

**DOCUMENTATION OF PAYMENT PROCESS**

NO.	TYPES OF PAYMENT	PURPOSE OF PAYMENT	PAYMENT DETAILS	FORM TO FILL UP FOR PAYMENT	ATTACHMENT BY KCDIOM	VERIFICATION BY	REFERENCES
1	PO PAYMENT	Supplies/Maintenance		<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Original invoice	Authorized Administrative Officer (DD/SAD/AD)	
2		Refreshment (Internal Caterer)	Above RM3000		DO/Service Report	Receiver stamping, signature & date	<b>Finance Circular No. 02/2024</b>
3		Refreshment (External Caterer)	Above RM500		Copy of PO (red copy)		
4		Uniform Allowance	Eligible Staff		Credit Note (if any)	Authorized Administrative Officer (DD/SAD/AD)	
5		Accommodation	Staff & student programme		Program with approved proposal (if any)		
6		Flight ticket - Travel agent	Staff & student programme				
7		Training (External)	Registration fee				<b>MSD Website - Resource Centre - Training Related -</b> (Form MSD-AdDU/V-02/R-02/ED-18052018)
8	DIRECT PAYMENT OR REIMBURSEMENT	Vehicle maintenance	Maintenance	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Work Order	Authorized Administrative Officer (DD/SAD/AD)	
					Original invoice	Authorized Administrative Officer (DD/SAD/AD)	
					Service Report	Receiver stamping, signature & date	
9		Water Dispenser	- Rental - Maintenance - Reimbursement below than RM500	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Original invoice / proforma invoice	Authorized Administrative Officer (DD/SAD/AD)	
					Service Report	Receiver stamping, signature & date	
					Financial Report by KCDIO	Authorized Administrative Officer (DD/SAD/AD)	
					Trust Fund Minutes meeting (if any)		
					** For 1st payment - Approved Proposal & Signed Agreement		
10		Building / Furniture	Rental				
11		1. Venue / Accommodation 2. Accreditation 3. Flight ticket	Approved program / event	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Original invoice	Authorized Administrative Officer (DD/SAD/AD)	
					Receipt / Flight itinerary / Other proof of payment	Authorized Administrative Officer (DD/SAD/AD)	
					Approved proposal		
					Appointment letter (if any)		
12		Flight ticket	Air-Fare to Visit Home Region(Sabah)	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Receipt / Flight itinerary / Other proof of payment	Authorized Administrative Officer (DD/SAD/AD)	<b>MSD website - Resource Centre - Downloadable Form - Benefit &amp; HR related</b> <i>(<a href="https://division.iium.edu.my/msd/downloadable/">https://division.iium.edu.my/msd/downloadable/</a>)</i>
					Region Form		
					MSD approval letter		
13		Flight ticket	Completion of Contract	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Receipt	Authorized Administrative Officer (DD/SAD/AD)	
				Budget Supplementary form - Dean/Director	Request For Air Ticket Entitlement - MSD	<i>Approved by MSD</i>	
				<i>*KCDIO to submit it to Budget Unit</i>			
14		Refreshment	Reimbursement below than RM500	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Receipt	Authorized Administrative Officer (DD/SAD/AD)	<b>Finance Circular No. 02/2024</b>
					Invitation/Email /Other Correspondence		
					Approved proposal, if any (with report)		
15		Refreshment (Internal Caterer)	Payment to Vendor (RM501 - RM3,000)	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Original invoice	Authorized Administrative Officer (DD/SAD/AD)	<b>Finance Circular No. 02/2024</b>
				<b>Refreshment Order Form</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Invitation/Email /Other Correspondence		
					Approved proposal, if any (with report)		
16			Recoupment		Report on Petty Cash Form	Authorized Administrative Officer (DD/SAD/AD)	
					Petty Cash Form	Authorized Administrative Officer (DD/SAD/AD)	

	Petty Cash		<b>Payment Approval Form &amp; Checklist</b> (approved by HOD/Delegated Administrative Officer)	Receipt Invitation/Email /Other Correspondence Approved proposal, if any (with report) Trust Fund Minutes meeting (if any)	Authorized Administrative Officer (DD/SAD/AD)	
17	Student Programme	i. Financial Procedures ii. Student Guidelines	<b>Payment Approval Form &amp; Checklist</b> (approved by HOD/Delegated Administrative Officer)  <b>Financial Report Form (Student programme)</b> (approved by HOD/Delegated Administrative Officer)  <b>Refreshment Order Form</b> (approved by HOD/Delegated Administrative Officer)  <b>Payment Approval Form &amp; Checklist</b> (approved by HOD/Delegated Administrative Officer)	Original invoice  Receipt / Other proof of payment  Letter of approved budget for the program  Approved Program Proposal	Authorized Administrative Officer (DD/SAD/AD)  Authorized Administrative Officer (DD/SAD/AD)	
18	Computer allowance	Permanent & Contract Staff (with JPA warrant) i. New Staff ii. Existing Staff (claim every 5 years)  ** Applicable for Gred 9 and above	<b>i. ICT Equipment Checklist</b> (approved by HOD & Finance) <b>ii. Reimbursement for Staff Computer Allowance</b> (recommended by Finance & HOD/Delegated Administrative Officer) <b>iii. ITD Letter of Undertaking</b> (witnessed by Authorized Administrative Officer (DD/SAD/AD) Budget Supplementary form - Dean/Director  *KCDIO to submit it to Budget Unit	Receipt/ Other proof of payment (with details of product, eg Serial No.)  Appointment Letter (New Staff only)  Photocopy of staff card  Photocopy of IC	Authorized Administrative Officer (DD/SAD/AD)  Authorized Administrative Officer (DD/SAD/AD)  Authorized Administrative Officer (DD/SAD/AD)	<b>i. Finance Division Website - Resource Centre - Downloadable Forms -</b> ( <a href="https://division.iium.edu.my/finance/login/downloadable-forms/">https://division.iium.edu.my/finance/login/downloadable-forms/</a> )  <b>ii. ITD Website - IT Governance - ICT Regulation, Policies, Procedures &amp; Guidelines</b> ( <a href="https://division.iium.edu.my/itd/ict-regulation-policies-guidelines/">https://division.iium.edu.my/itd/ict-regulation-policies-guidelines/</a> )
19	Professional membership	- Local & International Membership  - One-off Incentive payment (KOE only)	<b>Payment Approval Form &amp; Checklist</b> (approved by HOD/Delegated Administrative Officer)  Budget Supplementary form - Dean/Director  *KCDIO to submit it to Budget Unit	Receipt / Other proof of payment  Certificate of Professional M/ship (KOE incentive)	Authorized Administrative Officer (DD/SAD/AD)  Authorized Administrative Officer (DD/SAD/AD)	
20	School fees(Educational allowance)	International Academic Contract Staff	<b>Payment Approval Form &amp; Checklist</b> (approved by HOD/Delegated Administrative Officer)  Budget Supplementary form - Dean/Director  *KCDIO to submit it to Budget Unit	Original invoice  Appointment Letter (New Staff & Renewal of Contract)  Renewal of Contract Letter (Existing Staff)	- Staff- Dean	
21	Uniform allowance	Eligible Staff	<b>Payment Approval Form &amp; Checklist</b> (approved by HOD/Delegated Administrative Officer)  Budget Supplementary form - Dean/Director  *KCDIO to submit it to Budget Unit	Receipt / Other proof of payment  Approved proposal (IIUM Sejahtera Clinic only)	Authorized Administrative Officer (DD/SAD/AD)	<b>Staff Service Circular No. 12/2024</b> ( <a href="https://division.iium.edu.my/msd/wp-content/uploads/sites/3/2024/10/Staff-Service-Circular-No.-12-2024.pdf">https://division.iium.edu.my/msd/wp-content/uploads/sites/3/2024/10/Staff-Service-Circular-No.-12-2024.pdf</a> )
22	Honorarium	Advisor/Assessor/Examiner/Internship/ Speaker/Facilitator/GRA/Part-time Coach/ Life Guard/Gym Assistant/LTIF (Lecturer/Trainers/Instructors/Facilitator)	<b>Payment Approval Form &amp; Checklist</b> (approved by HOD/Delegated Administrative Officer)	Name list in Excel (hardcopy & softcopy) - usually will pay through Autopay for part-time coach/lifeguard/gym asst & ltif) - if more than 10  Appointment Letter - issued by HOD for any kulliyah programme, <b>except :</b> <b>External Advisor</b> - Letter of appointment is issued by the Senate Secretary. <b>Internal Assessor</b> - Letter of appointment is issued by the Deputy Rector (Academic Affair) <b>External Assessor</b> - Letter of appointment is issued by the Office of the Rector	Authorized Administrative Officer (DD/SAD/AD)	<b>i. Staff Service Circular No. 25/2023</b> - Speaker/Facilitator/Trainer  <b>ii. IIUM AQAR</b> - Advisor/Assessor/Examiner: KCA Website - Academic Matters - Policies & Guidelines - IIUM

				<b>Internal Examiner</b> - Letter of appointment is issued by the Dean of Centre of Studies <b>External Examiner</b> - Letter of appointment is issued by the Deputy Rector in charge of academic affairs or any officer appointed by the Senate Trust Fund Minutes meeting, if any (with report) Approved proposal, if any (with report) Attendance Record		- AQAR ( <a href="https://office.iium.edu.my/kca/index.php/iium-documents-2/">https://office.iium.edu.my/kca/index.php/iium-documents-2/</a> )
23	Leasing	Computer Rental	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i> Budget Supplementary form - Dean/Director <i>*KCDIO to submit it to Budget Unit</i>	Original invoice Financial Report by KCDIO Letter of Award (issued by FD) Copy of signed agreement	Authorized Administrative Officer (DD/SAD/AD) Authorized Administrative Officer (DD/SAD/AD)	
24	Online Purchase	Online Purchase up to RM3000	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i> <b>Purchase Requisition Form</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Receipt / Other proof of payment	Authorized Administrative Officer (DD/SAD/AD)	Finance Circular No. 03/2022
25	Gratuity	Completion of Contract : Academic Staff	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i> Budget Supplementary form - Dean/Director <i>*KCDIO to submit it to Budget Unit</i>	Release and completion letter - MSD CP 21/22 form <i>(for Academic staff only)</i> LHDN Tax Clearance letter <i>(for Academic staff only)</i> IIUM Clearance form <i>(for Academic staff only)</i> Gratuity calculation <i>(prepared by Finance)</i>		<b>Staff Service Circular No. 8/2025</b> ( <a href="https://division.iium.edu.my/msd/wp-content/uploads/sites/3/2025/06/Staff-Service-Circular-No.-8-2025.pdf">https://division.iium.edu.my/msd/wp-content/uploads/sites/3/2025/06/Staff-Service-Circular-No.-8-2025.pdf</a> )
26	Hospital Bill/ Dialysis Bill / Panel clinic	Staff/ Dependent/ Pensioner/ Student		Invoice / bill	Verified/ Approved by CMO	
27	Claim for medical/ medicines from dependent (Parents)	Medical Reimbursement Form (Pink color)		Receipt, itemized bill/prescription from medical officer	Verified/ Approved by CMO	
28	Claim for medical/ medicine from student (Local)	Medical Reimbursement Form (Green color)	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Receipt, itemized bill/prescription from medical officer	Verified/ Approved by CMO	
29	Claim for medical/ medicine from pensioner	Medical Reimbursement Form (Pink color)		Receipt, itemized bill/prescription from medical officer	Verified/ Approved by CMO	
30	Claim for Maternity	Maternity Reimbursement Form		Receipt, itemized bill i) Based on type of delivery ii) Ward based on eligibility by grade	Verified/ Approved by CMO	
31	Training (External)	Registration fee - below RM500	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Receipt / Other proof of payment MSD approval for attending external training form (if any)	Authorized Administrative Officer (DD/SAD/AD)	
32	Land matters	Payment for: Quit rent (Annual payment before 31st May) Lease (Annual payment before 7th January) Assessment tax (Twice a year)	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Quit rent : Original invoice Lease: Lease agreement (there is no invoice as it is already binded through agreement) - DD Assessment tax: Verified invoice, summary of assessment tax according to property - Finance	Authorized Administrative Officer (DD/SAD/AD)	
33	Utilities	i. Electricity ii. Water iii. Energy saving iv. Non-revenue water (water saving)	<b>Payment Approval Form &amp; Checklist</b> <i>(approved by HOD/Delegated Administrative Officer)</i>	Bill Verified invoice FMS technical staff - Finance Verified report by FMS technical staff - Finance	i. verified by Technical Staff ii. approval by Director of Sustainable Infrastructure & Facilities Management	

34	LOA	Waste Management	Clinical waste management	<b>Payment Approval Form &amp; Checklist</b> (approved by HOD/Delegated Administrative Officer)	Verified report - OSHBE authorised personnel Verified invoice - Director of Development Copy of LOA			
35	FINANCIAL ONLINE	Miscellaneous Advancement	- Non purchase order expenditure - For travelling : Applicable for accommodation & meals only	<b>Downloaded Application Form - via IFIS Financial Online</b> (approved by HOD/Delegated Administrative Officer)	Approved proposal, if any (with report) Trust Fund Minutes meeting, if any (with report) Overseas approval - If any (Lampiran A)	Authorized Administrative Officer (DD/SAD/AD)	Financial Policy & Procedure	
36		Travelling Advancement (for staff only)		<b>Downloaded Application Form - Travelling V3</b> (approved by HOD/Delegated Administrative Officer)	Ministry approval for students (Overseas only) Other Related Documentation i.e: Brochure / Invitation letter / appointment letter etc.			
37		Travelling claim	Meeting/Official duty/Attending course  ** Based on eligibility (Grade)	<b>Downloaded Application Form - Travelling V3</b> (approved by HOD/Delegated Administrative Officer)	Receipt / Other proof of payment Approved proposal, if any (with report) Trust Fund Minutes meeting, if any (with report) Invitation/Email /Other Correspondence Other Related Documentation i.e: Brochure / Invitation letter / appointment letter etc. Overseas approval - If any (Lampiran A) Attendance record for daily claim Schedule of Duty with Supervisor approval, if any			i. Travelling V3 website ( <a href="https://ifisonline.iium.edu.my/travelling/home">https://ifisonline.iium.edu.my/travelling/home</a> )  ii. Staff Service Circular No. 28/2024  iii. WP1.4 (Effective 01-Jan-2024)
38	JOURNALIZE PAYMENT	KCDIOM within Zone	Journal Prepared by Finance Zone	<b>RMC Request Payment form</b> (approved by RMC/HOR/delegated staff)	Memo / Instruction / Advice of payment from KCDIOM	Authorized Administrative Officer (DD/SAD/AD)	i. MSD Website - Resource Centre - Downloadable Forms - Financial Related Forms ( <a href="https://division.iium.edu.my/msd/downloadable/">https://division.iium.edu.my/msd/downloadable/</a> )  ii. Staff Service Circular No. 10/2025 ( <a href="https://drive.google.com/drive/folders/1Vb6G_c2kQNvuPnMfYjMBnc5qP1Rg-1">https://drive.google.com/drive/folders/1Vb6G_c2kQNvuPnMfYjMBnc5qP1Rg-1</a> )  i. Finance Division Website - Resource Centre - Downloadable Forms - Payment Unit ( <a href="https://division.iium.edu.my/finance/login/downloadable-forms/">https://division.iium.edu.my/finance/login/downloadable-forms/</a> )  ii. Staff Service Circular No. 16/2024 - PT Lecturer ( <a href="https://division.iium.edu.my/msd/wp-content/uploads/sites/3/2024/10/Staff-Service-Circular-No.-16-2024.pdf">https://division.iium.edu.my/msd/wp-content/uploads/sites/3/2024/10/Staff-Service-Circular-No.-16-2024.pdf</a> )	
39		KCDIOM within IIUM	Journal Prepared by Account Unit, Finance Central		Memo of journal_KCDIOM within IIUM (from FZ to Acc Unit)	Head of Finance Zone Office (HOZ)		
40		Using research grant (Research Fund-KCDIO)				Memo / Instruction / Advice of payment from KCDIOM <b>Payment related documentation</b> (if any): - Application for Attending Conference form - Lab quotation - Publication related documents		
41	PAYROLL	Overtime / EWH		<b>OT / EWH Form</b> (approved by HOD)	i. Staff Attendance (HURIS) ii. Tentative Program (if any)	Authorized Administrative Officer (DD/SAD/AD)		
42		Part time lecturer / Tutor		<b>Part Time Lecturer Claim Form</b> (approved by HOD)	i. Appointment letter ii. Student/class attendance iii. Exam cover page (For calculation of marking paper - to know of exam's period@hours) iv. Validation sheet (For calculation of marking paper - to know no. of students)			
43		i. Extra Teaching Claimii. Extra Teaching (CELPAD)iii. Extra Teaching (SBU)		<b>Extra Teaching Claim Form</b> (approved by HOD)	i. Teaching workload ii. Student/class attendance			
44		Short Semester (Sem 3)		Currently :Form from Extract of Minute SSC No. 2/97	i. Letter/instruction for teaching of short semester (Sem 3) ii. Student/class attendance			UFC Meeting No. 02/2025
45	APT/EPT/TPT (CELPAD)			i. Name list (to provide Mic. Excel softcopy (if any)) ii. Approved proposal	Approved by HOD			
					Tentative Program (if any)			

**Note:**

- 1- Head of Department (HOD) refers to the Dean / Director of KCDIOM.
- 2- For any submission of thermal receipt paper, please provide a copy.

3- For any direct advice or reimbursement of refreshment value from RM501 - RM3,000 :

4- Petty cash no need to fill up Purchase Requisition Form and Refreshment Order Form

5- For student activities: PAF and Payment Approval Form must be prepared by the IIUM staff.

6- **Student Programme/STADD :**

Payment

Payment Checklist

<https://division.iium.edu.my/finance/wp-content/uploads/sites/6/2024/03/payment-Checklist-15Mar2024.pdf>

Purchase Requisition Form

[https://liveiiumedu-my.sharepoint.com/:w:/r/personal/hafizsulaiman\\_live\\_iium\\_edu\\_my/\\_layouts/15/Doc.aspx?sourcedoc=%7BFE0F3870-38DD-443D-8C96-EEBE24853680%7D&file=%5Bnew%5D%203.1%20-%20PURCHASE%20REQUISITION%20FORM%20-%20PRF.docx&action=default&mobileredirect=true](https://liveiiumedu-my.sharepoint.com/:w:/r/personal/hafizsulaiman_live_iium_edu_my/_layouts/15/Doc.aspx?sourcedoc=%7BFE0F3870-38DD-443D-8C96-EEBE24853680%7D&file=%5Bnew%5D%203.1%20-%20PURCHASE%20REQUISITION%20FORM%20-%20PRF.docx&action=default&mobileredirect=true)