Guidelines

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8 Januari 2028	8 Januari 2028

Online copy of this documented information is the latest

Document No. : GL-CM-SB-08
Revision No. : 0
Effective Date : 15th January 2026

1.0 Introduction

This guideline provides a clear, structured, and ISO-compliant reference for all purchasing and payment activities. It supports the implementation of **QP-CM-SB-01: Purchasing Control** by translating procedural requirements into practical operational steps.

2.0 Objectives

To ensure all purchasing activities are:

2.1 Compliant with QP-CM-SB-01

2.2 Completed within required timelines (5 days issue of Service Order (SO), after approval, 3 days invoice verification, 13 days payment after verfication)

2.3 Supported with complete and accurate documentation

2.4 Processed consistently and transparently

3.0 Roles & Responsibilities:

Roles	Key Responsibilities
Requesting Officer (RO)	Submit complete request, verify delivery, endorse invoices, verify and justify price changes, obtain supporting documents
Accountant Assistant / Assistant Account	Classify procurement, prepare Service Order, prepare Payment voucher, amend Service Order, ensure correct documentation before payment, filing documents
Accountant	Ensure compliance, review contracts, supervise procurement flow
Division Head	Recommend requisition form based on

	financial limits
Approvers (Regional Manager / Deputy Chief Executive Officer / Chief Executive Officer)	Approve based on financial limits, approve price change request based on procurement limits
Jawatankuasa Pembuka Sebut Harga / Tender	• Ensure quotation/tender documents are opened at the scheduled date and time. • Verify completeness and record details of all submissions received. • Maintain integrity, confidentiality, and transparency of the opening process. • Prepare, verify, and endorse official opening records. • Forward all opened documents to the Evaluation Committee without alteration.
Jawatankuasa Penilaian Sebut Harga / Tender	• Evaluate submissions based on approved evaluation criteria. • Ensure evaluations are conducted in a fair, objective, and consistent manner. • Verify technical, financial, and compliance requirements of bidders. • Assess value for money and associated risks. • Prepare and submit a documented

	evaluation report with recommendations to Management.
Jawatankuasa Pengurusan Sebut Harga / Tender	• Review evaluation reports and recommendations for compliance with applicable policies and regulations. • Ensure segregation of duties and absence of conflict of interest. • Approve, reject, or request re-evaluation of recommendations, as applicable. • Record decisions in formal meeting minutes or approval records. • Ensure approved decisions are implemented and properly documented.
Jawatankuasa Perolehan Terus common items	• Review and approve direct procurement of common or low-risk items in accordance with approved thresholds and procurement policies. • Ensure purchases are justified, cost-effective, and within budget allocation. • Verify availability of funds and compliance with applicable financial and procurement regulations.

	• Ensure procurement decisions are properly documented and traceable. • Monitor compliance to prevent procurement splitting or misuse of direct procurement methods.
Jawatankuasa Waiver of Tender / Quotation	• Review and assess requests for waiver of tender based on valid and documented justifications. • Ensure waiver decisions comply with approved policies, regulations, and authority limits. • Evaluate associated risks, including governance, financial, and integrity risks. • Approve, reject, or recommend alternative procurement methods, as applicable. • Ensure all waiver decisions are formally recorded, approved, and retained for audit and compliance purposes.

4.0 Procurement Process Overview:

All purchases must follow one of these methods:

4.1 Direct Purchase (≤ RM20,000)

4.2 Quotation (RM 20,000.01 – RM 500,000.00)

4.3 Tender (> RM 500,000.00)

4.4 Waiver of Quotation / Tender

4.5 *Perolehan Terus Bekalan / Perkhidmatan untuk* "Common Items"

Classification must follow QP-CM-SB-01 and financial regulations.

5.0 Timeline Requirements (QP-CM-SB-01)

Activity	Responsible	Timeline	Reference
SO issuance	AA / AC	≤ 5 working days	QP 7.2
Invoice matching	RO	≤ 3 working days	QP 8.2
RO Verification	RO	Within 1-3 working days (operational best practice)	QP 8.3
Payment processing	Finance	≤ 13 working days after RO verification	QP 8.4

All units must comply with the timelines above.

6.0 Documentation Requirements:

6.1 Direct Purchase:

- *Borang Permintaan Pembelian / Perkhidmatan / Kerja* verified and approved
- Quotation (Provide 3 if purchasing is more than RM 5,000.00)
- Trade license / *Panel Hotel dan Agensi Pelancongan yang di senaraikan Sahaja / UPKJ*
- TRF Approved, Flight and Accommodation Request (FNF) (Only applicable if requisition is relevant to travelling)
- Other supporting documents

6.2 Quotation:

- *Borang permintaan sebutharga*
- Notice of Quotation

- *Jadual Tawaran Sebutharga*
- *Borang Pembukaan Sebutharga*
- Evaluation Form
- Letter of Acceptance (LOA)
- Contract (If required)

6.3 Tender

- *Borang permintaan Tender*
- Tender Notice
- Tender Documents
- Opening & Evaluation Reports
- TFIC Approval
- Contract
- Letter of Award (LOA)

6.4 Waiver of Tender / Quotation

- Waiver of Tender / Quotation Form
- State Financial Secretary's Office (SFS) Approval
- Letter of Award (LOA)
- Contract (If required)

6.5 *Perolehan Terus Bekalan / Perkhidmatan untuk* "Common Items"

- *Borang Permohonan Perolehan Terus*
- Proposed suppliers' quotation
- Proposed suppliers' price negotiation
- Proposed suppliers' trade licence
- Extract of approval from Management Meeting
- Slide Presentation

7.0 General Procurement Steps and flows

All procurement methods must begin with the completion of the *Borang Permintaan Pembelian / Perkhidmatan / Kerja,* enabling Finance to issue the SO.

7.0.1 Submission of Request

The Requesting Officer (RO) shall:

- Complete the relevant *Borang Permintaan Pembelian / Perkhidmatan / Kerja.*
- Required supporting documents must be attached depending on procurement method.

7.0.2 Recommendation of Request

- Request must be endorsed by the authorised officer based on responsibility level and amount.

Endorsement confirms justification, necessity, and budget suitability.

7.0.3 Submission to Finance

- Endorsed request is submitted to Finance for budget availability check and procurement classification.

7.0.4 Approval of Request

- Approval shall follow financial limits and procurement category.

7.0.5 Service Order Issuance

- AC prepares the SO and obtains AA's signature within five (5) working days.
- If AA is absent, a designated officer approved by CEO may sign the SO
- SO is released through eFAS to notify the RO.
- AC prints and releases the physical SO for RO to collect.
- RO collects the SO and delivers it to the supplier, enabling supply of goods/services.

SO issuance applies to all procurement methods, regardless of value.

7.1 Direct Purchase Flow

Note: Steps involving receipt verification, invoice matching, and payment processing (7.1.4 – 7.1.6) also apply to all procurement methods including Quotation, Tender, JPT, and Waiver. Only the approval and document preparation stages differ between methods.

7.1.1 RO submits complete request (Endorsed by designated officer)

7.1.2 Finance classifies & prepares Service Order (less than 5 working days)

7.1.3 Supplier delivers goods / services according to request

7.1.4 Finance matches invoice (less than 3 working days)

7.1.5 RO verifies receipts (within 1-3 working days)

7.1.6 Finance processes payment (less than 13 working days after the verification)

7.2 Quotation Flow

7.2.1 Submission of Request:

- RO submit *Borang Permintaan Sebutharga* by email
- RO provide a list of minimum five (5) potential suppliers to be invited, as required under SFS instructions

7.2.2 Preparations of Quotation Documents and Purchase

Finance prepares and issues all quotation-related documents, including:

- Prospective suppliers are required to **purchase the Quotation Document** at the fee of **RM50** (non-refundable).
- Finance/Procurement Unit shall issue a **Quotation Document Purchase Receipt** as proof of purchase.
- Only suppliers who purchased the document are eligible to submit quotations into the official Quotation/Tender Box. Finance prepares and issues all quotation-related documents, including:
    - Notice of Sebutharga

    - Invitations to at least **five (5)** suppliers
    - Posting the Notice of Quotation at:
        - Pustaka notice board
        - Pustaka official website

7.2.3 Submission & Opening Requirements:

- All supplier submissions must be placed in the Quotation / Tender Box
- Requesting Officer must place Jadual Tawaran Harga in the Quotation / Tender Box
- Jawatankuasa Pembuka Sebutharga opens a submission and Jadual Tawaran sebutharga at the scheduled time
- Prepare minute of meeting and Borang Pembukaan Sebutharga to record the session

7.2.4 Evaluation & Award

- Jawatankuasa Penilaian evaluates within 14 days
- Prepare Evaluation Report and Form
- Submit recommendation to Jawatankuasa Pengurusan Sebutharga
- Issue Letter of Acceptance (LOA)

7.2.5 Contract Agreement

- Contract Agreement prepared and signed for all quotation awards
- Contract must be printed, signed and filed

7.3 Tender Flow

7.3.1 Submission of Request:

- RO submit *Borang Permintaan Tender* by email

7.3.2 Preparation of Tender Documents and purchase:

- Finance/Procurement prepares the complete Tender Document Package.
- Tender Notice is advertised on:

  - Pustaka official website
  - Pustaka premises notice board
  - Newspapers (Any newspaper minimum one)
- Suppliers must purchase Tender Documents at the prescribed fee (if applicable).
- Finance issues a Tender Document Purchase Receipt as proof of purchase.

7.3.3 Submission & Opening of Tender:

- All tender submissions must be placed in the Tender Box.
- Jawatankuasa Pembukaan opens the tenders at the scheduled date and time.
- Opening is recorded using Borang Pembukaan Tender

7.3.4 Evaluation:

- Jawatankuasa Penilaian evaluates tender submissions within 45 days.
- Evaluation Report and recommendations are prepared.
- Recommendations are submitted to the Tender, Finance & Investment Committee (TFIC)

7.3.5 Award & contract

- TFIC approves the award recommendations.
- A Letter of Acceptance (LOA) is issued to the successful tenderer
- A full Contract Agreement is prepared, printed, signed, stamped (if required), and filed

7.4 Perolehan Terus Bekalan Perkhidmatan untuk "*Common Items*"

7.4.1 Submission

- RO uploaded the following document in TEAMS folder one week before meeting:
  - Minit rundingan harga
  - Quotation

- Trade License
- Slide Presentation
- Borang Permohonan Perolehan Terus
- Approval of management meeting
- Minit of lantikan Ahli Jawatankuasa
- Surat Jemputan lantikan Penceramah / Tenaga Pengajar
- Surat Jemputan lantikan Pengacara Majlis

7.4.2 Evaluation and Approval

- RO to present in the meeting
- Ahli Jawatankuasa Perolehan terus to reviews the submission
- Approval or rejection is recorded in the JPT Meeting Minute

7.5 Waiver of Tender / Quotation Flow (WOT/Q)

7.5.1 Submission of Waiver Request

- RO submit Borang Waiver of Tender / Quotation by email
- RO uploaded the following documents in TEAMS Folder:
  - Quotation
  - Trade License
  - UPKJ (If applicable)
  - Supporting documents
  - Slide presentation

7.5.2 Approval Process

- RO to present in the meeting
- Member of meeting to evaluates and review the waiver request
- Approval or rejection is recorded in the Waiver of Tender / Quotation minute
- CEO signs the official cover letter
- Documents are submitted to the SFS for approval

7.5.3 Post-Approval Actions

- If approved > Proceed with procurement according to the approved waiver
- If rejected > Revert to standard Quotation or Tender process

8.0 Invoice Verfication & Payment Process

8.1 Delivery & Verification

- RO verifies the goods/services received within 1–3 working days.
- RO endorses the invoice/delivery note.
- Any discrepancy must be reported immediately to Finance.

8.2 Invoice Matching

- Finance matches the invoice against SO/PO within 3 working days.
- Any mismatch is returned to the supplier/RO for correction.
- Only complete and accurate invoices proceed to payment.

8.3 Payment Processing

- Payment is processed within 13 working days after RO verification.
- Finance prepares Payment Voucher (PV) and files all supporting documents.
- Suppliers are notified upon successful payment.

8.4 Price Variation / Invoice Amount Changes

If the invoice amount differs from the approves Service Order value, the following steps shall apply:

8.4.1 Suppliers issue a revised or amended invoice

8.4.2 Finance prepares the Borang Perubahan Harga (Price amendment Request Form)

8.4.3 RO verifies and confirms the price change with justification

8.4.4 Approval must be obtained from the relevant approving authority based on procurement category

8.4.5 Finance prepares an Amended SO referencing the approved price change by initial the old SO

8.4.6 Payment will only be processed after:

- Revised invoice
- Approved Borang Perubahan Harga
- Amended Service Order (Initial by AA)

This requirement applies to all procurement methods

- Payment is processed within 13 working days after RO verification

9.0 Common non-compliance and preventive actions

Issue	Cause	Preventive Action
Incomplete documentation	RO Error	Use checklist before submission
Invoice mismatch	Supplier Error	Return immediately and document reason
Approval Delays	Approver unavailable	Notify the approver or change to another approver that available
Payment Delays	RO late verification / Delay in preparation of payment	RO must verify within 1-3 days / Finance Unit must prepare the payment voucher immediately after received the verification of goods from RO
Bank payment failure	System / Bank issue	Finance to make sure the bank account is correct and check the date
Invoice without Service Order	RO forgot	To prepare minute endorsed by designated officer and approval from CEO

10.0 Monitoring Items (For MT-CM-SB-02 & Analysis)

10.1 The Finance Unit must monitor:

- Payment completion within 13 working days
- SO completion within 5 working days

Results must be recorded in FRM-CC-07 quarterly.

11.0 Filing and retention

11.1 Finance must file:

- Payment Voucher, Service Order, DARES application and Invoice
- Copy of Contract agreement for quotation/tender/waiver of Procedure of Quotation/Tender/12 Common Items
- Notice of quotation/tender
- Copy of Letter of Approval of Waiver of Procedure of Quotation/Tender at the Finance
- Extract of minutes of meeting for JPT approving the Perolehan Terus

All documented information related to finance activities shall be maintained and retained according to the retention period specified in Lampiran M, Treasury Instruction