

**PERSATUAN BULAN SABIT MERAH MALAYSIA**  
*(Malaysian Red Crescent Society)*

**BUKU PANDUAN NO. 2**  
**PERATURAN KEWANGAN**

## FINANCIAL PROCEDURES

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## 1. ACCOUNTS AND BOOK-KEEPING PROCEDURES

### 1.1. PROCESSING OF BILLS / SUPPLIERS' INVOICES

When an Invoice is received adequate checks should be carried out to ensure that a liability exists before it is approved for payment.

This would entail the following:

- a) *All goods ordered must according to the set procedures.*
- b) *Goods or services received must have proper and adequate evidence.*

### 1.2 PAYMENT PROCEDURES

- 1.2.1. Whenever practical, payments over **RM100.00** should be paid by cheque.
- 1.2.2. Custody of the cheque book should be the responsibility of the Finance Officer / **Branch Officer**
- 1.2.3. Cheques are prepared and the relevant records updated  
(Refer 1.3.).
- 1.2.4. The suppliers' invoices are then marked 'PAID' together with the cheque number. This effectively cancels the invoice and prevents double payments.
- 1.2.5. Payment vouchers are prepared and these together with the cheques and relevant supporting documents are passed for signing.
- 1.2.6. The authorized cheque signatories shall satisfy themselves that documents supporting the payments are authentic and properly checked and that the expenditure is a proper business transaction before signing a cheque.
- 1.2.7. Cheques are to be stamped 'NOT NEGOTIABLE' except in those instances where cash cheques are necessary, for example payment of salaries.
- 1.2.8. If there is an error on a cheque, the cheque should be **CANCELLED. A new cheque is then prepared and**

**issued. The cheque number stated on the CANCELLED cheque should be cut out and subsequently paste it or stapled on the cheque stubs.**

1.2.9. Payment of any bills / invoices is made subject of the guidelines outlined **and in accordance to the budget.**

1.2.10. All claims for payment shall be referred to the Secretary General or the Director **or the Branch Official** who will delegate his/her authority to the Head of Finance.

1.2.11. Prior to payment, the Purchasing Officer **or the Branch Official** will check the invoices / bills received with the Delivery Order. He will then stamp the Payment Rubber Stamp onto the invoice and the Green Copy of the HQ Order. He will then certify and initial on the invoice.

1.2.12. The Head of Finance **or the Branch Official** will verify payment after ensuring that the necessary requirement before requisition was made is complied with.

1.2.13. The Secretary General or the Director will invoice / bill for payment.

1.2.14. Example for the Payment Rubber Stamp is as follows:

<b>CERTIFIED BY :</b>
<b>APPROVED BY :</b>
<b>VERIFIED BY :</b>

1.2.15. Action by Finance Section With Regards to Payment

- a) When the invoice/bill and the green copy of the HQ Order is received, the Finance Officer /

**Branch Officer** will match it with the yellow copy of the HQ order.

- b) He/she will then check the prices and compares the value and also the calculations with the official order (yellow copy of the HQ Order) before he/she proceeds with the payment.
- c) He/she will then prepare the payment vouchers for each of the invoices and number them serially.
- d) This is followed by writing out the cheques for payment.
- e) The invoices, payment vouchers (in quadruplicate) and cheques are passed to the Head of Finance **or the Branch Official** who will verify that the documents are in order. He/she will also check that each cheque is crossed and the correct amount is stated on the cheques to be paid to the suppliers. He/she will check that all the invoice/payment are approved by the Secretary General or the Director **or the Branch Official**, duly certified by the heads of divisions and also check the calculations and code of the expenses.
- f) The Head of Finance **or the Branch Official** will then initial on the cheque stubs and submit them to the two (2) authorized signatories.
- g) After the cheque have been signed, the first and the second copies of the payment vouchers are detached and sent them together with the cheques to the suppliers concerned.

The second copy has to be returned to the National Headquarters / **Branch Office** by the suppliers as acknowledgement that payment has been received.

The second and the third copies of the payment vouchers are attached to the invoices / HQ Orders and the stamps "PAID" is affixed

on the payment voucher. The Finance Officer / **Branch Officer** will then analyze the vouchers for posting purposes.

The Fourth copy is retained in the voucher books for reference.

- h) Once this is completed, the invoices and the cheque stubs are kept / retained by the Finance Officer / Branch Officer for posting onto the Cash Book and General Ledger.
- i) He / she will prepare the monthly Bank Reconciliation Statement and Income Expenditure Statement.

1.3. **RECORDS TO BE MAINTAINED**

Records *to be maintained* are:

- a) Cash Book – for payment by cheques
- b) Petty Cash Book – for payment by cash
- c) ***Creditor's Ledger or Purchases Ledger***
- d) ***Debtor's Ledger or Sales Ledger***
- e) ***Journal Vouchers***

Note: Currently, the Accounting Software Package replaces the above records. The Accounting Software Package is more effective and efficient.

1.4. **MONTHLY RECONCILIATIONS / CHECKS**

Monthly reconciliations of the Bank Account are to be prepared and where these are prepared by staff, they should be checked by the Head of Finance **or the Branch Official**.

1.5. **PETTY CASH**

1.5.1. The request for :

- a) **Reimbursements of Petty Cash**  
*Is made by submitting a Recoupment Summary together with all supporting documents, i.e. claims, bills, petty cash vouchers, etc.*

b) **Imprest Account**

*The amount of Imprest Account will be decided by the Finance Committee or the Branch Committee.*

1.5.2. **Procedures in Maintaining the Petty Cash Float**

- a) Payment from Petty Cash, if possible, should be **RM100.00** and below.
- b) The float maintained should on an imprest system which will be reimbursed from the Bank Account periodically for the amount of cash used. The float maintained for the MRCS-National Headquarters and the MRCS-National Ambulance Services are RM2,000.00 and RM1,000.00 respectively. *The petty cash float for the branches will be determined and decided by the Branch Committee.*
- c) All petty cash payment must be supported by Petty Cash vouchers to be approved by an official or otherwise as delegated.
- d) The person approving petty cash payment shall ensure that all payments are adequately supported by documents as required for cheque payment and that the payment is proper.
- e) The relevant records will then be updated.
- f) **Reimbursement** – a reimbursement statement should be prepared and submitted together with all petty cash vouchers, for approval, after which the payment voucher and cheque can be prepared.

## 1.2. CONTROL AND USED OF MRCS RECEIPT BOOKS AND TAX EXEMPTION RECEIPT

### 1.2.1. Official Receipt Books

#### a) Requisition

All request for MRCS official receipt books are to be made formally to the National Headquarters. Letters of request from Branches must be by the Branch Chairman or Secretary.

#### b) Custody and Control

Strict custody of these receipt books is essential and this should be the responsibility of the Branch's / Chapter's Honorary Treasurer.

#### c) Issue of Receipt

All remittance of the Society by way of cheques, cash, etc. must be acknowledged by an official receipts, duly signed. The person / persons authorized to sign receipt must be sanctioned by the Branch / Chapter Committee. National Headquarters must be provided with particulars of such person(s) by way of a circular sent out annually entitled 'Audited Accounts and Financial Returns'.

### 1.2.2. Tax Exemption

Gifts of money to the Society are exempted from Income Tax under Section 44(6), Income Tax Act 1967. Such gifts would include monies received from fund raising activities and other donations. Approval, as required under the above mentioned section of the Income Tax Act 1967, has been obtained from the Director General as per the Federal Government Gazette Notification No: 3425 of 25 July 1968. gifts of money should be termed 'Donation' on the official receipt which should then be stamped.

Exempted From Income Tax Under Section 44(6), Income Tax Act, 1967 (HQ.162/245 dated 10.07.1968) (GN 3425-25.07.1968)
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1.6.3. Non – Tax Exemption

*Donations received in relation to the international relief fund and remitted outside Malaysia are not tax exempted.*

1.7. PROCEDURE ON ISSUE OF PETROL INDENT BOOKS BY NATIONAL HEADQUARTERS AND BRANCHES

1.7.1. Requisitions

The petrol indent book shall be issued by the National Headquarters and shall be charged at the prevailing selling price. All request for MRCS Petrol Indent Books are to be made formally to the National Headquarters by the Branch Chairman or Secretary. In the case of Chapters, they should send their request to the Branches who will formally request from the National Headquarters on their behalf.

1.7.2. Custody and Control

- a) A Branch Official shall be responsible for the custody of the indent books.
- b) All used indent books must be kept in a safe place.

1.7.3. Use of Petrol Indents

- a) The petrol indents shall be used on MRCS vehicles only.
- b) The Branch Committee shall authorise an Official / Officer to sign on the petrol indent. The name of such person should be forwarded to National Headquarters for second purpose.
- c) When using the petrol indent, the authorised official/officer, must on all the copies (in Triplicate) write:
  - I. The quantity draw, legibly, in numbers and in words. Where not used, a line should be drawn across the section concerned.
  - II. The date, his name and identity card number and sign.



- d) The officer shall then give 2 copies of the indent to the petrol station and third copy shall retained in the book for record purposes.

1.7.4. Payment

Branches shall be responsible for all petrol indent and payment shall be made by them directly.

1.8. BILLING AND PROCUREMENT PROCEDURE FOR BRANCHES

- a) Chapters can only requisite the supplies from the National Headquarters through Branches.
- b) Branches are to send requisitions on behalf of Chapters
- c) The Supply Officer, on receipts of Branches requisitions, is required to check with Finance Section on amount outstanding.
- d) Any Branches that have amount overdue for more than 3 months will be informed that:
  - I. Either paying the particular requisition with cash;  
OR
  - II. Settle the outstanding before delivery of requisition.
- e) **Quartermaster / Logistic Officer** will be authorized by the Director to supply if condition (4) is satisfied.
- f) **Quartermaster / Logistic Officer** to send all deliveries with delivery orders in duplicate to the Branch. One is to kept by the Branch and one to be returned to Headquarters (store) acknowledging the receipt of items.
- g) Finance will receive from store one of the copies of Delivery Orders. (D.Os are prepared in quadruplicate and billed accordingly).
- h) Monthly Statement will be sent to Branches on outstandings.

- i) All outstandings will be tabled during the National Executive Board Meeting.

**1.9. GUIDELINES ON THE ISSUE OF TAX DEDUCTABLE DONATION RECEIPT**

- 1.9.1. The approval of institutions and organizations for the purpose of receiving tax-deductible donations is given by the Director General of Inland Revenue (the D.G.I.R.) under section 44(6) of the Income Tax Act. The types of institutions or organizations that can be approved are specified in Section 44(7) of the Act. However, approval is only considered by the Director General of Inland Revenue upon application made by the body concerned.
- 1.9.2. Once approval has been given the institution/organisation can issue receipts for donations which are tax-deductible. Upon production of the receipts to the Inland Revenue **Board (I.R.B.)** the donor is able to claim a deduction against his aggregate income for the relevant year of assessment.
- 1.9.3. from the provision of Section 44(6) the following three points are significant:
  - a) The institutions / organisation must be located in Malaysia in order to rank for approval
  - b) The institution / organisation must be one which is not operated or conducted primarily for profit.
  - c) The donation must be gifts of money in order to rank for deduction on the part of the donor.
- 1.9.4. On the part of the institution / organisation therefore, it should be clearly seen not be engaged primarily in profit making ventures. To this end it should refrain from participating directly in activities organized by third parties which might be viewed by the Inland Revenue **Board** as profit making ventures.
- 1.9.5. In the case of functions organized by well-meaning third parties, the net proceeds of which are going to be donated to MRCS for example, MRCS should only issue receipts to the donors (organizers of the

function) for amount equal to what MRCS actually receives (the net proceeds).

<u>Example:</u>	<u>RM</u>
Gross proceeds of function organised by third party	200,000.00
Expenses	<u>80,000.00</u>
<b>Net Proceeds (RM)</b>	<b><u>120,000.00</u></b>

MRCS receives 40% (RM48,000.00) of the net proceeds. MRCS should only issue tax-deductable receipts for RM48,000.00 to the party organized the function.

It would be not be in order for MRCS to issue receipts to persons at large who participated in the function as they are not the donors vis-à-vis MRCS. Neither would it be in order to issue receipts for the gross proceeds as these are not the amount received by MRCS. Otherwise, MRCS might be viewed as being directly involved in the functions itself.

1.9.6. As only gifts in money are tax-deductable for donors, gifts in kind do not qualify for deduction. This if a person were to donate an ambulance to the MRCS, we would not be able to claim a deduction for the cost of the ambulance. In the interests of would, if and whenever possible, this point should be brought to their attention so that MRCS would not be placed in the position of having to issue receipts for gifts in kind. In addition, the Inland Revenue Board would usually only allow a deduction to the donor specified on the receipt and not to any other person. Therefore, if a donor makes the donations in the names of his wife or children who has no assessable income of her own, he might have difficulty claiming a deduction for the donation.

#### **1.10. INVENTORY RECORD BOOK**

1.10.1 Each Division or the Quartermaster should maintain a record book showing an inventory of all assets in the care of that particular division.

1.10.2 The record book should categorise every item individually and to facilitate the numbering of the assets. The record book should always be in the

possession of the Division Heads or the Quartermaster or whoever is delegated to do the job.

**1.11. INVENTORY LIST (FIXED ASSETS REGISTER)**

The Finance Division is required to maintain an Inventory List or Fixed Asset Register which is part of the auditors' requirement. This list of items should be kept in every room/building/office/store, etc. this list should be kept in a place where the auditors can easily identify the list.

**1.12. IDENTIFICATION**

A sticker containing the following details,

**Item:**  
**Inventory No.:**  
**HQ Order No.:**  
**Purchase Date:**  
**Division:**

should be pasted onto every asset that is in the possession of the divisions concerned. These labels are for identification purposes. In addition to this all assets should be marked MRCS-NHQ or MRCS-NAS.

**1.13. INVENTORY CHECK**

Inspections should be done at least twice a year on the assets so as to ensure that a proper inventory list is maintained, the list updated and that the assets stated in the records are identified and noted. Any discrepancies in these records should be submitted in a report. The report should indicate the item that is missing or damaged and (if possible) the date when this happened.

**2. OPENING OF BANK ACCOUNT**

**2.1. BANK ACCOUNT**

Bank Account shall be opened in the name of the Society and may be operated by a resolution of the National Executive Board, Branch Committee, Chapter Committee or Subsidiary Unit, as the case may be. Refer MRCS Constitution Part XI Rule 64).

***Proposed Account Name for the Bank Account of the Society are as follows:***

- a) ***MRCS-National Headquarters : Persatuan Bulan Sabit Merah Malaysia***
- b) ***MRCS Branches or Chapters or Units : Persatuan Bulan Sabit Merah followed by the name of the Branch or Chapter or Unit.***

## 2.2. TYPES OF ACCOUNT TO BE OPENED

- 2.2.1. Current Account
- 2.2.2. Savings Account
- 2.2.3. Fixed Deposit Account

## 2.3. CHEQUES SIGNING CONDITION (AUTHORISED SIGNATORIES) FOR THE SOCIETY

- a) ***MRCS-National Headquarters***  
The signing condition will be that all cheques must be signed by either the Secretary General, or the Director, together with the National Honorary Treasurer or any one of the four Vice Chairmen or Deputy Chairman.
- b) ***MRCS Branches***  
*The signing condition is to be decided by the Branch Committee.*
- c) ***A standardised Authorised Signatories stamp has to be applied by the MRCS-National Headquarters, Branches and Chapters.***

## 3. PLAN AND BUDGET

- 3.1. **PREAMBLE**  
Planned National Headquarters, Branch and Chapter activities for the year.
- 3.2. **OVERALL BUDGET**  
*Is divided into six(6) programmes and the various areas are as follows:*
  - 3.2.1. *Programme 1 Disaster Management comprises of:*
    - a) *Disaster and Logistics*
    - b) *National Ambulance Service*

3.2.2. Programme 2 Community Services

3.2.3. Programme 3 Promotion comprises of:

- a) Fund Raising and Information
- b) Legal and International Activities
- c) International Humanitarian Law (IHL) and Dissemination
- d) Youth and Branch Development
- e) Blood Programme (Supporting Program)

3.2.4. Programme 4 Training

3.2.5. Programme 5 Administration

3.2.6. Programme 6 Finance

Note: Budget should show the following:

- a) Previous year's estimates
- b) Actual Expenditure (or Income) as at 30 June of the current year
- c) Forthcoming year's provisions

3.3. **PROGRAMMES**

The programmes are divided into:

3.3.1. Income

3.3.2. Recurring Expenditure

3.3.3. Expenditure Related to Activities

Note: Example: Programme 1-Disaster Management Area – Disaster and Logistic:

- a) Income
- b) Recurring Expenditure
- c) Expenditure Related to Activities

3.4. **GUIDELINES AND BUDGET PREPARATION  
SCHEDULE AT THE MRCS-NATIONAL  
HEADQUARTERS**

- 3.4.1. Before 30 June -- Preparation of budget at the Division Level for submission to the National Committees.
- 3.4.2. July -- *Discussion and scrutinizing of budget with the Chairman of the respective National Committees.*
- 3.4.3. By the end of August -- Branches are to submit the budget to the MRCS -- National Headquarters.
- 3.4.4. September -- Reviewing the draft budget by the *National Finance Committee.*
- 3.4.5. September -- Submission of the draft budget for consideration by the National Executive Board.
- 3.4.6. October to November -- Budget submission to the National Council.

4. **PURCHASING GOODS AND SERVICES**

4.1. **SCOPE**

- 4.1.1. These instructions cover the procedure for the ordering of supplies, services and goods / work of a capital nature.
- 4.1.2. Such items may be listed generally as:
  - a) Supplies: Good, domestic, medical, office supplies etc.
  - b) Services: Maintenance, repairs and all other services as required for the general administration of the project.
  - c) Goods / work of a capital Nature : Construction work, property or equipment which have a purchase price of RM500.00 or more, with an anticipated life of at least 5 years.

4.1.3. Those recurring expenditure incurred for general office administration and maintenance such as office rental, telephone, electricity are excluded.

4.2. **RESPONSIBILITY**

4.2.1. The Director is responsible for ensuring that these procedures are strictly adhered to at National Headquarters.

4.3. **DESCRIPTION OF PROCEDURES**

4.3.1. All request for purchase of goods/services must be made on Requisition Forms duly authorised by the Head of Divisions and completed with the following details:

- a) Particulars of goods – descriptive regarding make, size or other technical information / specifications.
- b) Quantity required.
- c) Purpose.
- d) Budget code under which expenditure is to be charged.

4.3.2. The authorising officer must satisfy himself that:

- a) The requisition is reasonable goods / services are actually required.
- b) There is provision for such expenditure in the budget and funds are available.
- c) The budget code allocated is correct.

4.4. **GUIDELINES FOR THE PURCHASE OF GOODS OR SERVICES FOR MRCS-NATIONAL HEADQUARTERS**

For the purchase of goods and service with the value of:

4.4.1. **Below RM1,000.00**

- a) *For stationery items, they are purchased directly from existing suppliers obtained from a price list*



*maintained and updated regularly by the Head of Logistics.*

- b) For maintenance, repairs and other building work, the Secretary General/Branch Chairman will approve.*
- c) For all other goods / supplies, the Head of Logistics will negotiate with suppliers to obtain the best terms possible, i.e., delivery time, price, terms of payment and suitability of goods.*

**4.4.2. RM1,001.00 to RM2,500.00**

*At least three(3) quotations are required for approval by the Secretary General / Branch Chairman.*

**4.4.3. RM10,000.00 and below**

*Purchases should be done by Quotation. At least three(3) quotations are required. An In-house Committee, chaired by the Secretary General / Branch Chairman, will submit recommendations to the Tender Committee for approval.*

**4.4.4. RM10,000.00 to RM100,000.00**

- a) Purchase should be done by Quotation. At least three(3) quotations are required. Tender Committee will then decide on the quotation to be accepted and the National Executive Board (NEB) / **Branch Committee** will be informed on the decision. (For the Tender Board Guidelines, please refer to Item 5 below).*
- b) The Tender Committee may decide by resolution for quotations with a value of RM10, 000.00 to RM 50,000.00 in cases of urgency.*

**4.4.5. RM100,000.00 and above**

*Purchases should be done by the **Tender**. The Tender Committee will recommend to the NEB / **Branch Committee** which will then decide on the tender to be accepted.*

- 4.4.6.** *Proper tender and quotation procedures should be adhered to whenever a tender or quotation exercise is needed.*

4.5. OTHER PROCEDURES FOR QUOTATION

- 4.5.1. For certain purchase that is commonly used by the branches, it will be necessary to call for closed-quotations as an whenever requested by the **Secretary General / Branch Chairman**. In the respect, few Suppliers will be called and asked to submit their quotations for the items, according to our specifications, in sealed envelope by the date to be specified.
- 4.5.2. On receipt of these quotations, they will be tabled and opened at the Meeting of the Committee concerned with the purchase of such items.
- 4.5.3. Depending on the nature and cost of the items, the **Committee** concerned may approve the purchase or recommend it for the approval of the National Executive Board.
- 4.5.4. In the cases, the name of the Chairman and Members of the Committee, the number of quotations tabled at the decision of the Committee will be recorded in the Minutes of the Meeting/

5. TENDER BOARD GUIDELINES

5.1. PROCEDURES

Composition

- 5.1.1. The National Chairman of MRCS appoints the Chairman and Members of the Tender Board.
- 5.1.2. The Tender Board shall consist of not more than five (5) members including the Chairman.
- 5.1.3. The National Executive Committee may appoint a Branch Tender Board as deem necessary.

Meeting

- 5.1.4. The Tender Board meets as decided by the Chairman as required.
- 5.1.5. The Chairman and two (2) members present shall form a quorum.

**Secretary**

5.1.6. A Senior Officer from the Finance Division/Branch Honorary Treasurer shall be the secretary to the Board.

**In Attendance**

5.1.7. The Tender Board may invite any other officer to its meeting as deem necessary.

**Minutes**

5.1.8. The Tender Board may invite any other officer to its meeting as deem necessary.

5.1.9. Any cancellation or correction of the minutes shall be initialed by the Chairman.

5.1.10. The minutes of the Board meeting shall be marked 'CONFIDENTIAL'.

**5.2. RESPONSIBILITIES OF TENDER BOARD**

5.2.1 The prime function of the Board is to ensure that proper tender procedure is adhered to and goods and services are procured at competitive prices.

5.2.2 The Board is evaluate the offer of tenders and decide that most economical and profitable purchases and services having considered: the cost, quality, service, performance record, experience, financial standing and other connected factors.

5.2.3 The Board will ensure that the notice calling for tender is correct and the schedule of tender is practical.

5.2.4 At National level the call for tender should be widely publicized in at least two (2) daily newspaper and at least one (1) daily newspaper at the Branch level.

5.2.5 The Board must satisfy itself that a tendered has the technical and financial ability to perform the services.

5.2.6 In cases where the Board needs expert advice a consultant may be engaged.

5.2.7 The Board reserves the right to call a re-tender if certain procedures are not complied with correctly.

5.2.8 Tenders will be serially numbered for advertisement e.g. Tender No 1/97.

5.2.9 The Board may accept late submission of Tender if the reason for delay is attributed to the postal service e.g. strike or breakdown of delivery system.

5.2.10 The service of an accountant or finance officer would be called at the evaluation, if require.

5.2.11 All agreements with the successful tenderers should be approved by the Board.

5.2.12 The Board may also consider variation order but the cost should not be more than twenty (20) percent of the original cost amount. Variation Order of more than twenty (20) percent will be referred to the National Executive Committee/Branch Executive Committee.

### 5.3. DECLARATION OF INTEREST

A member of the Board is required to declare his interest, if any, in a Tender discussion and excuse himself from the meeting until he is recalled.

### 5.4. TENDER PREPARATION

The Tender Board shall provide the specification of items of supplies or services required.

#### 5.4.1. Tender Documents

- a) Documents will be issue on payment of documentation fee by tenderers at a price to be decided by the Board on the value of the tender.
- b) Tender document should be ready at least 24 hours before the date of advertisements in the newspaper.
- c) Official receipts will be issue to tenderers who purchase the documents.
- d) **Samples:**  
Where samples are required, all tenderers must provide them free of charge and non-returnable.

e) **Tender Box**

- i. A Tender Box should be ready to receive tender papers commencing from date of advertisement in the newspapers. Two appointed staff will hold separate keys of the tender box. Two (2) locks shall be used for the tender box.
- ii. On the closing day of a tender, the tender box will be sealed at the closing time by the appointed staff and the box will be kept for safe keeping until its opening.

5.5. **OPENING OF TENDER BOX**

At least two (2) members of the Board should from the Committee to witness the opening of the Tender Box within the hour of closing of Tender. The envelopes containing the Tender Documents will be opened, serially numbered and initialed on every page by the two (2) members. The offers will be tabulated by the secretary on a form which must also be signed by the same two (2) members before they are evaluated.

5.6. **TENDER SCHEDULE**

The Secretary will tabulate all tender prices for evaluation by the Board. The schedule will henceforth be kept under lock and key. No copies will be made unless so directed by the Chairman for purposes of evaluation by the Board Members.

5.7. **INSTRUCTION TO TENDERERD ON SUBMISSION AND ACCEPTANCE OF TENDERS**

Instruction for Tenderers on submission and acceptance of Tender should be part of the Tender Documents to be given to Tenderers.

5.8. **SUBMISSION OF TENDERS**

- 5.8.1. Submission of tenders after the closing time and date will not be accepted except as stated under para 12.14 above.

- 5.8.2. The five percent (5%) (of the value of the tender) earnest money will be submitted in the name of MRCS in the form of a Bank Draft / Bank Guarantee together with tender offer.
- 5.8.3. The tenderers profile should also accompany the tender offer.
- 5.8.4. The tender paper must be duly completed, signed and returned under 'CONFIDENTIAL COVER' to the Chairman of the Board.
- 5.8.5. No cancellation or amendment shall be made by the tenderer on the tender documents either after submission or after the opening of tender.
- 5.8.6. Any relevant document attached or annexed by the Tenderer to the Tender Document shall be duly certified by the Tenderer.
- 5.8.7. The external cover for the tender documents and any other letters or package submitted with the tender shall have the serial number of the tender marked at the top left hand corner e.g. Tender No. 1/97.
- 5.8.8. Tenderers shall specify the validity date of the tenders.
- 5.8.9. The Board does not bind itself to accept the lowest or any tender received and reserves the right to award partial Tenders.
- 5.8.10. The Board reserves the right to negotiate with tenderer concerning the terms outside of the Tender documents.
- 5.8.11. The Board reserves the right to inspect or review any equipment or material offered by the Tenderer before the acceptance of the tender.
- 5.8.12. No payment will be made by the Board for compensation or for reimbursement of expenses incurred by the Tenderer in respect of his tender in any event whatsoever.
- 5.8.13. Acceptance of the tender by the Board does not constitute a binding contract. The successful Tenderer

shall be required to enter into a formal agreement with MRCS.

5.8.14. The cost of drawing and stamping of the contract will be paid by the Tenderer.

5.9. **QUOTATION PROCEDURES**

A standard format as per **Appendix 'A'** for submission of quotation will be used. Quotations shall be serially numbered. Quotations should be submitted in sealed enveloped marked '**QUOTATION**' on top left hand corner and be addressed to Chairman, Tender Board. Quotation will be placed in the Tender Box.

The successful supplier / contractors will then be notified of the decision in writing.

5.10. **EARNEST MONEY**

5.10.1. The Tenderer shall be required to submit a Malaysian Bank Guarantee a sum of money equivalent to five (5) percent (%) of the total value of the tender offer made. This earnest money will be returned to unsuccessful Tenderers.

5.10.2. The Board shall be entitled to forfeit the Bank Guarantee in the event of the Tenderer.

5.10.3. Revoking or withdrawing his offer prior to his being informed of the result of his tender.

5.10.4. Refusing to enter into a formal contract with MRCS on his being informed of the acceptance of his tender.

5.10.5. Failing to honor his obligation under the tender.

5.11. **PERFORMANCE BOND FOR SERVICES**

5.11.1. A successful vendor will be required to deposit with MRCS by way of security for the due observance and performance by the vendor on the terms and conditions of the contract immediately upon the signing of the contract, a sum equal to ten (10) percent (%) of the

total contract price for any amount as decided by the Board the duration of the contract.

5.11.2. This deposit will be refunded to the vendor upon completion of the contract subject to the deduction of any payment due to MRCS pursuant to the Terms of the Contract.

## 6. STOCK CONTROL

### 6.1. RESPONSIBILITIES OF QUARTERMASTER / LOGISTIC

- 6.1.1. To receive goods from suppliers.
- 6.1.2. To check the quantity and quality of the goods received.
- 6.1.3. To return damaged goods and goods not according to specification or requirements.
- 6.1.4. To acknowledge receipt of goods on the Delivery Order from suppliers.
- 6.1.5. To write out a goods received note (in duplicate – 1 to be retained and the other attached to the original supplies Delivery Order.
- 6.1.6. To give the original supplier's Delivery Order and the Goods Received Note to the Head of Division who will inturn pass it to the *Head of Logistics*, who will process to pass for payment.
- 6.1.7. To maintain a file for all goods received notes and copies of Supplier's Delivery Order.

### 6.2. BOOKS TO BE MAINTAINED

- 6.2.1. Preprinted and serially numbered – Goods received Note Book.
- 6.2.2. Bin Cards for each item.
- 6.2.3. Stock Requisition Book.

### 6.3. ISSUE OF GOODS



- 6.3.1. No items should be issued out of the stores without proper requisitions approved by Director / Secretary General or the letters from Branch / Chapters – approved by Director.
- 6.3.2. To retain a copy of all the requisition and letters of the goods issued with acknowledgement on it (where there is no Delivery Order required).
- 6.3.3. To write out MRCS Delivery Order for all goods issued out and be acknowledge by the recipient.
- 6.3.4. To file all requisition/letters/notes and Delivery Order according to date and serial number order.
- 6.3.5. All the MRCS Delivery Order should be supported by proper authorised requisitions.

6.4. **BIN CARDS**

- 6.4.1. To update the Bin Card from the Goods Received Notes regularly – preferably everyday for goods received.
- 6.4.2. To update the Bin Card from requisition forms/letters and Delivery Order for all the issue regularly, preferably everyday.
- 6.4.3. To regularly check the Bin Card balanced and the physical balanced of each item.

Any discrepancies to be recorded on the Card itself and immediately brought to the attention of the Director.

6.5. **RE-ORDER OF STOCK**

- 6.5.1. To maintain a re-order level for all fast moving and important items.
- 6.5.2. To inform the various Heads of Divisions concerned when the balance of an item reaches the re-order level, so that the Heads of Divisions will make out requisition to replenish the goods/items.

## 6.6. GENERAL STOCK PROCEDURES

- 6.6.1. All items of stock should be properly stocked up with easy access.
- 6.6.2. Value for items to be disposed will be recommended by the Board of Survey to the National Executive Board (NEB) or the Branch Committee for approval. (For Board of Survey Guidelines, please refer to Item 7 below).
- 6.6.3. All damaged and slow moving items should be identified and kept aside for easy reference and checking.
- 6.6.4. All goods and items belonging to third party or stored temporarily should be kept separately for easy checking.

## 7. BOARD OF SURVEY

### 7.1. AUTHORITY

- 7.1.1. The National Headquarters is the authority to convene a Board of Survey.
- 7.1.2. A Board Of Survey when appointed will examine and determine the condition of stores and equipment belonging to the Society, which have become unserviceable beyond local and economical repairs and recommend their disposal. The Board of Survey will consist of not less than three members one (1) of whom will be the Chairman.
- 7.1.3. A Board of Survey should comprise of Senior Officials/Officers who are not directly involved in the management of the Store and Equipment concerned but are capable to evaluate and assess their usage. In the case of vehicles and other plants etc. one (1) of the members of the Board should be an officer who is qualified to examine and report on the vehicles and plants concerned.
- 7.1.4. The Stores & Equipment involved are as follows:
  - a) Vehicles
  - b) Vehicles parts and spares
  - c) Boats and outboard motors

- d) Furniture
- e) Office equipment
- f) First aid equipment and stretchers etc.
- g) Other non-expendable properties
- h) Newly supplied stores/equipment which after found to be unserviceable or unfit for use.

7.2. **APPLICATION FOR CONVENING BOARD OF SURVEY**

- 7.2.1. Branch Officer-In-Charge of stocks, who have stocks of unserviceable stores and equipment for disposal, will apply to the National Headquarters for a Board of Survey to be convened.
- 7.2.2. Branch Officer-In-Charge will prepare and submit to the Secretary General four (4) copies of the Unserviceable Stores & Equipment Disposal Review Report (**Appendix 'B'**) listing all the unserviceable items which are to be placed before the Board of Survey.
- 7.2.3. The Secretary General will arrange for the issue of Convening Order appointing the Chairman and Members of the Board by names, appointments and fix date, time and venue for the Board of Survey to meet.
- 7.2.4. The Convening Order together with three (3) copies of the Board of Survey Report (Laporan Lembaga Pelupusan) (**Appendix 'C'**) will be sent to the Chairman of the Board and copies to the members and Officers-In-Charge.

7.3. **RECOMMENDATION FOR WRITE-OFF DISPOSAL**

- 7.3.1. On the appointed date and time, the Officer-In-Charge will lay out the unserviceable items as per listed in the Board of Survey Report.
- 7.3.2. The Board of Survey will proceed with the examination of the unserviceable items laid out before them and make appropriate recommendations for their disposal by following methods:-
  - a) To sell by tender
  - b) To sell as scrap metal
  - c) For clothing items, to convert to rags for cleaning vehicles etc.

d) To be destroyed.

7.3.3. The Board of Survey Report completed with the Board's recommendations will be submitted to the Chairman National Management Committee for approval and then distributed to the appropriate Branch/Department for follow-up action.

## 8. INVESTMENTS

### 8.1. TRUSTEES

The National Council may appoint Trustees or a Trust Corporation to hold land and investments on behalf of the Society, as the case may be, with such powers and duties as may be determined from time to time by the National Council provided that the National Council retains the power of removing any Trustees or Trust Corporation so appointed and of appointing others. (Refer MRCS Constitution Part XI Rule 62).

### 8.2. WAYS TO INVEST

Within the limits laid down by the objectives and purposes in these rules, the Society may without restriction deal with any private or public organisations to:

- 8.2.1. lend and put out at interest, invest or reinvest any monies not immediately required and in particular may private in (refer MRCS Constitutions Part XI Rule 60 (d):
  - a) trustee securities as defined in Section 4 of the Trustee Act 1949 (Act 208 of 1949); and
  - b) shares or any securities offered for subscription upon initial listing of the Bursa Saham Malaysia.
- 8.2.2. procure the services of external professional advisors and experts being any accountants, actuaries, lawyers or other professional people for the purpose of investment and management of the property of the Society and may act on the opinion or advice of such external professional advisers and experts (refer MRCS Constitution Part XI Rule 60 (e)).

- 8.2.3. set up and administer any reserves, insurance or other funds for its staff or for any activities of the Society (refer MRCS Constitution Part XI Rule 60 (g)).

9. **AUDITED ACCOUNTS AND FINANCIAL RETURNS**

9.1. To comply with the requirement of our Constitution all Branches are requested to take early action to furnish the National Secretariat with the undermentioned particulars.

9.2. In this context, Branch returns should include the consolidated figures of Chapters. In the past, this was not complied with and the returns were incomplete.

9.3. The following are the returns required:

9.3.1. Annual Audited Accounts for the preceding year

- a) The Chapter Committee shall furnish to the Branch Committee its Annual Report and annual audited copy of its Accounts for the preceding year before the end of March. (Refer Part IX Rule 50. (c) of the MRCS Constitution, Revised 2000/2001).
- b) The Branch Committee shall furnish to the National Executive Board not later than 15 May in each year, its Annual Report and Audited Accounts of the Branch, for the preceding calendar year. (Refer Part VIII Rule 41 (c) of the MRCS Constitution, Revised 2000/2001).
- c) Accounts for the MRCS\_National Headquarters and the MRCS-National Ambulance Services are audited in the month of April each year.

9.3.2. Membership Returns

Membership (paid up members only) for the preceding year. These figures should be duly certified by your auditors.

9.3.3. Group Insurance.

9.3.4. Branch Bank Account.

9.3.5. Branches / Chapters Receipts

The authorised person to sign receipts at Branch/Chapter level.

- 9.4. The financial year of the Society shall be from 1 January to 31 December of the year. (Refer Part XI Rule 58 of the MRCS Constitution, Revised 2000/2001).

10. ACQUISITION OF LAND AND BUILDING

Land and building may be acquired as and when appropriate, subject to proper written request/submission to the National Executive Board (NEB), furnishing/covering all relevant details that should address the following areas, among others, to enable the NEB's comprehensive evaluation and consideration:

- a) Purpose of the acquisition;
- b) Details of the landed property concerned, regarding its location; ownership; tenure (ie. Freehold or leasehold and lease expiry); land area; and encumbrances, if any;
- c) A short description of the landed property concerned (eg. Vacant land or with single/multi storey concrete building) and its offered price;
- d) Current market value and forced sale value, together with name of valuer / professional valuer;
- e) Comment about the property concerned having been vacant/used as presently, and lately, up to past 10 years;
- f) Recommendation comments and relevant considerations for proposing to acquire the landed property concerned; and on any needs to convert / rebuild / renovate it to serve its acquisition purpose as mentioned in (a) above, as well as the expected costs for doing so.

Only with the NEB's written approval that any land and building acquisition may proceed while all the terms and considerations of approval, if any, should besought and obtained.

- 10.1.1. Wherever necessary, it is a requirement to engage the services of the solicitor(s), architect(s), valuer(s), contractor(s) and supplier(s) duly approved by PBSMM, otherwise approval of the relevant authority / committee has to be sought and obtained.\

**11. MANAGEMENT ACCOUNTS**

11.1. *Monthly management accounts are to be prepared. Management accounts are:*

11.1.1. *Statement of Income and Expenditure or Profit and Loss Account, and*

11.1.2. *Balance Sheet*

11.2. *Management accounts are to be presented to the National Finance Committee or the Branch Committee on quarterly basis.*

11.3. *Purpose of preparing Monthly Management Accounts is for the proper control and close monitoring of income and expenditure whereby comparison can be made between actual vs. budget.*

11.4. *Monthly Statement from the Units have to reach the MRCS – National Headquarters within at least forty-five (45) days after the closing of the monthly Management Accounts. Units have to submit their Monthly Accounts through their respective Chapters, Branches and finally to the MRCS-National Headquarters.*

**12. FIELD AUDITOR**

12.1. *The MRCS-National Headquarters will appoint a Field Auditor.*

12.2. *The Field Auditor will be responsible to the Secretary General to further strengthen the financial capacity of the Society by:*

a) *Visiting Branches or Chapters to assist in the consolidation of the financial statements and Annual Budgets.*

b) *To assist Branches or Chapters to maintain proper accounting and membership records.*

**13. THE AUDIT COMMITTEE**

13.1. MEMBERS  
*Members of the Committee will consist of*

- 1 x Chairman
- 1 x Member from National Finance Committee  
Secretary General
- 1 x Staff acting as Secretary to the Committee

13.2. TERMS OF REFERENCE

13.2.1. The primary objective of the MRCS's Internal Audit Committee is to assist the National Finance Committee / National Executive Board in fulfilling its fiduciary responsibilities relating to corporate accounting, internal controls, management and financial reporting practices of the Society.

13.2.2. The Function of the Internal Audit Committee is to review, evaluate and report to the National Finance Committee with regards to the following:

- a) The annual audit plan of the external auditors and the external auditor's reports and recommendations on the annual financial statements after their audit of the Society.
- b) The adequacy and effectiveness of the Society's accounting procedures and policies, the adequacy and effectiveness of its internal controls as well as the financial reporting standards of the Society:
- c) To study and evaluate the report given by the Field Auditor and to report to the Financial Committee.

13.3. MEETINGS AND PROCEDURES

There will be at least (2) meetings per year although the Internal Audit Committee Chairman as his discretion may call for additional meetings. The quorum for each meeting shall be two. If attendance of the other members is required, this will be made known to them before each meeting. The Committee will decide its own procedures and other administrative arrangements.

13.4. MINUTES

The Secretary as evidence that the Committee has discharge its function shall keep minutes of each meeting. The Chairman of the Internal Audit



*Committee will report to the Honorary Treasurer after each Audit Committee meeting.*

- 2.1. To review the appointment of external auditors periodically as required by the MRCS Constitutions.*

*Handbook No. 2 (baru) Tatacara Kewangan (Financial Procedures) Draft-2004*

PERSATUAN BULAN SAHAB MERAH MALAYSIA  
(MALAYSIAN RED CRESCENT SOCIETY)

PETTY CASH

.....19

Paid on account of.....

Ringgit.....

RM.....

Passed by:

Received by:



Voucher No. ....

**PERSATUAN BULAN SABIT MERAH MALAYSIA  
MALAYSIAN RED CRESCENT SOCIETY**

Hon. Treasurer,  
Malaysian Red Crescent Society,  
JKR 32, Jalan Nipah, Off Jalan Ampang,  
55000 Kuala Lumpur. Tel: 4678122.

Date: .....

Please pay .....

the sum of Dollars .....

being for .....

RM .....

Cash/Cheque No.

Secretary-General  
MALAYSIAN RED CRESCENT SOCIETY

Received payment:

Date: .....

TIGA SALINAN  
ORIGINAL



INDEN N° 114401

**PERSATUAN BULAN SABIT MERAH MALAYSIA**

**SURAT PESANAN BAGI BARANG-BARANG PETROLIUM  
YANG DIBEKALKAN TERUS KEPADA KERETA PUSMM  
MELALUI SHELL MALAYSIA TRADING SDN. BHD.**

No. Akaun

Sila bekalkan torus kepada kereta No. Pendaftaran

--

Jenis Barang-barang Petroleum dan Kod Cap	Banyaknya dengan angka	Banyaknya dengan perkataan	Unit yang diguna
Minyak Petrol yang Istimewa <i>Premium Petrol</i>			Liter
Minyak Diesel <i>Auto Gas Oil</i>			Liter
Minyak Pelicin <i>Lubricating Oil</i>			Liter

Nama Pemandu yang menerima Bekalan .....	Nama dan Tandatangan Pegawai yang membenarkan .....
.....	.....
No. Kad Pengenalan .....	Jawatan .....
Tandatangan .....	Tarikh .....
Tarikh .....	

UNTUK KEGUNAAN PENGURUS STESYEN  
SAYA MENGEBAHKAN BAHAWA:

1. Nama dan Nombor Kad Pengenalan Pemandu adalah betul.
2. Tandatangan Pemandu diturunkan dihadapannya sebelum bekalan diberi.

.....  
*Tandatangan dan Cap Pembekal*

.....  
*Nama dengan Huruf besar*





### PERSATUAN BULAN SABIT MERAH MALAYSIA

*(MALAYSIAN RED CRESCENT SOCIETY)*

32, Jalan Nipah, Off Jalan Ampang, 55000 Kuala Lumpur.

#### STATIONERY REQUISITION

UN/ST - 1  
M/ST - 1

SECTION: .....

CODE: .....

DATE: .....

FOR USE BY PURCHASING SECTION ONLY

DETAILS	QUANTITY	STOCK CARD NO.	NO: .....		S	¢
			Unit	Cost		
TOTAL					\$	

RECEIVED BY / DATE

HEAD OF SECTION

#### INSTRUCTIONS:

- The above form will be completed by the requisitioning section and signed by the Head of Section.
- The form is forwarded to the Supplies Officer.
- When items are collected on Tuesdays the form will be signed by the recipient.

PERSATUAN BULAN SABIT MERAH MALAYSIA  
(MALAYSIAN RED CRESCENT SOCIETY)



Ibu Pejabat Kebangsaan,  
32, Jalan Nipah,  
Off Jalan Ampang,  
55000 Kuala Lumpur.  
Tel: 4578122, 4578236, 4578227  
Fax: 4579807

HQ D No. 09408

Date: .....

Received from .....

sum of Dollars .....

being .....

RM \_\_\_\_\_  
Cash/Cheque No. \_\_\_\_\_

HON TREASURER/SECRETARY GENERAL



**PERSATUAN BULAN SABIT MERAH MALAYSIA**

(MALAYSIAN RED CRESCENT SOCIETY)

32 Jalan Nipah, Off Jalan Ampang, 55000 Kuala Lumpur, Malaysia.

Tel: 4578122/4578227/4578159  
4578236/4578348

Date: ..... 19.....

M/s

SUPPLIER'S COPY

Please supply the following goods and quote above order No. on all invoices and delivery notes.

Item	Particulars	Quantity	Unit Price		Net Value
			Less Discount		
TOTAL					
Charge to:					

Approved by: ..... Issued by: .....

Name: ..... Name: .....

Position: ..... Position: .....





**HEADQUARTERS DELIVERY ORDER**  
**PERSATUAN BULAN SABIT MERAH MALAYSIA**

*(MALAYSIAN RED CRESCENT SOCIETY)*

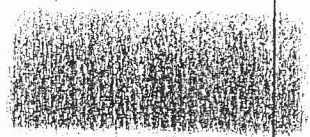
32 Jalan Nipah, Off Jalan Ampang, Kuala Lumpur.

From:

To:

Please receive the following supplies:

Item No.	Particulars	Quantity



Dispatched by Lorry/Bus/Train/Air/Post \_\_\_\_\_

Dispatched by: \_\_\_\_\_

Name: \_\_\_\_\_  
(In Block Letter)

HQS Designation and Chop: \_\_\_\_\_

Received by: \_\_\_\_\_

Name: \_\_\_\_\_  
(In Block Letter)

Designation and Chop: \_\_\_\_\_

**MALAYSIAN RED CRESCENT SOCIETY**  
(Incorporated under Act of Parliament No. 47 of 1965)

Statement of Income and Expenditure Account  
for the Period Ended xxxxx

	Monthly		Cumulative	
	Budget mm/vy (RM)	Actual mm/vy (RM)	Budget yy (RM)	Actual mm/vy (RM)
<b>Income:</b>				
<u>Programme 1 - Disaster Management</u>				
1) Disaster Management and Logistics				
2) National Ambulance Services				
<u>Programme 2 - Community Service</u>				
<u>Programme 3 - Promotion</u>				
1) Fund Raising and Information				
2) International Activities and Legal Affairs				
3) IHL and Dissemination				
4) Youth and Branch Development				
5) Blood Programme (Supporting Program)				
<u>Programme 4 - Training</u>				
<u>Programme 5 - Administration</u>				
<u>Programme 6 - Finance</u>				
Total Income (RM)				
<b>Less:</b>				
<u>Recurring Expenditure:</u>				
<u>Programme 1 - Disaster Management</u>				
1) Disaster Management and Logistics				
2) National Ambulance Services				
<u>Programme 2 - Community Service</u>				
<u>Programme 3 - Promotion</u>				
1) Fund Raising and Information				
2) International Activities and Legal Affairs				
3) IHL and Dissemination				
4) Youth and Branch Development				
5) Blood Programme (Supporting Program)				
<u>Programme 4 - Training</u>				
<u>Programme 5 - Administration</u>				
<u>Programme 6 - Finance</u>				
Total Recurring Expenditure (RM)				
Surplus/(Deficit) for the Month/Period Ended xxxxxRM				

	Monthly		Cumulative	
	Budget mm/yy (RM)	Actual mm/yy (RM)	Budget yy (RM)	Actual mm/yy (RM)
<u>Expenditure Related to Activities:</u>				
<u>Programme 1 - Disaster Management</u>				
1) Disaster Management and Logistics				
2) National Ambulance Services				
<u>Programme 2 - Community Service</u>				
<u>Programme 3 - Promotion</u>				
1) Fund Raising and Information				
2) International Activities and Legal Affairs				
3) IHL and Dissemination				
4) Youth and Branch Development				
5) Blood Programme (Supporting Program)				
<u>Programme 4 - Training</u>				
<u>Programme 5 - Administration</u>				
<u>Programme 6 - Finance</u>				
Total Expenditure for Activities	xxxxx(RM)			

Nz: nmw - MRCSHQ.state.

**MALAYSIAN RED CRESCENT SOCIETY**  
 (Incorporated under Act of Parliament No. 47 of 1965)

**NATIONAL HEADQUARTERS**

**Balance Sheet as at \*\*\*\***

	<u>Year ****</u> (RM)	<u>Year ***</u> (RM)
<b>Accumulated surplus / (deficit)</b>		
<b><u>Specific funds</u></b>		
Building fund		
Other funds		
RM		
<b>Represented by:</b>		
<b><u>Fixed Assets</u></b>		
Fixed Assets		
Less: Accumulated Depreciation on Fixed Assets		
<b><u>Current Assets:</u></b>		
Stocks		
Amount due from branches		
Other Debtors and Prepayments		
Deposits with Banks and Other Financial Institutions		
Cash and Bank Balances		
<b><u>Less:</u></b>		
<b><u>Current Liabilities:</u></b>		
Creditors and Accrued Liabilities		
<b>Net Current Assets</b>		
RM		

PERSATUAN BULAN SABIT MERAH MALAYSIA  
(Ibu Pejabat Kebangsaan)

BAJET TAHUN XXXX

RINGKASAN

	RM	RM	Muka Surat
<b>PROGRAM 1 - <u>PENGURUSAN BENCANA</u></b>			
Pendapatan			
Perbelanjaan			
Perbelanjaan Mengikut Aktiviti			
<b>PROGRAM 2 - <u>PERKHIDMATAN MASYARAKAT</u></b>			
Pendapatan			
Perbelanjaan			
Perbelanjaan Mengikut Aktiviti			
<b>PROGRAM 3 - <u>PROMOSI</u></b>			
Pendapatan			
Perbelanjaan			
Perbelanjaan Mengikut Aktiviti			
<b>PROGRAM 4 - <u>LATIHAN</u></b>			
Pendapatan			
Perbelanjaan			
Perbelanjaan Mengikut Aktiviti			
<b>PROGRAM 5 - <u>PENGURUSAN</u></b>			
Pendapatan			
Perbelanjaan			
Perbelanjaan Mengikut Aktiviti			
<b>PROGRAM 6 - <u>KEWANGAN</u></b>			
Pendapatan			
Perbelanjaan			
Perbelanjaan Mengikut Aktiviti			
<b>ANGGARAN LEBIHAN / (KURANGAN) TAHUN XXXX</b>			
<b>BAGI SEMUA PROGRAM</b>	RM		

ANGGARAN PENDAPATAN DAN PERBELANJAAN TAHUN XXXX					
PROGRAM: 01 - PENGURUSAN BENCANA					
KOD	ANGGARAN	Nota	Anggaran Tahun XXXX	Anggaran Tahun XXX	Sebesar Jan-Jun XXX
	<b>1. BENCANA DAN LOGISTIKS</b>				
	<b>PENDAPATAN:</b>				
	Jumlah Anggaran Pendapatan Bencana dan Logistik				
	<b>PERBELANJAAN BERULANG: BENCANA &amp; LOGISTIKS</b>				
	Jumlah Anggaran Perbelanjaan Berulang Bencana & Logistik				
	<b>PERBELANJAAN MENGIKUT AKTIVITI: BENCANA &amp; LOGISTIKS</b>				
	Jumlah Anggaran Perbelanjaan Aktiviti Bencana				
	<b>2. PERKHIDMATAN AMBULAN KEBANGSAAN</b>				
	<b>PENDAPATAN:</b>				
	Jumlah Anggaran Pendapatan Perkhidmatan Ambulan				
	<b>PERBELANJAAN BERULANG:</b>				
	Jumlah Anggaran Perbelanjaan Perkhidmatan Ambulan				
	Jumlah Anggaran Pendapatan Pengurusan Bencana				
	Jumlah Anggaran Perbelanjaan Pengurusan Bencana				
	Jumlah Anggaran Perbelanjaan Aktiviti Pengurusan Bencana				

ANGGARAN PENDAPATAN DAN PERBELANJAAN TAHUN XXXX					
PROGRAM: 02 - PERKHIDMATAN MASYARAKAT					
KOD	ANGGARAN	Nota	Anggaran Tahun XXXX	Anggaran Tahun XXX	Sebenar Jan-Jun XXX
	<u>PENDAPATAN:</u> <u>PERKHIDMATAN MASYARAKAT</u>				
	Jumlah Anggaran Pendapatan Perkhidmatan Masyarakat				
	<u>PERBELANJAAN BERULANG:</u> <u>KESIHATAN &amp; PERKHIDMATAN MASYARAKAT</u>				
	Jumlah Anggaran Perbelanjaan Berulang Perkhidmatan Masyarakat				
	<u>PERBELANJAAN MENGIKUT AKTIVITI:</u> <u>KESIHATAN &amp; PERKH. MASYARAKAT</u>				
	Jumlah Anggaran Perbelanjaan Aktiviti Perkhidmatan Masyarakat				
	<u>PROGRAM DARAH, HIV/AIDS, &amp; DADAH</u> <u>PROGRAM DARAH</u>				
	Jumlah Anggaran Perbelanjaan Aktiviti Perkhidmatan Masyarakat				
	Jumlah Anggaran Pendapatan Perkhidmatan Masyarakat				
	Jumlah Anggaran Perbelanjaan Perkhidmatan Masyarakat				
	Jumlah Anggaran Perbelanjaan Aktiviti Perkhidmatan Masyarakat				

ANGGARAN PENDAPATAN DAN PERBELANJAAN TAHUN XXXX					
PROGRAM: 03 - PROMOSI					
KOD	ANGGARAN	Nota	Anggaran Tahun XXXX	Anggaran Tahun XXX	Sebenar Jan-Jun XXX
	1. <u>INFORMASI DAN KUTIPAN DERMA</u>				
	<u>PENDAPATAN:</u> <u>KUTIPAN DERMA</u>				
	Jumlah Anggaran Pendapatan Kutipan Derma				
	<u>PERBELANJAAN BERULANG:</u> <u>INFORMASI DAN KUTIPAN DERMA</u>				
	Jumlah Anggaran Perbelanjaan Berulang Informasi Dan Kutipan Derma				

ANGGARAN PENDAPATAN DAN PERBELANJAAN TAHUN XXXX					
PROGRAM: 03 - PROMOSI					
KOD	ANGGARAN	Nota	Anggaran Tahun XXXX	Anggaran Tahun XXX	Sebenar Jan-Jun XXX
	<u>PERBELANJAAN MENGIKUT AKTIVITI:</u> <u>INFORMASI DAN KUTIPAN DERMA</u>				
	Jumlah Anggaran Perbelanjaan Aktiviti Informasi dan Kutipan Derma				
	<u>2. HAL EHWAL ANTARABANGSA</u>				
	<u>PENDAPATAN:</u> <u>BANTUAN-BANTUAN KERAJAAN</u>				
	Jumlah Anggaran Pendapatan Hal Ehwal Antarabangsa				
	<u>PERBELANJAAN BERULANG:</u> <u>HAL EHWAL ANTARABANGSA</u>				
	Jumlah Anggaran Perbelanjaan Berulang Hal Ehwal Antarabangsa				
	<u>PERBELANJAAN MENGIKUT AKTIVITI:</u> <u>HAL EHWAL ANTARABANGSA</u>				
	Jumlah Anggaran Perbelanjaan Aktiviti Hal Ehwal Antarabangsa				
	<u>3. DESIMINASI DAN UNDANG-UNDANG KEMANUSIAAN ANTARABANGSA</u>				
	<u>PERBELANJAAN BERULANG:</u> <u>DESIMINASI DAN UNDANG-UNDANG KEMANUSIAAN ANTARABANGSA</u>				
	Jumlah Anggaran Perbelanjaan Berulang Desiminasi dan Undang-Undang Kemanusiaan Antarabangsa				
	<u>PERBELANJAAN MENGIKUT AKTIVITI:</u> <u>DESIMINASI DAN UNDANG-UNDANG KEMANUSIAAN ANTARABANGSA</u>				
	Jumlah Anggaran Perbelanjaan Aktiviti Desiminasi dan Undang-Undang Kemanusiaan Antarabangsa				



KOD	ANGGARAN	Nota	Anggaran Tahun XXXX	Anggaran Tahun XXX	Sebenar Jan-Jun XXX
	<p><b>4. BELIA DAN KEMAJUAN CAWANGAN</b></p> <p><b>PENDAPATAN:</b></p> <p>Jumlah Anggaran Pendapatan Belia dan Kemajuan Cawangan</p>				
	<p><b>PERBELANJAAN MENGIKUT AKTIVITI:</b></p> <p><b>BELIA DAN KEMAJUAN CAWANGAN</b></p> <p>Jumlah Anggaran Perbelanjaan Aktiviti Belia dan Kemajuan Cawangan</p>				
	<p><b>5. PROGRAM DERAH (SUPPORTING PROGRAM)</b></p> <p><b>PERBELANJAAN MENGIKUT AKTIVITI:</b></p> <p>Jumlah Anggaran Perbelanjaan Aktiviti Program Daerah</p>				
	<p>Jumlah Anggaran Pendapatan Promosi</p> <p>Jumlah Anggaran Perbelanjaan Promosi</p> <p>Jumlah Anggaran Perbelanjaan Aktiviti Promosi</p>				

ANGGARAN PENDAPATAN DAN PERBELANJAAN TAHUN XXXX					
PROGRAM: 04 - LATIHAN					
KOD	ANGGARAN	Nota	Anggaran Tahun XXXX	Anggaran Tahun XXX	Sebesar Jan-Jun XXX
	<u>PENDAPATAN: LATIHAN</u>				
	Jumlah Anggaran Pendapatan Latihan				
	<u>PERBELANJAAN BERULANG: LATIHAN</u>				
	Jumlah Anggaran Perbelanjaan Berulang Latihan				
	<u>PERBELANJAAN MENGIKUT AKTIVITI: LATIHAN</u>				
	Jumlah Anggaran Perbelanjaan Aktiviti Latihan				
	<u>PROGRAM RAKAN SEBAYA BELIA</u>				
	Jumlah Anggaran Perbelanjaan Aktiviti Program Rakan Sebaya Belia				
	Jumlah Anggaran Pendapatan Latihan,				
	Jumlah Anggaran Perbelanjaan Latihan				
	Jumlah Anggaran Perbelanjaan Aktiviti Latihan				

ANGGARAN PENDAPATAN DAN PERBELANJAAN TAHUN XXXX					
PROGRAM: 05- PENGURUSAN					
KOD	ANGGARAN	Nota	Anggaran Tahun XXXX	Anggaran Tahun XXX	Sebenar Jan-Jun XXX
	<b>PENDAPATAN:</b>				
	Jumlah Anggaran Pendapatan Pengurusan				
	<b>PERBELANJAAN BERULANG:</b> <b>PENTADBIRAN &amp; PENGURUSAN</b>				
	Toiak: Bayaran Pentadbiran Kepada:				
	Reaksi Kecemasan & Logistiks (Program 1) Perkhidmatan Ambulien Kebangsaan (Program 1) Kesihatan & Perkhidmatan Masyarakat (Program 2) Informasi & Kutipan Derma (Program 3) Hal Ehwal Antarabangsa (Program 3) Desimulasi dan Undang-undang Kemanusiaan Antarabangsa (Prog.3) Lelihan (Program 4) Kewangan (Program 6)				
	Jumlah Anggaran Perbelanjaan Berulang Pentadbiran & Pengurusan				
	<b>PERBELANJAAN MENGIKUT AKTIVITI:</b> <b>PENTADBIRAN &amp; PENGURUSAN</b>				
	Jumlah Anggaran Aktiviti Pentadbiran & Pengurusan				
	<b>BELIA DAN KEMAJUAN CAWANGAN</b>				
	Jumlah Anggaran Aktiviti Belia dan Kemajuan Cawangan				
	Jumlah Anggaran Pendapatan Pengurusan				
	Jumlah Anggaran Perbelanjaan Pengurusan				
	Jumlah Anggaran Perbelanjaan Aktiviti Pengurusan				

ANGGARAN PENDAPATAN DAN PERBELANJAAN TAHUN XXXX					
PROGRAM: 06 - KEWANGAN					
KOD	ANGGARAN	Nota	Anggaran Tahun XXXX	Anggaran Tahun XXX	Sebenar Jan-Jun XXX
	<b>PENDAPATAN:</b> <b>FAEDAH DARI PELABURAN DAN SIMPANAN TETAP</b>				
	Jumlah Anggaran Pendapatan Faedah dari Pelaburan dan Simpanan Tetap				
	<b>LAIN-LAIN PENDAPATAN</b>				
	Jumlah Anggaran Lain-lain Pendapatan				
	<b>PERBELANJAAN BERULANG:</b> <b>KEWANGAN</b>				
	Jumlah Anggaran Perbelanjaan Berulang Kewangan				
	Jumlah Anggaran Pendapatan Kewangan				
	Jumlah Anggaran Perbelanjaan Kewangan				

**Nota:**

XXXX - Tahun berikutnya

XXX - Tahun sekarang

N: Bilal (new format)

PBSMM/MEI

**PERSATUAN BULAN SABIT MERAH MALAYSIA**  
 (Malaysian Red Crescent Society)

**BORANG TUNTUTAN PERJALANAN**

Nama: .....

Alamat: .....

Divisi/Cawangan: .....

Kod: .....

Tarikh	Waktu Keluar	Waktu Masuk	Butir-Butir	PENGINAPAN		Makan	Lain-Lain Perbelanjaan Tanpa Resit	Jumlah
				Dengan Resit	Tanpa Resit			

Tanda Tangan yang menandatangani: .....

.....  
 ya mengesahkan bahawa jumlah yang dibayar kepada .....

.....  
 ya adalah seperti diatas:

.....  
 Tanda Tangan Pemohon

.....  
 Disahkan oleh .....

.....  
 Tarikh: .....

.....  
 Disahkan/Tidak Disahkan .....

.....  
 Oleh: .....

.....  
 Tarikh: .....

PERSATUAN BULAN SABIT MERAH MALAYSIA  
 (Majlis Rabbul Awwal Crescent Society)

BORANG TUNTUTAN KERJA LEBIH MASA BULAN : .....

BIL	TARIKH	MASA		TUGAS	JUMLAH MASA	TANDATANGAN M.T.O	CATATAN
		DARI	HINGGA				

NAMA PEMANDU : \_\_\_\_\_  
 GAJI : \_\_\_\_\_  
 JUMLAH MASA : \_\_\_\_\_  
 KADAR BAYARAN SETIAP JAM : \_\_\_\_\_

T/T KETUA LOGISTIK TARIKH : \_\_\_\_\_  
 T/T YANG MENUNTUT TARIKH : \_\_\_\_\_

**PERSATUAN BULAN SABIT MERAH MALAYSIA**  
**(Malaysian Red Crescent Society)**

**ELAUN MAKAN DAN ELAUN TUGAS BUKARELA UNTUK STAF  
 AMBULANS DAN VAD**

Tarikh Bertugas	
Shift	
Aktiviti	

Bil	Staf VAD	Nama	Elau Tugas Sukarela	Elau Makan	Jum. RM	Tanda tangan
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						

**Pengesahan Kehadiran Bertugas**

Dengan ini saya sebagai Pegawai Perkhidmatan Keselamatan (ESO) mengesahkan Staf dan Ahli-Ahli Bukarela yang tersebut di atas telah datang bertugas.

.....  
 (Tandatangan ESO)

.....  
 ( Tarikh)

.....  
 (Tandatangan Ketua Rasmi Keselamatan)

.....  
 ( Tarikh)

**PERSATUAN BULAN SABIT MERAH MALAYSIA**  
**(MALAYSIAN RED CRESCENT SOCIETY)**  
No. 32, Jalan Nipah off Jalan Ampang,  
55000 KUALA LUMPUR.

INVOICE

Invoice No. :

DR :

DATE :

PARTICULARS	QUANTITY	PRICE PER-UNIT	AMOUNT (RM)
		Grand Total	

Made payable to : Malaysian Red Crescent Society

Bank : Malayan Banking Berhad

Account No. :

Thank you.

.....  
**Head of Finance & Administration**  
**for The Secretary General**

NZ/nmw:invoice



SEBUT HARGA BAGI BUKUCONTOH

BIL	PERKARA	KUANTITI	HARGA	JUMLAH
1.	<p><u>LCH PAPER MARKETING</u></p> <p><b>MRCs BUKU</b></p> <p>Size : 7' x 9.5 " approx            Content : a) Cover                      2 Colour print – front                      1 Colour print – back</p> <p>b) Text            110pcs (approx)            1 Colour print back to back</p> <p>Bind : Perfect glue Binding</p> <p>Cover a) UV coated            b) Non - UV (normal)</p>	5,000 Pcs 5,000 Pcs	2.80 2.70	RM 14,000.00 RM 13,500.00
2.	<p><u>HWA SING PRINTING &amp; TRADING</u></p> <p>Printing Buku Manual Perolongan Cemas</p> <p>- UV Cover            - Non - UV (formal)</p>		3.05 2.95	RM 15,250.00 RM 14,750.00
3.	<p><u>ARINA ENTERPRISE</u></p> <p>PBSM BUKI KESELAMATAN COVER KILAT            Cover biasa</p>	5,000 5,000	3.10 3.05	RM 15,500.00 RM 15, 250.00

HARGA TERENDAH ADALAH DISOKONG

DATO' SAYED A. RAHMAN  
Setiausaha Agung

AININ BINTI ABD MANAN  
Pengarah

MOHD ALI BIN ABD RAHMAN  
Ketua Logistik

NORMALA ZULKARNAIN  
Ketua Kewangan dan Pentadbiran

MA/Inisiatif yang berkaitan dengan perolehan perolehan

**PERSATUAN BULAN SABIT MERAH MALAYSIA**  
(Malaysia Red Crescent Society)

To : En/Pn Pengarah

From : En/Pn Head of Logistics

Subject : Unserviceable Stores & Equipment Disposal Review Report

Date :

We have recently carried out a review of the stores and equipment at ..... between ..... and ....., and noted that the stores and equipment listed below are considered as unserviceable:-

Ref Code No.	Particulars	No. of Unit	Department/Division Involved	Remark

We therefore recommend that the above list of unserviceable stores and equipment be referred the Board of Survey for disposal.

.....  
Head of Logistics

BOARD OF SURVEY REPORT

Date

No.	Department/Division	Particulars	Year	No. of Unit	Valuation by Board of Survey	Recommendation