



Our Ref. : SFS/SBMU/900-1/1/9(4)
Date : 2nd February 2026

To: All State Statutory Bodies

YBhg. Datuk/Dato/Datu/Tuan/Puan,

**STATE FINANCIAL SECRETARY CIRCULAR NO.02/2026:
GUIDELINES FOR SUBMISSION OF APPLICATION REQUIRING APPROVAL
UNDER THE STATUTORY BODIES (FINANCIAL AND ACCOUNTING
PROCEDURE) ORDINANCE, 1995**

1.0 PURPOSE

The purpose of this Circular is to prescribe the guidelines and documentation requirements for the submission of application requiring approval or recommendation under the Statutory Bodies (Financial and Accounting Procedure) Ordinance, 1995 ("FAPO 1995"), and to facilitate consistent, orderly, and effective assessment, in order to expedite decision-making by the State Financial Authority.

2.0 BACKGROUND

- 2.1 Pursuant to FAPO 1995, certain acts and transactions undertaken by statutory bodies, including those involving their holding, subsidiary and related companies, require the prior approval or recommendation of the State Financial Authority.
- 2.2 In order to ensure consistency, uniformity, completeness and compliance in the submission of applications under FAPO 1995, and to facilitate timely and well-informed decision-making, the State Financial Secretary's Office has developed a set of guidelines to standardise documentation requirements and streamline the review process.

3.0 SCOPE OF APPLICATION

- 3.1 This Circular and the accompanying **Guidelines for Submission of Application Requiring Approval under the Statutory Bodies (Financial and Accounting Procedure) Ordinance, 1995 (Ver. 01/2026)** (“the Guidelines”), as attached, shall apply to all statutory bodies in Sarawak.
- 3.2 Where applicable, the Guidelines shall also apply to holding, subsidiary, and related companies that are wholly owned, majority-owned or effectively controlled by statutory bodies.
- 3.3 The Guidelines set out the applicable procedures, documentation requirements and approval processes for applications submitted under the relevant provisions of FAPO 1995.
- 3.4 The Guidelines cover applications submitted pursuant to the following provisions of FAPO 1995:
 - a) Section 9(1)(d), (e) and (f) – Restrictions on acts of statutory bodies;
 - b) Section 10 – Capital of holding and subsidiary companies; and
 - c) Section 11(a), (b), (c), (e), (f), (g) and (h) – Restrictions on certain acts of holding, subsidiary or related companies.
- 3.5 For the avoidance of doubt, these Guidelines apply only to the provisions expressly stated above and do not extend to other provisions of FAPO 1995, including, Section 9(1)(a), (b) and (c), and Section 11(d), which are governed by separate circulars in force issued by the State Financial Secretary’s Office as outlined in the Guidelines.

4.0 COMPLIANCE REQUIREMENTS

- 4.1 Statutory bodies shall ensure that all applications submitted to the State Financial Authority are prepared in accordance with the relevant section of the Guidelines and are supported by complete, accurate, and verified documentation.
- 4.2 All applications shall be duly deliberated and approved by the relevant Board of Directors prior to submission, where required under the applicable provision of FAPO 1995.
- 4.3 Incomplete applications or applications that do not comply with the Guidelines may be returned for rectification and resubmission.

5.0 PROCESSING OF APPLICATION

- 5.1 Upon receipt of a complete and satisfactory submission, the State Financial Secretary's Office shall process and assess the application in accordance with established procedures, taking into account statutory compliance, financial implications, governance considerations and alignment with public sector policies.
- 5.2 Where additional information or clarification is required, assessment process will commence upon receipt of all complete and satisfactory documentation.

6.0 EFFECTIVE DATE

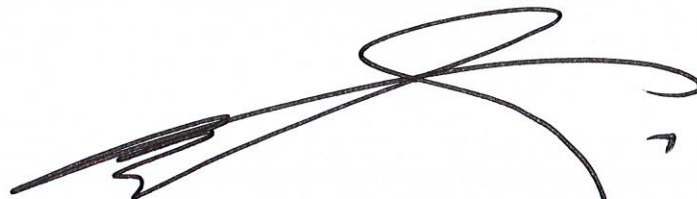
- 6.1 This Circular shall take effect from the date of issuance. All applications received by the State Financial Secretary's Office on or after the date of this Circular shall be processed in accordance with this Circular and the Guidelines.

7.0 ENQUIRIES

- 7.1 Any enquiries regarding this Circular or the Guidelines may be directed to the Statutory Body Monitoring Unit, State Financial Secretary's Office. The relevant contact details are available on the official website of the State Financial Secretary's Office at <https://sfs.sarawak.gov.my>.

Thank you.

"BERSATU BERUSAHA BERBAKTI"
"AN HONOUR TO SERVE"



(DATO SRI DR. WAN LIZOZMAN BIN WAN OMAR)
State Financial Secretary
Sarawak

Encl.

Copy to:

1. State Secretary
2. State Attorney-General
3. Director, Internal Audit Unit, Department of the Premier of Sarawak
4. Director, Sarawak Integrity and Ombudsman Unit, Department of the Premier of Sarawak
5. Permanent Secretary, Ministry of Natural Resources and Urban Development
6. Permanent Secretary, Ministry of Youth, Sports and Entrepreneur Development Sarawak
7. Permanent Secretary, Ministry of Tourism, Creative Industry and Performing Arts Sarawak
8. Permanent Secretary, Ministry of Utilities and Telecommunication
9. Permanent Secretary, Ministry of Food Industry, Commodity and Regional Development
10. Permanent Secretary, Ministry of Transport Sarawak
11. Permanent Secretary, Ministry of Infrastructure and Port Development Sarawak
12. Permanent Secretary, Ministry of Education, Innovation and Talent Development
13. Permanent Secretary, Ministry of Public Health, Housing and Local Government
14. Permanent Secretary, Ministry of Women, Early Childhood and Community Wellbeing Development
15. Permanent Secretary, Ministry of International Trade, Industry and Investment Sarawak
16. Permanent Secretary, Ministry of Energy and Environmental Sustainability Sarawak

Distribution List:

1. Director, Sarawak Foundation (YS) and its subsidiaries
2. General Manager, Sarawak Economic Development Corporation (SEDC) and its subsidiaries
3. General Manager, Bintulu Development Authority (BDA) and its subsidiaries
4. Chief Executive Officer, Sarawak State Library (PUSTAKA)
5. Chief Executive Officer, Regional Corridor Development Authority (RECODA)
6. General Manager, Sarawak Multimedia Authority (SMA)
7. General Manager, Land Custody and Development Authority (LCDA) and its subsidiaries
8. General Manager, Sarawak Timber Industry Development Corporation (STIDC) and its subsidiaries
9. Chief Executive Officer, Sarawak Forestry Corporation (SFC) and its subsidiary
10. Controller, Natural Resources and Environment Board (NREB)
11. Chief Executive Officer, Sarawak Sports Corporation (SSC)
12. Chief Executive Officer, Sarawak Tourism Board (STB) and its subsidiary
13. Chief Executive Officer, Sarawak Arts Council (SAC)
14. General Manager, Sarawak Land Consolidation and Rehabilitation Authority (SALCRA) and its subsidiaries
15. General Manager, Sarawak Land Development Board (SLDB) and its subsidiary
16. Controller, Sarawak Rivers Board (SRB)
17. General Manager, Rajang Port Authority (RPA)
18. General Manager, Miri Port Authority (MPA)
19. General Manager, Tanjung Manis Port Authority (TMPA)
20. General Manager, Samalaju Port Authority (SPA)
21. General Manager, Kuching Port Authority (KPA) and its subsidiary
22. General Manager, Sarawak Research and Development Council (SRDC) and its subsidiaries
23. Chief Executive Officer, Sarawak Biodiversity Centre (SBC)

24. Chief Executive Officer, Housing Development Corporation (HDC) and its subsidiaries
25. Secretary, Forest Concession Area (Rehabilitation and Development) Fund
26. General Manager, Sarawak Rubber Industry Board (SARIB)
27. General Manager, Sago and Nipah Development Board (SNDB)
28. Chief Executive Officer, Sarawak Craft Council (SCC)
29. Secretary, Sarawak Heritage Council (SHC)

Attention: Director, Sarawak Museum Department