

ERL MAINTENANCE SUPPORT SDN BHD

Co. Reg. No. 199901023674 (498574-T)





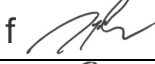

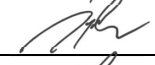
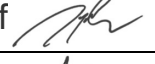
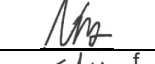



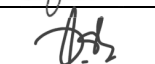








FINANCE AND ADMINISTRATION DEPARTMENT

PAYMENT PROCEDURE

Ref. No. G00.OMA.M11160.CD.1020.A

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Release

Released:	Thomas Baake	Chief Executive Officer	18.10.22	f 
Checked:	Sukhbir Singh	Safety & Security	18 Oct 2022	
Checked:	Ham Mow Wai	Maintenance	18.10.22	f 
Checked:	James Boudville	Operations	17.10.22	
Checked:	Jayarajah Savarimuthu	Rolling Stock & Engineering	18.10.22	
Checked:	Anthony Arokianathan	Wayside	18.10.22	f 
Checked:	Norazman Abu Hassan	Rolling Stock	05.10.22	
Checked:	Muhammad Dzulfaqar Yusoff	Project & Engineering	5/10/2022	
Checked:	Noel Devan Sawnthara Pandian	Systems	5 Oct 2022	
Checked:	Abdul Halim Baharom	Infrastructure	14.10.2022	
Checked:	Norhandee Nordin	Drivers & Stations	10.10.22	
Checked:	Omar Zakir Ibrahim	Operations Control Centre	04.10.22	
Checked:	Suriani Farisa Md Isa	Human Resource	03.10.2022	
Checked:	Raefendy Ismail	Material Management	.06.10.2022	
Checked:	Gan Lee Hong	Procurement	19.09.2022	
Checked:	Haryati Khalil	CEO Office	13.9.2022	
Checked:	Muhammad Azim Abdullah	CEO Office	12.9.2022	
Checked:	Nauwalah Amat Mustakim	Finance & Administration	07/09/2022	
Author:	Aneeda Azman	Finance & Administration	07/09/2022	
	Name	Department	Date	Signature

Amendments or additions to this procedure must be indicated with a vertical black line in the adjacent left margin.

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Change Record and Configuration Control

A	07 Sep 2022	Revised as per organization chart dated 1 Feb 2021. Re-profile as version A due to restructuring of department. Change to Finance and Administration Department. This procedure supersedes the previously released procedure G00.OMA.M11160.CD.1002.D Include new clause on: Digital Invoice, process of Credit Note and remove clause on Overseas payment through Remittance Application Form. Implementation of new Service Engagement Form for consultancy service/agent/other services appointment.	Aneeda/ Fauzana
D	8 Sep 2020	Revised as per New Organization chart effective 27 July 2020. Included process during work from home and Zero-Tolerance Against Bribery and Corruption Clause.	Aneeda
C	10 Apr 19	Revised as per New Organization chart dated 1 April 2019. Updating on current process. Revamped of GRN rubber stamp.	Aneeda/Nur Azureen
B	6 Feb 18	Overall update to reflect current process flow. Adoption of GST requirement and in line with memo OMA.STF.M13311.1001.A Adoption of Online Bank Transfer Payment in line memo OMA.STF.M13311.1002.A New Procedure template released by QMD via email dated 1 March 2017.	Aneeda/ Fauzana
A	27 Aug 12	Re-profile as version A due to the partner code has changed from OMB to OMA. Revised as per new organization chart dated 1 July 2012. Updated other procedure reference no. Revised batch of payment date for payroll and statutory bodies. This procedure supersedes the previously released procedure G00. OMB.M11160.CD.0018.C.	Norizan
C	20 May 11	Removal of GRN steps Include Staff Advance for overseas project and secondment Include Online Payment	Norizan

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		Revision to adopt latest practise		
B	06 May 09	Revised the procedure to adopt latest practise		Lee Chen
A	30 Jan 08	New		Nauwalah

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Planning Of Changes Reference For Revision: G00.OMA.M11160.CD.1020.A					
Issues To Consider	Checked (Please mark X)				Remarks
1) Are there any negative impact?	YES		NO	X	
2) Will the integrity of QEMS be affected?	YES		NO	X	
3) Resources available?	YES	X	NO		
4) Allocation or relocation of responsibilities and authorities required?	YES		NO	X	

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Appendix D: Flowchart for Engagement of Consultancy Service/Agent/Other
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1 Purpose

This procedure serves as a guideline to establish control and process flow in relation to E-MAS payments eg: payment to vendor or E-MAS staff.

Term and abbreviation used in this procedure:

ADM	Finance & Administration Department - Administration Unit
CCC	Corporate Credit Card
CEO	Chief Executive Officer
Department codes	Department codes as per Documentation Manual Procedure G00.OMM.M11160.BT.1007.*
EDMS	Electronic Data Management System
E-MAS	ERL Maintenance Support Sdn Bhd Co. Reg. No. 199901023674 (498574-T)
FAD	Finance & Administration Department
FIN	Finance & Administration Department - Finance Unit
GRN	Goods Receive Note
HOD	Head of Department
IV	Invoice Verification record in SAP
OBT	Online Bank Transfer
PO,PR,DO	Term and Forms as per Purchasing Procedure G00.OMU.M10540.CD.0008.*
PV	Payment Voucher
SAP	System Applications Products
SAP FI/CO	System Applications Products for Finance and Controlling Module
SAP MM	System Applications Products for Material Management Module
TRF	Training Requisition Form as per Training Procedure G00.OMH.M10580.SD.0006.*
USER	Requesting Department / Budget Originator / Project Manager

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2 Scope, Distribution & Access

This procedure covers the overall stages of payment processing, payment distribution, handling of incomplete documents, unrepresented cheques and addresses on cancellation of cheque.

This procedure does not cover any payment via cash. Cash payment is covered under **Advance Request and Claim Management Procedure¹**.

This procedure shall be read by all E-MAS staff and shall be distributed company-wide. Access is available in E-MAS portal for all staff and in EDMS for all EDMS USERS.

3 Definition of Payment and Reimbursement of Expenses

3.1 Payment

Payment is disbursement of money through cheque or online bank transfer in order to settle the contractual obligation entered by E-MAS with supplier, E-MAS staff or statutory requirement that is governed under Malaysian Law. This contractual obligation is entered earlier by E-MAS in a form of Agreement/Contract, Purchase Order and/or Letter of Appointment/Engagement Letter.

The contractual obligation shall be procured as per PRC **Purchasing Procedure²** with exception for payment relates to staff compensation and benefits (eg. salary, medical bills and entitlement, personnel claim and etc) and Others as per Section 7.5.

Where none of the above contractual obligation is available, no payment shall be made by E-MAS.

¹ Refer to Section 19 for information of referred documents, item 1

² Refer to Section 19 for information of referred documents, item 7

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3.2 Reimbursement of Expenses

Reimbursement of expenses is defined as reimbursement to staff for expenses paid on behalf of the company.

USER is required to include justification to support payment made on behalf of company before submitting for approval. USER HOD is to verify the claim are genuine purchase and correct in accordance with company rules and procedures before approving the claim **with the exception** to entertainment related items which shall be at CEO's discretion.

Details of the process shall be as per the **Advance Request and Claim Management Procedure**³.

4 Batch of Payment

4.1 Batches

Processing of payment will be done in batches by every Wednesday. If Wednesday is a public holiday, the payment will be processed a working day before the public holiday.

Payment for the last batch of the month will be processed after **23rd** of the month. If 23rd is a public holiday or weekend, the payment will be processed a working day in advance. This batch is mainly for:

- i) payment for salary (refer to HRD Payroll and Salary Management Procedure⁴)
- ii) payment to institution for staff deduction (eg: Bank Rakyat, Tabung Haji, PTPTN, etc.)
- iii) payment for statutory bodies (eg: IRB, EPF, SOCSO and HRDF)

³ Refer to Section 19 for information of referred documents, item 1

⁴ Refer to Section 19 for information of referred documents, item 6

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4.2 Notification of Payment Batch

FIN shall send an e-mail notification beginning of each month to advise ADM, PRC and HRD on the planned batch of payment. The notification will include:

- i) batch payment date for the month
- ii) non-availability of authorised signatories (if any)
- iii) GRN cut-off date

4.3 Payment Processing Day

The payment shall be ready in a minimum of 5 (five) working days from the date of batch of payment, subject to the availability of the authorised signatories and completeness of documents as per Section 15 - Incomplete Documents.

5 Cut-off Time for Batch Payment

All requests for payment shall be submitted to FIN latest by **12pm, a day before the date of batch payment**. Any request received later than the cut-off time will be processed in the next batch of payment.

A written justification (e-mail or memo) must be accompanied for any payment request that deviates from the batch of payment or the cut-off time as per Section 8 – Ad-hoc Payment.

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6 GRN Process

GRN is a process where goods/service is received without any technical or specification discrepancies/variances or non-performance. Upon obtaining USER HOD verification, GRN to be performed in SAP FI/CO thus payment can be made.

PRC and ADM shall complete the GRN verification process by the cut-off time in Section 5 before submitting the documents to FIN. The GRN process is as below:

- i. PRC to follow up with vendor/contractor for any open PO and upon receiving the original invoice PRC to stamp with GRN rubber stamp (Appendix A) before forwarding it to ADM.
- ii. ADM to ensure items received/service performed tallies against the PO before obtaining signature from the USER HOD.
- iii. USER HOD or HRD HOD (for recruitment/training only) to confirm and acknowledge the original invoice is to be processed for payment by signing in the GRN box: "HOD Acceptance", stamped on the original invoice.
- iv. USER HOD shall not sign the box, if payment is not to be made due to some dispute or service still incomplete etc. For payment prior to delivery of goods or service please refer Section 9.1.
- v. In the event where a contract/engagement letter has been entered earlier (eg: contract for service, courier service, fuel charges, insurance premium etc.) only Internal PO to be attached with the original invoice.
- vi. ADM to attach acknowledged Delivery Order or copy of Service Report and other relevant supporting documents (if any).
- vii. ADM to create GRN in SAP MM.

If the above are not met, FIN shall return the document to ADM for their further action within two (2) working days. The process will be repeated until the above is completed. If there are variances, ADM to inform relevant parties to resolve the issue. FIN shall not proceed with the IV in SAP FI/CO and invoices will be pending for payment until rectification is completed.

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7 Payment Process

7.1 Type of Payment and Required Documents

The below is the outline for each Type of Payment and the Required Documents:

Table 1

Type of Payment / Required Document	Condition	Payment to Supplier	Payment to Sub-contractor	Payment to Training Provider	Payment to Medical Third Party Administrator ⁶	Payment to Statutory Body ⁷	Payment to Consultancy Service/Agent /Other services	Others (Refer 7.5)
Copy of PR		√					√	
Copy of PO		√ ⁸		√			√	
Internal PO			√					
Original Invoice ⁹	Duly stamped for GRN & approved by USER	√	√	√			√	

⁶ As per HRD Medical, Hospitalisation, Insurance & Medical Surveillance Procedure G00.OMH.M11740.ZP.0001.*

⁷ Eg: IRB, EPF, SOCSO and HRDF

⁸ Either external PO or Internal PO is required as indicated in Purchasing Procedure G00.OMU.M10540.CD.0008.*

⁹ Payment shall be made based on the original documents. This is to avoid duplication of payment or under/over payment being made and Financial Audit. In the absence of Original Documents, Certified True Copy by vendors will be accepted. Digital invoice is accepted subject to item 7.7.

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Type of Payment Required Document	Condition	Payment to Supplier	Payment to Sub-contractor	Payment to Training Provider	Payment to Medical Third Party Administrator ⁶	Payment to Statutory Body ⁷	Payment to Consultancy Service/Agent /Other services	Others (Refer 7.5)
	HOD for payment recommendation							
Delivery Order /Service Report	Duly acknowledged by USER HOD/department authorised personnel	√	√					
Copy of TRF				√				
Hospitals/ Clinics Original Invoice ¹⁰	Duly verified by HRD				√			
Payroll Summary Listing	Duly approved by HRD HOD					√		
Debit Note/Credit Note ¹¹ (if any)		√	√	√	√	√		√
Form ¹² (if any)/ Memo/E-mail								√

¹⁰ Payment can be made based on copy of the document due to original document is required by HRD for insurance claim purposes. Original copy shall be verified by HR and sighted by FIN before payment process.

¹¹ Payment shall be made based on the original documents. This is to avoid duplication of payment or under/over payment being made and Financial Audit. In the absence of Original Documents, Certified True Copy by vendors will be accepted

¹² For any request of claim/advance/payment more than RM2,000 as indicated in Advance Request and Claim Management Procedure G00.OMA.M11160.CD.1001.* and Business Travel Procedure. G00.OMM.M11715.CD.1006.*

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Type of Payment	Condition	Payment to Supplier	Payment to Sub-contractor	Payment to Training Provider	Payment to Medical Third Party Administrator ⁶	Payment to Statutory Body ⁷	Payment to Consultancy Service/Agent /Other services	Others (Refer 7.5)
Required Document								
Corporate Credit Card Statement ¹³								√
Service Engagement Form ¹⁴							√	
Other supporting document (if any)				√	√		√	√

¹³ Payment shall be made based on the original documents. This is to avoid duplication of payment or under/over payment being made and Financial Audit. In the absence of Original Documents, Certified True Copy by vendors will be accepted. Digital invoice is accepted subject to item 7.7.

¹⁴ User to complete this form prior to signing of new service agreement/engagement. Refer to Section 19 for information of referred documents, item 13

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7.2 Payment to Supplier, Sub-contractor and Training Provider

ADM shall forward to FIN the completed GRN documents before the cut-off date and time as per Section 5.

Upon receiving the completed documents, FIN shall check to ensure all supporting documents are in order as per Section 7.1 Table 1. FIN shall perform the Invoice Verification process in SAP FI/CO and proceed for payment.

All payment shall be made by FIN upon receiving the signed **original invoice**.

7.3 Payment to Medical Third-Party Administrator (Medical Bills)

The medical bills shall be checked, verified using Verification Rubber Stamp in Appendix B by HRD and shall be submitted to FIN before the cut-off date & time as per Section 5. HRD shall ensure the documents submitted are sufficient and in order as per Section 7.1 Table1.

Upon receiving the documents, FIN shall re-check the documents, perform transaction in SAP FI/CO and proceed for payment as per Section 4.3.

7.4 Payment to Statutory Body (eg: IRB, EPF, SOCSO and HRDF)

The Payroll Summary Listing and Payroll Adjustment (Listing) shall be submitted by HRD to FIN latest by 23rd of the payroll month. If the date falls on weekend or public holiday, HRD shall submit to FIN one day in advance.

In the event HRD is unable to submit the Listing by the date (i.e.: due to SAP programme system error/server down), HRD shall inform FIN verbally and via email on the delay. Once the error has been resolved, HRD shall forward to FIN the original copy of the approved Listing before any payment of salary and statutory can be made.

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Upon receiving the Listing, FIN shall scrutinize and check it against the SAP HR Posting Simulation Run given by HRD. If there is no irregular item found, FIN will perform details for payment in SAP FI/CO and proceed with payment as per Section 4.3. If there is any discrepancies found, FIN shall refer to HRD for clarification.

7.5 Payment to Consultancy Service/Agent/Other Services

Consultant or agent is a firm which providing professional advice to their client for a fee. They are contracted to assist customer with an issues that requires specialized expertise or information that is unavailable on the clients end.

In order for E-MAS to hire new consultant, agent or before entering new contract/agreement, USER is required to fill up Service Engagement Form. They are required to obtain 3 quotations for price comparison and selection purposes. If no price comparisons available, USER to indicate reason in the form.

For IT related services, all quotations and specifications shall be reviewed by SYS-ESD and SYS HOD to initial on the quotations.

The process flows for the engagement of the consultancy service/agent/other services as below:

- i. USER to fill up the **Service Engagement Form**¹⁴. Upon USER HOD signed the form, USER to submit to FIN.
- ii. FIN shall forward to budget owner (HRD or ADM) for budget verification.
- iii. FIN to verify SAP Cost Centre, Plant and GL code.
- iv. PRC to discuss with user or relevant department on the criteria and requirement compiled by user before finalise their recommendation and selection.
- v. Approval by CEO/Director (any unbudgeted item above RM10,000 require Directors approval).

¹⁴ Refer to Section 19 for information of referred documents, item 13

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Refer Flow Chart for Engagement of the Consultancy Service/Agent/Other Services¹⁵

7.6 Others

Others include items which require payment but not part of Section 7.2 to 7.4. The examples are as follows:

- Staff insurance
- Staff insurance reimbursement
- Staff welfare/token
- Chargeback items
- Staff advance/claim
- Business travel advance/claim
- Corporate credit card
- Corporate donation

CEO's approval shall be obtained by USER prior to payment request to FIN.

Payment shall be processed upon receiving the Debit/Credit Note (if any) together with a memo or e-mail to FAD HOD. The memo or e-mail must indicate reason of requesting the payment and supported by other relevant supporting documents (if any). For staff advance/claim, details can be referred to **Advance Request and Claim Management Procedure**¹⁶ and for business travel advance/claim, details can be referred to **Business Travel Procedure**¹⁷. For corporate credit card, payment shall be processed upon receiving the credit card statement.

¹⁵ Refer to Section 19 for information of referred documents, item 12

¹⁶ Refer to Section 19 for information of referred documents, item 1

¹⁷ Refer to Section 19 for information of referred documents, item 2

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Upon receiving the documents, FIN shall check the documents and process in SAP FI/CO. If all supporting documents are sufficient and in order as per Section 7.1 Table 1, FIN shall process payment as per Section 4.3.

7.7 Digital invoice

A digital invoice is an invoice that can be viewed and processed digitally normally in a PDF or Word file. PDF or Word invoices, typically sent by email, are not e-invoices. Paper invoices, even if they are converted to digital format, are not e-invoices because they were not issued electronically.

FIN may accept digital invoice for payment process under the following conditions:

- a. the supplier **clearly stated** in their policy/terms that digital invoice is only available in softcopy format no original hardcopy invoices shall be issued by the company.
- b. the onus to ensure and confirm legitimacy that the digital invoice received from a valid supplier/source shall falls on the email **recipient of the said digital invoice**.
- c. If no policy/terms available and the supplier send the digital invoice for the purpose of speeding up the payment process only, FIN may accept the invoice as **temporary document** for payment process. Subsequently, PRC shall follow up for the original hardcopy invoice for all payment with PO and Internal PO. FIN shall follow up original invoice with USER for item 7.3, 7.4 and 7.5. Original invoice is required for the audit and tax by the appointed auditor and authorities.

FIN reserves the right to reject the invoice or change this practice for payment process, if the above conditions are not met.

8 Ad-hoc Payment

An ad-hoc payment is a payment requested by USER deviating from the batch of payment as per Section 4.1. An ad-hoc payment shall only be processed if it is supported with valid justification via e-mail or memo to FAD HOD and subject to the availability of the authorised signatories.

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9 Advance Payment

9.1 Advance Payment to Supplier

Advances can be made either in full or partial as per supplier payment terms and condition. USER HOD to indicate in GRN box “comment” for any request on advance payment.

FIN will set-off the advance payment made against the total amount as per invoice and update accordingly in SAP FI/CO.

9.2 Staff Advance for Project, Secondment and Business Travel

In some cases, HRD/ADM may request advance to be paid to the staff (Outbound Assignee). Advance amount will be paid directly to staff personal account via OBT. Alternatively, advance request may also be disbursed via cash if it is less than RM2,000. This is in line with **Advance Request and Claim Management Procedure**¹⁸. Further details of advance entitlement (if any) for outbound assignee to external business/project please refer to HRD. For business travel advance, refer to **Business Travel Procedure**¹⁹.

10 Debit Note/Credit Note

In the event where FIN received Debit Note/Credit Note, the requesting department personnel or responsible HOD shall perform checking and subsequently verified by FAD HOD or/and CEO (where relevant) by using the Verification Rubber Stamp (Appendix B). The Debit Note/Credit Note shall be supported by relevant supporting documents such as e-mail and/or memo.

¹⁸ Refer to Section 19 for information of referred documents, item 1

¹⁹ Refer to Section 19 for information of referred documents, item 2

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In some cases where the other department received Debit Note/Credit Note (eg. Staff insurance), the responsible department shall check and verified details before forwarded to FIN. Details refer to Section 7.5.

Any reduction of amount to be paid in invoice, shall be supported with Credit Note, FIN will not proceed with payment if the document is incomplete as per Section 15 - Incomplete Document.

All Credit Note shall be process and captured in SAP by FIN using T-code FB65-Credit memo. This is to ensure traceability of the supplier payment document against their accounting records during both companies' accounts reconciliation.

11 Online Payment

11.1 Online Bank Transfer (OBT) [for local payee only]

Since 1 Jan 2015, Bank Negara has encouraged all banks to reduce the usage of physical cheque and move to paperless transaction method, which is more effective and efficient. OBT has become important payment method for E-MAS since May 2016.

i. Staff Banking Details and Consent

FIN required to obtain payee bank detail before payment execution. To refer **Advance Request and Claim Management Procedure**²⁰.

ii. Payee Banking Details and consent (Vendor/Contractor/Consultant etc)

All OBT payment shall be made to payee account only. Payee banking detail is maintained in Vendor Master Record in SAP. To register the banking detail payee is required to fill up **Nominated Bank Account Details** form²¹. Only one (1) bank

²⁰ Refer to Section 19 for information of referred documents, item 1

²¹ Refer to Section 19 for information of referred documents, item 5

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account and one (1) email address (i.e.: Authorised Representative's E-mail) can be register under the Vendor Master Record at any one time. The same email will be used to send Payment Notification Advise from bank.

If payee wish to change the bank account detail, they are required to fill up the same form and submit to FIN for updating process.

- iii. Bank will send a payment notification direct to payee registered e-mail as per Section 11.1 FIN will not send payment notification to USER, unless it was confirmed by the payee that they failed to receive the payment/unsuccessful payment.

11.2 Corporate Credit Card (CCC)

Alternative payment method that is available in E-MAS is via corporate credit card. In the event where the supplier only accepts online card payment, the payment can be done via CCC and shall only be processed upon approval from FAD HOD and CEO. The process will be the same as per Section 7.2 or 7.5 (where applicable).

12 Signatories

Both Payment Approval and Bank Authorised Signatories shall be as per **Signature Mandate Regulation Procedure**²².

²²Refer to Section 19 for information of referred documents, item 9

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13 Overseas Payment

The following are the Beneficiary's (i.e.: payee) information required for overseas payment:

- a) beneficiary's bank name
- b) beneficiary's account name
- c) beneficiary's account No.
- d) beneficiary's International Bank Account No. (IBAN)²³
- e) beneficiary's bank address
- f) swift Code²⁴
- g) sort Code²⁵

Below overseas payment can be made through bank transfer using CIMB Biz-Channel:

- i. Remittance Application Form or
- ii. Telegraphic Transfer

13.1 Remittance Application Form

The information to be filled by FIN in the Beneficiary's Details template²⁶ or Remittance Application Form issued by bank. If the beneficiary details are incomplete, ADM, PRC and HRD shall assist in providing the required information (e.g.: payment to foreign staffs, overseas training provider and vendors).

The process of overseas payment shall be the same as per Section 7.2.

FIN will forward the completed form and copy of invoice to E-MAS appointed banks for their onward processing. FIN to liaise with the bank on the remittance status and arrange company's dispatch to collect the duly acknowledged bank transfer document.

²³ Mandatory for EU and OECD countries. List of OECD countries please refer <http://www.oecd.org>

²⁴ Mandatory requirement

²⁵ Mandatory for applicable countries (varies according to banks)

²⁶ Refer to Section 19 for information of referred documents, item 3

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In normal processing period, any overseas transfer will be successfully made within 3 (three) working days. However, this is subject to the bank's cut-off time and operational hours. FIN will verify the transferred amount against the online E-MAS Bank Statement on the 3rd working day after the date of transfer.

Payment notification will only be sent to USER upon request.

13.2 Telegraphic Transfer

FIN to select Menu Path: Payments Management-Telegraphic Transfers and fill-up the compulsory column such as Swift Code, Bank Name, Bank Address and Beneficiary Account No/IBAN.

Once checked all the details and confirm, transaction will route to approver and pending for approval. FIN to process the actual amount credited in SAP and forward the proof of payment to recipient once the payment has successfully executed to overseas bank.

14 Payment distribution and notification

14.1 Cheque

The signed cheque will be distributed to the payee through either one of the following methods:

a) By Post:

FIN will forward the cheque to payee via normal post. PV will be stamped with "BY POST" and "DATE" posted.

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b) By Hand:

i. Local Payment

The cheque can be self-collected by the payee. Payee shall sign and indicate their name and Identity Card (Mykad) number on the PV to acknowledge receiving the payment. Once they have acknowledged receipt by signing on the PV, the responsibility shall then rest upon the payee.

In some cases, FIN may despatch the cheque to the supplier via company's despatch. In this case, the despatch will sign on the PV and will be responsible for the cheque until it is delivered to the payee. Once they have acknowledged receipt by signing on the **copy of the PV**, the responsibility shall then rest upon the payee.

No collection of cheque, for or on behalf of the payee is allowed, unless FIN has been informed by the payee with valid justification. Payee can inform FIN by telephone call and/or e-mail.

14.2 Online Bank Transfer

The bank will send computer generated payment notification (payment advice) to the payee via payee's registered email upon successful of payment transfer. FIN shall not be able send the notification to the payee as it is a centralized notification through bank system.

15 Incomplete Documents

Below are the examples of incomplete documents:

- a) No original invoice provided
- b) Incomplete GRN box ("HOD Acceptance") where box not signed by respective USER's HOD
- c) Service Report yet to be received
- d) Discrepancies between Invoices and PO items/amounts
- e) Credit Note or Debit Note from supplier yet to be received.

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FIN may return the documents. ADM, HRD, PRC or respective USER's HOD shall complete the documentation and re-submit to FIN. FIN will process the completed document in the subsequent batch of payment.

16 Replacement, Cancellation and Unpresented of Cheque

In some cases, the payee would request a replacement of cheque due to the following reasons:

- a) Cheque lost in transit
- b) Six (6) months cheque validity period has lapsed

A letter from payee is required for any replacement of cheque, which yet to be sixty (60) days due. The letter should be addressed to FAD HOD before the cancellation of payment and/or replacement of cheque can be performed by FIN. This is to avoid duplicate payment made to the same payee.

FIN will send a notification to USER's HOD for any unpresented cheque that are over sixty (60) days from cheque issuance date. A clarification is required by USER's HOD on the lapsed cheque before FIN be able to proceed further.

17 Process Flow During Movement Control Order (MCO) / Pandemic Situation

On 16th March 2020, Malaysian Government has announced a Movement Control Order (MCO) as a preventive measure to the COVID-19 pandemic in Malaysia. In line with this, management has decided office based staff to Work From Home (WFH). Thus, changes to the current practice were made for payment process during the WFH.

Refer Flow Chart for Payment Process during Work from Home²⁷

²⁷ Refer to Section 19 for information of referred documents, item 11

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In the event where E-MAS is required to work from home, the following steps will take place:

PRC/ADM	HRD
a) Scan and email duly approved payment request and supporting documents (i.e.: Invoice, GRN document, email) to <u>E-MAS.ePayment@KLIAekspres.com</u> . FIN accepts HOD approval via email or digital signature.	a) Scan and email duly approved payment request and supporting documents (i.e.: Invoice, memo) to <u>E-MAS.ePayment@KLIAekspres.com</u> . FIN accepts HOD approval via email or digital signature.
b) PO & PR to be scanned in the SAP with complete document for payment process.	b) Payment for medical bills and insurance provider, HRD to verify and digitally sign on memo only.
c) By end of MCO or WFH period, PRC/ADM to forward only original invoice.	c) By end of MCO or WFH period, HRD to forward only original invoice (if any).
d) For documents stated in Submission Deadlines to FIN for Payment Request and Monthly Closing G00.OMA.M13311.ES.1114.*, the flow maintain as stated in that summary unless FIN advise otherwise. (ADM Only)	d) For documents stated in Submission Deadlines to FIN for Payment Request and Monthly Closing G00.OMA.M13311.ES.1114.*, the flow maintain as stated in that summary unless FIN advise otherwise.
e) Payment will be made via online bank transfer only.	e) Payment will be made via online bank transfer only.

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18 Zero-Tolerance Against Bribery and Corruption (MACC Act 2019)

FAD takes a zero-tolerance position against all forms of bribery and corruption within the department. This is in line with the Malaysian Anti-Corruption Commission Act 2009 (MACCA 2009), Malaysian Anti-Corruption Commission (Amendment) Act 2018 include Section 17A and ERL Group [ERLSB and E-MAS] Anti-Corruption & Bribery Policy and Whistleblower Policy²⁸.

We are committed to acting professionally in all our relationships and business dealings and will continue to stand by our values of honesty and moral responsibility.

Staffs are prohibited from making an offer or pay anything of value or accepting any gratification for any improper purpose whether directly or indirectly to influence any act or decision. Staffs are also prohibited from asking or soliciting gifts from external parties.

We also encourage whistleblowers to provide information or suspicion of improper conduct through the whistleblower channels ABCaudit@kliaekspres.com.

²⁸ Refer to Section 14 for information of referred documents, item 14 & 15

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19 Reference to Document Referred

No	Documents name	Document Number	Document type
1	Advance Request and Claim Management Procedure	G00.OMA.M11160.CD.1019.*	Procedure
2	Business Travel Procedure	G00.OMB.M11715.CD.1004.*	Procedure
3	Beneficiary Details	G00.OMA.M13311.ES.1116.*	Template
4	Flow Chart for Payment Process	G00.OMA.M11160.CC.1014.*	Flow chart
5	Nominated Bank Account Details	G00.OMA.M13311.JM.1003.*	Form
6	Payroll and Salary Management Procedure	G00.OMH.M11760.ZP.0001.*	Procedure
7	Purchasing Procedure	G00.OMU.M10540.CD.0008.*	Procedure
8	Remittance Advice for online payment	G00.OMA.M13311.EV.1003.*	Form
9	Signature Mandate Regulation Procedure	G00.OMB.M11160.CA.1002.*	Procedure
10	Training Requisition Form	G00.OMH.M10580.ZF.0002.*	Form
11	Flow Chart for Payment Process during Work from Home	G00.OMA.M11160.CC.1015.*	Flow chart
12	Flow Chart for Engagement of the Consultancy Service/Agent/Other Services	G00.OMA.M11160.CC.1016.*	Flow chart
13	Service Engagement Form	G00.OMA.M11160.JM.1007.*	Form
14	ERL Group [ERLSB and E-MAS] Anti Corruption and Bribery Policy	G00.OMG.M11400.QB.1006.A	Procedure
15	ERL Group [ERLSB and E-MAS] Whistleblower Policy	G00.OMG.M11400.QB.1007.A	Procedure

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20 Appendices

Appendix A: GRN rubber stamp

Appendix B: Verification rubber stamp

Appendix C: Flow Chart for Payment Process

Appendix D: Flowchart for Engagement of Consultancy Service/Agent/Other Services

Appendix E: Flow Chart for Payment Process during Work from Home

Appendix F: Service Engagement Form

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Appendix A

GRN rubber stamp

ERL Maintenance Support Sdn Bhd

Checklist:		
PR		HOD Acceptance: I hereby acknowledge receipt the goods/service with no exception and FIN to proceed with payment process.
PO		
GL Code		Name & Sign: Date:
Mat#		ADM-Sign & Date:
GR		
IV		FIN-Sign & Date:
Posting		
Cost Center:		Plant / BA:
Comment:		

Legend for GRN rubber stamp:

Abbreviation	Definition	Filled by
PR	SAP Generated Purchase Requisition Number	PRC
PO	SAP Generated Purchase Order Number	PRC
GL Code	SAP Assigned General Ledger Code	PRC
HOD Acceptance	USER HOD of requesting department/USER	USER HOD
Mat#	SAP Assigned Material Number	ADM
GR	SAP Generated Goods Receipt Number	ADM
IV	SAP Generated Invoice Verification Number	FIN
Posting	SAP Generated Accounting Document Number	FIN
Cost Center	SAP Assigned Cost Center	PRC
ADM – sign & date	ADM verification for GRN and Material Number	ADM
FIN – sign & date	FIN verification for payment	FIN
Plant/BA	SAP Assigned Plant/Business Area	ADM

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Appendix B

Verification rubber stamp

Checked by	Signature	Date
Verified by	Signature	Date

Legend for Verification rubber stamp:

Abbreviation	Definition	Filled by
Checked by	HRD (Section 7.3)/ USER HOD /FIN to check completeness of documents (Section 10)	HRD/FAD / USER HOD
Verified by	HRD (Section 7.3)/ FADHOD (Section 10) CEO (Section 10)	HRD/ FADHOD/ CEO

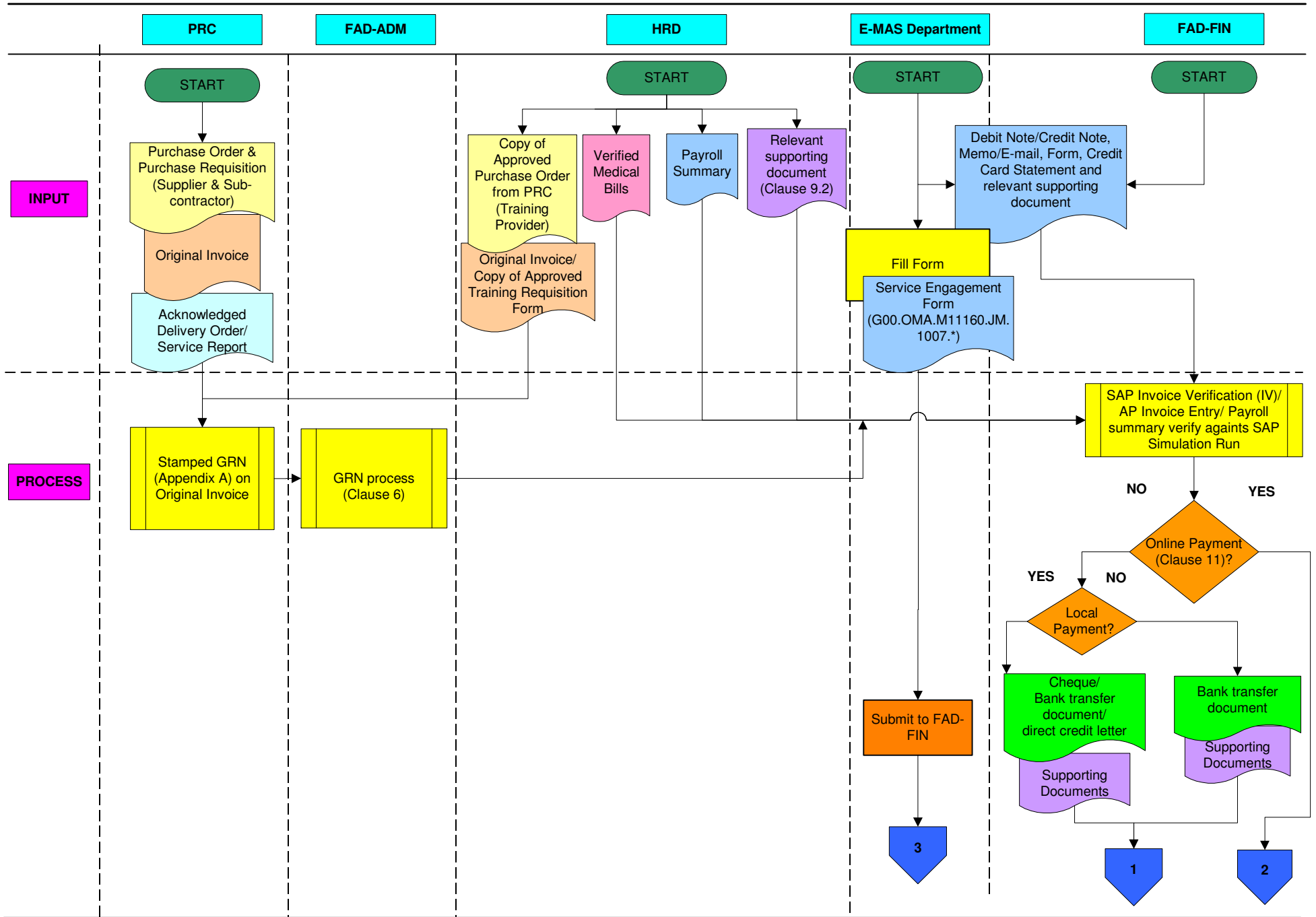
<i>Location</i>	<i>Reference</i>	<i>Rev.</i>	<i>Date</i>	<i>Page No.</i>	<i>Document Title</i>
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Appendix C

Flow Chart for Payment Process (G00.OMA.M11160.CC.1014.*)

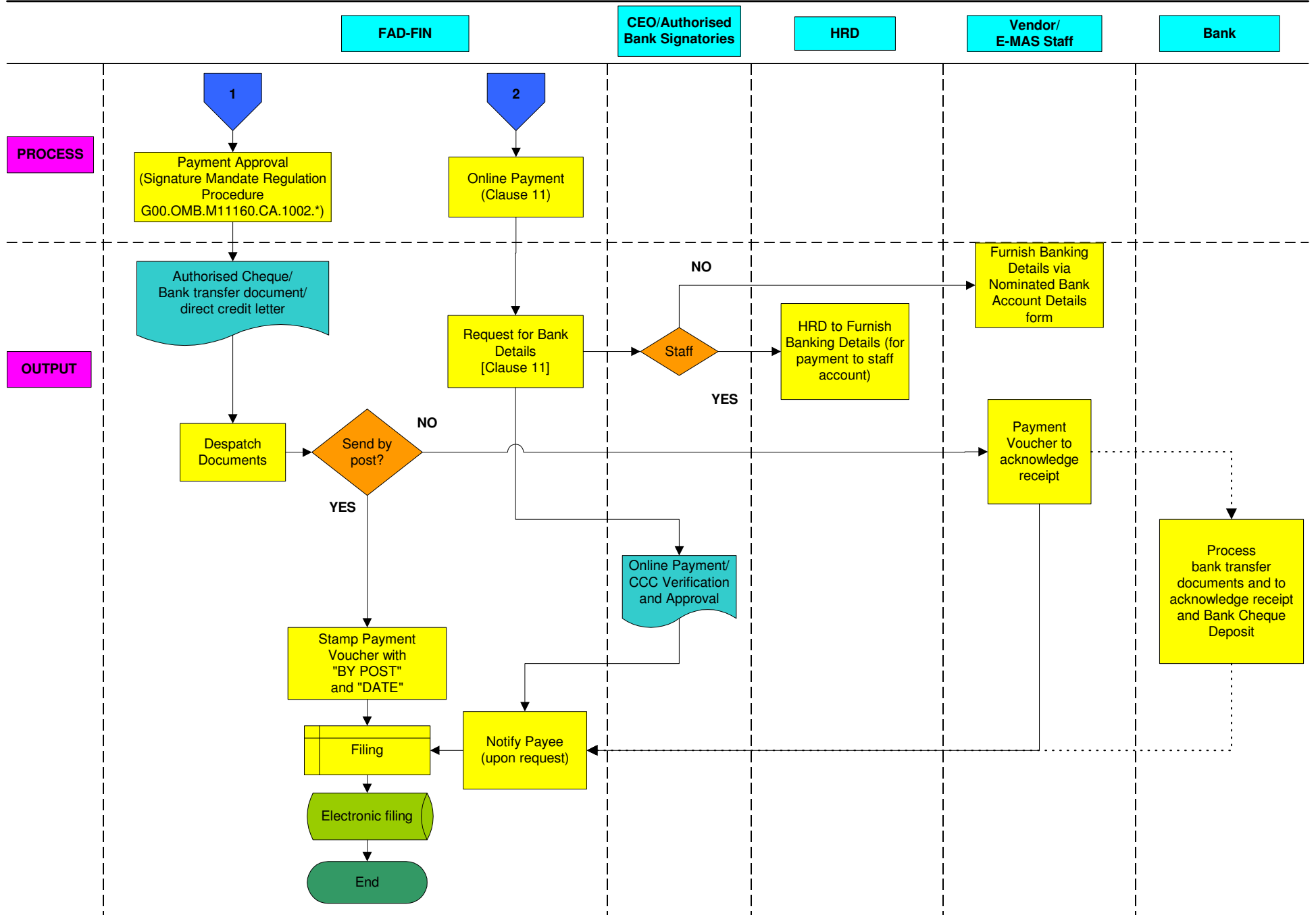
Flow Chart for Payment Process

Doc. No. G00.OMA.M11160.CC.1014.B



Flow Chart for Payment Process

Doc. No. G00.OMA.M11160.CC.1014.B



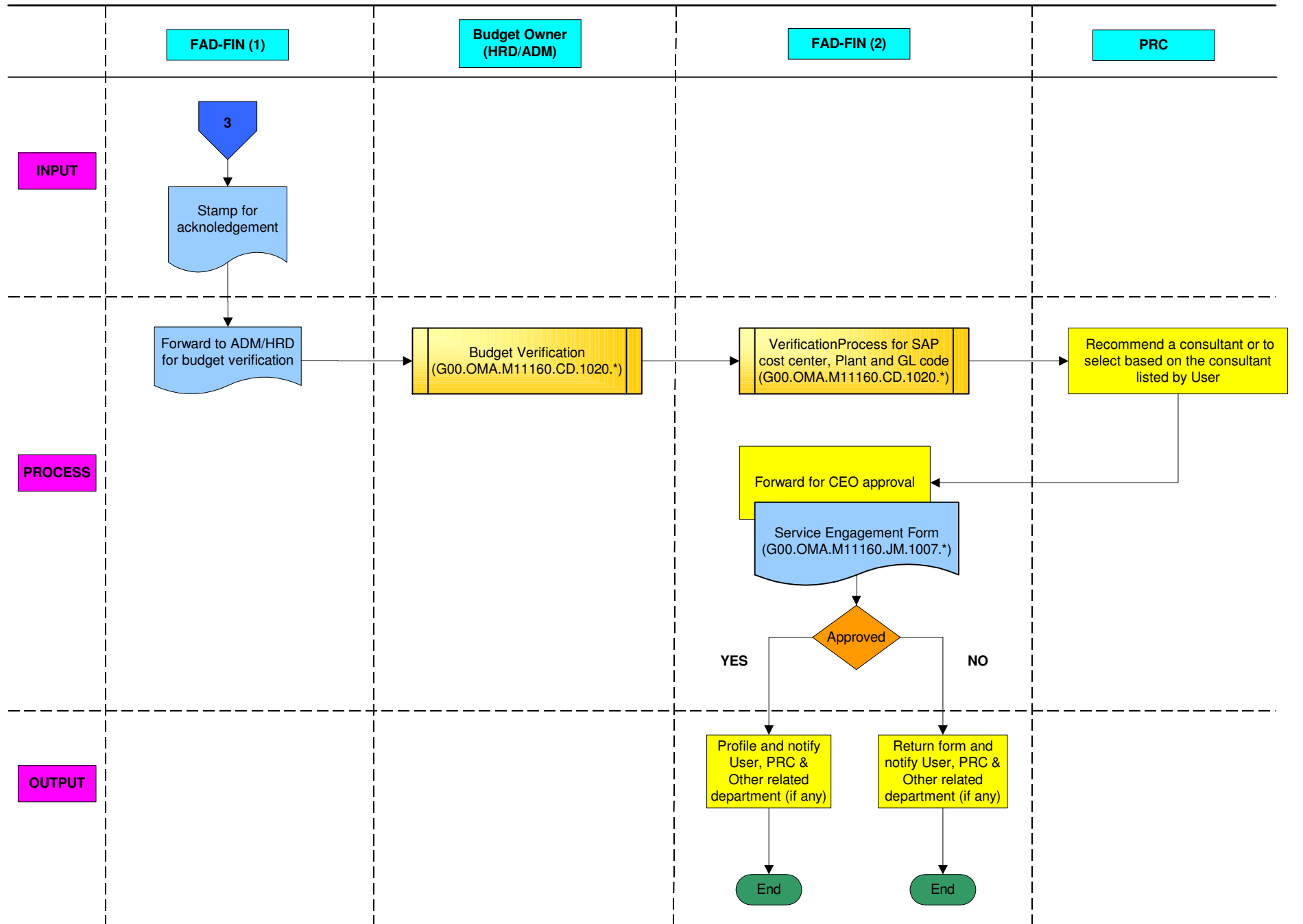
<i>Location</i>	<i>Reference</i>	<i>Rev.</i>	<i>Date</i>	<i>Page No.</i>	<i>Document Title</i>
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Appendix D

**Flowchart for Engagement of Consultancy Service/Agent/Other Services
(G00.OMA.M11160.CC.1016.*)**

Flowchart for Engagement of Consultancy Service/Agent/Other Services

Doc. No. G00.OMA.M11160.CC.1016.A



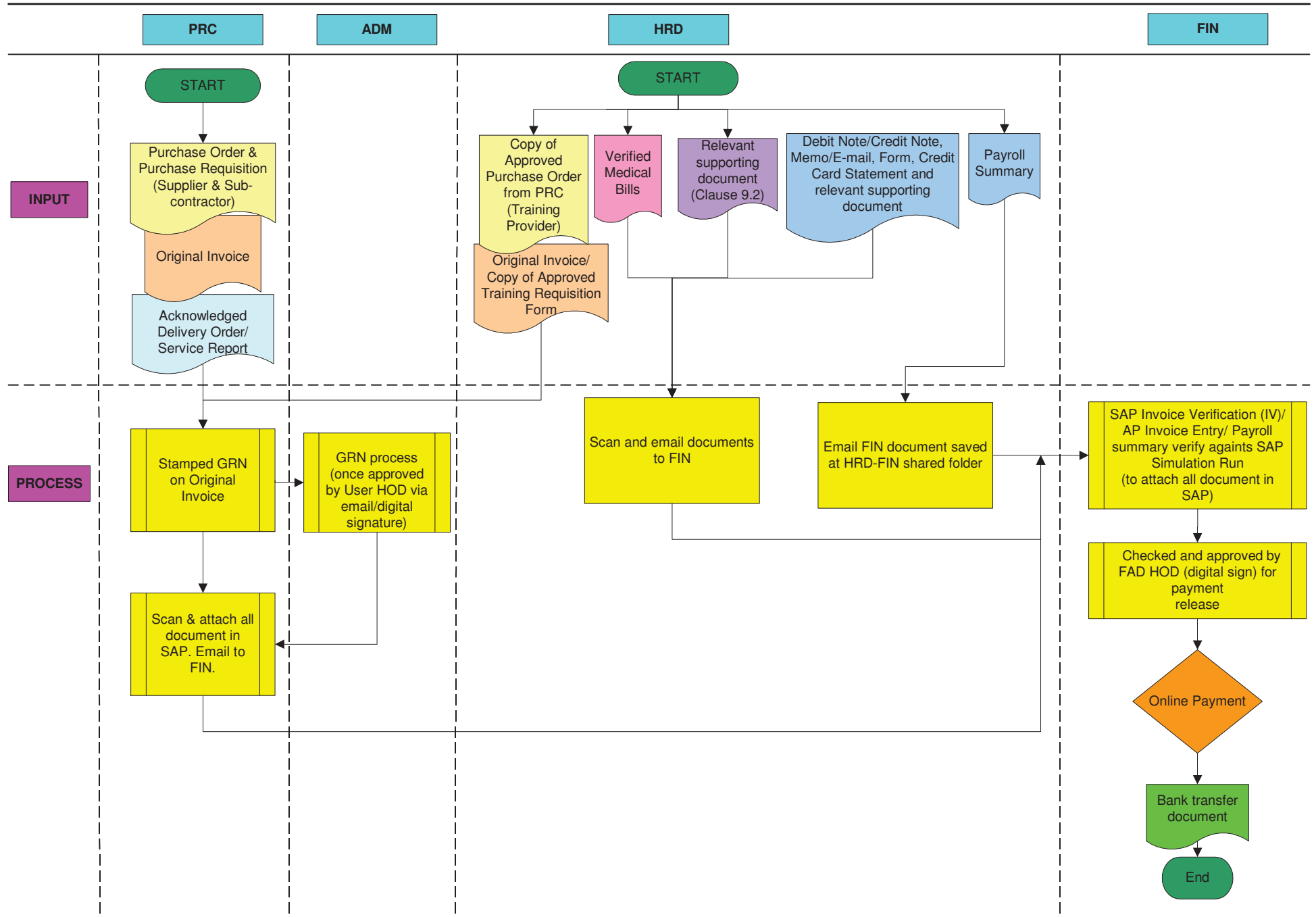
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Appendix E:

Flow Chart for Payment Process during Work from Home (G00.OMA.M11160.CC.1015.*)

Flow Chart for Payment Process during Work From Home

Doc. No. G00.OMA.M11160.CC.1015.A



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Appendix F:

Service Engagement Form (G00.OMA.M11160.JM.1007.*)

Service Engagement Form

(Doc. No. G00.OMA.M11160.JM.1007.A)

[User shall complete this form prior to signing of service agreement/engagement]



Subject

Justification for service engagement

Vendor/Consultant selection & Quotation comparison

[Requirement: User is required to obtain 3 quotations for price comparison and to attach with this form. If no price comparison available please indicate the reason/s. User shall fill up page 2 of this form as a summary of quotation comparison for selection purposes]

No	Vendor/Consultant Name	Total value (RM)	Service Period	Key points to highlight
1				
2				
3				

Budget Verification (Internal Use Only)

Checked [HRD/FAD-ADM]*	Verified [FAD-FIN]**	Budgeted*	Yes/No
		Budget for the FY*	
		Commitment to date*	
		Amount requested*	
		Balance for the FY*	
		Cost Centre and Plant**	
Name/s:	Name/s:	GL Code**	
Date/s:	Date/s:		

Remarks [if any] & initial:

Recommendation [PRC]:

Vendor Name	
Justification for recommendation	

User	Concurred by (User HOD)	Recommended by (PRC HOD)	Approved by (CEO/Directors)***
Name:	Name:	Name:	Name:
Department:	Department:		
Date:	Date:	Date:	Date:

Notes:

* Budget owner [either one which applicable]

** FAD-FIN

*** Unbudgeted item above RM10k require Directors approval



	Vendor 1	Vendor 2	Vendor 3
PART A - User to complete the following:			
1. Company Name			
2. Registration Number			
3. Business Address			
4. Deliverable/s			
5. Limitation/s			
6. Value [RM]			
7. Previous Price (if any)			
8. Payment Terms			
9. Warranty/After Sales Service			
10. Period/timeline			
11. Other Terms / Conditions [please also indicate if there are any restrictive covenants on E-MAS or vendor]			
a.			
b.			
c.			
PART B - Vendor to complete the following forms. (PRC to check & verify)			
1. Selection and Approval Questionnaire*	Yes/No	Yes/No	Yes/No
2. Registration Form*	Yes/No	Yes/No	Yes/No
3. Company Profile	Yes/No	Yes/No	Yes/No
4. Declaration of Anti-bribery & Corruption Practices Form*	Yes/No	Yes/No	Yes/No

Note:
 - *Only selected vendor require to fill the form