



Ruj Tuan :

Ruj. Kami : SFS/14701(6)

Tarikh : 2.5.2017

To : YB State Secretary  
YA State Attorney-General  
All Permanent Secretaries  
Accountant-General  
All Residents  
All Heads of State Departments

YBhg. Datuk/Datu/Tuan/Puan,

### STATE FINANCIAL SECRETARY'S OFFICE CIRCULAR NO. 3/2017

#### AMENDMENT TO SECTION 4, INSTRUCTION 163 OF THE SUPPLEMENTARY INSTRUCTIONS RELATING TO ACCOUNTING PROCEDURE AND FINANCIAL CONTROL.

#### 1.0 OBJECTIVE

1.1 The objective of this circular is to amend Section 4, Instruction 163, Supplementary Instructions relating to Accounting Procedure and Financial Control affecting the Internal Audit Unit, Chief Minister's Department.

#### 2.0 BACKGROUND

2.1 The Internal Audit Unit was established in 1995 under the State Financial Secretary's Office. However, since 25<sup>th</sup> August 2000 the function of the Internal Audit Unit had been transferred to the Chief Minister's Department.

2.2 Officers in the Internal Audit Unit will use the purple marking on any accounting records or documents to differentiate with the marking made by the officers in the National Audit Department and the State Treasury Department.

#### 3.0 AMENDMENT

3.1 Section 4, Instruction 163, Supplementary Instructions relating to Accounting Procedure and Financial Control shall be amended as follows:-

*"The use of green, yellow, and purple pencils or ink on any accounting records or documents is restricted to the National Audit Department, State Treasury Department and Internal Audit Unit in the Chief Minister's Department respectively".*

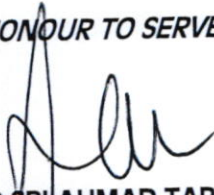
4.0 EFFECTIVE DATE

- 4.1 This Circular takes immediate effect and to supersedes the State Financial Secretary's Office Circular PKP 2/1996 dated 24 September 1996.

Thank you.

"BERSATU BERUSAHA BERBAKTI"

*"AN HONOUR TO SERVE"*



(DATO SRI AHMAD TARMIZI BIN HAJI SULAIMAN)  
State Financial Secretary  
Sarawak