

NON-PROCUREMENT ITEMS:

(Items that do not involve the action of procuring/purchasing of goods or services from vendors or third parties)

Incentives (e.g. dealer/sales incentives), but not incentive trips or gifts	Statutory fees
Medical costs/reimbursement	Local Authority and Regulatory fees
Wages	Regulatory fees
Directors' emolument	Lease lines
Staff recruitment	Leasing except for office equipment and motor vehicles
Recurring rental (for both new and renewal), for office, site, site/space at malls etc.	Architect consultant (when the fees are based on Pertubuhan Arkitek Malaysia rates)
Utilities	Donation
Quit rent	Cash sponsorship
Stamping fees	Industrial affairs
Legal document and contract	Training fees
Notice of Demand	Travelling and accommodation
Credit management or credit collection expenses	Catering services, including for staff canteen and Hallmark
Deposit	Professional subscription/annual membership fees
Banking in-payments and out-payments	Periodicals
Legal and secretarial fees	Book and references
Financial costs	Postages
Audit and tax fees	Motor vehicle running expenses
Consultant relating to Tax, Accounting & Finance and Corporate Exercise	Consultant and bankers for all investment and divestment-related activities
Innovation and Collaboration initiatives (must be approved by Board / Management Committee / Group Innovation Committee / Talent Council)	Group Insurance Purchase

**All requisitions categorized as non-procurement items shall be verified by the Finance unit/dept/div at the SBU/Opco or UMWCorp, for payment processing.