	# Advance & Claims	Document no.:	SOP/FIN-002
		Revision:	1
		Responsible area:	Finance
		Effective Date:	1st Draft

Revision	Revision Description History	Date Released	Released By
0	Initial Release		

Signature	Prepared by:	Reviewed by:	Approved by:
Name	Seow Ai See	Ooi Chok Yan	
Job Title	Accounts Executive	Chief Executive Officer	
Date	8/4/2016	12/4/2016	

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1.0 Objective

- To describe the circumstances in which cash advance may be required and to provide guidelines for the custody of cash advance.

1.1 Scope

- This procedure applies to all staff of Penang Global Tourism.

1.2 Advance and Claim

1.2.1 Project Advance

- All Penang Global Tourism staff are entitled to request an advance to facilitate domestic/overseas trips or fairs.

- A paper of total costing for trip or fair should be approved by the State Exco Tourism/Chairman of Penang Global Tourism, endorsed by Chief Executive Officer of Penang Global Tourism and General Manager of Penang Development Corporation.

- A cash advance memo is to be submitted to the Chief Executive Officer for approval at least seven (7) working days prior to departure. This is to ensure timely disbursement of fund to staff.

- A full statement of expenses must be submitted to the Accounts Department within fifteen (15) working days upon return from trip. Submission should include original supporting documentations i.e. receipts, invoices, etc.

- Any unutilised cash from the receive advances should be returned to the company.

- The recipient is fully responsible for cash received and must ensure that the amount is safely kept under his/her custody. Lost funds shall be borne by the recipient.

1.2.2 General Claims

- All staff are entitled to claim for all projects, operational and training related expenditures.
- Claims are to be made by completing the claims form and should be submitted with supporting documents (e.g. original copies of receipts, invoices or cash bill). For out of pocket expenses that without official receipt (e.g. Street food, goods purchase from grocery store and etc), kindly state in claims "no receipt" and attached a detail breakdown if there is a lump sum cost has been incurred.
- Submission and approval for claims for a particular month are made to the Accounts Department within the 1st – 15th of the following month. Department will process all submissions and perform checks against entitlements.
- All claims will be checked and verified by the Accounts Department and approved by the Chief Executive Officer.
- Claims submitted beyond 60 days will not be entertained unless supported with valid reasons and approved by the Chief Executive Officer.

Commented [M1]: Additional as per JAN's comments

1.2.3 Mileage Claims

- All staff are entitled for reimbursement of mileage claims when his / her personal vehicle is used for business travel. Rates for mileage claims are as follows:

Mode of Transportation	RM	KM
Car	0.70	1 – 500 KM
Car	0.65	501 – 1,000 KM
Car	0.55	1,001 – 1,700 KM
Motorcycle	0.40	1 – 500 KM
Motorcycle	0.35	500 – 1,000 KM

1.2.4 Hand phone Claims

- All staff are entitled to the reimbursement of hand phone claims if he / she uses his/her personal hand phone for the performance of his or her job function.

There are 2 types of the hand phone reimbursements:

- A fixed allowance amounting RM50.00- RM150.00 will be provided subject to the Chief Executive Officer's approval. The allowance includes voice and data services for a month.

  Or

- Employee is allowed for the reimbursed of voice & data services for actual usage. To be reimbursed, the employee must submit a copy of his/her telephone bill showing all calls that are business related.

Commented [M2]: Revised from RM50 – RM100

1.2.5 Other incidental expenses

- For other incidental expenses, Penang Global Tourism will reimburse the staff for cost incurred during business such as parking fees, toll and ferry charges with supporting documents (e.g. receipts)

1.3 Travel and Accommodation

1.3.1 Transportation Expenses

- All staff are eligible to claim for local/overseas transportation fare during business travel. For travelling within the state of Penang, staff is entitled for claims of mileage, rate as per item 1.2.3 (page 3). For travelling within Peninsular Malaysia, staff will be reimbursed for their transportation according to documentations submitted.

1.3.2 Mode of Transportation

- When travelling for business purposes, staff should take into consideration time and cost incurred for the trip. Staff's entitlement for air travel shall be Economy Class.

1.3.3 Hotel Expenses

- All staff are eligible for reimbursement for actual expenses incurred for staying at a hotel. This includes laundry (for an overseas trip of more than 2 days), telephone, internet, fax and other reasonable ancillary charges including a sensible amount for tips, porterage etc. incurred during overseas business trip.

a) Hotel and lodging entitlement for local destination is as follows:

Designation	Hotel (RM)	Lodging (RM)
Chief Executive Officer	Actual (Superior i.e. category below suite)	70
Manager	Actual (standard)	60
Executive	290.00 ++	55
Non-Executive	130.00 ++	35

b) Hotel and lodging entitlement for overseas is as follows:

Destination Category	Hotel (RM)	Lodging (RM)
Category I	520	100
Category II	572	120
Category III	624	140
Category IV	676	160
Category V	728	180

Commented [M3]: Hotel Accommodation Rate Revised as per BOD Meeting No.2/2018 Agenda No.9

1.3.4 Meal Allowance

a) Staff who are required to travel locally and stay overnight for a distance more than fifty (50) km radius from the base station is entitled to meal allowance claims.

b) Staff entitlement rates for local travel are as follows: -

Designation	Peninsular Malaysia (RM)	Sabah & Sarawak (RM)
Chief Executive Officer	85	115
Manager	60	80
Executive	45	65
Non-Executive	40	55

c) Calculation for travel allowance is based on the number of days that staff spends overnight at the destination. (ie. 24 hours = 1 day)

d) For day trips of less than 24 hours but more than 8 hours, staff is entitled to claim 50% of the total meal allowance.

e) Staff who is required to travel to overseas will be entitled to the following meal allowance.

Destination Category	Meal Allowance For staff (RM)	Meal Allowance For CEO (RM)
Category I	227	351
Category II	253	
Category III	279	
Category IV	305	
Category V	331	

Commented [M4]: Quantum of Meal Allowance revised as per BOD Meeting No. 9/2018, Agenda No.9

f) A table containing a list of countries grouped under the different categories is shown in Appendix I.

2.0 Meal allowance table (overseas) – Refer Appendix I
3.0 Advances Flow Chart – Refer Appendix II
4.0 Claims Flow Chart – Refer to Appendix III

Appendix I - Meal allowance table (overseas)

		Category 1			
Afghanistan	Chile	Kiribati	Nepal	Portugal	Tuvalu
Bangladesh	Colombia	Laos	North Korea	Samoa	Vietnam
Bolivia	Ecuador	Maldives	Pakistan	Sri Lanka	
Bulgaria	Fiji	Mauritius	Peru	Tanzania	
Cambodia	India	Myanmar	Philippines	Tonga	
		Category 2			
Angola	Guinea	Malta	Paraguay	Swaziland	Zimbabwe
Argentina	Hungary	Morocco	Poland	Taiwan	
Botswana	Indonesia	Mozambique	Senegal	Thailand	
Czech Republic	Lesotho	Namibia	Seychelles	Tunisia	
Ethiopia	Madagascar	Nauru	Slovak Republic	Uganda	
Ghana	Malawi	New Zealand	Soloman Island	Uruguay	
Greece	Mali	Papua New Guinea	South Africa	Vanuatu	
		Category 3			
Albania	Belarus	Gibraltar	Kuwait	Netherlands	Tajikistan
Algeria	Brunei Darussalam	Iraq	Kyrgyzstan	Norway	Turkmenistan
Armenia	China	Ireland	Lebanon	Qatar	Ukraine
Australia	Cuba	Jamaica	Libya	Romania	Uzbekistan
Austria	Cyprus	Jordan	Luxebourg	Russia	
Azerbajian	Egypt	Kazakhstan	Moldova	Spain	
Bahrain	Georgia	Kenya	Mongolia	Sudan	
		Category 4			
Belgium	Canada	Gambia	Niger	Singapore	Venezuela
Benin	Croatia	Germany	Nigeria	Suriname	Yemen
Bosnia-Herzegovina	Denmark	Guyana	Saudi Arabia	Switzerland	Zambia
Brazil	France	Montenegro	Serbia	Syria	
		Category 5			
Barbados	Hong Kong	Japan	Oman	Sweden	United Arab Emirates
Dubai	Iran	Macau	South Korea	Trinidad & Tobago	United Kingdom
Finland	Italy	Mexico	St. Lucia	Turkey	USA

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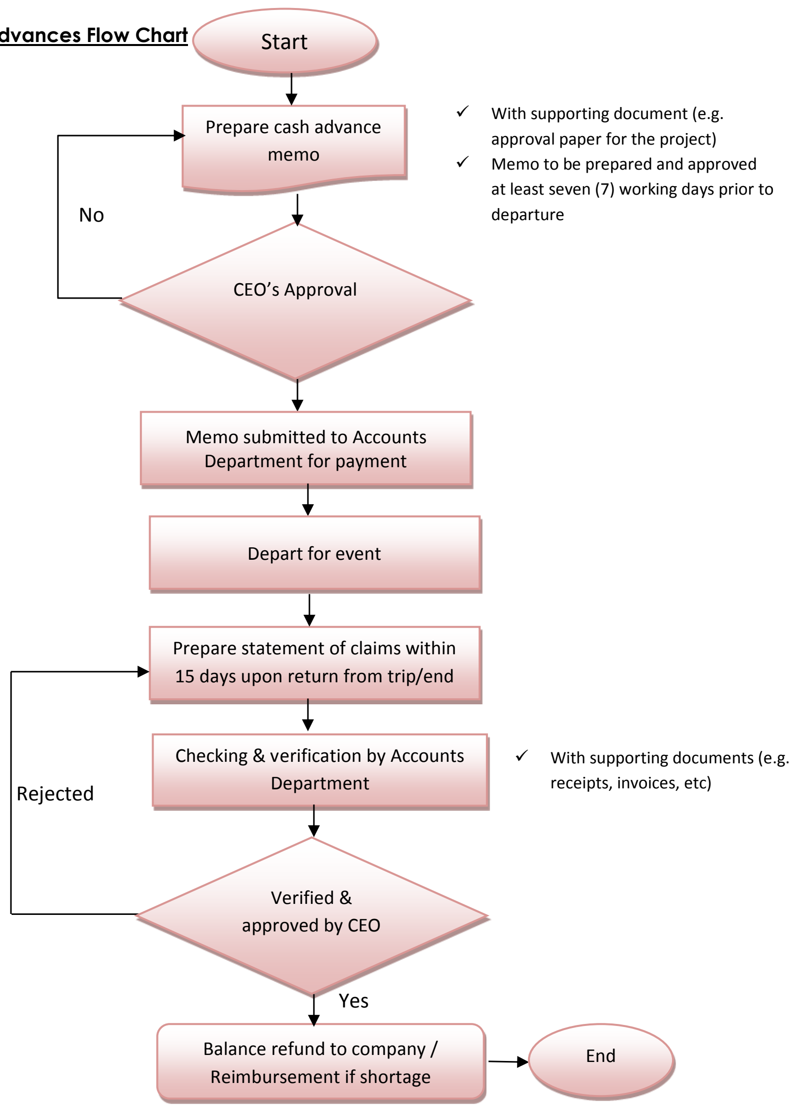
Appendix II – Advances Flow Chart



Appendix III – Claims Flow Chart