Quality Procedure

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15th July 2026	15th July 2026

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Document No. : QP-CM-SB-01
Revision No. : 6
Effective Date : 15th July 2026

Purpose

This procedure establishes a structured and controlled process for purchasing and payment activities. Procurement activities shall be carried out in accordance with QP-CM-SB-02.

Scope

This procedure applies to purchasing control and payment processing activities undertaken by the Finance Unit, from the submission of the purchase requisition until payment is made to the supplier. Procurement methods shall be conducted in accordance with QP-CM-SB-02.

Process Details

1.0 Received Request for Purchase of Goods and Services:

1.1 Assistant Accountant (AA) shall receive request for purchase of goods and services that is submitted by hand/email/fax from Requesting Officer (RO) via requisition form. AA shall immediately determine the classification of the procurement request.

2.0 Procurement Method

2.1 All purchases shall be carried out using one of the following approved methods:

- Direct Purchase (≤ RM20,000.00)
- Quotation (RM20,000.01 – RM500,000.00)
- Tender (> RM500,000.00)
- Waiver of Quotation or Tender
- Perolehan Terus Bekalan / Perkhidmatan bagi "Common Items"

Procurement classification shall comply with applicable financial regulations and internal controls.

2.2 Procurement activities shall be carried out using the appropriate procurement method in accordance with **QP-CM-SB-02 – Selection and Registration of New Suppliers/Contractors.**

3.0 General Purchasing Process

3.1 Submission of Request

The Requesting Officer shall complete the relevant **Borang Permintaan Pembelian / Perkhidmatan / Kerja** and attach all required supporting documents. The request must be endorsed by the authorized officer based on the applicable approval limit.

3.2 Review and Classification

Finance shall review the request for budget availability and classify the procurement method in accordance with the approved financial limits.

3.3 Approval of Request

Approval shall be obtained from the appropriate approving authority based on the procurement category and delegated authority.

3.4 Issuance of Service Order (SO)

Finance shall prepare and issue the Service Order within **five (5) working days** after approval. The SO shall be released through eFAS and a physical copy provided to the Requesting Officer for delivery to the supplier.

4.0 Delivery, Invoice Verification and Payment:

4.1 Receipt of Verified Documents

The Assistant Accountant (AA) shall receive the invoice together with the verified supporting documents from the Requesting Officer prior to payment processing.

4.2 Invoice Verification and Matching

The AA shall verify the completeness of the supporting documents and match the invoice against the approved Service Order, Purchase Requisition and other relevant documents. Any discrepancy shall be referred to the Requesting Officer for clarification before payment processing.

4.3 Payment Processing

Upon successful verification, the AA shall prepare the Payment Voucher and process the payment within thirteen (13) working days in accordance with the approved payment procedure.

5.0 Price Variation Control

5. 1 Where the invoice amount differs from the approved Service Order value, a **Borang Perubahan Harga** shall be prepared. Approval must be obtained from the appropriate approving authority, and an amended Service Order issued before payment is processed.

6.0 Monitoring and Control

6.1 AA shall monitor the achievement of the Quality Objective in accordance with MT-CM-SB-01. Monitoring results shall be analyzed during Management Review Meetings to identify opportunities for improvement.

7.0 Retention of Documented Information

7.1 The Assistant Accountant (AA) shall retain the following documented information at the Finance Unit:

7.1.1 Finance must file:

- Payment Voucher, Service Order, DARES application and Invoice
- Tender/quotation documents
- Contracts
- Waiver approvals
- JPT minutes

7.2 Documented information shall be retained in accordance with Treasury Instruction 203 under section 150 (a)(i)/150(b) *Tempoh Minimum Bagi Menyimpan Rekod Kewangan Dan Perakaunan* (Lampiran M) and the applicable records retention schedule.

8.0 Disposal of Documented Information

8.1 When the documented information has reached its retention period, the AA shall seek advice from the Departmental Records Officer for the disposal of documented information in accordance with Treasury Instruction 203 and the applicable records retention schedule.