



Expenses Claim Guidelines - Indonesia

January 2024

This document provides guidelines to GoGlobal workers on submitting expense claims compliantly



Roles and Responsibilities



Employee

Individuals hired by GoGlobal

- Obtain the valid and correct receipts
- Establish clear business purpose of all incurred expenses
- Submit expense claims with clear and legible copies of the receipts to Client line manager for approval preferably within the same month of the expense.
- Be compliant with the local guidelines.



Client

To whom the employee is dispatched or assigned

- Review the submitted expenses to ensure that have all the correct and needed information and have a clear business purpose.
- Share with GoGlobal, the approved expenses per worker before the payroll cut off date to process them in the same month.
- The expense submission must have an itemized report along with clear receipts



GoGlobal

Employer of Record

- Validate the receipts submitted by the employee according to local regulations.
- Follow up on missing or questionable receipts, postpone or reject reimbursements if required for compliance and taxability.
- Settle reimbursement based on the approved expense submission by the client and verified receipts.

Option 1: Employees using GoGlobal's Expenses System (Zoho)

Preferred and most common choice

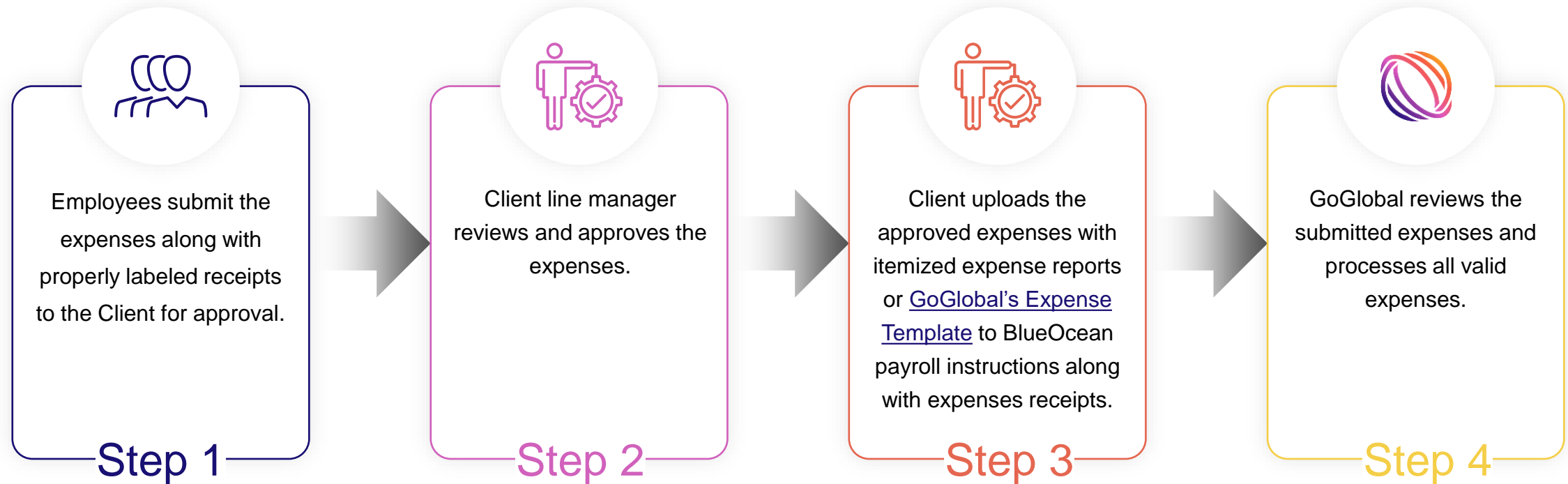


Please Note:

- This is the preferred mode and ensures timely expense processing.
- Client does not upload expenses into GoGlobal's system (BlueOcean), GoGlobal does it on their behalf.
- The expenses approved after the payroll cutoff date are processed in the following month.

Option 2: Employees using Client's Expenses System or GoGlobal's Expense template

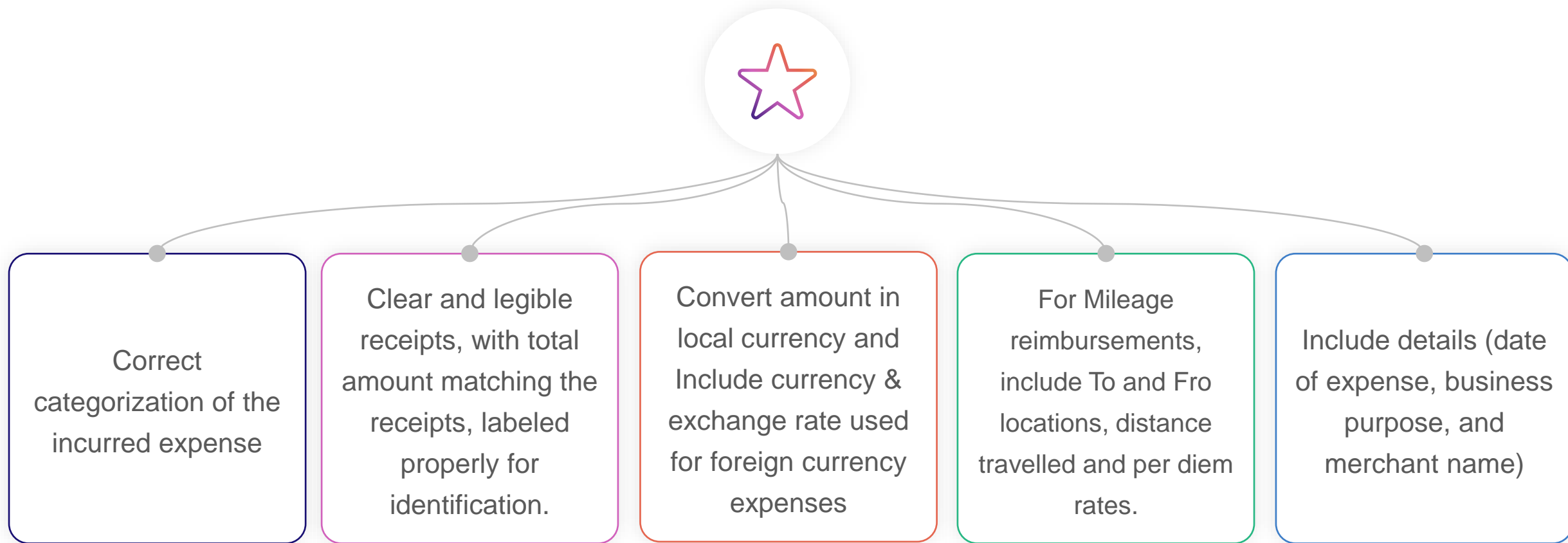
Not a preferred option but accepted



Please Note:

- Expenses submitted without itemized reports or properly labeled receipts will be rejected or postponed.
- The expenses submitted after the payroll cutoff date are processed in the following month.

What comprises a clear expense submission



Please note that GoGlobal only reimburses the clear expense submission that are approved by the Client. GoGlobal holds the right to reject or postpone payments if the expenses submissions do not follow the above listed criteria or are submitted post the payroll cutoff shared with the Client.

Expense Categories

Accepted Expenses

- Travel expenses (including Baggage claim, meals and accommodation)
- Work-related supplies (e.g., stationery, photocopy)
- Work related equipment
- Dues, subscriptions, and professional licenses
- Shipping & postage
- Transportation for business (Taxi, Grab, Train, Airfare) - mileage report
- Client or customer visits
- Training and development
- Conference and business events

Non-reimbursable Expenses

- Expenses for spouses, partners, and other family members.
- Personal expenses (any non-business-related expenses).
- Expenses without suitable invoice/receipt or supporting document are illegible.
- Any casual emolument or benefit attached to an office or position in addition to salary or wages, (e.g., salary of house help, gas, water, or electricity bills, school fees, personal travel.)

Expenses that fall under taxable income will be treated as per the local regulations.

Expense Benefits In Kind (BIK)

BIKs (Taxable)

- Reimbursement of airfare ticket for personal trip (e.g., expatriate employee, as per employment contract – round trip ticket to home country, provided by the employer)
- Mobile phone bills/credit; internet billing
- Personal Meals during business trip
- Car rental dedicated for employee and the car is parked at the employee's home (not parked in the office)
- Reimbursement of fuel and toll from the car rental or on private car used.
- Reimbursement of medical claims personal
- Medical insurance premium (additional insurance provided to employee and his/her family on top of the mandatory benefit by regulation)
- House rental provided to employee
- Uniform which is not related with work and safety requirement
- Child's tuition fee borne by company (e.g., for expatriate employee)

Non-BIKs (Non-Taxable)

- Reimbursement of airfare ticket for business trip
- Business lunch/ entertainment with client/ prospect client/ vendor
- Reimbursement of purchasing the office supplies
- Reimbursement of car rental used during business trip
- Reimbursement of trainings
- Meals and drinks ingredient, and/or drinks provided for all employees
- Transportation facility provided for all employees
- Reimbursement of taxi for visiting client office, government/tax office (for business purpose)

Receipt Requirements

TAWAN
MALL KUNINGAN CITY
Lantai UG No 50 - 50A
TELP (021)-2992 1879
JAKARTA

POS: cashier Cashier: Noviana
Print Out:1

Dec 27, 2023 3:12:39 PM Server: TABSQUARE
PAX: 3

TBL 24
Guest
Phone: 08121200000
REF:TABSQUARE:707518985

1 Mie Goreng Spesial Ulang Tahun	42,000
1 Jamur Enoki Goreng Garing (DITA)	42,000
1 Bayam Jepang Tiga Telur (DITA)	60,000
1 Bubur Polos (DITA)	22,000
1 Teh Madu Dengan Gaji Berry Dan L	42,000
1 Ayam Rebus Hainan 1 Ekor (DITA)	120,000
1 Cakue (DITA)	12,000
1 Take Away Charge	4,545
Total Item : 8	Total Qty : 8
Subtotal	344,545
Service charge	18,950
Tax Resto 10%	36,349
Total	399,844

Printed Dec 27, 2023 3:44:17 PM

Address:

Agoda Company Pte, Ltd.
 30 Cecil Street
 Prudential Tower #19-08
 Singapore 049712

Booking No.

999999999

Payment Date

July 20, 2023

Receipt

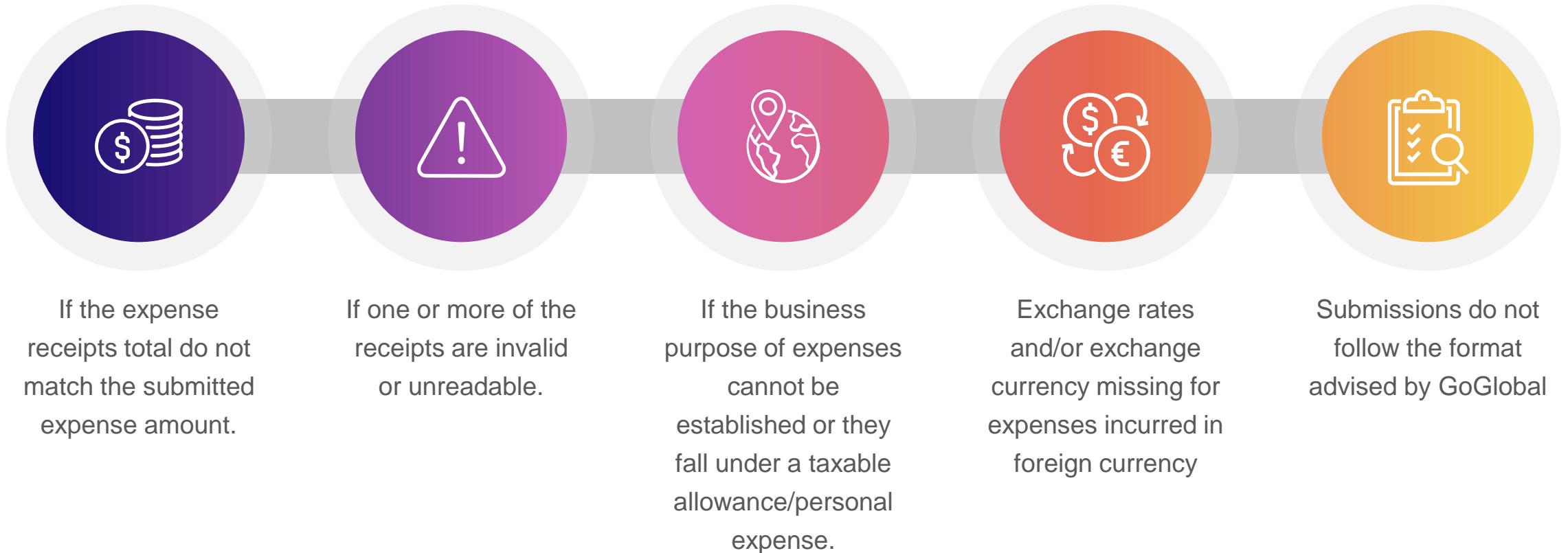
Customer Name & Address	
Name	NAME
Billing Address	
Email Address	999999999@agoda.com

Description	Amount
Hotel Name	Hotel Kuretakeso Kemang
Period	July 20, 2023 - July 21, 2023 1 night(s)
Room Type	Executive King Room
# of Rms.	1
# of Extra Beds	0
Total Room Charges	USD 42.23
Total Extra Bed Charges	USD 0.00
Discount	USD -1.75
GRAND TOTAL	USD 40.48
Total Charge	IDR 602,933 (USD 40.48)

Components of an expense receipt

- Date of the Expense
- Expense type / Description
- Total Amount of the expense
- Name of the Vendor / Merchant
- VAT amount, listed clearly on the Invoice (if applicable)
- Name of clients/vendor in the expense report for business meal with clients/vendor*

What can delay/ reject reimbursements?





Thank You

