & F. value before the Second Shipping Advice is received.

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

Kuching, 23rd October, 1951.

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

241

TREASURY CIRCULAR NO. 2/1952.

A sum of \$50,000 has been provided in the 1952 Estimates under Head 21 Subhead 41 for the Insurance of Stores.

2. This sum is to cover the Marine Insurance charges on all stores, whether allocated or unallocated, received through the Crown Agents for the Colonies.
3. Invoices for Marine Insurance received from the Crown Agents and dated later than 31st December, 1951, will not be passed to the departments concerned, but will be debited by me direct to Head 21 Subhead 41.
4. In preparing future estimates of expenditure Heads of Departments shall exclude any charges for marine insurance from their estimates for works and services.
5. Attention is drawn to Treasury Circular No. 4/1950 in which details of the charges made for Marine Insurance is given.
6. A suitable addition to cover the insurance element shall be made when costing stores for sale to members of the public (including Government officers) but this is not necessary when stores are issued to contractors for use on Government contracts.
7. It is emphasised that marine insurance on stores purchased from any source other than the Crown Agents, will continue to be met from the appropriate departmental vote.

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

Kuching, 18th January, 1952.
C/L.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

(255)

TREASURY CIRCULAR NO. 4/1952.

Marine Insurance

The following extract from a circular letter dated 21st January, 1952, received from the Crown Agents for the Colonies, is circulated for general information:-

"Whilst there has been some increase in the annual premium income in consequence of the greater volume of business and further rise in the insurable value of shipments, on the other hand the Fund has been called upon to make substantial payments in respect of three serious accidents to vessels during this period and there has been a marked increase in the amount of ordinary claims. In particular the claims experience of shipments of Asbestos cement sheets, Asbestos cement pipes and Cast iron pipes has been far from satisfactory and for these commodities we were reluctantly compelled to increase the rate of premium to 100s/- PER CENT and to impose a claim franchise of 1% of the insured value of the shipment concerned, with effect from 1st July, 1951. These commodities now form Category 'D' of our classification of Stores.

Although the present position does not justify a general all-round reduction in premium rating for 1952, we are, nevertheless, pleased to be able to make concessions to your Administration for stores rated under Categories 'A' and 'B'. The Marine rates for stores shipped from the United Kingdom to your Administration on and after 1st January 1952, will, therefore, be as follows:-

Category 'A'

Goods normally insured on "Free of Particular Average" terms, such as iron and steel bars,
2/9d PER CENT net.

Category 'B'

Ordinary cased and baled goods which form the bulk of the shipments.

Category 'C'

7/6d PER CENT net.
Fragile and breakable goods, such as glass-ware, earthenware goods, liquids in glass containers, etc. (but excluding items in Category 'D') and hazardous deck cargo.

Category 'D'

55/- PER CENT net.
Asbestos cement sheets, Asbestos cement pipes and fittings and cast iron pipes and fittings.

100/- PER CENT net.

War and strikes risks will be insured separately at current market rates as hitherto. The present rate applicable to your shipments from the United Kingdom is 2/- PER CENT less 10% discount.

Stores despatched by post (including air mail) will not be insured if the value is less than £1. If

(25)

2. Treasury Circular No. 4/1950 is cancelled with effect from 1st January, 1952, and the reference to that circular in paragraph 5 of Treasury Circular No. 2/1952 should be amended to read Treasury Circular No. 4/1952.

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

Kuching, 12th February, 1952.

CL.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

257

TREASURY CIRCULAR NO. 6/1952.

The following rules governing the refund of baggage expenses for officers travelling to and from Sarawak are promulgated for general information.

2. Officers on first appointment are personally responsible for all expenses prior to their arrival in Singapore, including the transport of their baggage, and portorage charges.
3. Officers proceeding on or returning from home leave will meet all incidental expenses from Singapore, and up to their return to Singapore, personally.
4. An officer on transfer from another Colony to Sarawak, or proceeding on leave pending retirement or on being invalided from the service of the Government of Sarawak, is eligible to receive a refund of the expenditure actually incurred by him in respect of freight charges for his personal effects subject to a maximum of 200 cubic feet inclusive of, and not additional to, the baggage allowed on his passage ticket. Within this limit an officer may use his discretion as to what items of personal effects he takes with him. No additional consideration is given for the transport of a motor car.
5. (i) If an officer is required to travel by air, he may recover from Government the cost of air freight payable on his excess baggage up to a limit of 20 lbs. The baggage charges incurred in forwarding from port to port by sea his heavy luggage will be defrayed by Government up to 30 cubic feet for each passenger whose air fare is actually paid by Government. Extension of this limit will not be granted, save to officers on transfer and then only to the extent that the Government of Sarawak is liable for any portion of the cost of the transfer. A similar concession is allowed to officers and their families who are permitted to travel by air at Government expense under paragraphs 1 and 2 of Secretariat Circular No. 1/1950, but they may contract out of this benefit if their claim to travel by air in the public interest is thereby enhanced.

(ii) "Baggage charges" for the purpose of this paragraph includes freight from last station in Sarawak and clearing, handling and port charges at ports of consignment and destination, but not insurance, import or export duty or any carriage by land save in Sarawak. Receipted accounts, in support of claims for refunds must, therefore, distinguish between these various items.
6. All claims for refund must be supported by receipted accounts for the transport of the baggage.
7. The cost of customs entry, insurance, packing and any other incidental charges are not accepted as a charge against Public Funds.
8. Officers arriving at Singapore will be met by a representative of a Transport Agency appointed by the Government to handle the baggage in transit of Government.

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26

Singapore will be responsible for notifying Mansfield and Co., Ltd., of the ship and the date on which they are sailing, in sufficient time to enable them to make arrangements with the Transport Agency for the removal of their baggage as necessary. Such handling charges by the Transport Agency will be defrayed by the Government, but if the baggage charge exceeds a reasonable figure (which will be based upon the rates ruling in Singapore at the time, for transporting 40 cubic feet of baggage for each adult passenger whose passage has been accepted as a full charge on Public Funds) the officer will be called upon to explain the circumstances in which the excess charge was incurred and may be required to refund any excess. Extension of the limit of 40 cubic feet for each adult passenger will only be entertained in the case of an officer who is on transfer from another Colony to Sarawak or proceeding on leave pending retirement or on being invalided from the service of the Government of Sarawak.

9. Treasury Circulars Nos. 8/1947, 22/1949 and 18/1951 are hereby cancelled.

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

Kuching, 4th March, 1952.
HCL.

Distribution:

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

259

TREASURY CIRCULAR NO. 10/1952.

Marine Insurance on Stores.

The following extract from a circular letter dated 7th March, 1952, received from the Crown Agents for the Colonies, London, is circulated for general information:-

" We have the honour to bring to your notice certain modifications to the Institute Cargo Clauses and Institute Strike Clauses which have been announced jointly by the Institute of London Underwriters, Lloyd's Underwriters' Association and the Liverpool Underwriters' Association, which become operative in respect of sailings on and after the 15th March, 1952 and which will apply to all stores insured by us on behalf of your Administration. The modifications affect the questions of (a) delay in delivery and (b) giving notice in the event of the contract of affreightment being terminated at a port or place short of destination.

2. As regards (a) you will be aware that stores are covered during transit until the goods are delivered to the warehouse at the final destination named in the policy without a time limit. Hitherto, in the course of this transit goods have been covered "During deviation, delay, forced discharge, re-shipment and transhipment". The term "delay" was qualified only by the general overriding requirement that "The Assured shall act with reasonable despatch in all circumstances within their control". The Underwriters, however, have now expressed the view that this more or less unqualified "delay" may tend to encourage laxity in taking delivery of goods, and in the revised clauses the word "delay" has been amended to "delay beyond the control of the Assured". In the circumstances it will be appreciated that the need for prompt action by consignees or their agents in applying for, and taking delivery of stores is of paramount importance, since under the revised clause, losses due to delay on the part of the Assured are not recoverable. We have to request, therefore, that you will bring this point to the notice of all officers concerned with the reception and handling of stores.

3. In connection with (b) the following is the text of the revised clause concerned:-

"If owing to circumstances beyond the control of the Assured either the contract of affreightment is terminated at a port or place other than the destination named therein or the adventure is otherwise terminated before delivery of the goods into Consignees' or other final warehouse at the destination named in the policy, then, provided notice is given immediately after receipt of advices and subject to an additional premium, if required, this insurance shall remain in force until the goods are sold and delivered

293
268

(2)

the goods have arrived at Consignees' or other final warehouse at such destination."

Under the corresponding clause which has been operative hitherto, the Assured are protected in the event of a termination of the contract of affreightment by the exercise of a liberty by the shipowners, until their goods are finally disposed of, whether sold at the port of discharge or transferred to some other destination, without any obligation to pay additional premium. The Underwriters have stressed the point that, under the revised wording, if the contract of affreightment is terminated, for any reason, short of destination, the Assured must give notice and pay any additional premium required to continue the protection of the policy. Although our past experience has been that happenings of this nature have very rarely occurred in connection with stores for your Administration, it nevertheless seems desirable to bring the point to your notice, and we shall be glad if you will arrange for this Office to be notified of any instances of termination of contracts of affreightment short of destination of which your Administration's officers or agents are made aware, so that we may comply with the new requirements. "

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

Kuching, 22nd March, 1952.
ZL.

Distribution:

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

267
~~268~~

TREASURY CIRCULAR NO. 14/1952.

Cost of Living Allowance.

With reference to paragraph 4 of Secretariat Circular No. 2/1952, payment of arrears of Cost-of-Living Allowance resulting from the raising of the minimum rate should be made on form T.32 with the headings amended to read as in the attached sheet. The paysheet should be made out in accordance with the examples shown.

2. It will not be necessary for these paysheets to be submitted from outstations to a Divisional Treasury for checking before payment is made.
3. Payments should be debited to the appropriate Personal Emoluments vote of the 1952 Estimates.

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

Kuching, 30th April, 1952.

BL.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

274

TREASURY CIRCULAR NO. 18/1952.

Reconnaissance and Survey Flights

Rest House charges and transport expenses incurred on account of Reconnaissance or Survey Flights should normally be borne by the transport vote of the department which commissioned the Reconnaissance.

2. Claims for re-imbursement on account of hospitality extended to the Air-Crew of the planes concerned will be charged to Vote Head 21 Miscellaneous Services Subhead 26 - Entertainment of Her Majesty's Forces, which vote is controlled solely by the Accountant-General. Applicants should seek the prior sanction of the Accountant-General who will arrange payment accordingly.

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

Kuching, 29th May, 1952.

BHL.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

(15)

(2/8)

TREASURY CIRCULAR NO. 21/1952.

Personal Accident Air Travel Insurance.

The attached new agreement between the Law Union and Rock Insurance Company Limited and the Sarawak Government is published for the information of all Government servants and replaces the appendix to Secretariat Circular No. 18/1949.

2. In future the following details shall be submitted to the Accountant-General in place of those listed in paragraph 6 of Secretariat Circular No. 18/1949:-

Name of person travelling by air
Date of flight
Duration of flight
Name of air-line or name of Charter Company
If chartered flight, type of aircraft
Itinerary of flight.

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

Kuching, 25th July, 1952.

LF.

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

(292)

LAW UNION & ROCK INSURANCE COMPANY, LTD.
(Incorporated in England)

PERSONAL ACCIDENT AIR TRAVEL OPEN COVER
INSURED: THE GOVERNMENT OF THE COLONY OF SARAWAK.

THE LAW UNION & ROCK INSURANCE COMPANY LIMITED agrees with the Government of the Colony of Sarawak to insure all their servants whilst travelling in or upon or descending from or falling from an aircraft as a ticket holding passenger in a fully licensed heavier than air aircraft operated by a recognised Air Line on a scheduled service or charter flights as mentioned herein.

THE LAW UNION & ROCK INSURANCE COMPANY LIMITED (hereinafter called "The Company") will, subject to the payment of the premium and to the Conditions appearing below, pay to the Insured or the Insured's legal personal representative(s) the sum or sums mentioned below (hereinafter referred to as "Benefits") if the Insured shall, during the period of insurance sustain any bodily injury caused solely by violent, accidental, external and visible means and such bodily injury shall, independently of any other cause, be the sole cause of the Insureds:-

	<u>Married Person</u>	<u>Single Person</u>
Benefit A Death	\$100,000.00	\$50,000.00
Benefit B Permanent Total Disablement by the loss by physical severance at or above the wrist or ankle, of two hands or two feet, or the total and irrecoverable loss of all sight in both eyes or the loss as aforesaid of one hand together with one foot, or one hand or one foot together with the loss as aforesaid of all sight in one eye occurring within three calendar months of the date of occurrence of the bodily injury as aforesaid	\$100,000.00	\$50,000.00
Benefit C Permanent Partial Disablement by the loss as aforesaid of one hand or one foot or all sight in one eye occurring within three calendar months of the date of occurrence of the bodily injury as aforesaid	\$ 50,000.00	\$25,000.00
Benefit D Permanent Total Disablement which whilst not entitling the Insured to benefit under Benefits B or C above shall after one year's such disablement, and with in two years of the date of such injury, totally and permanently disable the Insured for life from attending to business of any kind	\$100,000.00	\$50,000.00

290

Disablement Benefits payable under Benefit E above may continue for a total period not exceeding 100 weeks in all, in respect of the same injury. These benefits shall not be payable in respect of any injury which results in a payment under Benefits A, B, C or D above.

Subject to Condition 5 below the total amount payable hereunder shall not exceed the amount stated against Benefit A and the Company shall not be liable in respect of any accident occurring after a claim has arisen under Benefit C.

The insurance is automatically extended without additional premium for a period sufficient to cover the whole of any journey in respect of which a coupon is issued, in the event of such journey having been delayed through no act of the Insured.

C O N D I T I O N S

1. No claim shall be payable hereunder in respect of death or disablement occasioned or contributed to by any defect or infirmity suffered by the Insured which is not the direct result of bodily injury arising in circumstances mentioned above.
2. Written notice of a claim under a coupon must be given to the Company's Head Office at 7, Chancery Lane, London, W.C.2, England, any branch office or Local Representative of the Company (In the Colonies of Sarawak, North Borneo and Singapore, Brunei and The Federation of Malaya:- Sime, Darby & Co., Ltd.), as soon as possible after the occurrence of an accident giving rise to a claim, and in any case within three calendar months of the date of the accident, in default of which, there shall be no liability under the coupon.
3. Proof satisfactory to the Company of death or injury for which a claim is made hereunder, shall be rendered upon demand, at the claimant's own expense. Death or injury shall not be presumed solely on account of the disappearance of the Insured.
4. The Company shall not be liable in respect of death or injury to the Insured directly or indirectly caused by, contributed to by or consequent upon
 - (a) War, Civil War, Invasion, Hostilities (whether or not war be declared) Riot, Civil Commotion, Mutiny, Rebellion, Insurrection, or Military or Usurped Power.
 - (b) Insanity, Suicide or intentional self-injury, medical or surgical treatment (except where such treatment is rendered necessary by bodily injury caused by an accident within the scope of a coupon), or engagement in racing of any kind other than on foot, mountaineering, skiing, bobsleighing, tobogganning, ice hockey or other kindred winter sports, manual work in connection with the Insured's occupation or profession, or deliberate exposure of the Insured to exceptional danger (except in an attempt to save human life)
 - (c) Flights by chartered aircraft operated by other companies or organisations other than the undermentioned:-

Sabah Airways Ltd.
Malayan Airways Ltd.
R.A.F. Transport Command.

5. In the event of a claim under a coupon, if there shall be any other Personal Accident Insurance of any nature whatsoever on the life insured hereunder, aggregating together with this insurance more than £50,000 or other currency equivalent, it shall be a condition precedent to the Company's liability under a coupon that (1) the Insured declared to the Company when effecting a coupon the existence of any such Personal Accident Insurance and (2) that he shall have obtained the Company's written consent to the effecting of any other Personal Accident Insurance during the period the coupon is in force.

6. If the Insured person is a woman the insurance under the coupon shall not extend to cover death or disablement resulting directly or indirectly from pregnancy or childbirth.

7. Any dispute between the Insured and the Company hereunder shall be referred to arbitration in accordance with the laws in force in the territory in which the coupon is issued, and the making of an award under the terms of such arbitration, shall be a condition precedent to any liability hereunder, or any right of action against the Company.

8. The Company's acceptance of Sums Insured shall be subject to the following limits:-

(a) Ticket holding passengers in or upon or travelling in or descending or falling from a fully licensed heavier than air aircraft operated by a recognised Air Line on a scheduled service.

Per Person \$100,000/-
Per Plane \$1,000,000/-

(b) In or upon or travelling in or descending or falling from a heavier than air aircraft chartered from any of the companies or organisations mentioned by name in Condition 4(c) above.

Per Person \$100,000/-
Per Plane \$400,000/-

(c) Should the above mentioned limits be exceeded on any one flight, Sime, Darby & Co., Ltd., Kuching must be advised at least 24 hours before the flight is due to commence.

9. (a) Premium rates shall be calculated as follows except when the flight is by a chartered aircraft:-

<u>Period</u>	<u>Premium calculated on</u>	
	<u>\$100,000/-</u>	<u>\$50,000/-</u>
1 Day	\$10.00	\$5.00
2 Days	20.00	10.00
3 Days	30.00	15.00
4 Days	40.00	20.00
5 - 6 Days	50.00	25.00
7 - 9 "	60.00	30.00
10 - 16 " (1 Fortnight)	80.00	40.00
17 - 23 " (3 weeks)	100.00	50.00
24 - 31 " (1 month)	130.00	65.00
32 - 45 " (6 weeks)	160.00	80.00
46 - 62 " (2 months)	175.00	87.00
63 - 93 " (3 ")	210.00	105.00

(289)

(b) For flights by chartered aircraft the following additional premiums to those stated above will be charged:-

- (1) Multi engined aircraft - additional 50%
- (2) Single " " - " 100%

10. Declarations under this agreement will be made by the Government of the Colony of Sarawak to Sime, Darby & Co., Ltd., Kuching monthly on the specified form.

11. This agreement may be cancelled after the expiry of 30 days' notice given by one party to the other party to the agreement provided that such notice shall be without prejudice to any right claim or liability which may have accrued under this agreement before the expiry thereof.

Signed: A. D. Dant
For SIME, DARBY & CO., LTD.

Date: 14th July, 1952....

Signed: J. H. Ellis
Ag. CHIEF SECRETARY
FOR THE GOVERNMENT OF THE COLONY
OF SARAWAK.

Date: 14th July, 1952....

TREASURY CIRCULAR NO. 23/1952.

Indenting for Stores

The attention of all Residents and Heads of Departments is drawn to Treasury Circular No. 9/1950 and Colonial Regulations No. 269 to 274 (1951 edition).

2. The Secretary of State has now ruled that Singapore and the Federation of Malaya may be regarded as adjacent to the Borneo Territories for the purposes of Colonial Regulations 272 and 274.

3. The local purchase of imported goods is permitted if obtainable as advantageously as through the Crown Agents, and Residents and Heads of Departments are at liberty to obtain quotations locally for comparison with Crown Agents prices, which Residents and Heads of Departments may obtain direct by air mail or telegram, with copies of enquiries and replies to the Chairman, Kuching Tenders Board. Residents and Heads of Departments are reminded that approval for local purchase is vested in the Kuching Tenders Board only.

4. Tenders should not be called for locally, nor any advance information given of the requirement, until 15 days after the date of the air mail letter 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. The Crown Agents endeavour to tie their manufacturers to their delivery dates by a full use of their inspection and progress machinery, but it will be appreciated that no such supervision can be undertaken by local commercial agents who should, nevertheless, be made to comply with their promises of delivery.

C. LIGHTLEY,

Ag. Accountant-General,
Sarawak.

Kuching, 28th August, 1952.

LF.

Distribution:

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

295

Air Travel Insurance.

On 6th September, 1952, a flight took place over the First and Second Divisions in an aircraft of R.A.F. Transport Command in which no less than 18 Government Officers took part with a total capital sum insured of \$1,450,000.00.

2. The attention of all officers is drawn to the Agreement signed with the Law Union and Rock Insurance Co., Ltd., a copy of which was attached to my Circular No. 21/1952. Clause 8 (a) (b) and (c) of that Agreement states:-

"8. The Company's acceptance of Sums Insured shall be subject to the following limits:-

(a) Ticket holding passengers in or upon or travelling in or descending or falling from a fully licensed heavier than air aircraft operated by a recognised Air Line on a scheduled service.

Per Person	\$100,000/-
Per Plane	\$1,000,000/-

(b) In or upon or travelling in or descending or falling from a heavier than air aircraft chartered from any of the companies or organisations mentioned by name in Condition 4 (c) above.

Per Person	\$100,000/-
Per Plane	\$400,000/-

(c) Should the above mentioned limits be exceeded on any one flight, Sime, Darby & Co., Ltd., Kuching, must be advised at least 24 hours before the flight is due to commence."

3. It will be observed that in the case of the flight referred to in paragraph 1 above at least 24 hours' notice should have been given to the Local Representatives of the Law Union and Rock Insurance Co., Ltd. No such notice was given and had a claim been made upon the Company in respect of this particular flight a most unfortunate and embarrassing situation would have arisen.

4. The vital importance of this question of limits cannot be stressed too strongly and Residents and Heads of Departments are asked to ensure that I am informed at the very earliest opportunity, and in any event not later than 36 hours before a flight is due to commence, whenever the limit is likely to be exceeded in order that the necessary action may be taken to obtain full insurance cover for the officers taking part in the flight.

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

Kuching 20th October 1952

305

TREASURY CIRCULAR NO. 34/1952.

Fixed Conveyance Allowance

It has been decided that with effect from 1st January, 1953, certain classes of officers should have the option to elect for a fixed monthly allowance and a small running allowance adequate to cover basic running costs on official duties, instead of the mileage rates, at present approved for all officers using their vehicles on official duties.

2. The classes of officers eligible to elect for the fixed monthly allowance are:-

- (i) Officers holding substantive posts within Superscale Group C and above.
- (ii) Officers holding substantive posts within Superscale Group D or E for whom the Chief Secretary shall approve such right of election.
- (iii) All other officers for whom such right of election is recommended by their Heads of Departments and approved by the Chief Secretary.

3. The monthly fixed allowance payable to such an officer will be 1/60th of 80% of the actual purchase price of one vehicle owned by him and registered in Sarawak in his name subject to the following conditions:-

- (a) the amount on which the allowance will be calculated shall not exceed:- \$8,000 for officers holding substantive posts within Superscale Group A and above; \$7,000 for officers holding substantive posts within Superscale Groups B to E; \$5,000 for all other officers qualifying under paragraph 2(iii) above; provided that, with the approval of the Chief Secretary, an officer who could more efficiently perform his duties by using a heavy duty vehicle may receive an allowance related to a larger sum;
- (b) the amount on which the allowance will be calculated for a vehicle which the officer bought secondhand shall not exceed the amount which the Director of Public Works certifies was its fair market value in Sarawak at the date of purchase;
- (c) the allowance shall only be payable for periods during which the officer and the car are present in Sarawak and the car is maintained in good running order and kept exclusively for the officer's personal use.
- (d) the allowance shall be payable only for 60 months for any one vehicle.

348

C LIGHTING

TREASURY CIRCULAR NO. 2/1953.

Officers will be interested to know that under the terms of a new agreement, which has recently been concluded, arrangements have been made with Mansfield and Company, Limited, for them to provide a "Courier" service to meet Sarawak Government officers and/or their wives and families on arrival in Singapore.

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

Kuching, 19th February, 1953.
HCF.

Distribution:

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

(251)

C. M. M. M. M.

TREASURY CIRCULAR NO. 3/1953.

Collection of Miscellaneous Fees
under Trades Licensing Ordinance.

With effect from 1st April, 1953, all fees collected under the Trades Licensing Ordinance will be credited to Revenue Head 2 Subhead 24 Trade Licences.

2. Fees which have been collected for the transfer of licences and the issue of duplicate licences during the first three months of 1953, and which have been credited to Head 2 Subhead 26 Miscellaneous will be adjusted by the Treasury, Kuching, and no action for the adjustment of these items is to be taken in out-stations.

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

Kuching, 25th March, 1953.

BF

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

352

C. LIGHTLEY

TREASURY CIRCULAR NO. 4/1953.

Please amend Form TRY: 233 attached to Secretariat Circular No. 2/1953 by deleting the figures \$36.67, shewn as the cost of living allowance in column (b) for a revised salary of \$38.00, and by substituting therefor the figures \$35.67.

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

Kuching, 26th March, 1953.

CF

Distribution:

Residents and Heads of Departments
Deputy Assistant Treasurers
All Stations.

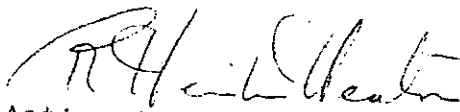
353

TREASURY CIRCULAR NO. 18/1953.

Tally Cards

The attention of all officers responsible for the custody of Government stores is drawn to Financial Regulations Nos. 623 - 625.

2. Standard Tally Cards (Treasury Form No. T.238) shall be brought into use when stock of existing cards are exhausted.


Acting Accountant-General,
Sarawak.

Kuching, 21st November, 1953.

LF

Distribution:

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

(36)

TREASURY CIRCULAR NO. 5/1954.

Telegrams - Telegraphic Transfers
(Financial Regulation 427)

It is observed that many stations are not complying with Financial Regulation No. 427 in respect of charges for telegrams. The correct charge to be levied for a Telegraphic Transfer telegram is - URGENT RATE at 14 cents a word.

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

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

Kuching, 9th March, 1954.

BF

Distribution:

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

TREASURY CIRCULAR NO. 8/1954.

Personal Accident Air Travel Insurance.

The attention of all officers is drawn to the Agreement made between the Law Union and Rock Insurance Co., Ltd., and this Government, a copy of which was attached to my Circular No. 21/1952.

2. Clause 8 (a), (b) and (c) of that Agreement states:-

"8. The Company's acceptance of sums insured shall be subject to the following limits:-

(a) Ticket holding passengers in or upon or travelling in or descending or falling from a fully licensed heavier than air aircraft operated by a recognised Air Line on a scheduled service.

Per Person \$100,000/-

Per Plane \$1,000,000/-

(b) In or upon or travelling in or descending or falling from a heavier than air aircraft chartered from any of the companies or organisations mentioned by name in Condition 4 (c) above.

Per Person \$100,000/-

Per Plane \$400,000/-

(c) Should the above mentioned limits be exceeded on any one flight, Sime Darby & Co., Ltd., Kuching, must be advised at least 24 hours before the flight is due to commence."

3. The following details shall be submitted to the Accountant-General for each flight:-

Name of person(s) travelling by air
State whether married or single
Date of flight
Duration of flight
Name of air-line or name of Charter Company
If chartered flight, type of aircraft
Itinerary of Flight.

4. Residents and Heads of Departments are responsible for ensuring that the details scheduled at paragraph 3 above shall be submitted to the Accountant-General, if necessary by telegram so as to reach him, in the case of:-

(a) Normal Flights in aircraft scheduled at paragraph 4 (c) of the Agreement

not later than the fifth day of the month following that in which the flight was made by any officer in their divisions or departments.

(382)

C. (1/11/54)

Telephone Call Charges in Outstations.

Treasury Circular No. 11/1949 is cancelled with effect from 1st June, 1954.

2. The following procedure shall then be adopted for the payment of charges for telephone calls received by members of the public at Police Stations in outstations without private telephones:-

- (a) The call fee of 25 cents shall be paid at once by the receiver of the call to the Government Cashier at the station, except that in the case of night or holiday calls, the payment shall be made to the Government Cashier on the following working morning.
- (b) When no other Government offices are located at the Station, the Police Officer in charge will collect the fees and pay them to the Government Cashier at least once in each month.
- (c) An official receipt will be issued for each fee collected and all such receipts shall be credited in full to the Constabulary Reward Fund.

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

Kuching, 18th May, 1954.
BCF

DISTRIBUTION:

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

(387)

TREASURY CIRCULAR NO. 16/1954.

Travelling Dispensary Charges.

Treasury Circular No. 17/1951 dated 23rd August, 1951, is hereby cancelled.

2. No charge shall be made for any patient attending a TRAVELLING Dispensary.

3. Charges at the current rates will be made at all other dispensaries.

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

Kuching, 31st July, 1954.
BCP

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 21/1954.

I should be grateful if you would inform all officers of your Division/Department that arrangements have been made with the Government Agents in Singapore, Mansfield and Company, Limited, for the "Courier", who meets Sarawak Government officers and/or their wives and families on arrival in Singapore, to provide transport for them by the most direct route from the ship or aircraft to the hotel on arrival and from the hotel to the ship or aircraft on departure from Singapore.

2. When meeting arrivals the "Courier" will ascertain the time at which a taxi will be required to report to the hotel to transport an officer and/or his family to the ship or aircraft on which he or they will depart from Singapore.

3. The Singapore Hire Car Association, 25, Beach Road, Singapore (Telephone: 25555) have guaranteed to supply the Government Agents with taxis ordered in advance.

4. The Agents have been asked to report any excessive charges raised on account of either delays or deviation from the most direct route and any such charges will be disallowed as a charge against Public Funds and recovered from the officer concerned.

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

Kuching, 26th August, 1954.

CF

DISTRIBUTION:

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

316

TREASURY CIRCULAR NO. 27/1954.

My attention has been drawn to the heavy expenditure which is being incurred in respect of transshipment freight charges within Sarawak caused by certain departments placing indents for motor vehicles, machinery, etc., and having them consigned to Kuching when they are required for use in the Third, Fourth or Fifth Divisions.

2. All officers who are responsible for the preparation of indents shall ensure that the port which is most convenient for the purpose of transshipment to the place where the equipment is to be used, i.e. Kuching, Sibul or Miri, is given as the port of consignment in future.

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

Kuching, 30th September, 1954.

CF

DISTRIBUTION:

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

323

TREASURY CIRCULAR NO. 27/1955.

It has now been agreed that it would save a number of applications for supplementary provision in 1955 if the date upon which Treasury Circular No. 23/1955 comes into effect is amended to 1st January, 1956.

2. The following amendment is therefore made to paragraph 2 of Treasury Circular No. 23/1955:-

- (i) Delete the date "1st June, 1955" and
- (ii) Substitute therefor "1st January, 1956".

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

Kuching, 4th July, 1955.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 33/1955.

Personal Accident Air Travel Insurance.

The attached new agreement between the Law Union and Rock Insurance Company Limited and the Sarawak Government is published for the general information of all Government officers and replaces the appendix to Treasury Circular No. 21/1952.

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

Kuching, 1st October, 1955.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 38/1955.

Personal Accident Air Travel Insurance.

Further to Treasury Circular No.33/1955, the following is published for the general information of all officers.

2. For the purposes of insurance under the agreement between the Law Union and Rock Insurance Company and the Sarawak Government it has been agreed that :-

(a) Widowers and divorcees with dependent children shall be treated as married;

and

(b) Widowers without children shall be regarded as single.

3. It should be particularly noted that with effect from the 10th November, 1955, the cover provided by this Open Policy is extended to include all persons travelling on official business of the Sarawak Government with the Insured's knowledge and consent, whether or not they are in the employ of the Insured. Provided always that the names of such persons are included in the monthly declarations submitted by the Insured.

4. Claims will be based on the sums shown on the monthly declaration, and all reporting officers are requested to ensure that correct returns are submitted.

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

Kuching, 2nd November, 1955.

DISTRIBUTION:

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

448

TREASURY CIRCULAR NO. 41/1955.

With effect from 1st December, 1955, the Trunk Telephone rules come into operation in respect of certain exchanges.

2. In order to provide facilities for the public, other than those with private telephones, to make trunk calls special telephones will be installed from which any member of the public will be able to make such a call provided the cost of the trunk call is paid before the call is booked.
3. These special telephones will be operated by a Postmaster, R. & D.O. Clerk, Member of the Constabulary, Court Peon or P. & T. Mechanic who will be responsible for booking the call with the Zone Centre, collecting the cost of the call, issuing a receipt (Form T.15) and writing up the Departmental Cash Book (Form T.13R).
4. At Stations where there is no Post Office the cash collections will be paid into the Sub-Treasury not less than once in every month.
5. When paying in the cash collections, the Officer-in-charge of the special telephone will also hand to the Sub-Treasury the original copy of the Departmental Cash Receipt book (Form T.13R) on which he will have recorded all the cash collections and receipt numbers together with the duplicate copies of the receipts (Form T.15).
6. The Sub-Treasury will issue an official Treasury receipt for the cash paid in and the number of that receipt will be written in the Departmental Cash Book (Form T.13R).
7. Sub-Treasuries will be responsible for ensuring that all the receipt numbers shewn on the departmental cash receipts book (Form T.13R) are supported by duplicate receipts and that the total of the form T.13R is correct.
8. The departmental cash receipt book (T.13R) and the duplicate receipts will be forwarded to Kuching each month to support the monthly accounts.

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

Kuching, 18th November, 1955.

DISTRIBUTION:

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

452

TREASURY CIRCULAR NO. 6/1957.

Personal Accident Air Travel Insurance

It has been brought to my notice that Residents and Heads of Departments are failing to comply with the instructions contained in Treasury Circulars which have been issued from time to time on the above subject. This has caused considerable embarrassment to me in dealing with the Insurance Company concerned and could have most serious consequences in the event of an accident.

2. It cannot be too strongly stressed that it is in the interests of all officers, and their dependants, that Government effects insurance for officers travelling by air as accurately and as promptly as possible.

3. It has been decided, therefore, to clarify existing instructions on the subject by repeating relevant information in one Circular and superseding all other Circulars on the subject.

4. Government has entered into an Agreement with the Law Union and Rock Insurance Company Limited to insure all Government servants, and other persons engaged on official business of the Sarawak Government with the Government's knowledge and consent, whilst travelling upon a recognised air line, Royal Air Force Transport Command, Mission aircraft or other chartered flights as may be agreed upon by the Insurance Company.

5. An officer who is required to travel by air on duty or whilst proceeding on or returning from leave shall submit to insurance cover being obtained on his behalf by, and at the expense of Government.

.....
6. A copy of the open cover policy, showing the benefits and conditions, is attached.

7. (a) In the case of a married officer, or widower or divorcee with dependant children, the capital benefit is \$100,000 with all other benefits in proportion.

(b) In the case of a single officer, or widower or divorcee without dependant children the capital benefit is \$50,000 with all other benefits in proportion.

8. (a) It is necessary for Government to forward a return monthly to the agents of the Insurance Company, showing the names of all officers who have travelled by air during the preceding month. It is essential that this return shows full and accurate information of destinations, routes, duration of each flight, etc.

(b) It is imperative that Government informs the agents of the Insurance Company at the very least 48 hours in advance of any flight in which the number of persons insured exceeds the limits imposed in the policy:

TELEPHONE ACCOUNTS

Arrangements have now been made for telephone accounts to be paid at any Sarawak Government Treasury and sub-accountants may accept payment for any telephone account issued in respect of the month of March 1957 and all months thereafter.

2. For a few months accounts that may be paid at any Treasury will be over stamped "Payable at any Treasury" and sub-accountants may not accept accounts for payment except where they are so stamped.

3. Payment of Telephone Accounts should not be accepted for payment at stations unless the statement is produced at the time of payment. On receipt of the cash a Government receipt (form T.69) shall be completed, crediting revenue head 8/4, and handed to the subscriber with the bottom half of the statement. The top half of the statement shall be detached, completed and forwarded to the Postmaster-General by the quickest possible means every Monday.

4. At Sibü and Miri the Telephone Accounts will be passed through the Receipting Machines in the normal way and the Divisional Postmaster shall be responsible for notifying the Postmaster-General of the accounts paid from the details of the daily collections he receives from the Sibü or Miri Treasury.

5. A Subscriber presenting a telephone account for payment at a Sub Treasury which is not over stamped "Payable at any Treasury" shall be issued with a draft in accordance with Treasury Circular 13/55 and be requested to forward the draft and the statement to the Accountant-General, Kuching.

..... 6. A specimen of the new type of Telephone Account is attached.

H.M. COCKLE
Accountant-General,
Sarawak.

Kuching, 27th March, 1957.

DISTRIBUTION:

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

16

TREASURY CIRCULAR NO.14/1957.

Personal Accident Travel Insurance.

With reference to the copy of the Open Cover Policy attached to my Circular No.6/1957, dated 27th February, 1957, I have now been advised by Sime Darby (Borneo) Limited, that following my representations to them on the subject of the limits laid down by Condition 8 of that Policy the Law Union & Rock Insurance Company, Limited have agreed that the limits can now be increased to \$2,000,000 for each plane for regular airlines and multi-engined aircraft and to \$800,000 for each plane for single-engined chartered aircraft.

2. The Insurance Company apparently experienced some difficulty in placing the necessary re-insurance and it is emphasised that the new limits must be absolute and Condition 8(c) of the Open Cover Policy, providing for the limits being exceeded if 24 hours notice is given, must be deleted.

.....
3. I attach a copy of the endorsement to the original Policy and I suggest that this be attached to the copy of the Policy attached to my Circular, referred to in paragraph 1 above, in order that your records on this particular subject may be kept up-to-date.

4. I would stress, once again, the importance of the Monthly returns (Treasury Form T.37) required by paragraph 10 of Treasury Circular No.6/1957, reaching me on or before the 14th of the month following that to which they relate and I should be most grateful if all Heads of Departments, Residents and Sarawak Administrative Officers in charge of stations would ensure that their returns are completed and despatched to me as soon as possible after the end of each month.

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

Kuching, 14th June, 1957.

DISTRIBUTION.

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

TREASURY CIRCULAR NO.17/1957.

I am concerned about the increasing number of letters which I am receiving from officers asking me to cancel their payments of premia to the American International Assurance Company Limited.

2. One Head of Department in Kuching has quite rightly written to the effect that -

"This appears to be a clear case of a junior officer of a not very high educational standard agreeing to take out a policy which he does not understand and which he cannot afford. It is not the first case of an officer of this Department finding that he has over-insured with the same Company and cannot afford to continue with the premium payments."

3. In order that the interests of Government servants may be safeguarded in the future I have informed the Assurance Company that any future applications for deduction from an officer's salary on account of an insurance premium will be accepted by me only if the application is signed both by the officer and by the Head of his Office or an officer delegated by the Head of Office to sign on his behalf.

4. It will then be possible for a Resident or Head of Department to advise an officer not to be rushed into signing an order for deductions from his salary without proper thought and assessment of the value of the policy or the effect the payment of the premium will have on his take-home pay.

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

Kuching, 10th July, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 24/1957.

Vehicle Advances: Insurance.

Clause 4(b) of the Vehicle Advances: Form of Agreement requires that a comprehensive policy of insurance be taken for vehicles other than bicycles but including outboard motors purchased from advances made by the Government.

2. I should be most grateful if Residents and Heads of Department will kindly require all officers, serving under them, to whom such advances have been made, to produce the necessary comprehensive insurance policies for inspection and advise me at the earliest possible opportunity that all such policies have been duly inspected by them and found to be in order.

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

Kuching, 27th August, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.26/1957.

Attention is drawn to paragraph 8 of Posts and Telegraphs Circular No.31/57 as a similar procedure will be carried out in respect of revenue stamps held by Sub-Accountants and Divisional Treasurers.

2. No revenue stamps of the current issue, other than 30 cents stamps, are to be issued after 30th September, 1957. Sub-Accountants holding stocks of revenue stamps must balance their stocks at that date and return all unissued stamps, together with a copy of T.67, to their Divisional Treasury. Stations in First and Fifth Divisions will however, return their unissued stock direct to the Treasury, Kuching.

3. Divisional Treasurers will forward these unused stamps to the Treasury, Kuching together with a list showing the station of origin and the amounts received from each station.

4. As from 30th September, 1957, the Treasury, Kuching will issue revenue stamps to stations in the First and Fifth Divisions and the Divisional Treasurers, Simanggang, Sibul and Miri only. Stations in the Second, Third and Fourth Divisions must obtain their requirements from their Divisional Treasuries.

H.M. COCKLE.

Accountant-General,
Sarawak.

Kuching, 24th September, 1957.

DISTRIBUTIONS:

All Heads of Departments.

All Stations.

All Deputy Assistant Treasurers.

TREASURY CIRCULAR NO. 31/1957

Personal Accident Travel Insurance

With reference to the copy of the open Cover Policy attached to Treasury Circular No.6/1957, I have now been advised by Messrs. Sime Darby (Borneo) Limited, on behalf of the Law Union & Rock Insurance Company Limited, that with effect from 1st October, 1957, Condition 9(a) of that Policy is cancelled.

2. I enclose a copy of the endorsement to the original Policy, which supersedes Condition 9(a), and suggest that this be attached to the copy of the original Policy.

H.M. COCKLE

Accountant-General,
Sarawak.

Kuching, 10th October, 1957.

DISTRIBUTION.

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

ENDORSEMENT ATTACHING TO PERSONAL ACCIDENT AIR TRAVEL
OPEN COVER.

INSURED: THE GOVERNMENT OF THE COLONY OF SARAWAK.

Notwithstanding anything contained herein to the contrary it is hereby declared and agreed that with effect from 1st October 1957 Condition 9 (a) of the above Open Cover is amended to read as follows and not as otherwise stated.

Condition 9 (a) Premium rates shall be calculated as follows except when the flight is by a single-engined chartered aircraft:-

<u>Insurance for Period not exceeding:</u>	<u>Premium calculated on</u>	
	<u>\$100,000</u>	<u>\$50,000.</u>
1 day	\$ 10.00	\$ 5.00
2 days	15.00	7.50
3 "	20.00	10.00
4 "	25.00	12.50
5 "	27.50	13.75
6 "	30.00	15.00
8 "	32.50	16.25
10 "	35.00	17.50
18 "	45.00	22.50
32 " (1 month)	56.60	28.30
64 " (2 months)	83.30	41.65
96 " (3 months)	110.00	55.00
128 " (4 months)	136.60	68.30
160 " (5 months)	163.30	81.65
192 " (6 months)	190.00	95.00

Subject otherwise to the terms exceptions and conditions of this Open Policy.

For THE LAW UNION & ROCK INSURANCE CO., LTD.
SIME, DARBY & CO., LTD.

As Agents

Dated this 27th day of September 1957.

TREASURY CIRCULAR NO. 33/1957.

Revised procedure of sorting
receipts and payment vouchers.

In order to facilitate the introduction of a revised system of sorting receipts and payment vouchers in the Treasury I should be most grateful if all Warrant holders would ensure:-

- (a) that votehead and subhead numbers are inserted in the bracket provided at the top right hand cover of all vouchers;
- (b) that code numbers are similarly inserted in the bracket in respect of below-the-line accounts; these were notified in Treasury Circular No.33/1954;
- (c) that all attachments to vouchers are pinned or stapled behind the voucher and not in front of it, and that they are folded to the actual size of the voucher where necessary.

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

Kuching, 16th October, 1957.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 5/1958

Marine Insurance

With reference to Treasury Circulars which have been issued from time to time on this subject, Residents and Heads of Departments are advised that with effect from the 1st January, 1958, Government has decided to carry its own Marine Insurance risk on stores and supplies obtained from the Crown Agents for Oversea Governments and Administrations.

2. The Crown Agents for Oversea Governments and Administrations have been so informed and all future indents for stores and supplies which are placed with them should be annotated "not to be insured".

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

Kuching, 20th January, 1958.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.6/1958.

.....
With reference to paragraph 2 of Treasury Circular No.10/1957, supplies of Government Orders (form G.33) in the hands of the Government Printer are now nearing exhaustion. Heads of Offices should continue to use office stocks until supplies are exhausted, when form G.33 Government Order will be replaced by form T.78 Service Order, a specimen of which is attached.

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

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

4. The triplicate (green) copy shall be retained in the book for future reference.

5. Supplies of Service Orders (form T.78) may be obtained by indent on the Treasury, Kuching.

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

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

Kuching, 22nd January, 1958.

DISTRIBUTION.

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

T. 78.

SARAWAK GOVERNMENT

SERVICE ORDER

No 030

To: —

Department

Station

Date

Service Required (subject to conditions overleaf)

SPECIMEN ONLY

The above service
is chargeable to

Expenditure Head

Sub-head

No.

Title

Signature of
Requisitioning Officer

Title

Warrant No.

This copy to be returned by addressee

Treasury Circular No.8/1958

Treasury form T.35 Subsistence Allowance Claims Sheet has now been redesigned as a Subsistence Allowance Claims Voucher, specimen attached.

2. When stocks of the existing Claims Sheet are exhausted the Claims Voucher will be introduced.

3. It is emphasised that the new form will be a Claim Sheet and Payment Voucher.

H.M. COCKLE
Accountant-General,
Sarawak.

Kuching, 23rd January, 1958.

DISTRIBUTIONS:

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

TREASURY CIRCULAR NO. 9/1958.

Personal Accident Air Travel Insurance.

It has been brought to my notice that certain officers who are responsible for making the monthly returns required by Treasury Circular No.6/1957, are including in those returns not only the names of the officers travelling by air but also the names of the officer's wife and children when they have accompanied him.

2. The agreement between Government and the Law Union & Rock Insurance Co., Ltd., covers all Government servants and other persons engaged on official business of the Sarawak Government with the Government's knowledge and consent. It does not cover insurance for officers' wives and families. If an officers wishes to insure his wife and/or family while they are travelling by air it is necessary for him to make his own private arrangement with an insurance company.

3. I should be grateful if you would ensure that the names of wives and children are not included in the returns which are submitted in future.

H.M. COCKLE.

Accountant-General,
Sarawak.

Kuching, 23rd January, 1958.

DISTRIBUTION.

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

TREASURY CIRCULAR NO.12/1958.

Telephone Call Charges in Outstations.

With effect from 1st April, 1958, no charge will be made for outgoing telephone calls made by members of the public from Police Stations in outstations where private telephones are not installed.

2. Treasury Circular No.13/1954 is hereby cancelled.

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

Kuching, 28th February, 1958.

DISTRIBUTION.

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

TREASURY CIRCULAR NO.13/1958.

Telephone Call Charges In Outstations.
Treasury Circular No.13/1954.

Please cancel my Treasury Circular No.12/1958.

2. Charges will continue to be made for all outgoing telephone calls made by members of the public in accordance with Government Gazette Notifications 822 dated 24th June, 1955, and S41 dated 1st July, 1955.

3. Treasury Circular No.13/1954 dealing with the payment of charges for telephone calls received by members of the public at Police Stations in outstations without private telephones is cancelled with effect from 31st March, 1958.

H.M. COCKLE.

Accountant-General,
Sarawak.

Kuching, 3rd March, 1958.

DISTRIBUTION:

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

Treasury Circular No. 40/58

The Sarawak Government agents in Singapore, Mansfield & Co. Ltd., have recently informed me that the baggage rates at present charged by the Singapore Baggage Transport Agency Ltd. are as follows:-

1. Charges for collection and delivery
of heavy baggage i.e. wooden
cases and crates from the Hold \$2.70 per package
2. Charges for collection & delivery
of Cabin baggage i.e. trunks
suitcases etc. \$2.00 " "
3. Lighterage \$1.50 " "
\$5.00 Minimum
4. Documentary work \$3.00 per consign-
ment
5. Storage \$0.10 per package
per day
6. Singapore Harbour Board and
freight charges As charged by the
respective
organisations
7. Minimum Charge \$7.50

2. As these charges are mainly based on the number of packages being transported, rather than on their cubic capacity, I should be most grateful if all officers would ensure in the interest of economy that the baggage they require to be transported is contained in as few packages as possible.

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

Kuching, 22nd November, 1958.

DISTRIBUTION:

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

Ref: 6/1/29A.

Treasury Circular No.11/59.

Air Transport Warrants

- INTRODUCTION OF WARRANT
-
1. With effect from the 1st October 1959, the use of Service Orders (Form T.78) for making reservations of air passages with Borneo Airways Limited will be replaced by the issue of Air Transport Warrants. A specimen of a Warrant is attached.
2. Books of Air Transport Warrants are bound in sets of four and are serially numbered; the terms and conditions under which they are issued are printed on the reverse of the original (blue) copy.
- USE OF WARRANT
3. Only those officers who are authorised to sign payment vouchers in accordance with Financial Regulation No.68 may sign Air Transport Warrants. (Treasury Circular No.1/1954 refers).
4. It should be noted that only one passenger or consignee should be entered on each Warrant.
- DISTRIBUTION
5. The original (blue) and duplicate (pink) copies will be forwarded to the local Airways Office, and the commitment registered in the appropriate vote book; the triplicate (yellow) copy must be forwarded to the Treasury Kuching by the first available post, the quadruplicate (white) copy being retained in the book as a record.
- DEFACED OR CANCELLED WARRANTS
6. If any Air Transport Warrant is defaced or cancelled, it must be forwarded (after cancellation if applicable) in triplicate to the Treasury Kuching, the quadruplicate copy (being also cancelled), remaining in the book.
- PAYMENT TO BE EFFECTED BY TREASURY KUCHING
7. Borneo Airways Limited will send one monthly account to the Treasury Kuching, supported by the duplicate copies of the Air Transport Warrants issued during the month. After checking against the triplicate copies received direct from issuing Officers, payment will be effected by the Treasury Kuching.
- ADVICE OF PAYMENT
8. After payment has been made in accordance with paragraph 7 above, the Treasury Kuching will advise Warrant-issuing officers of the Air Transport Warrants which have been paid for, quoting serial numbers and actual amounts charged. Warrant-issuing officers must immediately make adjusting entries in their Vote Books. In case of any misallocation by the Treasury Kuching, the Warrant Holder must notify the Accountant General immediately.
- ADJUSTMENTS IN VOTE BOOKS
9. An initial supply of Air Transport Warrants will be sent to Warrant Holders in the first instance; future supplies may be obtained by indent on the Treasury Kuching in the normal manner.
- INDENTS
10. A monthly return of unused Air Transport Warrants must be submitted by sub-accountants to the Accountant General, together with the monthly accounts; for this

10-4

TREASURY CIRCULAR No. 76/59

SERVICE ORDERS AND GOVERNMENT PURCHASE ORDERS

With reference to Treasury Circulars 10/1957 and 6/1958, it is now no longer necessary for the issue of Service Orders (Form T.10) and Government Purchase Orders (Form T.11) to be made by the Treasury Department.

2. In future, supplies should be obtained by indent direct on the Government Printer.

3. Paragraph 7 of Treasury Circular No. 10/1957 and paragraph 5 of Treasury Circular No. 6/1958 are hereby cancelled.


Accountant-General.

Kuching, 27th October, 1959.

DISTRIBUTION:

All Heads of Departments.
All Secretaries.
All Deputy Assistant Treasurers.
All Districts.

3 OCT 1959

231
TRY: 23/1/59.

TREASURY CIRCULAR NO. 9/60.

Vote Control.

Much difficulty is caused to the Treasury by the failure of some Departments and other offices to return promptly the advices (Form T.229) notifying the expenditure incurred by the Crown Agents and amounts received by the Crown Agents for the account of this Government. The main cause for concern is the inability of the Treasury to close the Territorial accounts for a particular month until the items have been allocated and the vouchers returned to this office.

2. The vouchers should please be allocated and recorded in vote books and returned to the Treasury within seven days of receipt, as stated on Form T.229. It is understood that, in some cases, delays have been due to the shortage of funds on the votes concerned and the reluctance of departments to allocate the expenditure until additional funds have been authorised. Allocation should not be held up on this account since the expenditure has been incurred and must be incorporated in the accounts.

3. All officers receiving the advices are earnestly requested kindly to deal with them within the period required. The need to finalise the Territory's monthly accounts with the least possible delay need not be stressed. There are, however, additional complications if this is not done, not the least important being the inability of the Treasury to issue the monthly statements of expenditure against which vote records should be checked. It is appreciated that circumstances at times delay the issue of the advices by the Treasury but in such cases the need to return them promptly is all the more pressing.

H M T The Clerk
Accountant-General.

Kuching, 4th August, 1960.

DISTRIBUTION:

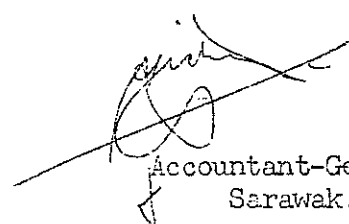
All Residents & Heads of Departments.
All Deputy Assistant Treasurers.
All Stations.

TREASURY CIRCULAR NO. 12/60.

Personal Accident Air Travel Insurance.

Officers who render the monthly declarations in accordance with Treasury Circular No. 6/1957, are requested to enter in the "Department to be charged" column the Head and subhead number to be debited with the cost of the insurance premia.

2. Journal Vouchers will not in future be submitted for acceptance to officers rendering such returns. With effect from the month of September 1960, the cost of the premia will be debited direct to the votes concerned and warrant holders will be advised of the amounts for recording in their Vote Books.


Accountant-General,
Sarawak.

Kuching, 20th. August 1960.

DISTRIBUTION.

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

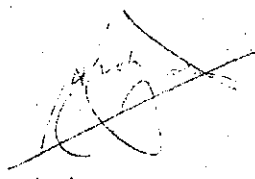
REF: TRY: 6/2/141.

TREASURY CIRCULAR NO. 15/1960.

Personal Accident Air Travel Insurance Declarations

The attention of all officers is drawn to Treasury Circular No. 6/1957.

2. Form T.37, which was introduced in paragraph 9 of the above quoted Circular, has been amended to amalgamate the existing form and the consolidated return which is rendered to the Insurance Company.
3. With effect from the return due for the month of January 1961, the revised form T.37 will be introduced by all officers. Indents should be placed for form T.37 (revised 9/60) on the Government Printer during the first week of December 1960.
4. Existing stocks of the present form T.37 are sufficient for the remainder of 1960.
5. The revised return will be submitted to reach this office on or before the 14th day of the month following, and should be rendered in quadruplicate. The revised form is being printed on thin paper to allow 5 copies (one for your retention) to be made at one impression.


Accountant-General.

Kuching, 30th. August 1960.

DISTRIBUTION:

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

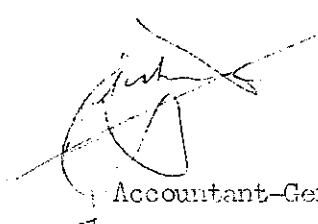
REF: TRY: 9/1/65.

TREASURY CIRCULAR NO. 16/1960.

Payment of Government Telegrams 1961

Residents and Heads of Departments will recall that Circular memorandum reference CSO/4433 dated 28th April 1960 advised that the cost of telegrams would be a charge against departmental funds with effect from 1st January 1961. Provision in the 1961 Draft Estimates has accordingly been made by Residents and Heads of Departments.

2. Before the method of payment is finalised, I would appreciate your early comments on the proposal that telegrams be paid for by cash from Imprest accounts. The only alternative would appear to be that Residents and Heads of Departments consolidate returns from all their sub-offices and accept consolidated debits raised by the Postmaster-General against each Resident or Head of Department. This would involve a great deal of work and should be avoided if possible.



Accountant-General.

Kuching, 2nd September, 1960.

DISTRIBUTION:

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

as.

TREASURY CIRCULAR NO.12/1961.

Control of Expenditure

Cases are constantly occurring of officers authorising expenditure from votes over which they have no control, and in this connection the attention of all accounting officers is drawn to Financial Regulations 34 and 35. Expenditure from any vote for which the officer incurring such expenditure does not hold a Warrant is unauthorised, and the officer concerned will be held personally responsible for such expenditure. (Financial Regulation 31 refers).

2. Attention is also drawn to Financial Regulation 281. Refunds of revenue collected in a previous year may be arranged only by the Accountant-General, and in no circumstances should vouchers be drawn up and payments made in respect of such refunds by any other officer.

A. Brown
for Accountant-General,
Sarawak.

Kuching, 16th March, 1961.

DISTRIBUTION:

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

Treasury Circular No.20/1961

Ref: TRY: 6/2/156

Personal Accident Air Travel Insurance

The attention of all accounting officers is drawn to paragraph 14 of Treasury Circular No. 6/1957.

2. The period of notice for flights other than those by aircraft specified in the policy has been reduced from 72 hours to 48 hours and the paragraph should be amended accordingly.

3. It is emphasised that it is in the interest of all participating officers that full details are received in the Treasury in time, especially in cases where the aircraft are single engined.


for Accountant-General.

Kuching, 4th July, 1961.

DISTRIBUTION:

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

TREASURY CIRCULAR NO.23/61.

AIR TRANSPORT WARRANTS

It is desired to bring to the notice of all officers concerned the provisions of Treasury Circular No.11/59.

2. As from 1st October, 1959 it was intended that all Air bookings should be effected by the issue of Air Transport Warrants, and the use of Service Orders for such purposes should have entirely ceased. This applies equally to passenger, excess baggage and freight bookings.

3. Coincidentally, all charges for air passages, whether in connection with passengers, excess baggage or freight, were to be centralised in one account with Borneo Airways Ltd., and settled by Treasury.

4. It now appears that, on occasion, Service Orders are still being issued, and that separate accounts with Borneo Airways Ltd. are still being operated by certain Departments. This should now cease, and the instructions given in Treasury Circular No.11/59 should be strictly observed in future.

/N.B. The foregoing does not apply to the accounts for mails, which will continue to be settled by the Postmaster-General direct to Borneo Airways Ltd., nor to the charges in connection with the Marudi/Long Akoh subsidised services, which will be dealt with, as heretofore, by the Operations Officer.]

N. B. S.
for Accountant-General,
Sarawak.

Kuching, 21st August, 1961.

DISTRIBUTION:

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

Ref: TRY: 23/1(II)/11.

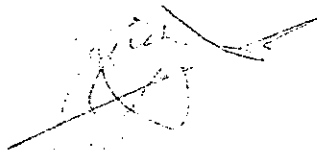
TREASURY CIRCULAR NO.13/1962.

Control of Expenditure

My attention has been drawn to the fact that Controlling Officers of votes are not in all instances receiving copies of payment and journal vouchers.

2. Financial Regulations 46 and 510 are quite clear on this point and Warrant Holders are requested to comply with these regulations strictly in future. It is emphasised that these regulations are of particular importance where the Controlling Officer and Warrant Holder are in different departments of Government.

3. Reconciliation of monthly expenditure by Heads of Departments with the monthly expenditure statement received from the Treasury is made from the monthly returns (Form T.196) received from Warrant Holders in accordance with Financial Regulation 46. It is apparent therefore that an alteration to a copy payment or journal voucher (and Vote Book), after the accounts have been submitted to the Treasury Kuching, will result in a difference in the reconciliation. Will all Warrant Holders please note that no amendments to payment and journal vouchers under Financial Regulation 73 may be made unless it is possible to amend the original copies before despatch.


For Accountant-General,
Sarawak.

Kuching, 22nd June, 1962.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 14/1962.

REF: TRY/44/10(IV)/43.

Electricity Bills

Information received from the Sarawak Electricity Supply Company shews that Government officers often vacate their quarters leaving electricity bills unpaid.

2. The company is a concern wholly owned by Government and any failures to pay the company's bills constitute a loss to Government in the same way as default in the payment of sums due to Government departments.

3. Defaults are reported to me by the company, and the Treasury and the officers' departments are given a great deal of unnecessary work in seeing that payment is duly made. In future, any cases of default that are brought to my notice will be liable to be reported to Government with a recommendation that disciplinary action be taken. It would be appreciated if all members of your staff could please be informed accordingly.

H. M. J. Underhay

Accountant-General,
Sarawak.

Kuching, 26th. June 1962.

DISTRIBUTION:-

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

PERSONAL ACCIDENT AIR TRAVEL INSURANCE

This circular is issued in consolidation of numerous previous Treasury Circulars in order that officers will have a complete schedule of the present conditions governing Air Travel Insurance.

2. Details of the various types of flight covered by Government's insurance scheme, the form of return required, premiums due and the cases where normal procedures are not applicable are set out in the attached schedule.

3(a) Monthly returns of officers and other persons engaged on official business of the Government who have flown on duty journeys or on leave or on return from leave must be prepared on form T.37 in quintuplicate and submitted to the Treasury Kuching in quadruplicate to arrive on or before the 14th of the month following that to which they relate. The officers responsible for the submission of these returns are:-

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

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

(b) Officers who render the monthly returns are required to enter in the column "Department to be charged" the Head and Subhead number to be charged with the cost of the insurance premiums. These will be debited direct to the vote concerned by the Treasury Kuching which will advise warrant holders of the amounts for recording in their Vote Books. Where an officer makes a flight which is connected solely or mainly with the business of another Government or a Department other than the one to which he is posted, this should be noted on the return under the column "Department to be charged" in order that the Government or Department concerned may be billed accordingly. Names of officers' wives and children must not be included in the return as such insurance must be arranged and paid for by the officers.

4. In cases where the officer is away from his station for a considerable period and it is thus impracticable to have his name included in the appropriate return, he must contact the relevant officer at the station from which he is travelling by air and request that full details of his flight are included by that officer in his return for the month. The officer making the return will draw attention by footnote or otherwise to all such flights included on his return.

5. If through unavoidable circumstances it is impossible for the monthly return to reach the Treasury by mail on the appropriate date, full details must be sent by telegram to reach the Treasury by that date.

6. Where prior notification of a flight is required the following details must be supplied:-

- a) Date and time of flight
- b) Type of aircraft and whether single or multi-engined.
- c) Name of operator
- d) Duration of flight

7. An officer required to travel on duty or on leave or to return from leave by air may not refuse to have insurance cover taken out on his behalf at the expense of Government.

8. It should be noted, that where an officer has any Personal Accident Insurance, the liability of Government's insurers may be affected.

9. Treasury Circulars 6/1957, 14/1957, 31/1957, 9/1958, 12/1960, 15/1960, 20/1961 and 28/1961 are cancelled.

Frank G. Gaden
J Accountant-General,
Sarawak.

Kuching, 21st May, 1963.

DISTRIBUTION:-

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

Ref: TRY: 44/3/2/18.

Treasury Circular No.8 of 1963.

Sea Passages from United Kingdom

Information has been received that port charges of £1: 5: -d are payable by all passengers, other than children under twelve years of age, who embark at Southampton.

2. Officers eligible for passages at Government expense should note that these embarkation charges will be met by Government only insofar as they do not cause any excess over the officer's normal passage entitlement (i.e. first or economy class airfare, or first class sea passage of the appropriate grade, as the case may be). Any excess will be for the officer's account.

A. G. G.
for Accountant-General.

Kuching, 4th June, 1963.

DISTRIBUTION:

Residents/Heads of Departments.
All Stations.

Rent Allowance

With reference to Secretariat Circular No. 4 of 1963, payment of Rent Allowance will be made as follows:

.....
(a) Initial application for the allowance (covering a period of not less than 60 consecutive days) shall be submitted by the officer to his Head of Department, on the appropriate form (specimen attached). After certification by the Head of Department the form will be sent to the Treasury, Kuching, with the minimum delay. On receipt by the Treasury, Rent Allowance for the period indicated on the application will be included in the paysheet for the current month, provided that the claim is received in time; if not, it will be included in the paysheet for the following month. If the application indicates that the officer concerned continues to be eligible for the allowance, it will automatically be paid on the monthly paysheet, until such time as notification is received from the Head of Department that the officer's circumstances have changed and that he is no longer eligible.

(b) It is essential that officers notify their Heads of Departments immediately of any change in circumstances which may alter their eligibility for Rent Allowance, and that Heads of Department transmit such notification to this office without delay. Form T.156, marked "URGENT" should be used.

(c) Printed copies of the form (on the lines of the specimen attached) are expected to be available shortly from the Government Printer. They should be completed, in respect of the period commencing 1st January 1963, up to either 30th June 1963 or 31st July 1963, dependent on availability, and not for any intermediate period, unless the officer's circumstances have changed and he has ceased, prior to 30th June or 31st July, as the case may be, to be eligible for the allowance.

A. K. S.
for Accountant-General.

Kuching, 10th June, 1963.

DISTRIBUTION:

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

APPLICATION FOR RENT ALLOWANCE

Name of Officer: (IN BLOCK LETTERS)

Station:

Department:

Appointment & Grade:

Monthly basic salary:

I certify that I did not occupy, share or live in a Government Quarter of any description during the following period(s):

From (date) to (date)

From (date) to (date)

Signature of Officer:

Date

CERTIFICATE BY HEAD OF DEPARTMENT:

The above particulars are correct, and there has not been any change in the officer's circumstances affecting his eligibility for Rent Allowance as at this date.

Signed (Head of Department)

Date

FOR TREASURY, KUCHING, USE ONLY

AT (Est)		TRAY NO. /
Authority Confirmed		<u>Calculation of Arrears</u>
Visual Index Adjusted		
Arrears Calculated		
Arrears Entered in Visual Index		

126.
TREASURY CIRCULAR NO. 13/1963.

REF: TRY/44/10/IV/204

BILLS PAYABLE BY OFFICERS

It is apparent that officers often give little or no attention to their obligation to pay bills owing by them to Government departments. Hospital bills in particular are left unpaid for very long periods and many are at present outstanding. The collection of these accounts causes a great deal of trouble to the departments to whom they are due and to the Treasury to which they are ultimately reported.

2. Financial Regulation 173(ii) requires that after a bill has been outstanding for two months the department concerned shall report the matter to the officer's Head of Department (or Resident). The Regulation also prescribes that if payment is not received after a further month the officer's Head of Department shall report the matter to the Treasury. This action is, however, frequently not taken.

3. The object of referring a bill to an officer's Head of Department is obviously to ensure that pressure is brought to bear on the defaulter to pay the amount owed. There is, however, little evidence that this is done. Protracted delay in obtaining payment entails the increasing risk that debts may finally become losses. If, therefore, a Head of Department who has been informed of the debts due by his staff does not comply with Regulation 173(ii) he will be held responsible if the outstanding bills should eventually become irrecoverable.

H. M. J. Undelay

Accountant-General,
Sarawak.

Kuching, 5th July, 1963.

DISTRIBUTION:-

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

HMJU/CKH

TREASURY CIRCULAR 23/1963

Insurance of Stores Ordered by Federal Departments

Heads of Department which have become Federal should note that it is the practice of the Federal Government to arrange insurance cover for Marine risks on stores ordered from abroad. The relevant Financial General Order No. 321 reads as follows:-

"Financial General Order 321. It is the policy of Government not to insure its property, but to carry its own risk. Without the specific authority of the Minister of Finance in the case of Federal expenditure or the Mentri Besar in the case of State expenditure, no payment for insurance other than that normally effected by the Crown Agents may be made from Government funds."

2. It is assumed that after the 1st January, 1964, Federal departments which order stores from countries outside Malaysia will continue to place the orders with suppliers (or the Crown Agents in the case of stores ordered from the United Kingdom) as at present. Such stores must be insured. Intents on the Crown Agents should be very clearly marked on the top of each copy:-

FEDERAL - MARINE INSURANCE COVER REQUIRED.

This also applies to any State department which may order stores which are to be paid for from Federal funds.

3. The Crown Agents will insure under the Marine Insurance Fund which they operate. A copy of the conditions pertaining to the Fund is attached to this circular. The premiums should be charged to the vote from which the cost of the stores themselves is met.

4. These arrangements should be brought into force in respect of stores which are to be paid for on or after the 1st January, 1964.

M. J. Thundakay
Accountant-General,
Sarawak.

Kuching, 19th October, 1963.

DISTRIBUTION:

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

CROWN AGENTS' MARINE INSURANCE FUND

CLASSIFICATION OF STORES FOR MARINE INSURANCE OPERATIVE
FOR SHIPMENTS ON AND AFTER 1ST MARCH, 1961.

- CATEGORY "A" Stores not normally regarded as liable to risk of breakage or other damage.
- Constructional Ironwork and Steelwork (Bridges, Girders and Sheds).
- Mild Steel and Iron Bars, Rods, Joists and Sheets (but M.S. Tubes and Galvanised Sheets are in Category "B").
- Pig Iron, Pig Lead.
Ingots of Non-precious metals.
Re-inforcing Bars.
Steel Rails, Sleepers and Fishplates.
- CATEGORY "B" Ordinary cased and baled goods, Cement, Postage and Revenue Stamps, Unsigned Currency Notes and Signed Currency Notes when insured for manufactured value only.
- (Most items of stores fall within this Category).
- CATEGORY "C" Goods Liable to be broken or otherwise damaged and Hazardous Deck Cargo.
- Cast Iron and Spun Iron Pipes and Fittings (Fittings fully cased Category "B").
Earthenware Goods (Unless fully cased).
Fireclayware (Unless fully cased).
Glass Sheets.
Iron Castings, including Cisterns, Pillar-boxes, Stoves etc. (Unless fully cased).
Livestock.
Pitch Fibre pipes.
Tiles (Unless fully cased).
Triplex Safety Glass.
HAZARDOUS Deck Cargo.
- CATEGORY "D" Goods particularly susceptible to breakage.
- Asbestos Cement Pipes and Fittings (Fittings fully cased Category "B").
Asbestos Cement Sheets.
Stoneware Pipes and Ducts.

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EXCEPTIONAL ITEMS which are treated specially:

Coal and Coke are insured on the market.

Coin stowed in bullion room or similar Lock-up stowage is charged according to stowage at a special rate, usually less than the "B" Category rate.

Signed Currency Notes if insured for face value (with liability for manufactured value only if the notes are destroyed) are insured on the market.

Foodstuffs (Flour, Sugar, Rice, etc.) are insured on the market.

NON-Hazardous Deck Cargo such as Locomotives Motor Vehicles

MARINE INSURANCE OF STORES

1. The Crown Agents operate a Marine Insurance Fund for the benefit of their Principals.
2. The cover afforded is against all Marine risks, including the risks of War, Strikes, Riots and Civil Commotion at inclusive nett premiums generally lower than are obtainable commercially. It is a condition of the Fund that participants must insure all stores purchased and shipped through the Crown Agents, and not merely selected risks or selected consignments.
3. Certain commodities such as bulk shipments of Coal and Coke, Foodstuffs, and Signed Currency Notes insured for their face value, are excluded from the Fund and are insured on the market under special Open Covers at advantageous rates.
4. All Postal despatches, and Air Consignments up to a value of £1,000, are insured free of charge for participants in the Fund. Air Consignments exceeding a value of £1,000 are insured on the market as paragraph 3 above.
5. For Premium purposes stores are classified under headings according to their susceptibility to loss or damage. Details of classifications are attached. The current rates of premium applicable are shown below. Insurance is effected on the basis of Cost of goods and Freight plus 10% (30% for very long inland journeys) to cover incidental expenses at the port of discharge, inland transit charges, etc. Premiums are debited to Principals' accounts monthly.

Current Premium Rates for Sarawak (shillings and pence)

Category "A"	2/9%
" "B"	5/6%
" "C"	45/-%
" "D"	75/-%

44
REF.: TRY: 21/3/192

TREASURY CIRCULAR NO. 2/1964

Insurance of Stores Ordered by Federal Departments

The attention of Heads of Department is drawn to Treasury Circular 23/1963 concerning the need to arrange marine insurance cover on stores ordered by Federal departments.

2. The Crown Agents have reported that most Federal departments are either marking their indents indistinctly or not at all. All indents for stores to be charged to Federal funds should be very clearly marked at the top of each copy:-

FEDERAL - MARINE INSURANCE COVER REQUIRED.

H. M. T. Underhay

Accountant-General,
Sarawak.

Kuching, 17th January, 1964.

DISTRIBUTION TO:

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

20
21/3/1964

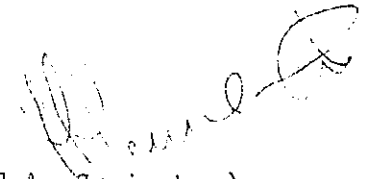
TRY:163/1/30

Treasury Circular No.17/1964

Accounts - Posts & Telecommunications Department

The Posts & Telecommunications Department will become largely self-accounting with effect from 1st January, 1965.

2. As from that date bills should please be made out in respect of all stores and services chargeable to the Posts and Telecommunications Department. The Department will settle the bills by cheque and NOT by means of Journal Vouchers.


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

Kuching, 24th December, 1964.

DISTRIBUTION:

All Ministries.

All Senior Assistant Accountants.

All Residents & Heads of Departments.

All Stations.

Treasury Circular No. 1/1965

Accounts - Posts & Telecommunications Department

I should be grateful if you would please note that, with effect from 1st January 1965, payment of Trunk Call, Telephone Rental and Telegram bills in respect of Government Departments and Ministries should be paid by payment or petty cash vouchers and NOT by means of Journal Vouchers.


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

Kuching, 5th January, 1965.

DISTRIBUTION:

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

TRY: 9/1(II)/72.

TREASURY CIRCULAR NO.3/1965.

Payment for Supply of Printing and Stationery

Accounting officers of all Departments other than Posts and Telecommunications please note the following in respect of payment for supply of printing and stationery obtained from the Government Printing Office with effect from 1st March, 1965:-

- (i) Journal Vouchers should not be prepared in settlement of each individual statement of account for the supply obtained, unless it is the only statement for the month.
- (ii) Such statements of account for supplies received during a month should be accumulated and accounted for by one Journal Voucher once a month.
- (iii) Section 10 of Financial Regulations should be strictly followed when a Journal Voucher is prepared.
- (iv) Special attention is invited to Financial Regulation 265 on the requirement of certificate called for in Regulation 62 to be completed on the Journal Voucher.


(Wee Chiang Khoon)
for Ag. Accountant-General,
Sarawak.

Kuching, 26th February, 1965.

DISTRIBUTION:

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

TREASURY CIRCULAR NO. 7/65.

Government Telephones

Reference Secretariat Circular No.16/1962 of 11th September, 1962, as the Posts and Telecommunications Department are now self-accounting, the instructions contained therein regarding the accounting of recoveries in respect of private calls are no longer appropriate as P.& T. revenue cannot now be paid into Treasury and Form T.112 cannot be used.

2. It is requested therefore that with effect from 1st January, 1965, the undernoted procedure should be followed:

- (i) Departmental telephone bills will be paid in full from departmental votes and recoveries in respect of private calls will be credited to the expenditure votes.
- (ii) Telephone bills containing charges for private calls may not be paid without the endorsement of the Treasury Receipt Reference covering the recovery of any private calls involved.

3. Any payments which have already been made and not accounted for as prescribed in paragraph 2 above will be adjusted by the Treasury.



(Ong Sze Chan)
for Ag. Accountant-General,
Sarawak.

Kuching, 11th June, 1965.

DISTRIBUTION:

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

Air Transport Warrants

Reference Treasury Circulars No.11/59 and No.23/61 dated 4th August, 1959 and 24th August, 1961 respectively.

2. Circular Memorandum CMO/811 of 9th September issued jointly by the State Secretary and Federal Secretary requires Government officers to arrange for air bookings through the local branch of the Straits Central Agencies Limited instead of Malaysian Airways in places where the former maintains branches or agencies. At present these places are Kuching and Miri and it is expected that a branch will be opened at Sibul shortly. A book containing 50 Air Transport Warrants is supplied with this Circular to all Warrant Holders in Kuching and Miri for immediate use and further supply may be indented for from this office when required.

3. The system of settlement will be identical with the present one (as specified in Treasury Circulars Nos. 11/59 and 23/61) except that offices booking air passages through Straits Central Agencies Limited will tender the Air Transport Warrants to the Straits Central Agencies office instead of Malaysian Airways, and Straits Central Agencies will render monthly bills to the Treasury, Kuching, for payment.

4. Warrant Holders in other stations will be supplied with these warrants as and when offices of the Company are opened there.


(Ong Sze Chan)
for Accountant-General.

Kuching, 28th September, 1965.

Distribution

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

Treasury Circular No. 14/1965.

Franking and Postage Charges on
Government Mail

With effect from 1st January 1966,

- (a) All Government airmail
- (b) All Government parcels and other articles weighing over 4 lb. 6 ozs.,
- (c) All Government postal registration fees, will require to be pre-paid by affixing stamps in the same manner as civilian correspondence.

2. Surface mail to addresses in Malaysia, provided each article does not exceed 4 lb. 6 ozs. in weight, if marked "O.H.M.S." or "On Government Service" or "Urusan Kerjaan", franked by the initials of an authorised officer and chopped with the office stamp of the Department or Ministry, will not require to be affixed with postage stamps.

3. It will be observed from the above that it will be necessary to exercise economy where possible by sending heavy or non urgent letter mail by surface i.e. without stamps affixed. Letters should also not be stamped where it is known that the letter will be sent by surface mail i.e. if there is no air service anywhere en route between point of despatch and destination.

4. It may be possible in some instances, to use the "proof of posting" certificate costing 3 cents instead of sending mail under registered cover costing 25 cents. Letters containing valuable or important contents should of course, be sent by registered mail.

5. Government Offices will also receive more stamped covers with effect from 1st January, 1966. It is suggested that Divisional and Sub-Offices should forward their used received stamps to Headquarters for transmission to the Red Cross Society which is able to dispose of used stamps to raise funds.

6. It will be necessary for most Government Offices to maintain a stock of stamps with effect from 1st January, 1966. The stock will be operated in a similar manner to the normal Petty Cash Imprest with several exceptions, e.g. it will not be possible to retire it at the year-end or on the occasion of handing-over from one officer to another since the balance will consist of stamps of various denominations and not cash. Action that will be required is as follows:-

- (i) Indent to the Government Printer for the normal "Manuscript Record Book" and rule it as per the example attached.
- (ii) On Monday, 3rd January, 1966, the first business day of the year, prepare a payment voucher for a round sum to form a basic stock of postage stamps estimated to be sufficient for two weeks' use, debiting the appropriate Administration, Office Expenses (postage) vote.

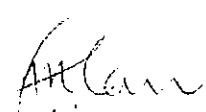
TREASURY CIRCULAR NO.13/1966.

AIR TRANSPORT WARRANTS

1. The original instructions for the use of Air Transport Warrants were contained in Treasury Circular No.11/1959, and it is apparent that in many Government offices the provisions of that circular are either unknown or ignored.

2. For the convenience of all concerned the essential instructions are repeated below, and it is requested that this circular be given the widest possible circulation among officers who are or may be responsible for the preparation and issue of Air Transport Warrants.

- (a) Air Transport Warrants may be signed only by officers who are authorised to sign payment vouchers.
- (b) Care should be taken that all appropriate sections of the warrant are correctly completed and that all copies are legible. It is particularly important that full details are given of the account to be charged and that the relevant authority is quoted for charging an account which is not controlled by the issuing officer. Each warrant should be used for one item only.
- (c) After preparation, the original and duplicate copies are to be forwarded to the local airways office or agency and the triplicate (yellow) copy must immediately be forwarded to the Treasury, Kuching.
- (d) Service Orders may not be used for the booking of air passages, neither should Departments attempt to make payments in respect of passage costs all of which will be paid by Treasury.
- (e) If a warrant is cancelled or for any reason rendered useless all three detachable copies must be forwarded to Treasury suitably endorsed, and the fourth copy, similarly endorsed, retained in the book.
- (f) When the warrant is issued the appropriate commitment must be entered in the Vote Book. After payment, the triplicate copy, showing the vote charged and the amount paid, will be returned by Treasury and the necessary adjustment to record the payment must then be made in the Vote Book. In the event of misallocation of charge, immediate advice should be sent to Treasury accompanied by the triplicate copy of the warrant concerned.


+ Ag. Accountant-General,
Sarawak.

Kuching, 28th June, 1966.

DISTRIBUTION:

TREASURY CIRCULAR NO.23/1968.

Insurance on Imported Stores Ordered by Federal Departments
and on Federal Purchases made by State Departments

Heads of Departments are kindly advised that the Federal Government has now set up its own Government Stores Insurance Fund. Goods imported by Federal Departments and on Federal Purchases made by State Departments for delivery in East and West Malaysia are automatically covered by the Government Stores Insurance Fund and outside insurance cover should not be arranged, except on certain circumstances, paragraphs 6 Section (b) and (c) of the Government Stores Insurance Fund Procedures refers.

2. All Indents for Stores to be charged to Federal Funds should in future be clearly marked at the top of each copy:-

Federal - C.& F. only.

3. This Circular supersedes State Treasury Circulars 23/1963 and 2/1964 which regulate the necessity to arrange marine insurance cover on stores ordered by Federal Departments.

4. Attached herewith is a copy of Federal Treasury Circular Letter No.16 of 1968 which lays down the details governing the Government Stores Insurance Fund.

5. With reference to paragraphs (4) and (5) of the Government Stores Insurance Fund Procedures, you will note that a premium of 1% on the value of all goods imported by Departments (Federal Departments and Federal Purchases made by State Departments) to Malaysia is payable into the Government Stores Insurance Fund and the necessary adjustments are to be effected by means of journal entries, debiting the appropriate Expenditure Vote Heads and crediting to this Fund.

6. To this effect, the creation of a New Trust Account to serve this purpose is necessitated.

7. The under-noted new Trust Account (Federal) is now being opened and all collections in this respect should then be credited to this account accordingly.

Head: Current Account.

Sub-head: Federal Government Stores Insurance Fund.

Code: GSI

(Kho Chong Tee)
for Accountant-General,
Sarawak.

Kuching, 13th November, 1968.

DISTRIBUTION:

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

As requested by the State Financial Secretary, Sarawak, in his Memorandum No. SFS/295 dated 5th November, 1970, the Treasury Circular No. 5/1963 dated 21st May, 1963 is reproduced hereunder for your reference and guidance, please.

PERSONAL ACCIDENT AIR TRAVEL INSURANCE

This circular is issued in consolidation of numerous previous Treasury Circulars in order that officers will have a complete schedule of the present conditions governing Air Travel Insurance.

2. Details of the various types of flight covered by Government's insurance scheme, the form of return required, premiums due and the cases where normal procedures are not applicable are set out in the attached schedule.

3(a) Monthly returns of officers and other persons engaged on official business of the Government who have flown on duty journeys or on leave or on return from leave must be prepared on form T.37 in quintuplicate and submitted to the Treasury Kuching in quadruplicate to arrive on or before the 14th of the month following that to which they relate. The officers responsible for the submission of these returns are:-

- (i) Heads of Departments for all departmental officers (in Kuching and all stations).
- (ii) Residents for all other officers in their divisions.

(b) Officers who render the monthly returns are required to enter in the column "Department to be charged" the Head and Sub-head number to be charged with the cost of the insurance premiums. These will be debited direct to the vote concerned by the Treasury Kuching which will advise warrant holders of the amounts for recording in their Vote Books. Where an officer makes a flight which is connected solely or mainly with the business of another Government or a Department other than the one to which he is posted, this should be noted on the return under the column "Department to be charged" in order that the Government or Department concerned may be billed accordingly. Names of officers' wives and children must not be included in the return as such insurance must be arranged and paid for by the officers.

4. In cases where the officer is away from his station for a considerable period and it is thus impracticable to have his name included in the appropriate return, he must contact the relevant officer at the station from which he is travelling by air and request that full details of his flight are included by that officer in his return for the month. The officer making the return will draw attention by footnote or otherwise to all such flights included on his return.

5. If through unavoidable circumstances it is impossible for the monthly return to reach the Treasury by mail on the appropriate date, full details must be sent by telegram to reach the Treasury by that date.

6. Where prior notification of a flight is required the following details must be supplied:-

TREASURY CIRCULAR NO.3/1973

Air Transport Warrants

As you are aware, the introduction of Malaysian Airline System Berhad has not affected the accounting procedure very much. However, certain procedures need to be followed to satisfy the company's auditors and I should be grateful if the following points could be noted please:-

(a) As regards Kuching, all bookings will be made through Sharikat Senett Travel Agencies so here there should be no problem.

(b) Where air transport warrants are issued in outstations, some warrants may be headed Malaysia-Singapore Airlines or some other title. In each case the warrants should be amended to read Malaysian Airline System Berhad.

(c) In some cases, warrants are issued in outstations to agents; mostly small agents and on a modest scale. In these cases procedure (b) above should be followed but the Agent should send the appropriate Warrants to the Area Accounting Controller of Malaysian Airline System Berhad, P.O. Box 194, Kota Kinabalu who will bill the Treasury direct. In other words, the various outstation Agents will not send their bills to Treasury as previously.

(d) As soon as possible MAS will have their own Air Transport Warrants printed for use in Outstations where there is no Government agent and this will solve their auditors' problems.

(e) Please also note that the order form for use by some Agents for public use must not be used in any circumstances i.e. only air transport warrants fully completed as to details should be used for booking Government air passages. The only exception to this is, if due to very rare and unforeseen circumstances, a warrant is not available then a service order may be issued which will be paid by normal payment voucher.

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

Kuching, 24th January, 1973

DISTRIBUTION:

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

REF: TRY:117/13

TREASURY CIRCULAR NO.5/1973

Air Transport Warrants

Further to Treasury Circular No.3/1973, after further discussion with the Area Accounting Controller of Malaysian Airline System Berhad, paragraph (c) thereof is now cancelled please.

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

Kuching, 17th February, 1973

DISTRIBUTION:

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

Copy to: TRY:111

TREASURY CIRCULAR NO. 7/1973

REF: TRY: 117/26.

Air Transport Warrants

Further to Treasury Circulars No.3 and No. 5/1973, new Air Transport warrants printed with the title of Malaysian airline System Berhad are now available from the Government Printer, Kuching in books of 100 Warrants in each book. It would thus be appreciated if indents for requirements could be submitted to the Government Printer as soon as possible.

2. Please note however, that MAS Warrants should not be used in cases where it is possible to book passages through Sharikat Sennet Travel Agencies. In these cases, the Agency's own form of Air Transport darrant should be use does heretofore.
3. All stocks of Air Transport Warrants other than the above should be returned to the Government Printer as they are now obsolete please.

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

Kuching, 15th March, 1973.

DISTRIBUTION:

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

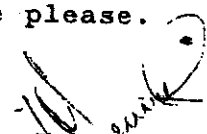
Copy to: TRY:111 and TRY:121

REF: TRY:117/178

TREASURY CIRCULAR NO.18/1973

Obsolete Air Transport Warrants

Further to paragraph 3 of Treasury Circular No.7/1973, it has been observed that some obsolete Air Transport Warrants are still in use or have not yet been returned to the Government Printer. It would be appreciated, therefore, if all obsolete Warrants could be returned to the Government Printer, Kuching as soon as possible please.


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

Kuching, 9th October, 1973.

DISTRIBUTION:

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

Copy to: TRY:111 and TRY:121.

Treasury Circular No.6/1975Air Transport Warrants and Air Travel
Insurance Declaration

There have been cases where the instructions contained in Treasury Circulars previously issued on the above subject have not been complied with. As the consequences arising from the non-compliance of such instructions may be very serious, it is decided to issue this Treasury Circular which consolidates all previous Treasury Circulars on the above subject. It is requested that this Circular should be given the widest possible circulation amongst officers who are responsible for the issue of Air Transport Warrants and for the submission of Air Travel Insurance Declarations.

2. Procedure Re Use of Air Transport Warrants

- (i) All bookings of Government air passages whether in connection with passengers or excess baggage or freight must be made by the issue of Air Transport Warrants. Service Orders (Form T.78) may only be used where Air Transport Warrants are not available.
- (ii) All charges for air passages are centralised in one account with either the Malaysian Airline System or Syarikat Senett Travel Agencies and settled by the Treasury. No Departments should attempt to make payments of air passage costs. This however does not apply to accounts for mails which will continue to be settled by Pengarah Pos direct with the carrier and in cases where Service Orders are used.
- (iii) Reservations of all Government air passages in places where Syarikat Senett Travel Agencies have offices should be made through them, in accordance with Circular Memorandum ref: CMO/743 dated 4th January, 1972 and memorandum FED/309(60) dated 11th October, 1968 issued by the State Secretary and the Federal Secretary respectively.
- (iv) Only those officers who are authorised to sign payment vouchers may sign Air Transport Warrants.
- (v) It is to be noted that only one passenger or consignee should be entered on each warrant.
- (vi) Care should be taken that all appropriate sections of the warrant are correctly completed and that all copies are legible. It is particularly important that full details are given of the account to be charged and that the relevant authority is quoted for charging an account which is not controlled by the issuing officer.
- (vii) After preparation, the original and duplicate copies are to be forwarded to the Agency and the triplicate (yellow) copy must be forwarded to the Treasury, Kuching by the first available post.
- (viii) If a warrant is cancelled or for any reason rendered useless, all three detachable copies must be suitably endorsed and sent to the Treasury, Kuching, and the fourth copy, similarly endorsed, is to be retained in the book.

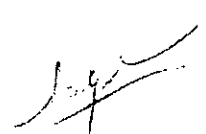
Ref: TRY:377/106

TREASURY CIRCULAR NO. 3/1977

Treasury Instruction 100(a) - Mileage Claims.

Travelling claims in accordance with the General Orders should be presented not later than the 10th day of the succeeding month.

Approval of this office must be sought for any late submission of claims with full explanation from the claimant. Any unsatisfactory explanation given will result in the claims being disallowed.


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

Date: 14 January 1977.

Distributions:

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

PAYMENT OF AIR TRANSPORT WARRANTS

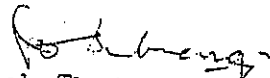
As you are aware, payment of Air Transport Warrants has hitherto been centralised in one account with either the Malaysian Airline System Bhd. or Senett Travel Agencies Sdn. Bhd. (Syarikat Senett Travel Agencies) and settled by the State Treasury in accordance with paragraph 2(ii) of the Treasury Circular No.6/1975 dated 21.5.1975.

2. It has been decided to cease such practice with regard to the present mode of payment of Air Transport Warrants. With effect from 1.3.1978, travel agencies concerned, including MAS, has to submit respective claims together with the duplicate copies of Air Transport Warrants issued on or after this date to departments/offices making air bookings for settlements in the usual manner.

3. In connection with the new arrangement, I should be grateful if the following points could be noted, please:-

- (i) All outstanding bills in respect of Air Transport Warrants and credit notes in respect of refunds of unused air tickets issued prior to 1.3.1978 will continue to be dealt with by the State Treasury on receipts of the relevant documents in the usual manner;
- (ii) All refunds of unused air tickets as from 1.3.1978 are to be dealt with by departments/offices concerned on receipt of credit notes and are to be adjusted through deductions from subsequent payments;
- (iii) The triplicate (yellow) copy of any Air Transport Warrant issued on or after 1.3.1978 needs not be forwarded to the State Treasury, Kuching;
- (iv) All three detachable copies of a cancelled warrant are to be retained in the book;
- (v) A monthly return of unused Air Transport Warrants on form T.235 is no longer required by the State Treasury, Kuching with effect from the month of March, 1978;
- (vi) The rest of the procedure re use of Air Transport Warrant as contained in the Treasury Circular No. 6/1975 dated 21.5.1975 remains status quo.

4. It is requested that this Circular be given the widest possible circulation among officers authorised to sign Air Transport Warrant and responsible for its prompt payment.


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

Kuching: 14th February, 1978.

DISTRIBUTION:

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

c.c. Pegawai Kewangan Persekutuan, Sarawak.
(Your ref:PKP/P24(16) dated 19.2.1978.)
TRY:111.

TREASURY CIRCULAR NO. 3/78

Our ref: TRY:1592(V)/170

Lost Pension Warrants (Form T.61 Revised 1/75)

With reference to Treasury Circular No.39/1957 in respect of the Revised Procedure for the payment of local pensions, the under-noted Pension Warrant for the month of December, 1977 has been reported lost and sub-accountants are requested not to make any payment on this warrant if presented to them for payment.

2. If the warrant below is presented for payment, sub-accountants should retain it, obtain the name, Identity Card number and address of the person who presents it for payment and forward it by first available opportunity to me for cancellation:-

- (a) Pensioner's name: Lupun anak Bagok
- (b) Pension number: DP.0054
- (c) Warrant number: 02652/1977
- (d) Amount of pension: \$56.61 per month
- (e) Period: December, 1977

3. On receipt of this Circular, sub-accountants are requested to check immediately their Cash Book in order to ensure that no payment of the above-mentioned Pension Warrant for the month of December, 1977 has been made. In the event that the above-mentioned warrant has been cashed, sub-accountants concerned should immediately inform me and send to me the original paid warrant by registered post.

4. 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 warrant has been cashed, it will be assumed that no payment has been made and replacement warrant will be issued in due course.

5. Please promptly acknowledge receipt of this Circular.

Kuching: 23rd February, 1978

Chan Kay Tee
(CHAN KAY TEE)
for Accountant-General,
Sarawak.

DISTRIBUTION:

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

WESH/tah

348

The Accountant-General,
The State Treasury,
(Pensions Section)
Kuching.

I acknowledge receipt of Treasury Circular
No. 3/1978 dated 23rd February, 1978 and its contents
will be given my closest attention.

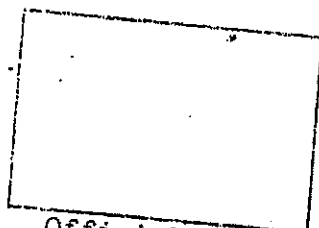
.....
(Signature of Sub-Accountant)

Name of Sub-accountant:

Our reference:

Station:

Date:



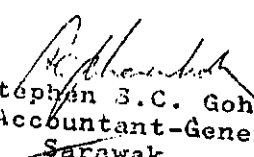
Official Stamp
of Office

Treasury Instruction 100(a) - Travelling Claims

With reference to Treasury Circular No.3/1977 dated 14th January, 1977 on the above subject, this is to inform that with immediate effect, authority is hereby given for Senior Accounting Officers at Divisional Treasuries to approve payment of vouchers in respect of travelling claims presented after the 10th day of the succeeding month. Thus, late claims vouchers can in future be approved by Divisional Treasuries and it will no longer be necessary to refer every such voucher to Treasury Headquarters in Kuching for approval.

2. Application for authority should be accompanied by the voucher duly certified to the accuracy of every detail therein by the warrant holder, and a full explanation of the cause of delay in presenting the claims should also be given. If the explanation is satisfactory, the voucher will be endorsed for payment. However, the date appearing on the voucher may be deemed to be the date of submission of the claims.

3. It is requested that late claims vouchers for outstation payment may henceforth be submitted to the respective Divisional Treasuries for necessary action, please.


(Stephen B.C. Goh)
for Accountant-General,
Sarawak.

Date: 22nd July, 1978.

Distribution:

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

State Treasury Circular No.2/1987.

Ref: TRY:113(25)

Personal Accident Air Travel Insurance Declaration

With reference to State Treasury Circular No.6/1975 dated 21.5.75, I should be most grateful if all concerned would kindly ensure that the monthly returns in respect of the above are submitted to this office as promptly as possible.

2. Monthly returns should be prepared in quintuplicate on Form T.37 and submitted in quadruplicate on or before the 14th day of the month following that month to which the returns relate. If no officer has travelled by air on official duty during the month, a Nil return shall be submitted.

3. Your co-operation in the above will be very much appreciated.

"HIDUP SELALU BERKHIDMAT"

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

Kuching: 16th March, 1987.

To:-

All Ministries.

All Residents and Heads of State Departments.

All Senior Accounting Officers.

All Stations.



JABATAN PERBENDAHARAAN NEGERI

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

Telefon: 082-440111

Faksimili: 082-447203 (Akauntan Negeri)

Faksimili: 082-445270 (Timb. Akauntan Negeri)

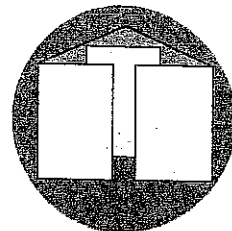
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Faksimili: 082-446082 (Penyesuaian)

Faksimili: 082-442164 (Gaji)

Faksimili: 082-440704 (Pengurusan Dana)

Faksimili: 082-445478 (Kumpulan Wang Simpanan/Pencen)



SURAT PEKELILING PERBENDAHARAAN NEGERI SARAWAK NO.PP: 1/2005



PERKARA: BORANG TUNTUTAN KILOMETERAN - L300B (Pindaan 01)

1. TUJUAN

Pekeliling ini bertujuan untuk menguatkuasakan format L300B (Pindaan 01) sebagai dokumen sokongan bagi baucar T.300.

2. LATARBELAKANG

Lanjutan dari penerimapakaian Pekeliling Perbendaharaan Bilangan 3 Tahun 2003 oleh Kerajaan Negeri Sarawak melalui Surat Pekeliling (Perj. Bil.34/2004) yang berkuatkuasa mulai 1 Januari 2005, format L300B bagi tuntutan kilometeran yang sedang digunakan pada masa ini perlu dipinda untuk menggunakan kadar kilometeran yang baru berdasarkan pekeliiling tersebut.

3. FORMAT L300B (Pindaan 01)

Oleh itu format L300B yang telah dikuatkuasakan penggunaannya melalui Pekeliiling Perbendaharaan Negeri Sarawak No.PP.8/1997 adalah dibatalkan dan diganti dengan format L300B (Pindaan 01) seperti dikepilkan. Format ini boleh disediakan sendiri oleh Kementerian/Jabatan tanpa perlu diinden dari mana-mana pencetak. Bagaimanapun, Jabatan/Kementerian adalah diingatkan supaya penyediaan L300B (Pindaan 01) ini disediakan seperti contoh yang dilampir tanpa membuat sebarang pindaan pada samada format atau kandungannya.

4. TARIKH KUATKUASA

Penggunaan format ini adalah berkuatkuasa mulai tarikh pekeliling ini.

Sekian, terima kasih.

' Tepat Ramah Yakin '

"BERSATU BERUSAHA BERBAKTI"



(JUMASTAPHA BIN LAMAT)
AKAUNTAN NEGERI
SARAWAK

Ruj TRY:301004(Vol.3)/61
Tarikh: 14 Februari 2005.

Agihan Kepada:

1. Semua Setiausaha Tetap Kementerian
2. Semua Ketua Jabatan Negeri
3. Semua Residen
4. Semua Akauntan Perbendaharaan Bahagian

Salinan kepada:

1. Setiausaha Kerajaan Negeri, Sarawak.
2. Setiausaha Kewangan Negeri, Sarawak.
3. Peguam Besar Negeri, Sarawak.
4. Pengarah Audit Negeri, Sarawak.

TUNTUTAN KILOMETERAN

Nama Pegawai		No. Baucar Jabatan				/			/					
Jawatan		Nombor Pusat												
Gred		Kementerian/ Jabatan												
Gaji Pokok		No. Pendaftaran Kenderaan												
Stesen		Kapasiti Kenderaan (C.C.)												
Alamat Rumah														
Alamat Pejabat														
	KADAR (Sen Per KM) (*) Tandakan 'X' diruang yang menunjukkan kadar yang dituntut.										Tuntutan Kilometeran		Jumlah Tuntutan	
	Kelas A		Kelas B		Kelas C		Kelas D		Kelas E		KM		RM	Sen
	*		*		*		*		*					
500 KM pertama		60		50		40		25		20				
501 - 1,000 KM		55		45		35		25		20				
1,001 - 1,700 KM		45		40		30		20		15				
1,701 KM dan seterusnya		40		35		25		15		10				
ETIMEN BASIKAL														
(a) Melebihi 10 hari bagi bulan itu.	RM70.00 sebulan atau 20 sen satu KM mengikut mana lebih tinggi.													
(b) Selama 10 hari dan kurang bagi bulan itu.	20 sen satu KM.													
JUMLAH KM DAN AMAUN YANG DITUNTUT														

Pengesahan :

Saya mengesahkan bahawa kilometeran yang dicatatkan di halaman belakang Lampiran ini dilakukan dengan kenderaan tersebut di atas ketika menjalankan tugas rasmi dan bahawa tuntutan ini dibuat berdasarkan Perintah-Perintah Am Kerajaan Negeri Sarawak/Pekeliling Perbendaharaan yang berkuatkuasa pada masa ini.

Tandatangan Pegawai Menuntut: _____	Tarikh: _____
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Number of hauls	<i>A. balearicum</i> (%)	<i>A. balearicum</i> + <i>A. balearicum</i> + <i>A. balearicum</i> (%)
1	10	10
2	15	15
3	20	20
4	25	25
5	30	30
6	35	35
7	40	40
8	45	45
9	45	45
10	45	55

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Saya mengesahkan bahawa saya telah menyemak butir tuntutan ini berdasarkan buku Harian dan rekod rasmi lain seperti yang disebut di atas.

Tandatangan	Nama	Jawatan & Gred