

马来西亚基督教卫理公会 砂拉越华人年议会
SARAWAK CHINESE ANNUAL CONFERENCE (SCAC)
THE METHODIST CHURCH IN MALAYSIA
PERSIDANGAN TAHUNAN CINA SARAWAK GEREJA METHODIST MALAYSIA



FINANCIAL GUIDELINES FOR BOARD
(VERSION 2109)

****STRICTLY FOR SCAC INTERNAL CIRCULATION ONLY****

BOARD FINANCIAL GUIDELINES – V2109

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1. Payment procedures

1.1 Payment thru AEC procedures

- 1.1.1 The “Director” or “Treasurer” or “Chairman” or “Accounts Executive” of the Board should prepare the “Requisition for payment” and attach with the appropriate supporting documents. The format of the “Requisition for Payment” as per Appendix 1.
- 1.1.2 The “Requisition for Payment” must be pre-numbered and in three ply. The distribution as follows:-
 - a. Original copy to AEC
 - b. 2nd ply for accounting use
 - c. 3rd ply for book copy
- 1.1.3 The “Requisition for Payment” must be authorized by “Chairman” and “Director” or “Treasurer”. For check and balance, ideally, the person who prepare the “Requisition for payment” should be different from the person who authorized the “Requisition for Payment”.
- 1.1.4 All supporting documents for payment must be supported by the original invoices, reimbursement form, travelling claims, expenses without supporting documents & other appropriate forms. The format of the “Reimbursement form” as per Appendix 2. The format of “Travelling /mileage claims” form as per Appendix 3. The format of “Expenses without supporting documents” form as per Appendix 4.
- 1.1.5 Completed “Requisition for Payment” passed to AEC for payment processing.

1.2 Petty cash payment procedures

- 1.2.1 The Board will decide on the needs or necessity to maintain the petty cash. The decision must be reflected in the minutes of meeting of the Board. Then the Board can proceed to appoint the “Petty Cash Officer” to manage the petty cash. Ideally, the “Petty Cash Office” must not manage the accounts of the Board at the same time.
- 1.2.2 Each cash payment transaction should not exceed RM150.00 unless prior consent by the “Board”. The consent should be documented in the minutes of meeting and a copy of the minutes should be kept by the “Petty Cash Officer”.
- 1.2.3 The “Petty Cash officer”, on quarterly basis or any other period determined by the Board should present a report to the Board to indicate all cash transactions exceeding the maximum amount of RM150.00 for rectification. The Board’s member that approves the rectification shall be any other members beside the “Treasurer”. The format of the report as per Appendix 5.
- 1.2.4 The “Petty Cash Officer” must ensure that all “Cash Payment Voucher” must be supported with original invoices. In the events where no original invoices were available, alternative supporting documents in place of the original invoices should be provided, the format as per Appendix 4.
- 1.2.5 A manual record should be kept for the cash movement, the format as per Appendix 6 if the current procedure does not provide an up-to-date record.

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This is to ensure that at any time, the cash kept by the “Petty Cash Officer” is equal to the records maintained.

- 1.2.6 The reimbursement of the petty cash shall be based on the Imprest system whereby the cash reimbursed equal to the petty cash amount used or claims making the total petty cash amount not exceeding the amount set by the Board.
- 1.2.7 The “Petty Cash officer” should prepare the “Requisition for Petty Cash Reimbursement Form” the format as per Appendix 7. The “Cash Payment Voucher” should be attached together with the “Requisition for Petty Cash Reimbursement Form” for the “Treasurer” approval. For units or agencies located outside Sibu, scanned documents are sufficient to commence the reimbursement process, but the original documents must be subsequently submitted.
- 1.2.8 The “Chairman”, “Director” or “Treasurer” should prepare “Payment Requisition Form” based on the “Requisition for Petty Cash Reimbursement Form” and the process as per Item 1.1 above.
- 1.2.9 The “Chairman”, “Director” or “Treasurer” should work out the monthly cash requirement and set the petty cash amount maintained by each location.

2. Grant payment procedures

The current grant payment procedures differ from Board to Board and depend on each Board own internal procedures and approach.

Our objectives are to ensure consistency of the financial procedures for the Board under SCAC and to ensure that Grants are used in accordance to its intended purpose.

For avoidance of doubt, the definition of “Grant” here refer to “a sum of money given by a government or other organizations for a particular purpose. This should be differentiated from the allocation of funds to cover for the operation expenses of the center or unit.

2.1 Grants approval process

- 2.1.1 All parties who intended to receive grant from Board, must submit budget, the amount requested, detailed particulars of the proposed ministry and other information as appropriate to the respective board.
- 2.1.2 The information as per Appendix 8 must be submitted before the respective Board meeting during the 3rd quarter of the year.
- 2.1.3 All grants given by the Board must be approved by the respective Board with minutes of meeting indicated the detailed purposes of each grant.
- 2.1.4 The payment schedule indicating the timing and percentage of payment should be indicated in the Boards’ minutes of meeting.
- 2.1.5 A unique reference number should be assigned for each grant, the format as follows:-
“G/BBBB/DDD/YY/##” G= Grant, BBBB = the initial of Board, DDD= district or agency or unit initial, YY = Year, ## = unique number, start with 01
For example, Board of Laity grants to Sibu West District for subsidize the “Daily Living Water”, the code could be “G/BOL/SW/21/01”.
- 2.1.6 An extracts of meeting of the approved grants signed by the Chairman and Secretary of the Board to be sent to the recipient of the Grants within seven

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working days of the meeting. The format of the extracts of meeting as per Appendix 9.

2.2 Grant payment process

- 2.2.1 The Board should prepare the requisition for payment based on the approved minutes, with the copy of the minutes attached as supporting documents. The payment process as per Item 1.1 above.
- 2.2.2 The Board should inform the various district on the time schedule of the grant distribution date based on the approved minutes.
- 2.2.3 AEC is requested to indicate the Grant reference number on the payment advice upon payment.

2.3 Subsequent review of the grants by the Board

- 2.3.1 For each grant given, the Board should request for the details of expenditure of each grant from the respective parties.
- 2.3.2 The format of the utilization report as per Appendix 10.
- 2.3.3 The unutilised portion of the grant should be carried forward to the next grants disbursement period or year.

3. Staffs matters

3.1 Staff engagement

- 3.1.1 Prior to the appointment of a new staff, the Board must approve the new position and the salary range and such approval should be recorded in the minutes of meeting.
- 3.1.2 A staff file must be created to keep documents such as the letter of appointment, interview form, copy of the identity card, copy of the minutes approving such appointment and other relevant documents. The staff file to be kept and maintained by the immediate supervisor or “Director” of the Board of the new staff.
- 3.1.3 The letter of appointment must be signed by the “Chairman” of the Board.
- 3.1.4 All of the relevant documents in respect of the new staff appointment as required by AEC must be submitted within five working days from the date the new staff reporting to work.

3.2 Staff matters documentation requirement

- 3.2.1 Any changes to the original terms and conditions must be supported with a letter to that effect. The letter must be duly signed by authorized persons and acknowledged by the staff.
- 3.2.2 If the changes involves in the changes in salaries, the copy of the letter must be submitted to AEC within five working days from the effective date.
- 3.2.3 The Board chairman or Director should certify the name, position and location of the existing staffs as at 31st March and 30th September each year to the Board of Finance and the internal audit unit. The certification can be sent thru email to finance@sarawakmethodist.org and scacia@sarawakmethodist.org. The format of the report as per Appendix 11.

3.3 Staff resignation

- 3.3.1 Upon receipt of the resignation letter from the staff, the immediate supervisor must inform the Board chairman of the resignation. The decision must then be

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made to accept or reject the resignation letter and to determine the last working date. The decision can be written on the said resignation letter.

- 3.3.2 The resignation letter should be filed in the staff file.
- 3.3.3 The copy of the accepted resignation letter must be submitted to AEC within five working day from the acceptance date.

3.4 Staff other matters

- 3.4.1 The staff annual leave record and sick leave record summary should be recorded as per Appendix 12 and kept in the staff file.
- 3.4.2 The payroll cost should be directly distributed to the respective units or agencies, to reflect the actual cost of operation for a particular agency or unit. The distribution can be carried out by AEC directly.

4. Fixed assets procedures

4.1 Fixed assets acquisition

- 4.1.1 All acquisitions of fixed assets must be approved by the Board and recorded in the minutes of meeting. For urgent acquisition of fixed assets, written confirmation by the Board Chairman is required before the acquisition process.
- 4.1.2 “Fixed Assets Acquisition Form” as per Appendix 4.14 should be filled in for all fixed assets purchases.
- 4.1.3 Quotations should be obtained from suppliers. At least two quotations for any assets value of less than RM1,000.00 and at least three quotations for assets value more than RM1,000.00. The quotations must be attached together with the “Fixed Assets Acquisition Form”.
- 4.1.4 The payment process will be in accordance to the Item 1.1 above.

4.2 Fixed assets –post acquisition

- 4.2.1 A “Fixed Assets Register” with detailed descriptions of the assets, serial number, model number, date of purchase, purchase price, copy of the invoice, date of disposal and other relevant information must be maintained by the Board. The format as per Appendix 4.15.
- 4.2.2 A unique identification number must be assigned and labelled on the assets for all assets purchased. The format of the identification number as follows: SCAC/BBB/AAA/YY/MM/NN. (BBB=initial of the Board, AAA=assets categories, YY=year of purchase, MM=month of purchase, NN=number) For example, second printer purchased by Board of Finance during December 2020, the identification number shall be as follows: SCAC/BOF/OE/20/12/02.

4.3 Fixed assets written off

- 4.3.1 The Board members or representatives should complete the “Fixed Assets Written off / Disposal Form” for the written off of the damaged, non-existence fixed assets. The format as per Appendix 4.16. The authority for the disposal or written off should be the same as the acquisition of the fixed assets above.

4.4 Accounting for fixed assets

- 4.4.1 The cost of the assets must be taken up in the accounts as fixed assets and not written off as expenses during the year of acquisition.

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4.4.2 The monthly depreciation charges should be computed and taken up in the general ledger in accordance to the useful life of the assets as determine by the Board.

For example, the estimated useful life as follows: -

Furniture and fittings	10 years
Equipment	5 years
Motor vehicles	5 years
Plant and machinery	10 years
Signboard	10 years
Renovation	10 years

4.4.3 The “Accounts Executive” should prepare “Fixed Assets Schedule” to show the costs, accumulated depreciation and net-book-value of the fixed assets. The “Fixed Assets Schedule” can be categorized under various locations or types.

5. Other matters

5.1 Email address

The sarawakmethodist.org domain should be used when dealing official matters thru email. The receivers should be informed of the change in the email address.

5.2 Specimen signature

A “List of Specimen Signatures” for “Board” members, “Director” and agency/ unit’s supervisor should be prepared. The format of “List of Specimen Signatures” as per Appendix 16. The “List of Specimen Signatures” should be updated for any subsequent changes. The “List of Specimen Signatures” and its subsequent changes should be recorded and attached in the Board’s minutes of meeting.

5.3 Software license

An inventory of all computers used by the Board should be made and all the licensed and unlicensed software installed in each individual computer should be listed. All unlicensed copies of the software in all computers of the Board should be removed and replaced with open source software, if applicable.



**SARAWAK CHINESE ANNUAL CONFERENCE
THE METHODIST CHURCH IN MALAYSIA
REQUISITION FOR PAYMENT**

Requisition By: _____ **No.** _____
Date: _____

Payee Information:

1 Name: _____	
2 Amount: _____	RM _____
3 Particular: _____	
4 Bank Account No: _____	
5 Bank Name: _____	
6 Email Address: _____	

Authorised By		Budget Heading / Code

Name:

Name:



SARAWAK CHINESE ANNUAL CONFERENCE THE METHODIST CHURCH IN MALAYSIA

REIMBURSEMENT FORMS

Name: _____

Date: _____

Entity: _____

Ref: _____

Purpose: _____

Item	Date	Description	Invoice/Ref No	Original Amount	Ex Rates	Amount RM	Remarks
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
Total						-	

For e-banking Use Only

Beneficiary name: _____

Account no: _____

Name of Bank: _____

Email Address: _____

Claim By:	Approved By	For Office Use

Name:

Name:

Name:



SARAWAK CHINESE ANNUAL CONFERENCE THE METHODIST CHURCH IN MALAYSIA

TRAVELLING /MILEAGE CLAIMS FORM

Name: _____ Position: _____ Date: _____

Entity: _____ Ref: _____

Purpose: _____

Travelling authorisation :

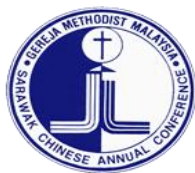
Item	Date	Description	Invoice/R ef No	Original Amount	Ex Rates	Amount RM	Remarks
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
Total						-	

For e-banking Use Only

Beneficiary name: _____
 Account no: _____
 Name of Bank: _____
 Email Address: _____

Claim By:	Approved By	For Office Use

Name: _____ Name: _____ Name: _____



**SARAWAK CHINESE ANNUAL CONFERENCE
THE METHODIST CHURCH IN MALAYSIA
EXPENSES WITHOUT SUPPORTING DOCUMENTS**

Entity: _____

Date: _____

We hereby certify and confirmed the following transactions are complete and accurate.

1 Payee: _____

2 Amount: _____

RM

3 Particular: _____

Payment By:	Witness By:

Name:

Name:



**SARAWAK CHINESE ANNUAL CONFERENCE
THE METHODIST CHURCH IN MALAYSIA
CASH TRANSACTIONS EXCEEDING THE LIMIT
for the month of _____**

Item	Date	Payee	Particular	Amount	Remarks
				RM	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

		Rectified By:	
Prepared By:			

Name:

Name:

Name:

Name:



**SARAWAK CHINESE ANNUAL CONFERENCE
THE METHODIST CHURCH IN MALAYSIA
REQUISITION FOR PETTY CASH REIMBURSEMENT**

Date: _____

RM

Balance B/F

Less: Payment (to attach copy of ledger)

_____ to _____

Balance C/F

Reimbursement amount

REMARKS

--

PREPARED BY

--

REVIEW BY

--	--

DIRECTOR

TREASURER



SARAWAK CHINESE ANNUAL CONFERENCE
THE METHODIST CHURCH IN MALAYSIA
GRANTS APPLICATION

TO: _____

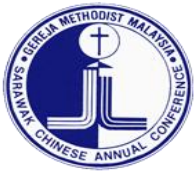
Date: _____

FROM: _____

We wish to apply for the following Grants:-

Item	Description of Grants	Amount	Remarks
1			
2			
3			
4			
5			

Requested by	Official stamp
Name:	
Position:	



SARAWAK CHINESE ANNUAL CONFERENCE THE METHODIST CHURCH IN MALAYSIA

Extracts from the minutes of meeting of the _____ (name of the Board) _____

At the _____ (location) _____

Meeting of _____ (date) _____ at _____ (time) _____

Item	Receipient	Description	Grants Amount RM	Disbursement schedule	Grants Ref #
1					
2					
3					
4					
5					

Certified True Copy

Name:

Position:

Name:

Position:



**SARAWAK CHINESE ANNUAL CONFERENCE
THE METHODIST CHURCH IN MALAYSIA
GRANTS UTILISATION REPORT**

TO: _____

Date: _____

FROM: _____

GRANTS DESCRIPTION: _____

GRANTS REFERENCE: _____

RM

Total Grants received to date

--

Less: utilisation to date (to attach copy of ledger)

--

Unutilised portion of Grants

--

PREPARED BY

FOR BOARD USE ONLY

Total approved Grants	
Less: Grants disbursement to date	_____
Balance of Grants to disburse	
Less: unutilised Grants (as per above)	_____
Amount to disburse	



SARAWAK CHINESE ANNUAL CONFERENCE THE METHODIST CHURCH IN MALAYSIA

STAFF LIST

TO: BOARD OF FINANCE

DATE:

ENTITY: _____

REPORT: 31ST MARCH /
30TH SEPTEMBER

I hereby certified that as at the report date the list of staff are as follows:-

ITEM	NAME OF STAFF	I.C. NO.	POSITION	LOCATION	REMARKS
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

PREPARED BY

NAME:

POSITION:



SARAWAK CHINESE ANNUAL CONFERENCE THE METHODIST CHURCH IN MALAYSIA

LEAVE RECORD

NAME: _____

ENTITY: _____

TYPE: ANNUAL LEAVE / SICK LEAVE

ITEM	PERIOD		NO. OF DAYS	BALANCE	REMARK	IMMEDIATE SUPERVISOR'S SIGNATURE
	FROM	TO				
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						



**SARAWAK CHINESE ANNUAL CONFERENCE
THE METHODIST CHURCH IN MALAYSIA
FIXED ASSETS ACQUISITION FORM**

ENTITY: _____ Date : _____

1 Description of assets

2 Purpose of the purchase

3 Assets utilise by

4 Quotation

5 Requested by

Prepared By

Name:
Position:

Approved By

Name:
Position:

6 Authorized By

--



**SARAWAK CHINESE ANNUAL CONFERENCE
THE METHODIST CHURCH IN MALAYSIA
FIXED ASSETS DISPOSAL / WRITTEN OFF FORM**

ENTITY: _____ Date : _____

1 Description of assets

ID # _____

2 Type of transaction

Disposal

Written off

3 Reasons for the disposal / written off

4 Disposal proceeds (for disposal only)

5 Requested by

Prepared By

--

Name:

Position:

Approved By

--

Name:

Position:

6 Authorized By Board

--



SARAWAK CHINESE ANNUAL CONFERENCE THE METHODIST CHURCH IN MALAYSIA

LIST OF SPECIMEN SIGNATURES

with effective from _____

ENTITY: _____

<input type="checkbox"/> New appointment <input type="checkbox"/> Subsequent changes Please specify the reason(s): <hr/> <hr/>	Page: /
---	--------------------

1	Name:	Specimen Signatures:
	Committee / Position:	
2	Name:	Specimen Signatures:
	Committee / Position:	
3	Name:	Specimen Signatures:
	Committee / Position:	
4	Name:	Specimen Signatures:
	Committee / Position:	
5	Name:	Specimen Signatures:
	Committee / Position:	
6	Name:	Specimen Signatures:
	Committee / Position:	