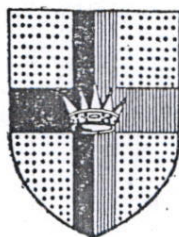


MALAYSIA



STATE OF SARAWAK

**SUPPLEMENTARY INSTRUCTIONS
RELATING TO
ACCOUNTING PROCEDURE
AND
FINANCIAL CONTROL**

ISSUED ON THE AUTHORITY OF THE
STATE FINANCIAL SECRETARY

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SECTION 1

CONTROL AND RECEIPTS AND PAYMENTS AND CUSTODY OF PUBLIC MONEY

(a) GENERAL

1. Accounting officers shall not make any payments chargeable to expenditure, notwithstanding that the expenditure may be provided for in the Estimates unless authorised by General Warrant, Special Warrant or by a Departmental Warrant issued by the officer controlling the vote. The printed copy of the approved Estimates includes a list of officers controlling votes. Warrants required before expenditure incurred.
2. It is the duty of all officers responsible for expenditure to exercise due economy. Money shall not be spent merely because it has been voted. Economy to be exercised.
3. The term sub-accountant means an officer who is entrusted with the receipt, custody and disbursement of public money and who is required to keep one of the recognized cash books, the transactions in which are accounted for to the Accountant-General and subsequently embodied in the final accounts of Government. Sub-Accountant.

(b) COLLECTION OF REVENUE

4. Residents and Heads of Departments are personally responsible for the prompt collection of all revenue relating to their Divisions or Departments. Responsibility of Residents and Heads of Departments.
5. An accounting officer who experiences difficulty in collecting money due to Government, whether from public officers or others, shall report the circumstances officially to the Head of Department within 3 months, with a view to the institution of legal action. Difficulties in collecting money due to Government to be reported.
6. Where an account rendered to a Government Officer remains unpaid for a period of more than two months, the Head of Department to whom the amount is owing will notify the officer's Resident or Head of Department, direct, of the outstanding account. The latter will take steps to request payment of the outstanding account to the Treasury, and when payment has been made should notify the Head of Department who reported the matter accordingly, quoting the Treasury Receipt number concerned.
7. Sources and rates of revenue are prescribed in Ordinances, subsidiary legislation, Gazette Notifications and Circulars. Accounting Officers must acquaint themselves with all authorities relating to the revenue for the collection of which their Department or Office is responsible. Sources of Revenue.
8. If at any time the public revenue sustains a loss by reason of the neglect or fault of any officer, he will be liable to be surcharged. Liability of officer in the event of loss.
9. If for any reason payment of an amount due to Government is tendered to an officer who is not an accounting officer, the officer concerned shall direct the payer to make the payment to the nearest accounting officer. Payments tendered to an officer who is not an accounting officer.

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

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

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

(d) At stations where Bank Accounts are maintained, but where National Cash Registers are not installed:

- (i) Each Revenue Collector will keep a book of bank paying-in slips and will pay the collections made by him during the day into the Bank daily;
- (ii) After payment has been made to the bank, the Revenue Collector will produce the bank paying-in slip(s) to the Sub-Accountant together with his Departmental Cash Receipts Book duly totalled. The Sub-Accountant will then issue a Government Receipt (Form T.69) to the Revenue Collectors and enter the amount in the BANK column of the Treasury Receipts Cash Book. Revenue Collectors shall affix the receipts so granted into the Departmental Cash Receipts Book in the manner laid down in (b) above.

Cash Books to
be verified
once a month
where weekly
verifications
impracticable.

11. Where circumstances render it impracticable for collectors' Cash Books to be verified at weekly intervals, the Sub-Accountant shall nevertheless ensure that Cash Books are submitted to him at least once a month. In such cases a brief note shall be made in the Cash Book explaining why more frequent verifications were impossible.

Responsible
officer to
examine
accounts
of their
subordinates.

12. The examination of collectors' cash books by Sub-Accountants will not absolve Residents, Head of Departments or other officers from their financial responsibilities.

Copies of lost
revenue forms.

13. If an issued revenue form is lost and a duplicate is applied for, a certified true copy may be furnished. A new form shall not be issued.

Duplicate
licences.

14. In no case may a duplicate copy of a licence be issued unless provision for such issue is made in the relevant Ordinance.

Unused and
obsolete forms.

15. Completely unused revenue books which are in excess of requirements shall be listed and returned under seal to the Government Printer. The list shall be signed, if possible, by two senior officers; otherwise by one senior officer and a clerk. Returned receipts will be taken on charge by the Government Printer.

16. Sub-Accountants receiving payments from collectors of revenue shall see that the numbers of all revenue forms issued by the collectors run consecutively and they shall check back with previous issues. Should any be missing an explanation shall be called for and if this is not satisfactory the matter shall be reported to the Accountant-General.

Receipts accounted for to be in sequence.

17. Facsimile signature stamps shall not be used in signing revenue forms or any other accounting forms.

Facsimile signature stamps unacceptable.

18. Revenue forms shall be made out and signed in ink or indelible pencil.

Ink or indelible pencil to be used.

19. When counterfoil receipts for fixed fees printed on the receipt are used, it is sufficient to quote the opening and closing counterfoil numbers for the day in the cash sheet submitted to the Accountant-General.

Fixed Fee receipts.

(c) PAYMENTS

20. Officers controlling votes and holders of Departmental Warrants shall quote the number of the Warrant on all payment vouchers as the authority for the payment.

Warrant to be quoted on vouchers.

21. Unallocated stores shall not be drawn for use on a work before they are required in order to utilize provision in the Estimates which would otherwise lapse at the close of the financial year. The quantity of stores which may be drawn and charged to expenditure at any time shall not exceed that which may be expected to be used within a reasonable period.

Unallocated stores to be drawn only as required.

22. Residents and Heads of Departments will be notified by the Accountant-General on Form T.199 of the charges incurred by the Crown Agents or other agents against the votes under their control in order that such expenditure may be recorded.

Treasury expenditure to be notified to departments.

23. Holders of Departmental Warrants shall submit monthly, on Form T.196, to the officer issuing the warrant a statement of expenditure incurred and committed.

Monthly Return of Expenditure.

24. In cases where a payment is covered by special authority a certified copy of the authority shall be attached to the voucher. It is insufficient to quote a reference to the authority. When a succession of payments is made under special authority it will, however, be sufficient to attach a certified copy of the authority to the first voucher of the series and to quote the reference to the authority on each subsequent relative voucher.

Succession of payments based on a special authority.

25. Should an original invoice be mislaid a duplicate shall be obtained and submitted with a certificate to the effect that the original cannot be traced and that payment thereof has not previously been made.

Original invoice lost.

26. Receipts for payments made in cash shall be obtained at the time of payment.

Receipts for cash payments.

27. Payment vouchers shall be made out in ink or indelible pencil or shall be typewritten. The classification shall be quoted in full. The head and subhead number, or, in the case of Trust accounts the code letter, must be inserted in the appropriate place. It is insufficient to quote only the number of the head and subhead concerned.

Payment Vouchers procedure.

Stamped facsimile signature not acceptable.	28. All vouchers shall be signed in full, in ink or indelible pencil, by the Head of the Department or by an officer authorised by him to sign on his behalf or by the holder of a Departmental Warrant. Stamped facsimile signatures will not be accepted. Copies shall be initialled by the signing officer or stamped with his name stamp.
Authorities for continuous payments.	29. In the case of continuous payments to a Bank or a third party the authority shall be filed for reference. Where it is impossible to retain the original authority, e.g., in the case of Powers of Attorney, Letters of Administration, etc., such authority shall be forwarded with the voucher to the Treasury for inspection together with a copy for record.
Alterations in vouchers.	30. Alterations in payment vouchers shall be initialled by the officer certifying the voucher or by the payee, according to the part of the voucher in which the alteration is made.
Receipt Stamps.	31. All payment vouchers shall be stamped with ten cent stamps for amounts over \$20 unless exempted from stamp duty by law. A document shall not be deemed to have been properly stamped unless the stamps affixed thereto have each been cancelled in such manner as to render impossible their transference and fixation to another document without detection.
Payments exempted from stamp duty.	32. A receipt given by an officer for money paid to him by way of subsistence and other allowances in reimbursement of expenses actually incurred, or by way of imprest or in adjustment of an account where he derives no personal benefit therefrom, is exempted from stamp duty.
Payment outside Sarawak.	33. Vouchers in respect of payments due to any person or firm in Brunei, Singapore, West Malaysia or Sabah shall invariably be forwarded to the Accountant-General for payment. All other external payments shall be made only by the Accountant-General.
Examination by Sub-Accountants.	34. Sub-Accountants shall satisfy themselves that vouchers are in order in all respects. Before payment, the Sub-Accountant shall sign in the appropriate place on the voucher to the effect that he has authorised it for payment.
"PAID" Stamps.	35. All vouchers and supporting documents when paid shall be stamped with the "PAID" in order to avoid double payment, and signed by the paying officer. 36. No payment shall be made from an advance account if there is a suitable expenditure head to which it can at once be debited unless as provided for in Treasury Instruction No. 55.
Vouchers to be recorded in Cash Book.	37. Payment vouchers shall be entered in the cash book daily, and numbered consecutively from No. 1 upwards monthly, in the order in which they occur.
Recoveries or payment vouchers.	38. Advances recovered or any other sums recoverable from payments due shall be inserted in the payment voucher. Only the net amount paid shall be shown in the cash book.
Inter-departmental payments.	39. Cash Vouchers shall not be made out for inter-departmental payments nor shall Drafts be made payable to Government officers in their official capacity. Any necessary transfer from one departmental head to another shall be effected by Journal Voucher. An exception to this instruction may be permitted in the case of payments by fully Self-Accounting Departments.

40. Payments made on behalf of other Governments shall be supported in the accounts by the original and a copy of the relevant voucher. Payments on behalf of other Governments.

Payments of Salaries, Wages and Pensions and Allotments of Salary

41. Monthly pay sheets are prepared in the Treasury, Kuching, for all monthly paid officers with the exception of Native Chiefs, Mosque Officials and Police personnel. In the case of Police, pay sheets are prepared in the Royal Malaysia Police, Sarawak Component, Headquarters, Kuching. Preparation of pay sheets.

42. Monthly pay sheets (Form T. 157 or Form T. 158) together with pay advice slips (Form T. 159 or Form T. 160) and payment vouchers (Form T. 27B) are prepared and distributed before each pay day by the Treasury, Kuching, to Ministries, Departments and Stations and by the Royal Malaysia Police, Sarawak Component Headquarters to its branches in Outstations. Under no circumstances shall the payment voucher debiting "Deposits—Salaries Control" (code "SSC") or "Deposits—Constabulary Salaries Control" (code "CSC") be prepared by other accounting officers. Distribution of monthly paysheets.

43. When an officer is about to—

- (a) transfer to another Ministry, Department or Station,
- (b) proceed on leave or transfer outside the State,
- (c) terminate his service,

Transfer/
Termination
of Service
Certificates.

the Head of Office shall prepare four copies of a Transfer/Termination of Service Certificate (Form T. 81) for distribution as follows:—

- (i) original (less tear-off portion) to Accountant-General for advance information,
- (ii) duplicate to present Head of Department,
- (iii) triplicate to Office/Station to which officer is transferred,
- (iv) quadruplicate to be retained in numerical order by transferring station,
- (v) tear-off portion to Accountant-General when actual date of transfer is known.

44. When an officer proceeds on leave or transfer out of the State, the State Secretary or Federal Establishment Officer and the Accountant-General will prepare a Leave Certificate on Form T. 28 and a Last Pay Certificate respectively. The Last Pay Certificate in respect of Police personnel shall be countersigned by Commissioner, Royal Malaysia Police, Sarawak Component. Leave and Last Pay Certificates.

45. Alterations to an officer's salary or allowances which do not originate from or are not confirmed by the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component shall be notified to the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component on Form T. 156. The procedure for approving increments is laid down in Sarawak General Order No. 119. Alterations to officer's salary and allowances.

46. Appointment of officers in accordance with Sarawak General Order 24 shall be notified to the Accountant-General on Form B. 4. Appointments.

Confirmation of appointments, resignations, transfers and promotions.	47. Confirmation of appointments in accordance with Sarawak General Order 33, promotions in accordance with Sarawak General Order 24 and deaths, resignations and transfers, shall be notified to the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component.
No alteration to be made on pay sheets or payment vouchers.	48. The Treasury Headquarters or Royal Malaysia Police, Sarawak Component Headquarters, Kuching, shall enter on the payment voucher (Form T. 27B) accompanying the pay sheet the amount of net salaries shown on the pay sheet; the payment voucher shall be duly completed, signed and presented to the Treasury or Sub-Treasury for payment. Under no circumstances shall the amounts on the pay sheet or payment voucher be altered.
Checking pay sheets.	49. Pay sheets shall be checked by Permanent Secretaries to Ministries, Residents, Heads of Departments or Offices or Officers-in-Charge Stations and any observations they may make on the compilations thereof shall be forwarded to the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component in respect of Police personnel before the last day of the month on Form T. 90.
Payments to a bank account.	50. If he so wishes, an officer may, on written request to the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component, have his salary credited monthly direct to his account with any local branch of a bank.
Cost of remittances.	51. The cost of remittance of salary not drawn through an agent of the Government shall be deducted from the amount remitted.
Authority for payment to third parties.	52. Payment of salary or allowances to a third party shall be made only on receipt by the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component of a signed authority from the officer concerned.
Authority to pay salary to an authorised person.	53. Payment of salary or allowances to an authorised person shall be made only on receipt by the paying officer of a signed and witnessed authority from the officer concerned through the relevant Permanent Secretaries to Ministries, Resident or Head of Department to the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component who should convey his approval vide official memorandum reference of which shall be quoted on the relevant receipt portion of the pay advice slip (Form T. 159). The authorised person drawing the salary shall sign the receipt portion of the pay advice slip (Form T. 159) and the paying officer shall attach the officer's signed authority to the receipt.
Payment of salaries to officers.	54. When an officer is paid his salary in cash he shall sign the receipt portion of the pay advice slip (Form T. 159) at the time of payment and hand it back to the paying officer. The pay advice slip itself shall be handed to the officer for his retention.
Receipt portions of pay advice slips.	55. When all the receipt portions of the pay advice slips (Form T. 159) have been signed they shall be sorted into numerical order and attached to the back of the payment voucher. The payment voucher shall then be receipted and returned to the Accounting Officer in exchange for Form FIN. 44.
Deposits—Unclaimed Salaries.	56. When an officer's salary is repaid to the Treasury because the officer is away from his Station on leave or duty, or where an officer has been transferred to another Station, the unpaid salary shall be

credited to the trust account "Deposits—Unclaimed Salaries" or "Deposits—Constabulary Unclaimed Salaries" in respect of Police personnel.

57. When an officer's salary has been included in the pay sheet, but the officer has died, resigned, retired or been dismissed from the Service or interdicted from duty in accordance with Sarawak General Order No. 87 and, is not entitled to draw the salary shown on the pay sheet the net salary shall be repaid to the Treasury for the credit of the trust account "Deposits—Salaries Control" or "Deposits—Constabulary Salaries Control" in respect of the Police personnel. The full name of the officer and of his Department, the effective date of the event shall be quoted on the relevant Treasury Receipt and the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component shall immediately be notified by memorandum by the respective Resident, Head of Department or Office or Officer-in-Charge, Station.

Deposits—
Salaries
Control.

58. The Treasury Receipt number shall be entered on the pay advice slip and also on the receipt portion of the pay advice slip in respect of all salaries repaid to the Treasury in accordance with paragraphs 56 and 57 above, together with the reason why the salary was repaid to the Treasury and whether the salary has been credited to the trust accounts "Deposits—Unclaimed Salaries" or "Deposits—Constabulary Unclaimed Salaries" or "Deposits—Salaries Control" or "Deposits—Constabulary Salaries Control".

59. The pay advice slip shall be forwarded to the Accountant-General or Commissioner, Royal Malaysia Police, Sarawak Component under cover of a memorandum before the last day of the month and the receipt portions of the pay advice slips shall be sorted into numerical order together with the signed receipts and attached to the relevant payment voucher.

60. Personal emoluments which are repaid to the Treasury for credit of the trust account "Deposits—Unclaimed Salaries" or "Deposits—Constabulary Unclaimed Salaries" because an officer was transferred to another Station or was absent from his Station on leave or duty shall not be written back in the vote ledger.

Unclaimed
salaries not
written back.

61. Personal Emoluments which are repaid to the Treasury for credit of the trust account "Deposits—Salaries Control" shall be written back in the vote ledger upon receipt of the relevant credit voucher from the Accountant-General.

Write back
of unpaid
salaries.

62. An officer reporting back to his Station from leave or duty and claiming any undrawn salary shall be paid by payment voucher the exact amount originally credited to the trust account "Deposits—Unclaimed Salaries" or "Deposits—Constabulary Unclaimed Salaries", and the trust account "Deposits—Unclaimed Salaries" or "Deposits—Constabulary Unclaimed Salaries" shall be debited. The Treasury Receipt number under which the salary was originally credited to the Treasury shall be written on the payment voucher.

Procedure
for paying
salaries
previously
unclaimed.

63. When an officer has recently been posted to a Station and his salary does not appear on the pay sheet the new Station shall telegraph the former Station as follows:—

"Advise whether (month) salary (name of officer and department) repaid Treasury (.) If so state amount and Treasury Receipt number".

If the amount has been repaid to the Treasury for credit of the trust account "Deposits—Unclaimed Salaries" or "Deposits—Constabulary Unclaimed Salaries" the former Station shall reply by telegraph as follows:—

"Salary (name of officer and department) for (month) amounting to
dollars (amount in words) repaid
Treasury (.) Receipt number (.)"

The officer's new Station shall pay the amount stated in the telegram by payment voucher debiting the trust account "Deposits—Unclaimed Salaries" or "Deposits—Constabulary Unclaimed Salaries" and the Treasury Receipt number shall be entered on the payment voucher.

64. On the 31st December annually all unpaid salaries remaining in the trust accounts "Deposits—Unclaimed Salaries" or "Deposits—Unclaimed Constabulary Salaries" "Deposits—Salaries Control" or "Deposits—Constabulary Salaries Control" shall be credited back vide journal voucher to the appropriate Personal Emoluments Vote by the Treasury Headquarters or Royal Malaysia Police Sarawak Component Headquarters, Kuching. Departments and Stations shall credit back unclaimed salaries on the 31st December in the Vote Ledger when notified by copy of the Journal Voucher. The unpaid net salaries remaining in the trust account "Deposits—Unclaimed Salaries" or "Deposits—Unclaimed Constabulary Salaries" and so being credited back to the appropriate Personal Emoluments Vote, shall be re-credited vide journal vouchers by the Treasury Headquarters or Royal Malaysia Police Sarawak Component Headquarters, Kuching back to the trust account "Deposits—Unclaimed Salaries" or "Deposits—Unclaimed Constabulary Salaries" in respect of the Police Personnel when payment of such net salaries is effected in the following year.

Life
Certificates.

65. A Life Certificate (Form T. 268) as prescribed by Sarawak General Orders may be required in the case of emoluments payable to a bank or agent on behalf of an officer who is absent from the State. An alternative arrangement may be accepted if the banker of the officer concerned has supplied a letter of indemnity against any overpayment to the Accountant-General.

A specimen of such letter of indemnity is appended below:—

"The Accountant-General,
The Treasury,
KUCHING.

Sir,

In consideration of your making monthly salary payments to us on behalf of Mr./Mrs./Miss during his/her leave without the production of a monthly Life Certificate we undertake to indemnify the Sarawak Government against any loss which may be incurred through your making any such payments after his/her death and to refund any such monies to you.

Yours faithfully,

Manager."

66. Annual salaries are payable in monthly instalments that is 1/12th of the annual rate. Salary for a broken period of a month shall be calculated according to the number of days in the particular month; for example, salary for four days in the month of March will be 4/31st's of the monthly rate. Broken periods.

67. An officer recruited from outside Sarawak may, during periods of resident service, remit through the Crown Agents for Overseas Governments and Administrations, London or, where practicable, other official Government agents in countries where appropriate agents have been appointed, a portion of his emoluments, in single equal monthly instalments, for payment to any one bank, firm or person he may name. Such payments shall not, as a rule, exceed half his/her salary, inclusive of Inducement Allowance or Inducement Pay but exclusive of all other allowances, but in exceptional cases the State Secretary or Federal Establishment Officer as the case may be may authorise remittances in excess of half salary inclusive of Inducement Allowance or Inducement Pay. Requests for such payments may be made direct to the Crown Agents or other appropriate official Government agents before the departure of the officer from the United Kingdom or country where official agents have been appointed respectively, when in Sarawak, to the Accountant-General, and will then remain operative until— Conditions governing allotments.

- (a) they are altered or cancelled by the Accountant-General, through whom all subsequent communications on the subject shall be sent; or
- (b) the officer proceeds on earned leave or his leave certificate reaches the Crown Agents.

Similar arrangements may be made through the Accountant-General in respect of allotments to Stations other than the Station where the officer is serving within Sarawak. Form T. 228 should be used for this purpose.

68. All allotments shall invariably be effected by means of a deduction from salary and shall appear as such on the paysheets.

69. The Accountant-General will forward an allotment draft on Form T. 249 each month to the Station who shall pay the person named thereon and debit the trust account "Treasury Main Clearance Account—Drafts (Allotments)". The Allotment Draft is in itself a payment voucher, and must be treated as such by the paying station.

70. Advances of emoluments, or personal advances of any description, shall be made only as specifically authorised by Treasury Instructions, these Instructions or by General Orders. Personal Advances.

71. An officer elsewhere than in Sarawak who desires an advance of emoluments on first appointment or return from leave to cover the period of his journey shall make application to the Crown Agents for Overseas Governments and Administrations, if in the United Kingdom or Europe, or to the appropriate official Government agent in the country where such agent has been appointed. Advances will be limited, except in very special cases which require the approval of the State Financial Secretary or Federal Financial Officer as the case may be to the amount of one month's net emoluments. No advance will be made more than one month before the anticipated date of departure. Advances of emoluments to officers elsewhere than in Sarawak.

72. An advance of emoluments to an officer proceeding outside the State on leave, may, not more than two weeks before the date of departure, be made only with the prior approval of the Accountant-General. Advances of emoluments to officers on leave.

General who may, at his discretion, approve the grant of an advance up to a maximum of three months' net emoluments.

Provided that no advance in excess of one month's net emoluments shall be granted without the prior approval of the Accountant-General.

Advances
on arrival.

73. The Accountant-General is, upon receipt of an application made by an officer, authorised to advance a sum not exceeding one month's net emoluments to the officer arriving on first appointment or from leave from outside Sarawak. The advance is made pending the receipt of a last pay certificate or definite information as to the terms of appointment and in this case is recoverable in full from the salary payment immediately following unless the Accountant-General should decide otherwise.

Form T.75
(Revised 8/66)
or Form
T.75A to be
used.

74. Form T.75 or Form T.75A shall be prepared in quadruplicate in respect of all advance of emoluments to officers whose pay sheets are prepared either in the Treasury Headquarters or in the Royal Malaysia Police Sarawak Component Headquarters, Kuching. No payment voucher for such an advance may be accepted for payment by accounting officers unless it is made on Form T.75 or Form T.75A in respect of the State or Federal officers respectively. The vouchers shall duly be prepared, certified and distributed as follows:—

Form T.75

Form T.75A

- | | |
|---|--|
| (a) The original copy (white) shall become the payment voucher. | The original copy (white) shall become the payment voucher. |
| (b) The duplicate copy (green) shall be forwarded to the Treasury or Royal Malaysia Police Sarawak Component Headquarters, Kuching for recovery of the advance through pay sheets as soon as the voucher has been certified. | The duplicate copy (pink) shall be forwarded to the Treasury or Royal Malaysia Police Sarawak Component Headquarters, Kuching for recovery of the advance through pay sheets as soon as the voucher has been certified. |
| (c) The triplicate copy (light yellow) (for posting purpose) and the original copy, after payment, shall be forwarded to the Treasury, Kuching together with the monthly accounts rendered to the Accountant-General in accordance with these Instructions. | The triplicate copy (light blue) (for posting purpose) and the original copy, after payment shall be forwarded to the Treasury, Kuching together with the monthly accounts rendered to the Accountant-General in accordance with these Instructions. |
| (d) The quadruplicate copy (pink) shall be retained in the book by the Department authorising the advance. | The quadruplicate copy (green) shall be retained in the book by the Department authorising the advance. |

Recovery of
advances of
emoluments.

75. (a) Recovery of advances of emoluments will generally be effected in one instalment but in certain special cases the number of instalments may be increased at the discretion of the Accountant-General. All such recoveries shall be effected by means of deduction from personal emoluments. The accounting officer who has granted an advance of emoluments either on Form T.75 or on Form T.75A as specifically authorised by these Instructions or by the Accountant-General in each case, shall recover the advance which has not been recovered through paysheets, on pay day repaying into the Treasury or Sub-Treasury for the credit of the relevant trust account "Advances—Personal Advances (Public Officers) Fund (State) (code "AGS") or "Advances—Personal Advances (Public Officers) Fund (Federal) (code "AGF")" in respect of the State or Federal Officers respectively and shall, on the same day, telegraph the Accountant-General or Commissioner, Royal Malaysia Police Sarawak Component as the case may be, as follows:—

(b) "Salary advance (name and department) for (month) amounting to dollars (amount in words) granted vide Treasury Voucher number recovered vide Treasury Receipt number today".

(c) Upon failure of receipt of such telegraphic notification, the Accountant-General or Commissioner, Royal Malaysia Police Sarawak Component will, as soon as possible, recover such advances through pay sheets.

(d) The accounting officer who has granted such advances of emoluments as specifically authorised by these Instructions or by the Accountant-General in each case, shall personally be held responsible for any losses sustained as a result of his failure to recover such advances as required by paragraph (a) or (b).

76. Advances of emoluments to officers whose pay sheets are prepared neither in the Treasury Headquarters nor in the Royal Malaysia Police Sarawak Component Headquarters, Kuching, shall be made on Payment Voucher (Form T.27) in each case.

Form T.27
to be used in
other cases.

77. The accounting officer who has granted an advance of emoluments on Form T.27 as specially authorised by these Instructions or by the Accountant-General in each case, shall recover such advance by means of deduction, in single instalment generally or in several instalments approved by the Accountant-General, from payment of personal emoluments for the relevant month or months, for credit of the appropriate advance account.

78. The accounting officer who has granted such advances of emoluments as specifically authorised by these Instructions or by the Accountant-General in each case, shall personally be held responsible for any losses sustained as a result of his failure to recover such advances as required by paragraph 77 above.

79. When an officer leaves a station any outstanding balance in respect of an advance of emoluments or other advances shall be shown on the Transfer/Termination of Service Certificate (Form T.81) (See paragraph 43).

Advances of
emoluments
to be shown
on Transfer/
Termination
of Service
Certificate.

80. Honorariums and allowances of Native Chiefs and Mosque Officials shall be paid by means of Payment Vouchers (Form T.27).

Native Chiefs
and Mosque
Officials.

81. Wages for daily paid employees shall be paid by means of Wages Sheets (Form T.33) and Payment Vouchers (Form T.27).

Wages.

82. Wages shall not be paid in advance. Wages vouchers shall normally be prepared and certified by accounting officers who control such votes or who are holders of Departmental Warrants.

83. Wages vouchers shall be delivered to the Treasury, Kuching or Sub-Treasury as soon as possible after the last working day of the month in respect of which wages are due. In respect of December, wages vouchers shall cover a period, and shall be delivered at a time to be prescribed from year to year by Treasury Circular.

84. During the month of December in each year Pension Warrants on Forms T.61, T.98, T.98A and T.99 will be prepared centrally in the Treasury, Kuching, in books of 12 (from January to December) and sent to the relevant Stations where pensioners last reside for distribution to pensioners. They will be payable at the Treasury, Kuching or at any

Pension
Warrants.

Sub-Treasury, monthly during the following year, on production of identity cards or other means of identification to the satisfaction of the paying officer.

85. Every Pension Warrant will be overprinted with the words "NOT TO BE PAID EARLIER THAN FOUR DAYS BEFORE THE END OF (month and year)", the amounts in words and in figures, the name and number of pensioner and serially numbered.

86. The Pension Warrant is a payment voucher in itself and should be entered in the Cash Book accordingly; as the warrant is a serially numbered form, no duplicate copy need be kept by the paying station to support the duplicate copy of the Cash Book although it is essential that the serial number of each warrant be recorded in the particulars column of the Cash Book in addition to the name of the pensioner, when payment is effected.

87. All duplicate Pension Warrants on Forms T.61A, T.98C, T.98B and T.99A (for posting purposes) and the original Pension Warrants, after payment, shall be promptly sent to the Treasury, Kuching, together with the monthly accounts rendered to the Accountant-General as required by these Instructions.

Indebtedness
Clearance
Certificate.

88. Whenever an officer, whether or not on the establishment, is about to retire, complete his/her contract, leave the Government Service for any other reason or dies while in the Government Service, an Indebtedness Clearance Certificate on Form T.282 shall duly be completed by the head of his office, showing all debts due by such officer to Government. This Certificate shall promptly be prepared, circulated and lastly forwarded to the Accountant-General:

- (a) in the case of an officer on establishment, before his commuted pension gratuity, pension or Provident Fund is paid to him;
- (b) in the case of an officer not on the establishment, before his Provident Fund or the final payment of gratuity, salary or wages for which he is eligible is made;
- (c) in the case of a teacher who is a contributor to the Teachers' Provident Fund, before his/her Provident Fund is paid to him/her;
- (d) in the case of an employee who is a contributor to the Local Authorities' Employees' Provident Fund, before his/her Provident Fund is paid to him/her.

In the case of casual employees and labourers, it may be impracticable to follow the procedure laid down but every endeavour shall be made to ensure that debts due to Government are paid before termination of service.

(d) CHEQUES AND DRAFTS

Cheques

89. When a cheque is accepted in the Special circumstances mentioned in Treasury Instructions 120 and 121, unless otherwise stated, a commission at the rate of $\frac{1}{2}\%$ with a minimum of 50 cents shall be charged on cheques drawn in Sarawak and at the rate of $\frac{3}{4}\%$ with a minimum of \$1.50 if drawn on banks outside Sarawak.

Restriction on
Acceptances of
Post-dated
cheques.

90. Post-dated cheques shall not be accepted without the prior special authority of the Accountant-General.

91. All cheques shall be paid into the bank on the day on which they are received. Cheques to be paid into Bank on receipt.

92. At stations where no bank account is operated, all cheques shall be remitted by registered post to the nearest station with banking facilities.

93. All accounting officers shall maintain:—

(a) A Cheque and Bankers' Draft Register.

(b) A Postal/Money Order Register.

Register for Cheques, Postal/Money Orders.

All cheques, bankers' drafts, postal or money orders received shall be recorded in the appropriate register and each entry shall be initialled by the accounting officer.

94. When a cheque is spoiled or cancelled, the cheques shall be affixed to the counterfoil and retained in the cheque book.

Spoiled or cancelled cheques.

Drafts

95. Drafts shall not be used for—

(a) Standing monthly remittances by an officer to his family.

(b) Issue to the public between stations at both of which bank facilities are available.

(c) Issue to the public between stations at both of which money order business is transacted by the Post Office.

Drafts not to be used for—

96. Draft exceeding \$1,000 shall not be issued to the public until it has been ascertained that the money can be spared at the station on which it is proposed to draw the draft. The cost of any telegraphic inquiry shall be recovered from the applicant, whether a draft is ultimately issued or not.

Availability of Funds to meet large drafts.

97. Books of drafts shall be kept under lock and key and the quadruplicate copy retained.

Custody of Books of Draft forms.

98. Commission at the rate of $\frac{1}{2}\%$ with a minimum of 50 cents shall be charged on all sums remitted by drafts, subject to the following exceptions:—

(a) Remittances to a bank by officers where there is no bank.

(b) A special remittance by an officer to his family.

(c) Such other remittance as may from time to time be exempted from payment of commission by the State Financial Secretary.

99. Drafts shall be issued only on the draft form (T.244) and may be issued only by an accounting officer to whom books of draft forms have been issued. Draft forms shall be signed by at least two officers who are authorised to do so by the Sub-Accountant.

Issue of Drafts.

100. Drafts shall be prepared in quadruplicate and disposed of as under:—

Disposal of copies.

(a) The original shall be issued to the person remitting the money.

(b) The duplicate advice copy shall be despatched promptly to the accounting officer on whom the draft is drawn.

(c) The triplicate copy shall support the entry in the Cash Receipt Book and be forwarded together with the monthly accounts to the Accountant-General.

(d) The quadruplicate shall be retained in the issuing office.

- Accounting for issue of drafts. 101. The amount of the draft and commission shall be brought to account in the Cash Book, and the amount of the draft classified as "Draft (Station at which payment will be made)" and the amount of commission classified as "Commission on Drafts and Remittances".
- Payment of Drafts. 102. When a draft is presented for payment it shall be endorsed and dated by the payee and a ten cent stamp affixed for amount over \$20/- except in the case of a draft issued as a remittance to a bank by an officer or as a special remittance by an officer to his family.
- Cancellation of Paid drafts. 103. On payment drafts shall be cancelled by initialling in red ink over the signatures of both drawers of the draft and shall be stamped PAID. Special care shall be taken to ensure that every draft is properly cancelled.
- Vouching of Payments of drafts. 104. When a draft is paid it will become the payment voucher to support the Cash Payments Book entry and classified as "Draft (Station of origin)". Drafts shall be forwarded together with the monthly accounts to the Accountant-General. The duplicate advice copy will be retained as the office copy of the payment voucher at the paying station.
- Period of Validity of drafts. 105. No draft shall be cashed after the expiration of three months from the date of issue without the prior written authority of the Accountant-General.
- Lost drafts. 106. Should a draft be lost a full report together with the advice duplicate copy of the draft and a letter of indemnity from the payee shall be submitted to the Accountant-General who will then issue a new draft. The payee will pay for stamp duty on the letter of indemnity.
107. The duplicate advice copy of any draft remaining unpaid after the expiration of three months from the date of issue shall be sent under covering memorandum to the Accountant-General.
108. The Accountant-General will prepare a Journal Voucher debiting "Drafts (station of origin)" and crediting "Deposits—un-presented Drafts".
109. Amounts remaining unclaimed for more than one year from date of issue will be credited to Revenue by the Accountant-General.

Telegraphic Transfers

110. Telegraphic transfers shall not be remitted between—
 (a) stations where banks exist;
 (b) stations where the Telegraphic Money Order Service can be used if the amount is less than \$200.
- Telegraphic Transfers only if funds available. 111. Other telegraphic transfer of cash up to any amount may be made between stations provided that funds are available. Where doubt exists, enquiry as to sufficiency of funds at the paying station shall be made by reply-paid telegram at the cost of the applicant.
- Commission to be charged; cost of telegram. 112. A commission of $\frac{1}{2}\%$ with a minimum of 50 cents shall be charged on all sums remitted by telegraphic transfer. The telegram shall also be charged for at urgent rate.
113. The officer who receives the sum to be remitted shall issue a Treasury receipt for the amount of the remittance together with the commission thereon, and the cost of the telegram. This receipt shall

be classified as a credit to Telegraphic Transfers, Commission on Remittances and Telegraphic Receipts respectively.

114. The officer who issues the receipt referred to above shall himself ensure that the advice telegram is transmitted, and on no account shall this telegram be handed to the remitter. This telegram shall express the amount in words, not in figures.

115. Application for telegraphic transfers shall be made on Form. T.145. Application for telegraphic transfer.

116. When the application form has been completed, and the advice telegram despatched, the form shall be attached to a copy of the telegram and forwarded to the paying station.

117. On receipt of the application form at the paying station, it shall be compared with the relevant payment vouchers, to which it shall be attached together with the original advice telegram. If the original voucher has already been sent with the monthly accounts to the Accountant-General, the form shall be forwarded there for attachment.

118. In all cases where the amount remitted is \$400 or over the paying station shall by telegram seek confirmation from the receiving station. Confirmation of amounts of \$400.00 and over.

The telegram shall be in the following form:—

“Confirm TT (name) (date) (amount in words)”.

The receiving station shall then send a confirmatory telegram in the following form:—

“TT (Name) (date) (amount in words) confirmed”.

The confirmatory telegram shall be attached to the payment voucher, together with the original advice telegram.

(e) SAFES

119. Strong room doors, safes and cash boxes required by State Departments will be obtained from the Accountant-General, and they shall not be transferred from one office to another without his sanction.

120. The Accountant-General shall allocate a registered number to each safe, strong room door and cash box issued by him to State Departments or purchased by Federal Departments. Such registered number shall be painted on the safe, etc. by the receiving or purchasing Departments. A register shall be kept in the Accountant-General's Office of all safes, strong room doors and cash boxes issued or purchased. Record of safe numbers.

(f) TRANSPORT OF CURRENCY

121. When at any time the Cash balance becomes insufficient an accounting officer shall forward a requisition to the Accountant-General or Senior Accounting Officer in the Divisional Treasury, who will make arrangements for the necessary cash to be forwarded. The requisition shall state the number and denomination of the notes and coins required. Requisition.

122. An accounting officer who has requisitioned a remittance and does not receive telegraphic advice within one week shall seek telegraphic confirmation of the remitter that despatch is being arranged.

- Surplus. 123. Should a surplus be found in a cash remittance the amount of the surplus shall be credited to "Deposit—General" (Sub-Accountant,) pending inquiry, which shall be at once be instituted by the officer receiving the remittance. An entry shall also be made in the Deposit Register.
- Full amount to be brought to account. 124. The cash remittance shall be brought to account for the full amount of the Remittance Voucher. Any shortage found at the time of checking shall, pending investigation, be made good by charging the amount by means of a Payment Voucher to the personal "Advance" account of the remitting officer, debiting "Advances—Departmental (Remitting Station)" payable to the accounting officer of the receiving station. The amount of the Payment Voucher will be entered on the payment side of the Cash Book in the normal manner to adjust the Cash Balance.
- If cash balance exceeds limits. 125. When at any time the Cash balance exceeds the limit authorised by the Accountant-General an accounting officer shall remit the surplus cash to the Accountant-General or Senior Accounting Officer, unless the amount will be required during the current month; in any event, the surplus cash will be remitted on or before the end of the month.
- Cash remittance to be made up by two officers. 126. The cash remittance shall be made up by two officers and shall be detailed on a payment voucher, debited to Remittances, which shall not be prepared until the day of despatch. The payment voucher shall be retained with the vouchers supporting the accounting officer's monthly account and a copy enclosed with the remittance.
127. If the advice referred to in Treasury Instruction No. 136(h) (second sentence) is is not received within 10 days the remitting officer will cause enquiries to be made immediately.
- Register of cash remittances. 128. A register will be maintained by every accounting officer to record cash remittances transmitted to other stations. The register should show all necessary details including amount of a remittance, the date and reference of the requisitioning station's telegram or letter of request, the transmitting agent's receipt, the receiving station's telegraphic acknowledgement of receipt and official receipt number. The officer responsible for maintaining the register will ensure that the despatch of the remittance is dealt with promptly.
129. It is the duty of the remitting officer to institute a procedure which provides for all possible safeguards consistent with the organisation of the station. Cash drawn for remittance to another station should be placed in the custody of two officers whenever this is feasible. The officer who maintains the Cash Remittances Register should if possible, be other than the two officers who holds the cash and will ascertain that the receipt issued by the transmitting agent and the receiving station's acknowledgement are promptly received.
- Cash remittances—duty to ensure acknowledged. 130. It is also the duty of the remitting officer to ensure by reference to the entries in the register that any cash which leaves his possession is promptly and properly acknowledged not only by the receiving station but by the transmitting agent. It is therefore, essential that any officer who has signed a remittance voucher and the telegram required by Treasury Instruction 136(f) shall not only attend the packing of the remittance but also inspect and initial the receipt issued in respect of the boxes or package and in any case where the sum to be transmitted

exceeds \$500, the accounting officer shall personally hand over the money to the transmitting agent.

131. The transmitting agent's receipt shall be affixed to the triplicate payment voucher which is retained in the station as evidence of despatch, and it shall then be used as the temporary supporting voucher for the payment when the cash book is checked until such time as the official receipt is obtained.

132. The remitting officer shall also ensure that the official receipt from the receiving station is, in due course, affixed to the original voucher. The official receipt shall accompany the monthly accounts to the Accountant-General or be forwarded by first mail to the Accountant-General if received after the despatch of the relevant monthly accounts.

133. Cash remittances must be conveyed in accordance with the following table:—

<i>Means of Conveyance</i>	<i>To whom Remittance to be handed</i>	<i>Escort</i>
Aircraft	Captain of aircraft	not required
Government vessels, launches or boats	Officer-in-charge of police escort or Juragan	at discretion of Senior Police Officer
Public vessels or launches plying for hire	Officer-in-charge of police escort	Yes
Vessels or launches the property of a private owner	Officer-in-charge of police escort	Yes
Overland	Officer-in-charge of police escort	Yes

134. A monthly return of all outward remittances of cash shall be forwarded to the Accountant-General on Form T.236 by the first mail after the end of the month to which it relates.

135. All remittances of cash within Sarawak are covered by insurance under the Government's open policy, subject to the condition that the provisions of this section are strictly complied with, and subject to the further condition that no cash remittance exceeding \$350,000 may be despatched without the prior approval of the Accountant-General.

SECTION 2

ACCOUNTING

(a) GENERAL

136. Residents and Heads of Departments shall consult the Accountant-General on any matter affecting the accounting branches of their Divisions or Departments. Any departure from existing accounting or stores routine must first receive the approval of the Accountant-General. Likewise, any new charges, or changes in charges, for Departmental services, which are not covered by Ordinance or Gazette Notification, shall be notified in advance to the Accountant-General.

(b) BOOK-KEEPING

- Use of Journal Vouchers. 137. Any transaction in the accounts which does not involve the receipt or payment of cash shall be accounted for by means of a Journal Voucher, Form T.48(a), (b) and (c). Examples of such transactions are the adjustments of misallocations queried by the Treasury or Director of Audit, the writing back of sums at the end of the year, and the settlement of accounts between departments, for which preparation of payment vouchers is forbidden.
- Preparation of Journal Vouchers. 138. The year in which the entries on a journal voucher are to be brought to account shall be clearly shewn at the top of the voucher.
- Separate vouchers for different sub-heads. 139. Separate vouchers shall as far as possible be used for separate sub-heads.
- Particulars to be entered in Journal Vouchers. 140. There shall be entered in the space provided on the journal voucher the heads and sub-heads of revenue or expenditure or Trust accounts together with the numbers or code letters and amounts to be debited and credited. A brief description of the transaction shall also be given on the lower half of the form and the General or Departmental Warrant number shall also be quoted whenever relevant together with any other authorities.
- Journal Vouchers in quintuplicate. 141. Journal vouchers shall be prepared in quintuplicate, and shall be distributed as follows:—
(a) Three original T.48(a), (b) and (c) to be included in the monthly accounts of the Station sent to the Accountant-General.
(b) Duplicate to be sent to the Department or station concerned, where this is appropriate.
(c) Triplicate to be retained in the Station of origin.
- Journal Vouchers not to be entered in Cash Book. 142. The details of such journal vouchers shall not be entered in any Cash Book, but they shall be recorded in a list of journal vouchers which shall accompany the monthly accounts.
- Journal Vouchers to be entered in Vote Book. 143. Appropriate entries shall be made in all vote books in accordance with Treasury Instruction 95(a).
- Adjustments after despatch of December accounts—procedure. 144. No adjustments shall be made to the accounts of any year after the December accounts of that year have been forwarded to the Accountant-General. Should the need for such an adjustment be brought to notice after the despatch of the accounts to the Accountant-General, the sub-accountant shall notify the Accountant-General accordingly. Normally the Accountant-General will notify Departments by circular of the latest date on which he will accept journal vouchers for inclusion in the annual accounts of the preceding year.

(c) DEPOSITS

- Limitation of deposit accounts. 145. No money shall be placed on deposit if there is a suitable revenue subhead to which it can at once be credited.
- Deposits registers to be kept by accounting officers. 146. Accounting officers receiving deposits shall maintain a Deposits Register (Form T.18) in which receipts and payments relating to deposits shall be recorded in such form as may be prescribed by the Accountant-General. The register shall be indexed. When a new Deposit Register is opened, the previous register shall be closed by the carry forward of all balances to the new register. Separate sections of the register shall be maintained for each type of deposit.

147. Deposits shall be brought to account by Treasury Receipts, which shall state the name of the depositor and the nature of the deposit, and which shall be credited to "Deposit—(Name of Account)". Deposits receipts.

148. Each item deposited shall be numbered consecutively within its section from 1 upwards each year. Numbering of deposits.

149. Vouchers for the repayment of deposits shall quote the number and date of the receipt on which the deposit was received and the original receipt shall be attached if available, and stamped 'Paid'. The repayment shall be debited to the same account as that to which the original receipt was credited.

150. A deposit shall not be refunded at a station other than that at which the deposit was received unless the deposit shall first have been transferred from the receiving Station by means of Form T.119. An advice of payment shall be sent to the station at which the deposit was received. Repayment of deposits at other stations.

151. All deposits outstanding on the 31st December of each financial year shall be brought forward in detail and listed in red ink in the register.

152. After an unclaimed deposit has been credited to revenue in accordance with Treasury Instruction No. 162 any person who claims to be entitled to it may make a request to the Accountant-General who, if satisfied that the claimant is so entitled, may authorise payment accordingly. Such payment shall be debited to Expenditure. Claims to deposits taken to revenue.

SECTION 3

STORES AND WORKS PROCEDURE

(a) PRINTING AND STATIONERY

153. The receipts for licences, permits, certificates and other documents for which payments are received shall be issued from books printed with consecutive numbers. When a specially printed receipt has not been prescribed a Treasury Receipt shall be used. Receipt books.

154. The term "revenue form" includes all existing receipt books, licences, permits, tickets, etc., used in connection with the collection of revenue, or any new forms, or revision of existing forms approved under Treasury Instruction 292. Definition of the term revenue forms.

155. Indents for revenue forms, shall be submitted to the Government Printer who shall advise the Accountant-General and Director of Audit of all issues made. Indents for revenue forms.

156. Government revenue forms shall not be used by Local Authority Treasuries. Local Authority Treasuries.

157. Revenue forms shall not be transferred from one sub-accountant to another without the approval of the Accountant-General except in cases of emergency. In such cases a copy of the forwarding advice shall be forwarded to the Accountant-General and the Director of Audit.

(b) PURCHASES, TENDERS AND CONTRACTS

158. Six copies of indents on Crown Agents shall be prepared by controlling officers and submitted to the Treasury for approval. Crown Agents indents.

Crown Agents
indents. 159. If approved the Treasury will transmit three copies of the indents to the Accountant-General who will send two copies to the Crown Agents and retain one copy for his office, one copy to the controlling officer for record, and another to the Superintendent of Stores, Public Works Department, the remaining copy being retained by the Treasury.

Crown Agents
indents. 160. The word "Treasury" in the above Instructions refers to the office of the Federal Financial Officer in the case of Federal purchases, and to the office of the State Financial Secretary in the case of State purchases.

SECTION 4

AUDIT

Erasures in
books and
accounts. 161. No erasures shall be made in accounts, corrections being effected by striking out the incorrect figures with a single line and writing the correct figures above. Such alterations require the initials of the responsible officer. On no account shall an audited figure be altered without the Director of Audit's approval in writing.

Treasury
officers
to carry
letter of
authorisation. 162. A Treasury officer on inspection duty will be provided with a letter of authority signed by the Accountant-General, identifying him as an officer of the Treasury and reminding all officers that he is entitled to have access to all books, records or returns relating to accounts, and that all accounting officers shall give him every facility for inspecting such documents.

163. The use of green and yellow pencils and inks on any accounting records or documents is restricted to the Audit and Treasury Departments respectively.