Studies on phonological development in children is still small in number and rare in Malaysia. There are few studies done on Malay-speaking children. This study was conducted to obtain the phonemic inventory and phonological processes of Malay language among 3;06 – 3;11 year old Malay children. A picture naming test was used to collect speech samples. The test includes 60 pictures which contains Malay phonemes in all three word positions. Speech samples were taken from nine Malay children between 3;06 – 3;11 years old. The speech samples were transcribed with International Phonetic Alphabet (IPA) system and analyzed descriptively and statistically. By using the criterion suggested by Bleile (1995) and Vihman (2004), the phonemic inventory is described. All subjects have already acquired all Malay phonemes, except /f, v, s, z, r/. The total percentage of consonants correctly occurring were 83.8%. The phonological processes were listed in order of occurrence. The most frequently occurring group would be syllable structural processes (52.2%), followed by substitution (40%), other processes (6%) and finally, assimilation (2%). The first five individual processes listed according to frequency of occurrence are initial closed syllable (SIWW) (22.2%), stopping (20.2%), final consonant deletion (10.3%), glottal replacement (10.3%), and atypical substitution (9.0%). It was found that, there is no significant difference between the 3;06 – 3;08 group to 3;09 – 3;11 year old group, which may be due to the small number of subjects. This study is important in gathering information to build on a norm of Malay phonemes inventory and phonological processes, which could be used in clinical setting by speech and language pathologist in dealing with speech disordered patients.