

CASH MANAGEMENT & BANK POLICY AND PROCEDURE

Document No: 01

Distribution:
All Holders

Summary of Changes:
Third Issue: July 2010
Fourth Issue (Revision): Jan 2017

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Issue : 04

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Effective Date : 20 May 2017

Purpose

Cash in hand and/or at bank is the Organisation asset that is most susceptible to theft. Therefore, a strong internal control system is essential to ensure physical security, proper authorisation and recording of transactions. This is to avoid the following problems:

- Loss of money in the bank because of the use of stolen cheques.
- Cheque intended for a particular supplier being cash-out by a third party.
- Payments or transfers of funds due to a lack of proper authorisation.
- Loss of cash received from employees or third parties at the location (e.g. reimbursement of travel advances).

The control objectives over cash in hand and at bank include the following:

- To ensure that Current Account (CA) are operated in accordance with the Organisation policies and procedures. Examples: Fund held in an approved bank, only authorised signatories are permitted to approve cash transaction and reconciliation are performed regularly to maintain accurate accounting records.
- To ensure that the petty cash and mission float fund held at the location is maintained at a reasonable level, that the fund is kept securely and that the record of disbursements is checked regularly by an independent person.

Scope

This section intended to provide MERCY Malaysia policies and procedures concerning all the operational aspects of cash in Current Account and/or held as petty cash and mission float in the Organisation.

Attachments

- Attachment 1: Official Receipt (OR)
- Attachment 2: General Receipt (GR)
- Attachment 3: Membership Fee Receipt (MR)
- Attachment 4: Payment Voucher (PV)
- Attachment 5: Cash Voucher (CV)
- Attachment 6: Currency Issue Voucher (CIV)
- Attachment 7: Currency Receipt Voucher (CRV)
- Attachment 8: Fund/Advance Requisition Form (FRF)
- Attachment 9: Cash Advance Requisition Form (CARF)
- Attachment 10: Petty Cash Claim Form
- Attachment 11: General Claim Form
- Attachment 12: Traveling & Allowance Claim Form

Associated Documents

1. Delegation of Authority Limit

TABLE OF CONTENTS

- 1.0 FUNDS SECURITY
 - OVERVIEW
 - FUND SECURITY POLICY
- 2.0 BANK
 - SELECTION OF BANK
 - BANKING SIGNATORY
 - CHANGING THE AUTHORISED SIGNATORY
 - CLOSING OF BANKING ACCOUNT
 - CONTROL OVER CHEQUES
 - BANK RECONCILIATION
- 3.0 PETTY CASH FLOAT
 - OVERVIEW
 - PETTY CASH POLICY
 - CASH COUNT
 - SECURITY
- 4.0 MISSION FLOAT
 - OVERVIEW
 - MISSION FLOAT POLICY & PROCEDURES
 - CASH COUNT
 - SECURITY
- 5.0 RECEIPT & ACCOUNTS RECEIVABLE
- 6.0 PAYMENT

1.0 FUNDS SECURITY

1.1 **Overview**

The movement (withdrawal, disbursement, receipts) of funds, cash or cheques requires good control procedures to ensure the security of the Organisation's funds.

1.2 **Fund Security Policy**

1.2.1 Any request of withdrawal or disbursement of funds, cash or cheque must be verified and approved by the authorised person(s) as per the Delegation of Authority Limit (DAL).

1.2.2 Segregation of Duties

There should be segregation of duties between the following functions:

- Cash and cheque custodian
- Cheque signing authority
- Cash receipts
- Accounting and recording receipts and disbursement
- Bank reconciliation

1.2.3 Delegation of Authority

The management of the Organization's funds and cash will be governed by the Delegation of Authority Limits (DAL) Policy. The policy will cover the authority in:

- Opening and closing bank accounts/facilities
- Selection of banks and financial institutions
- Application and operation of banking facilities
- Signing of cheques
- Payment or disbursement related processes

2.0 BANK

2.1 **Selection of Bank**

2.1.1 No banking account is to be opened with any bank without the endorsement and approval of the EXCO.

2.1.2 The Head of Country Operations or the officer for the Country or Field Office may recommends to the EXCO on the proposed local bank which account is to be opened.

2.1.3 All Organisation bank accounts must be in the name of the Organisation as per the certificate of incorporation or registration and not in the name of an employee. There should be no exception to this policy.

- 2.1.4 The bank account must be from any licensed banks, whether in Malaysia or overseas. Electronic banking is a form of banking where funds are transferred through an exchange of electronic signals between financial institutions, rather than an exchange of cash, cheques, or other negotiable instruments.
- 2.1.5 The Organisation may open multi-currency bank accounts to facilitate its relief operations in the country/countries the Organisation respond, whether in Malaysia or international.
- 2.1.6 All official bank accounts shall be operated by the authorised officer(s) or person(s) only.
- 2.1.7 Wherever such banking accounts are no longer required for the purpose for which they were opened, the Head of Finance shall be notified immediately for the necessary arrangement to close the account.
- 2.1.8 No account shall be closed while cheques drawn against the account remain unrepresented.
- 2.1.9 All related documents i.e. the Exco Resolutions on the approval to open or close bank accounts are to be kept on an official departmental file, together with all supporting documents including copy of application forms, specimen cards and others.

2.2 ***Banking Signatories***

- 2.2.1 Bank account must have at least **three (3) authorised signatories to conduct and operate the banking account.**
- 2.2.2 As stated as per the Constitution, the authorised signatories shall be:
 - Honorary Treasurer, **AND** President/CEO; **and/or**
Vice President
- 2.2.3 The EXCO reserves the right to authorise and delegate the authority to personnel(s) to act as signatories on behalf of the Organisation with certain limits and conditions.
- 2.2.4 In circumstances that it will not be possible to have three (3) signatories, especially to conduct the banking account at the field or country offices, the Exco may authorize a minimum of 2 signatories that could be the manager or officer or other personnel deem fit as the authorised signatories.
- 2.2.5 Signatories shall be accountable for the disbursement of funds as a result of the payments made under their signatures and act in accordance to the defined limits and conditions
- 2.2.6 Signatories shall ensure that the responsibilities and processes of disbursements have been duly carried out by authorised personnel in accordance to the respective payment policies and procedures.

2.3 **Changing the Authorised Signatories**

- 2.3.1 Once someone has left the Organisation they must never be allowed to remain as a signatory and the bank should be informed in writing that he/she shall cease to be the authorised signatory effective from from a certain date (though the bank should still honour all unpresented cheques written prior to this date).
- 2.3.2 All changes to signatories should be documented.
- 2.3.3 Any new nomination of the new replacement of authorised signatory must be endorsed and approved by the Exco

2.4 **Closing of Bank Account**

Related parties should be informed of bank account closure. This is to ensure that no further transactions can be done to the closed bank account.

2.5 **Controls Over Cheques**

All cheques payments must comply with the following requirements:

- 2.5.1 All payments **over RM300** or **USD50** (overseas offices) must be paid by cheque.
- 2.5.2 All cheques issued must be signed by **at least two (2) authorised signatories.**
- 2.5.3 Cheques should never be pre-signed without the full payee name and without stating any payment amounts.
- 2.5.4 Cheque signing and the authorization for payment could be of the same person. However, cheque signing and the spending authority must not be of the same person, to ensure that an independent verification of the transaction is made.
- 2.5.5 At the discretion of the authorised personnel, post-dated cheques may be issued.
- 2.5.6 Post-dated cheques are to be processed with current-dated cheques so that serial numbers remain in proper sequence.
- 2.5.7 All unused cheque books should be **kept under lock** after office hours or at any time that the custodian has to leave the desk.
- 2.5.8 For security purposes, the request for additional cheque book slip should be detached from the cheque book and kept under lock.
- 2.5.9 Periodic screening of unused cheques should be practised.
- 2.5.10 Spoilt cheques should be retained for audit purposes.
- 2.5.11 The following practices are **not allowed** under any circumstances:

- Cheques **signed before** all relevant documents have been approved.
- Cheques made payable to payee **other than** described on the supporting documents.

2.6 **Bank Reconciliation**

2.6.1 The objective of bank reconciliation is to verify the bank ledger or cash book records against bank's records, thereby ensuring that:

- No payments have been passed through the bank account which is not recorded in the bank ledger or cash book.
- No contra items, such as dishonoured cheques, which may have been paid into bank to conceal a misappropriation, should appear in the bank statement without being recorded in the bank ledger or cash book.

2.6.2 Reconciliations should be performed each month within the first week on all bank accounts and it is the responsibility of the Finance Officer or Assistant to ensure that the bank statements are received on time.

2.6.3 In the event that the bank statement is not received on time and the reconciliation could not be done, the Head of Finance must conduct any banking transaction in a strict manner to avoid any over withdrawn from the account.

2.6.4 Unpresented cheques appearing in the bank reconciliations should include the names of recipients and dates of cheques. Such cheques should be investigated if not cleared within one month after despatch.

2.6.5 Long unpresented cheques shall be followed up and if remains unpresented for more than six (6) months from the date of issuance shall be reverted back to Bank.

2.6.6 The Bank Reconciliation Statement shall be reviewed and approved by the Senior Finance Officer.

2.6.7 Regardless of the month of origin, all non-reconciled items must be incorporated in the current month reconciliation.

2.6.8 Under no circumstances can a **balancing item** entered in order to balance the reconciliation. A balancing item, no matter how small, is the result of either an error or potential fraud. Errors and missing should be investigated, explained and if necessary adjusted.

3.0 **PETTY CASH FLOAT**

3.1 **Overview**

Petty cash float is established for office disbursements where it is inefficient to process and issue cheques. A strict control needs to be established for administrating the petty cash disbursement on incidental or petty expenses incurred by the personnel

3.2 **Petty Cash Policy**

3.2.1 The petty cash float is only applicable for disbursement of claims or payments of petty or incidental office expenditure incurred as per limit stated below:

| Location | Expenditure Limit |
|--|-------------------|
| Malaysia – MMHQ/Local Chapter Offices | RM300.00 |
| Overseas Offices – Country/Field Offices | USD50.00 |

3.2.2 Any claim above the stated limit as per table above in one (1) transaction has to be processed through cheque payment.

3.2.3 Under no circumstances, that any transactions above the stated limits can be **split into two** or more for petty cash payments.

3.2.4 Petty cash float must be maintained at a maximum of the following limits:

| Location | Float Limit |
|--|-------------|
| Malaysia – MMHQ | RM3,000.00 |
| Malaysia – Local Chapter Offices | RM1,000.00 |
| Overseas Offices – Country/Field Offices | USD500.00 |

3.2.5 Depending on the needs and necessity, the amount may be temporarily increased or revised upon approval by the Executive Director.

3.2.6 Petty cash float should be kept on an imprest system whereby the custodian is advanced a float of cash of a fixed amount. This float will be replenished regularly by the amount of payments made from the funds

3.2.7 Petty cash float custodian is responsible for the safekeeping, proper distribution and accountability of the petty cash fund

3.2.8 Custodian must ensure that all receipts and payments are promptly recorded in the petty cash book and maintained in proper manner

3.2.9 The Petty Cash Report must be approved by the Head of Finance or the delegated authority stated as per DAL before any reimbursement of the float.

3.2.10 Refer Advances and Claim Guidelines and Procedure for detail processes.

3.3 **Cash Count**

- 3.3.1 A cash count is a procedure used to check that the amount of physical cash in safe agrees to the value recorded in the accounts and the Petty Cash Report.
- 3.3.2 Cash counts should be performed on a regular basis during the month – ideally weekly or before the reimbursement takes place. This ensures that no errors are detected within the week that they occur are therefore easier to correct.
- 3.3.3 If there is a difference between actual cash and the predicted balance then this must be identified, investigated and where necessary, corrected.
- 3.3.4 The Head of Finance at MMHQ will recommend to the General Manager Support Services on the action(s) to be taken on the discrepancy either for the Organization to bear the losses in whole or in part or to recommend for the custodian to bear the shortage upon conducting thorough investigation and to obtain the final approval from the Executive Director.
- 3.3.5 Fund shortages that cannot be reconciled or recovered will be written off to a sundry general ledger account upon completing due processes as per 3.3.4 above.

3.4 **Security**

- 3.4.1 All cash balances must be held in the safe, the key to which would be held by Finance Officer, and/or Head of Finance.
- 3.4.2 Whenever the safe is opened, it must be done by at least two people.
- 3.4.3 For cash to be kept overnight it should be in a locked safe.

4.0 **MISSION FLOATS**

4.1 **Overview**

- 4.1.1 Mission Floats are cash reserved strictly for the disbursement to mission members going for missions or programs or other Organization's approved activities.
- 4.1.2 The **Mission Float will only be maintained at MM Headquarter** and no other offices (Country, Field or Chapter) are allowed to keep any such cash floats.
- 4.1.3 However, due to the nature of MM operations, responding to crisis in high risk areas, the Country or Field offices is allowed to maintain a minimum **Emergency Cash Float** which **must not be utilized in any situation except in the case of**

evacuations of staff or volunteers from the operating site(s).

4.2 Mission Float Policy and Procedure

- 4.2.1 The Mission Float should be limited to the cover expenses such as travelling and basic or the necessary mission items.
- 4.2.2 Under no circumstances that the Mission Float be used towards procurement or payment of office or administrative items and services.
- 4.2.3 However, the Mission Float, upon approval by the Head of Finance, may be used to reimburse petty cash to administer the petty cash requirements for the reimbursement of incidental expenses
- 4.2.4 The Organization will maintain a multiple of Mission Floats consisting of major currencies.
- 4.2.5 The following is the maximum limit to be kept (at MMHQ) as mission cash float based on the major currencies.

| Currency | Maximum Limit |
|----------------------------|-------------------------|
| Ringgit Malaysia (RM) | RM20,000.00 |
| United States Dollar (USD) | USD10,000.00 |
| European Dollar (EURO) | EURO2,500.00 |
| Great Britain Pound (GBP) | GBP2,500.00 |
| Other Currencies (OC) | RM3,000.00 (equivalent) |

- 4.2.6 Countries, Field and Chapter offices are not supposed to maintain any Mission Floats. All disbursement or payments made from the cash or bank account for the local mission or programs shall be accounted and treated as Advance for mission. (Refer to Claims & Advances Guidelines and Procedures as well as Accounts Payable Procedure & Guidelines)
- 4.2.7 However, as per 4.1.3 above, the Emergency Cash Float is allowed to be maintained by the Country or Field offices based on the average headcount of manpower (excluding any local staff) at the office and those operating at site(s).
- 4.2.8 Upon determining the headcount (performed once a year), the Emergency Cash Float will be set at **USD300 per headcount** and the final amount must be approved by the Head of Country Operations, which subsequently will request the funds from MMHQ.
- 4.2.9 However, at the Management's discretion, a separate additional budget may be excluded from the maximum amount of the Mission Float (at MMHQ) or the Emergency Cash Float (at Country/Field offices) to facilitate the smooth running of the Organisation's programs or activities.

4.2.10 Depending on the needs and necessity, the amount may be temporarily increased or revised upon approval by the Executive Director, stating the justification and the temporary holding period.

4.2.11 Any excess amount shall be either deposited into bank; or converted into RM, and deposited into bank; or any other ways that the Organisation feels fit to the requirement

4.2.12 Any mission member(s) returning from any relief countries where Other Currency is involved, the balance of money should be returned in notes form. Finance Department shall not accept coins.

4.2.13 If the Other Currency is dormant for more than three (3) months, that currency will be converted into RM and shall be returned to RM Mission Float

4.2.14 The Other Currency rate shall be subjected to the current foreign currency exchange rate.

4.3 **Cash Count**

Mission Float cash count is similar to the Petty Cash count as 3.3 above.

4.4 **Security**

4.4.1 All cash balances must be held in the safe, the key to which would be held by Finance Officer, and/or Head of Finance.

4.4.2 Whenever the safe is opened, it must be done by at least two people.

4.4.3 For cash to be kept overnight it should be in a locked safe.

5.0 **RECEIPT**

5.1 Adequate controls of receipt of monies, donations or income is important to ensure that the donations or income received or due to the Organisation are recorded and collected on a timely basis.

5.2 There shall be no amount of receivables that can be adjusted or removed from the receivable records or accounts without the appropriate authorization.

5.3 Monies received must be recorded on a daily basis and must be deposited to the Organisation's bank account on the same day. If the money is received before 2.00 p.m., the money must be deposited within the same day. If the money is received after 2.00 p.m., the money must be kept overnight in a locked fireproof safe or cabinet.

5.4 An Official Receipt must be issued on all monies or income received from the donors or third parties. There are three (3) types of Official Receipts meant for different purposes as follows:

- i. Tax Exempt Official Receipt or Official Receipt (OR)
 - All donation or fund received and deposited in Malaysia will be issued a Tax Exempt Official Receipt
 - Donation received and deposited outside Malaysia will be issued a normal Official Receipt
- ii. General Receipt (GR)
 - A General Receipt will be issued on any sales of items or services by the Organization
- iii. Membership Fee Receipt (MR)
 - A Membership Fee Receipt will be issued to new members of MERCY Malaysia or renewal of membership upon the payment of such fees to the Organization

5.5 In exceptional cases where the Organisation receives cash monies in other currencies other than Ringgit Malaysia, the Organisation is allowed to transfer and record the amount to the Organisation's mission float, which is kept locked in a fireproof safe box or cabinet.

5.6 All cheques and other negotiable instruments received by the Organisation must be safeguarded against any losses and to be kept in locked cash box or fireproof cabinet when such funds are held on the premises after business hours

5.7 Complete detailed records must be maintained to ensure that receipts can be traced to provide adequate information and to ensure that all receipts are properly credited to the relevant accounts.

5.8 Accounts Receivables

5.8.1 All invoicing should be done immediately following delivery of service or material, and no later than within ten (10) working days after month end.

5.8.2 Ageing listing of the accounts receivables should be reviewed by an officer other than the person responsible for the maintenance of accounts receivables.

5.8.3 Monthly reminders will be sent to overdue accounts.

5.8.4 Funding receivables should be reviewed monthly by an officer other than the person responsible for the maintenance of accounts receivables.

5.8.5 Prompt action shall be taken to follow up on funding receivables.

6.0 PAYMENTS

6.1 Adequate controls must be in place to ensure complete and accurate reporting of all disbursement or payments made.

- 6.2 All payments must be supported by relevant original supporting documents such as receipts, bills, invoices, purchase order, delivery order or other such documents.
- 6.3 Payments must not be made without any original supporting documents as stated in 6.2 above.
- 6.4 All payments must be processed as per the Accounts Payable Procedure and Guidelines which includes the verifications and approval processes.
- 6.5 Every effort shall be made to obtain invoices, statements, contracts or other documents claiming payment, so that payments could be arranged or provisions for accruals could be made before the financial year-end.

6.6 Vouchers

6.6.1 There are different types of vouchers used by Finance Department (FD) for different kind of payments or disbursement, as listed below:

i. Payment Voucher Form (PV)

- The PV is used by FD as the main document in processing of general payment except petty cash and cash advance.

ii. Cash Voucher (CV)

- The CV is used by FD to record the receipt of cash by staff for claims or cash advance below RM300.00 or USD50.00 (overseas offices)

iii. Currency Issue Voucher (CIV)

- The CIV is used by FD to record the receipt of cash by staff for claims or cash advance above RM300.00 or USD50.00 (overseas offices)

iv. Currency Received Voucher (CRV)

- The CRV is used by FD record any cash advance returned by the staff to FD upon returning from mission or program. This would normally to be crossed reference with the earlier CIV issued.

6.6.2 There are also other associated forms used to initiate the request for various types of payments or disbursements, as follows:

i. Fund/Advance Requisition Form (FRF)

- To be used to request for funds or advance for missions or programs or operational requirements by the Country, Field or Chapter offices

ii. Cash Advance Requisition Form (CARF)

- To be used to request for cash advance for travelling or other such necessary mission or program requirement that could render it as inefficient if it is to be processed through the general payment processing (cheques or other payment instruments)

iii. Petty Cash Claim Form

- To be used to request for petty cash or incidental expenses claims (below RM300.00-Malaysia offices or USD50-overseas offices)

iv. General Claim Form

- To be used to request for general claims above RM300.00 or USD50.00

v. Traveling & Allowance Claim Form

- To be used to request for any travelling or allowance related claims

6.6.3 All the above vouchers and forms are subjected for processing by Finance Department including verifications and approvals as per DAL.

6.6.4 A separate vouchers need to be prepared and issued for each payment or disbursement of cash or funds.

6.6.5 There must be a systematic voucher sequencing reference for ease of recording, filing and reference. The referencing could be based on the pre-printed numbering on the voucher book or numbering generated from the financial accounting system or a manual numbering, controlled in a log book or Excel worksheet.

| | |
|---------------------------------|----------------------------------|
| <i>Receipt Number</i> | 99733 |
| <i>Received From</i> | IZZADDIN BIN ABD RAHIM |
| <i>Donated To</i> | MERCY MALAYSIA HUMANITARIAN FUND |
| <i>Beneficiary Bank</i> | NOT APPLICABLE |
| <i>Amount Received</i> | RM 50.00 (FIFTY RINGGIT) |
| <i>Amount(Foreign Currency)</i> | NOT APPLICABLE |
| <i>Term of Donation</i> | FUND TRANSFER |
| <i>Date Received</i> | 29 OCTOBER 2014 |
| <i>Transaction ID</i> | NOT APPLICABLE |

This is a computer generated receipt and signature is not required

All donations are tax-exempt under sub-section 44 (6) of Income Tax Act 1967
Ref. : LHDN 01/35/42/51/179-6.5204 Government Gazette : 5879



Malaysian Medical Relief Society (Persatuan Bantuan Perubatan Malaysia)

(Reg No. 1155)

No. 4, Jalan Langgak Golf, Off Jalan Tun Razak,
50050 Kuala Lumpur, Malaysia.

Telephone Number +603.2142.2007 | Fax Number +603.2142.1992
<http://www.mercy.org.my> | donation@mercy.org.my

[Print](#)



Malaysian Medical Relief Society (Reg. No. 1155)
No. 4, Jalan Langgak Golf, Off Jalan Tun Razak, 55000 Kuala Lumpur.
☎ +603-2142 2007 📠 +603-2142 1992 📧 info@mercy.org.my 🌐 www.mercy.org.my

OFFICIAL RECEIPT

Serial No.: **4451**

Received from : _____

The sum of Ringgit : _____

_____ (RM)

Being payment of : _____

Cash / Cheque No

Date

Signature





Malaysian Medical Relief Society (Persatuan Bantuan Perubatan Malaysia) (Reg No. 1188)
No. 45B, 2nd Floor, Jalan Mamanda 9, Ampang Point, 68000 Ampang, Selangor Darul Ehsan
Tel : 603-4256 9999 (5 lines) Fax : 603-4251 8435 Email : info@mercy.org.my

MEMBERSHIP OFFICIAL RECEIPT

Serial No : 0301

Life

Ordinary

Membership No :

Received from :

The sum of Ringgit :

..... (RM)

Being payment of :

.....
Cash / Cheque No

.....
Date

.....
Signature



Tel:

Fax:

Tax Number:

| | |
|---------|---|
| PAY TO: | KONICA MINOLTA BUSINESS SOLUTIONS (M) SDN BHD |
|---------|---|

| | |
|--------------|-------------|
| PAGE: | 1 of 1 |
| ACCOUNT NO: | |
| P.V. NUMBER: | PV18391 |
| P.V. DATE: | 17-May-2017 |
| TRX NUMBER: | CD 19718 |

| NO | DESCRIPTION | AMOUNT (RM) |
|---|---|-------------|
| 1. | PRINTING AND STATIONERIES -BEING PAYMENT FOR PRINTING ON PHOTOCOPY (18.03.2017-17.04.2017) M000480608 (OPEX_FRE_GENACT) Payee: KONICA MINOLTA BUSINESS SOLUTIONS (M) SD: Check No: CIMB 118486 | 419.78 |
| 2. | GST - BEING PAYMENT FOR PRINTING ON PHOTOCOPY (18.03.2017-17.04.2017) M000480608 (OPEX_FRE_GENACT) Payee: KONICA MINOLTA BUSINESS SOLUTIONS (M) SD: Check No: CIMB 118486 | 25.19 |
| RINGGIT MALAYSIA : Four Hundred Forty Four and 97/100 | | |
| SUBTOTAL: | | 444.97 |
| TAX: | | 0.00 |
| FREIGHT: | | 0.00 |
| TOTAL: | | 444.97 |

Please send the OFFICIAL RECEIPT to:
Malaysian Medical Relief Society

CHECKED BY

DATE

AUTHORISED BY

DATE

E&O.E



Malaysian Medical Relief Society (Persatuan Bantuan Perubatan Malaysia) (Reg.No.1155)
 Level 2, Podium Block, City Point, Kompleks Dayabumi,
 Jalan Sultan Hishamuddin, 50050 Kuala Lumpur, Malaysia.
 ☎ +603 2273 3999 ☎ +603 2272 3812 ✉ info@mercy.org.my 🌐 www.mercy.org.my

CASH VOUCHER

C.V. No.: 6803

Date : _____

Pay to: _____

| DESCRIPTION | | AMOUNT |
|-------------|------------|--------|
| | | |
| | | |
| | | |
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| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| A/C | Cheque No: | RM |

The Sum of Ringgit _____

Prepared by: _____ Checked/Approved by: _____ Received by: _____





CURRENCY ISSUE VOUCHER

Malaysian Medical Relief Society (Persatuan Bantuan Perubatan Malaysia) (Reg. No.1155)

Level 2, Podium Block, City Point, Kompleks Dayabumi,
Jalan Sultan Hishamuddin, 50050 Kuala Lumpur, Malaysia.

+603 2273 3999 +603 2272 3812 info@mercy.org.my www.mercy.org.my

C.I.V. No. : **5604**

Date : _____

Currency : _____

Pay to: _____

| DESCRIPTION | AMOUNT |
|-------------|--------|
| ----- | ----- |
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| ----- | ----- |
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| ----- | ----- |
| A/C | Cash |

The Sum of _____

Prepared by: _____ Checked/Approved by: _____ Received by: _____





Malaysian Medical Relief Society (Persatuan Bantuan Perubatan Malaysia) (Reg. No.1155)
Level 2, Podium Block, City Point, Kompleks Dayabumi,
Jalan Sultan Hishamuddin, 50050 Kuala Lumpur, Malaysia.
☎ +603 2273 3999 📠 +603 2272 3812 📧 info@mercy.org.my 🌐 www.mercy.org.my

CURRENCY RECEIVE VOUCHER

C.R.V. No.: **4151**

Date : _____

Currency : _____

Receive From: _____

| DESCRIPTION | AMOUNT |
|-------------|--------|
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| | |
| | |
| | |
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| | |
| | |
| | |
| A/C | Cash |

The Sum of _____

Prepared by: _____ Checked/Approved by: _____ Received by: _____

FUND REQUEST
 Mission of Trainers HQ
 SPP - 8 June 2017
 DATE OF MISSION
 MISSION MEMBER
 MALAYSIA CODE / PROJECT
 FUND

MERCY MALAYSIA
 PROGRAMME TITLE COUNTRY
 DATE OF MISSION
 MISSION MEMBER
 MALAYSIA CODE / PROJECT
 FUND

Exchange Rate: MYR 1.00 = RM 0.0033

Included, otherwise keep it blank

| Client/Account | Description | Unit Type / Basis | Cost/Unit | (A) | (B) | (C) | (D) | (E = A x C x D) | (F = E/3) | (G = B x C x D) | (H = F x G) | Remarks |
|--|---------------------------|-------------------|-----------|------------|-----------|----------|----------|-----------------|-----------|-----------------|-------------|---------|
| Client/Account | Description | Unit Type / Basis | Cost/Unit | No of Unit | Frequency | Subtotal | Subtotal | Subtotal | Subtotal | TOTAL | | |
| Part A - Assessment & Preliminary Discussion | | | | | | | | | | | | |
| 0000001 | Accommodation | Day | 1,200 | 30 | 2 | 3,600 | 3,600 | 1,200 | 1,200 | 1,800 | | |
| 0000002 | Meal | Day | 600 | 30 | 2 | 3,600 | 3,600 | 600 | 600 | 900 | | |
| 0000003 | Travel and Transportation | Day | 600 | 30 | 2 | 3,600 | 3,600 | 600 | 600 | 900 | | |
| 0000004 | Allowance | Day | 600 | 30 | 2 | 3,600 | 3,600 | 600 | 600 | 900 | | |
| 0000005 | Security Fees | Day | 600 | 30 | 2 | 3,600 | 3,600 | 600 | 600 | 900 | | |
| Subtotal A | | | | | | 5,070 | 5,070 | 5,070 | 5,070 | 5,070 | | |
| Part B - Operational Cost | | | | | | | | | | | | |
| 0000006 | Equipment | | 420 | | | 420 | 420 | 420 | 420 | 420 | | |
| 0000007 | Travel Expenses | | 1,800 | | | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | | |
| 0000008 | Medical Expenses | | 1,800 | | | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | | |
| 0000009 | Printing and Stationeries | | 600 | | | 600 | 600 | 600 | 600 | 600 | | |
| 0000010 | Travel and Transportation | | 600 | | | 600 | 600 | 600 | 600 | 600 | | |
| 0000011 | Allowance | | 600 | | | 600 | 600 | 600 | 600 | 600 | | |
| 0000012 | Security Fees | | 600 | | | 600 | 600 | 600 | 600 | 600 | | |
| Subtotal B | | | | | | 5,070 | 5,070 | 5,070 | 5,070 | 5,070 | | |
| Part C - General Project Maintenance / HQ Visit | | | | | | | | | | | | |
| Subtotal C | | | | | | | | | | | | |
| Part D - Monitoring & Evaluation | | | | | | | | | | | | |
| Subtotal D | | | | | | | | | | | | |
| Part E - Country Field/Chapter Office Exp | | | | | | | | | | | | |
| Subtotal E | | | | | | | | | | | | |
| Part F - Field Assets (for Country/In-charge Office) | | | | | | | | | | | | |
| Subtotal F | | | | | | | | | | | | |
| GRAND TOTAL | | | | | | 5,070 | 5,070 | 5,070 | 5,070 | 5,070 | | |

| Financial Summary (RM) | |
|------------------------|----------|
| Master Budget Approved | 5,970.00 |
| Fund Request #1 | 2,000.00 |
| Fund Request #2 | 500.00 |
| Balance to date | 3,470.00 |

Approved by: _____ Name: _____ Position: _____

Verified by: _____ Name: _____ Position: _____

FOR FINANCE USE ONLY

Issued by: _____ Date: _____ Voucher No: _____ Cash Given: _____

Mohd Rizal Othman
 HOOD, Finance
 Agency/Institution/Person
 Finance Assistant

* The Fund Request must be accompanied by the approved Program/Project Proposal or make reference to the said approved proposal

u can change to Fund Transferred as well



CASH ADVANCE REQUISITION FORM

Application must be submitted to Finance Department **5 working days** before date of disbursement

Name : _____
 Department : _____
 Purpose/Project : _____
 Analysis Code : _____

Detail Proposed Expenditure

| No | Item Description | Estimated Amount (RM) | Actual Amount (RM) |
|--------------|------------------|--------------------------|-----------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | | | |

Applied by : _____ Verified by : _____
 (Immediate Superior)
 Date : _____ Date : _____

FOR FINANCE DEPARTMENT USE

Approved / Rejected

*** Approval Limit**

HOD Fin : Up to RM1,000.00

GM : Up to RM2,500.00

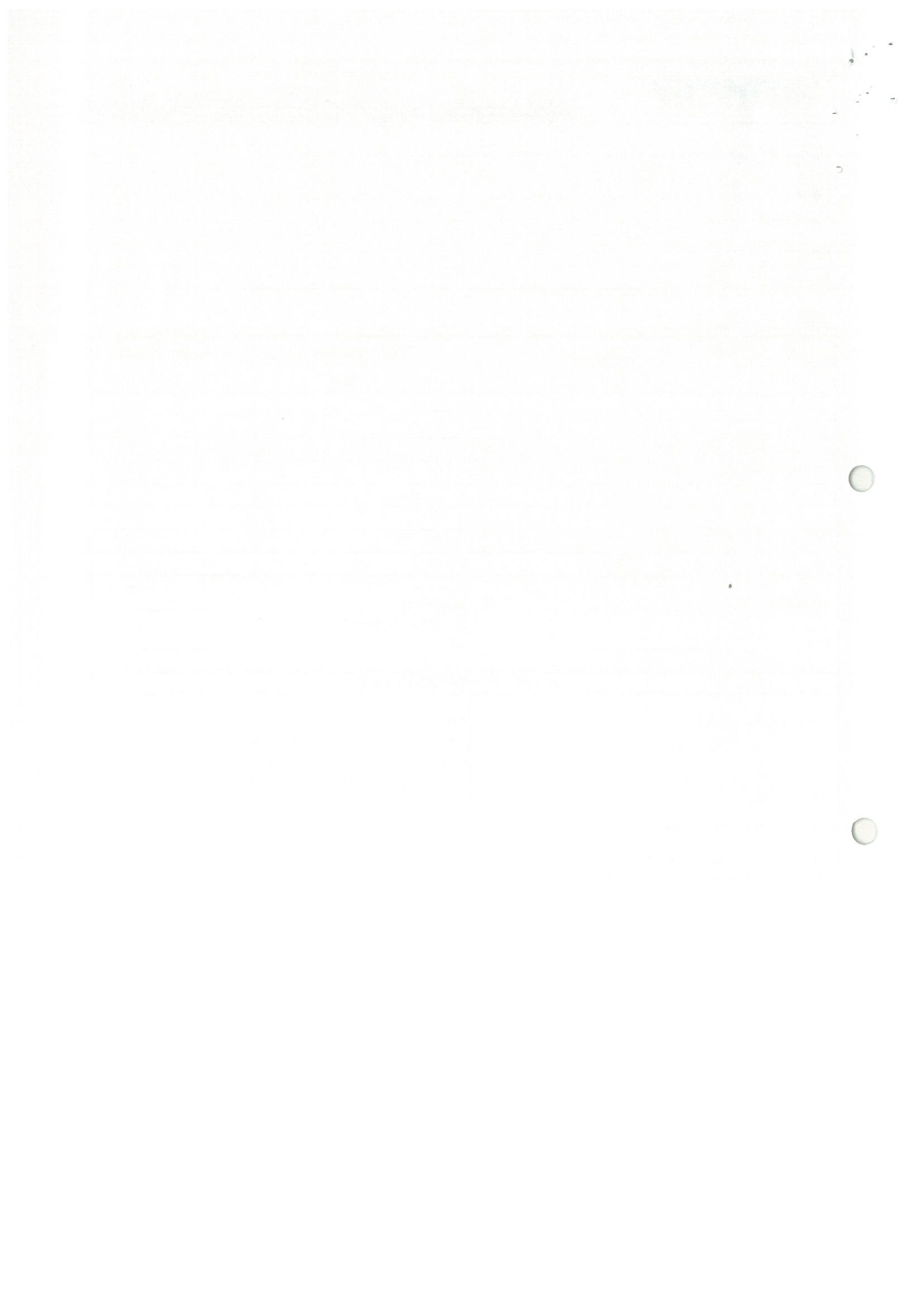
ED : Above RM2,500.00


 HOD Fin / GM / ED *

I hereby acknowledge received the amount approved as stated above and will return the remainder (if any) with the relevant receipts/supporting documents as proof of expenditure incurred for the intended purpose within **seven (7) days** from the date of the receipt.

| Advance Received | |
|------------------|--|
| By | |
| Amount (RM) | |
| Date | |

| Advance Returned | |
|------------------|--|
| By | |
| Amount (RM) | |
| Date | |



| | |
|---|---|
|  | FINANCE DEPARTMENT REF NO: MM/ MM/FIN/PCC002/2014 |
| | PETTY CASH CLAIM FORM |

Application must be submitted to Finance Department within 3 working days for disbursement – Later than the stipulated date shall be considered under normal monthly claim

Name : _____

Department : _____

Purpose/Project : _____

Detail Expenditure

| No | Item Description | Amount (RM) | Remarks |
|--------------|------------------|-------------|---------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | | | |

Applied by : _____ Verified by : _____
 (Immediate Superior)

Date : _____ Date : _____

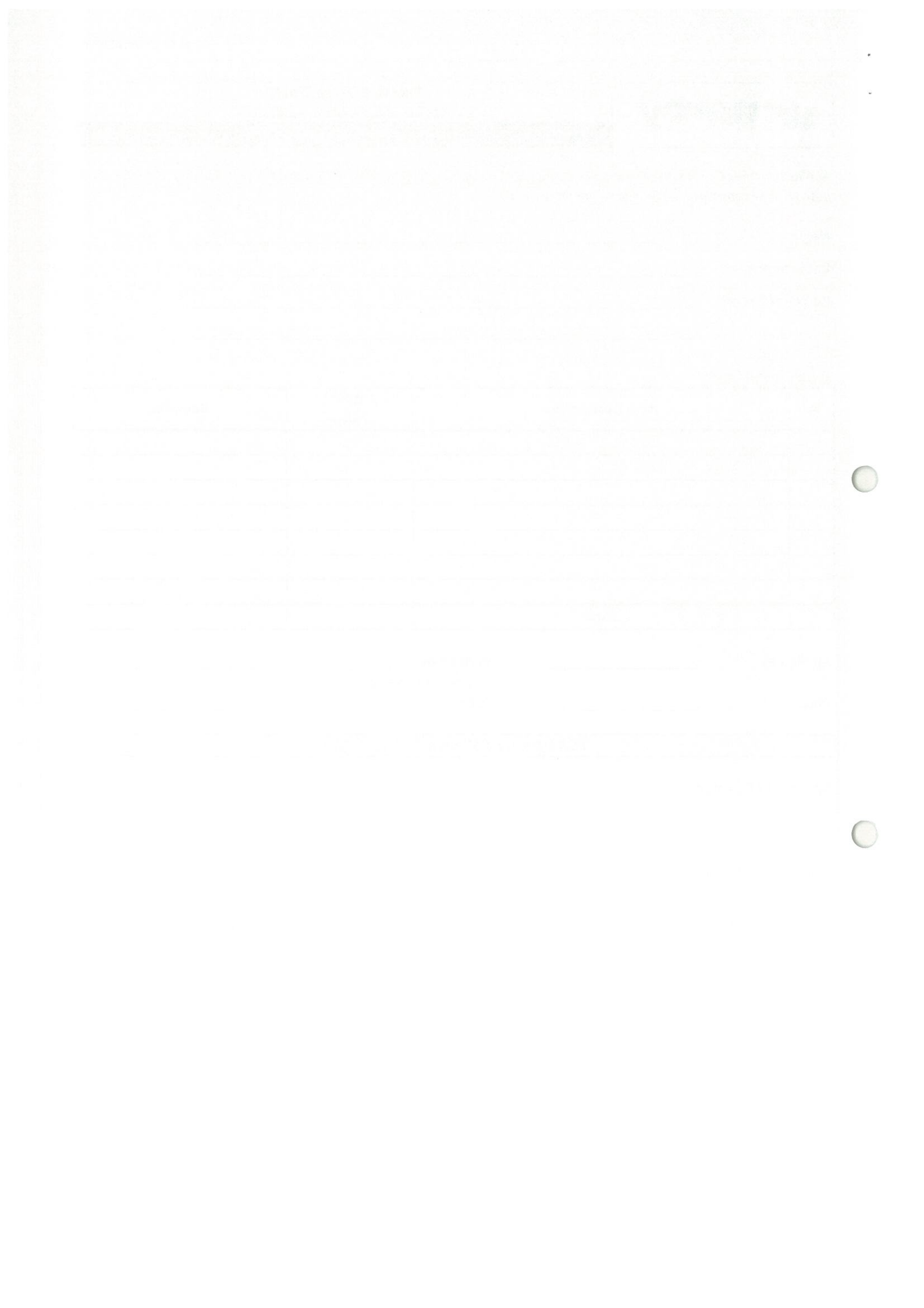
FOR FINANCE DEPARTMENT USE ONLY


Approved / Rejected

 HOD / Senior Finance Officer
 Date:

I hereby acknowledge receipt of the amount as stated above and attached herewith, the relevant receipts/supporting documents as proof of expenditure incurred.

| Reimbursement Received | |
|------------------------|--|
| By | |
| Amount (RM) | |
| Date | |



| | |
|---|--|
|  | FINANCE DEPARTMENT REF NO: MM/FIN/CF004/2014 CLAIM FORM |
|---|--|

Name : _____
 (Please write your full name for Cheque issuance - As per Bank Account's Name)

Position / Department : _____

Purpose / Project : _____

Analysis Code : _____

| No. | Date | Particulars | Ref. | Amount | Air Fare | F&B | Travelling & Transportation | Others |
|-------|------|-------------|------|--------|----------|-----|-----------------------------|--------|
| | | | | RM | RM | RM | RM | RM |
| | | | | | | | | |
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| TOTAL | | | | | | | | |

Applied by: _____ Verified by: _____ Approved by HOD / GM / Exec. Director *: _____
 (Direct Superior)

Name: _____ Name: _____ Name: _____
 Date: _____ Date: _____ Date: _____

FOR FINANCE USE

Checked by: _____ Approved by: _____

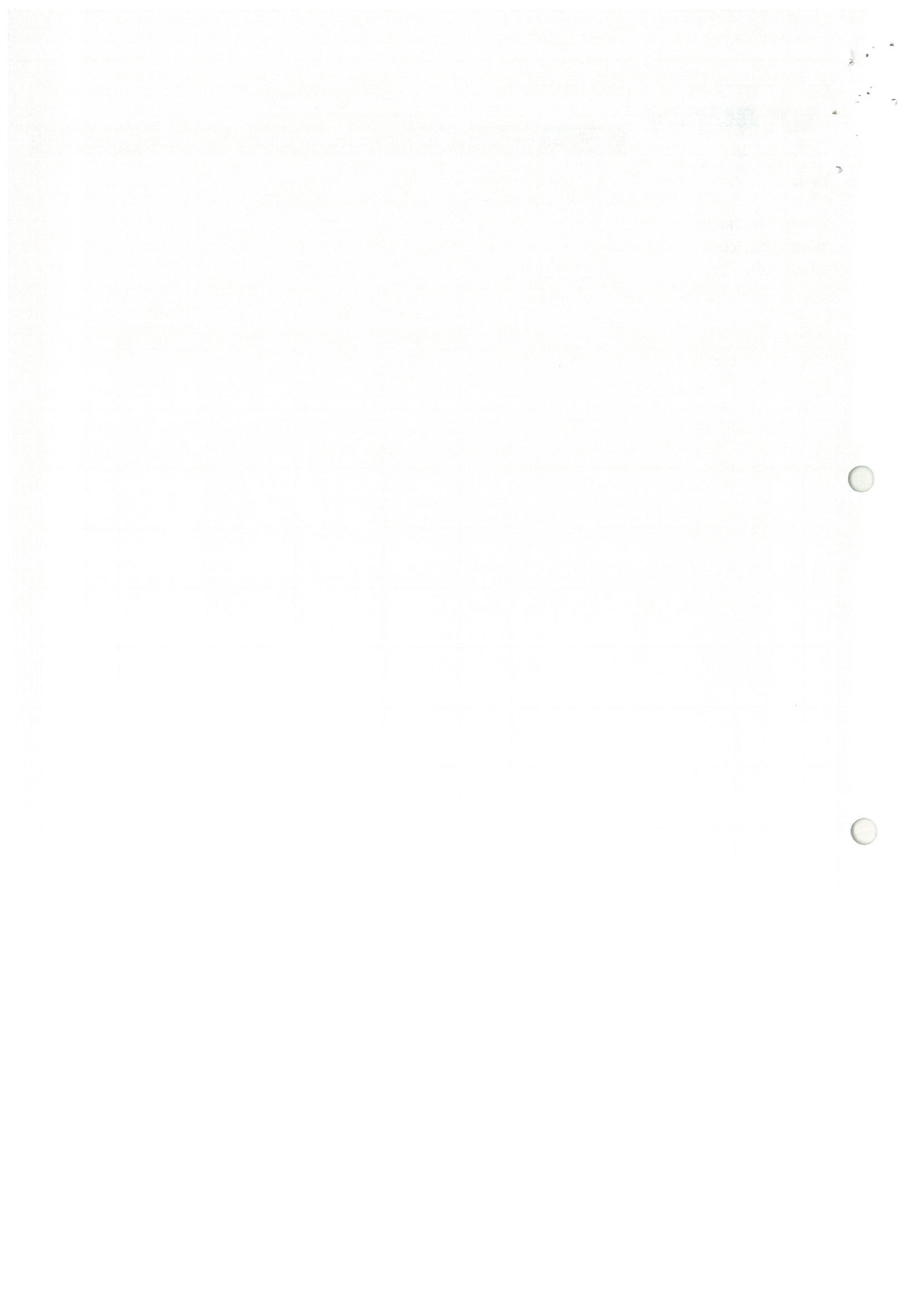
Name: _____ Name: _____
 Date: _____ Date: _____

* Approval Limit :

HOD : Up to RM1,000.00

GM : Up to 5,000.00

ED : Above RM5,000.00



| | |
|---|--|
|  | FINANCE DEPARTMENT REF NO: MM/FIN/TAC003/2014 TRAVELLING & ALLOWANCE CLAIM FORM |
|---|--|

Name : _____
 (Please write your full name for Cheque issuance - As per Bank Account's Name)

Position / Department : _____

Purpose / Project : _____

Analysis Code : _____

| Part A : Travelling Claim | | | | | | | | | | |
|---------------------------|------|-------------|----|---------|----------|------|------------|-----------|--------------|------------|
| No | Date | Destination | | Purpose | Mileage | | | Toll (RM) | Parking (RM) | Total (RM) |
| | | From | To | | Distance | Rate | Total (RM) | | | |
| | | | | | | | | | | |
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| Total | | | | | | | | | | |

Part B : Allowance Claim *

Mission/Project : _____

Travel Date From : _____ To : _____

| Allowance | (a) Day(s) | (b) Allowance RM | (a) x (b) = (c) Total Allowance RM |
|---|---------------|------------------------|--|
| Outstation Travel Allowance | | | |
| Hardship Allowance (Emergency) | | | |
| Danger Pay Allowance (Complex Disaster) | | | |
| Grand Total | | | |

| Reference | | | RM |
|---|--------------------|-------------|-------|
| Outstation Travel Allowance | Standard of Living | High | 70.00 |
| | | Medium | 60.00 |
| | | Low | 50.00 |
| Hardship Allowance (Emergency Phase) | | | 50.00 |
| Danger Pay Allowance (Complex Disaster) | Security Level | 1 & 2 | 50.00 |
| | | 3 and above | 70.00 |
| Domestic Allowance | | | 30.00 |

* Any allowance claim must be attached with the approved Travelling Request Form

Claim by : _____ Checked by : _____ Approved by : _____
 Date : _____ Date : _____ Date : _____
 (HRMA) (HOD / GM / ED *)

| FOR FINANCE DEPARTMENT USE ONLY | | |
|---------------------------------|--------------|--|
| Checked by | Approved by | * Approval Limit : HOD : Up to RM1,000.00 GM : Up to RM5,000.00 ED : Above RM5,000.00 |
| _____ | _____ | |
| Finance Officer | HOD, Finance | |

