

ACS Malaysia Chapter

Expense Reimbursements Guidelines for Awarded Grant by ACS (and/or allowed by the funder)

Program expenditure incurred by the Program Treasurer should be claimed for reimbursement using the **expense claim form** after the program ends (within the same year). Where possible, the amount the Treasurer will have to advance from his/her own personal fund should be minimised by the use of **advanced payment request** together with invoices from the suppliers addressed to the Chapter Treasurer directly.

The procedure for completing an expense claim form is as follows:

1. Submit program financial report and attach supporting evidence of expenditure, e.g. by, original receipts, invoices, vouchers, and other original evidence not more than one month after the event (within the same year). The claimable amount must be clearly stated within the budget's proposal.
2. Declare on the expense form any outstanding **advanced payment requests**.
3. Ensure that all expenses are appropriately authorised either by the Program Director or other authorised committee members (see **Authorisation of Claims**).
4. The Chapter Treasurer processes the financial report within two weeks. The claims will be reimbursed after two weeks of the financial report clearance (with receipts/bills/proof of payment).

The procedure for advanced payment request is as follows:

1. Program Treasurer sends a **letter of advance payment request** with supporting evidence, e.g., invoice or quotation.
2. Ensure it is appropriately authorised either by the Program Director or other authorised committee members.
3. Only quotation/invoice/payment exceeding RM500 will be approved.
4. The Chapter Treasurer processes the requests within two weeks of the acceptance, and a cheque will be issued to Program Treasurer within a month before the program starts.

Advanced Payment General Policy

Advanced payments for program expenses may be requested, though it should be noted that the payment and subsequent administrative processes for advanced payment requests are time-consuming and costly. So, it is expected that requests shall be kept to a minimum and for large amounts only, e.g., RM500 and above (with the maximum RM 10,000/request), particularly as costs can usually be met using personal credit cards and settled in arrears.

Wherever possible Program Treasurer should arrange for direct payment. Advances may be granted at the discretion of the Chapter Chair and shall be up to 60% of the approved program's estimated cost.

The request for an advance must be submitted within three months of the program date and be made in writing for approval by the Chapter Chair.

The Program Director is responsible for monitoring advances and netting off against any subsequent expense claim.

Upon completing the event, Program Treasurer should submit the program financial report; with a standard expense claim detailing the actual expenditure, the advances that were taken, and all the supporting evidence of expenditure, e.g., receipts or bills, within one month period after the event (within the same year).

If the actual claim is greater than the advance taken:

- The total amount of the claim is submitted.
- The Chapter Treasurer processes the financial report within two weeks, and the claims will be reimbursed within two weeks of the financial report clearance.
- A cheque will be produced for the balance of the claim.

If the actual claim is less than the advance taken:

- The total amount of the claim is submitted.
- The Chapter Treasurer processes the financial report within two weeks.
- Once the financial report is clear, then the person in charge will be requested to transfer the amount due into the Chapter's account as follow:

Bank: CIMB BANK BERHAD (13491-P)

Account Number: 80-0772968-5

Account Name: PERSATUAN KIMIA AMERIKA SYARIKAT CAWANGAN SAINS
KIMIA ANTARABANGSA MALAYSIA

Branch: CIMB CAWANGAN UNIVERSITI SAINS MALAYSIA, BLOCK 32, MINDEN
CAMPUS, UNIVERSITI SAINS MALAYSIA, 11800 MINDEN, PULAU PINANG

Swift code: CIBBMYKL

Phone: 04-658 1382

Professional Expense Reimbursements

An **Attestation Letter** shall be attached to the professional expense reimbursement claim. The Attestation letter shall follow a **standard document** and be approved according to the Authorization section of this procedure.

Items	Rates
Food allowance	Max of RM 60/day for events more than 24h Max of RM 30/day for events less than 24h <i>*Applicable only if food and beverages are not provided during the event</i>
Accommodation allowance	Max of RM300/night with receipt; Or lodging allowance will be RM90/night for accommodation without receipt
Mileage claim	<i>The maximum land and air transport claimable amount is RM300 .</i> Land transport: RM 0.85/km <i>i. Applicable only if the travelling range is more than 30 km from the event location</i> <i>ii. The maximum claimable amount is RM 200</i> <i>iii. The event held in Malaysia</i> <i>iv. Provide google map direction from departure location to event location.</i> Air transport: <i>i. Anyone who requires travelling for the chapter purpose must get approval in advance by the Committee.</i> <i>ii. Most economical airfare would be reimbursed.</i> <i>iii. The maximum claimable amount is RM 300</i>

Eligible Expense Criteria:

1. Documentation Standards

1.1 The following information should be provided:

- purpose of the expenditure,
- dates, duration, and locations;
- tentative program (including details of activities and meetings);
- personal information (including identification number, copy of identification number);
- number of personals; and
- details of any vehicle used, mileages, and distances.
- The claimable amount must be clearly stated within the budget's proposal.

1.2 Mileage claims shall be itemized by trip and include the following for each trip: the purpose of the trip, date, starting point, ending point, and the number of kilometres.

1.3 Where receipts are denominated in a different currency, documentation shall be provided as follows:

- i. For electronic claims, documentation is required to support the exchange rate only when prompted by the system.
- ii. For paper claims, documentation is required to support the exchange rate for all receipts denominated in a different currency.

1.4 If, on a rare occasion, an original receipt is lost or one is not issued (e.g., in a foreign country), an **Attestation Letter** shall be completed and attached to the expense reimbursement claim. The Attestation letter shall be approved according to the Authorization section of this procedure.

2. Travel

2.1 Individuals shall be reimbursed for the most direct and economical travel mode, considering all circumstances. In exceptional circumstances, the request shall be supported by a detailed explanation (such as for medical reasons) and requires written pre-approval by the Chapter Chair (or where the claimant is a Chair or a Co-Chair, by the person to whom the claimant reports)*;

2.3 Individuals shall not be reimbursed for additional costs incurred for indirect routes or stopovers taken for personal reasons.

2.4 Personal automobile use for travel will be reimbursed only by way of an all-inclusive mileage allowance at a rate to be established as mentioned in Professional Expense Reimbursements.

2.5 Travel agency booking fees are eligible for reimbursement and shall be netted off against any subsequent expense claim.

3. Accommodation

3.1 Individuals shall be reimbursed for reasonable accommodation expenses, considering all circumstances.

3.2 Where accommodation is provided privately (e.g., in a private residence), the Chapter will reimburse a gratuitous amount per night in accordance with per diem rates in Professional Expense Reimbursements.

3.3 In cases where an individual is required to spend more than one continuous month of travel at one location, the individual shall obtain appropriate approvals to make reasonable living arrangements. Wherever possible, board and lodging should be obtained on a weekly or monthly basis and accommodation arranged prior to the start of travel.

4. Meals

4.1 Individuals shall be reimbursed for reasonable and appropriate meal charges actually incurred while on Chapter activities and shall be guided by the per diem rate. Claims for meals shall be evidenced by original receipts only in limited circumstances where required.

Authorisation of Claims

The Chapter financial regulations state that:

- No one shall authorise reimbursement of his or her own expenses.
- Claims should, whenever possible, be approved by Program Director to the claimant.
- Where it is impractical for Program Director to authorise claims, the Program Treasurer can make appropriate alternative arrangements, which must be authorised in writing.

Claims should be supported by documentary evidence of expenditure, e.g., receipts or bills. If these are not available, claims may be paid for items less than RM10 for a smaller amount of items. Otherwise, they are not reimbursable except in exceptional circumstances.

APPLICABILITY

This procedure applies to expenditures incurred by Program Director, who will be reimbursed from program grants obtained from an **external funder based on the proposed project**.

Expenditures charged to program grants shall comply with this procedure unless the terms and conditions of the grant impose greater restrictions.

Expenditures charged to Professional Expense Reimbursements shall comply with this procedure unless the grant imposes greater restrictions.

This procedure applies to all petty cash reimbursements and other forms of payment.

Responsibility of Claimant

The individual seeking reimbursement shall ensure the expenses claimed are valid, necessary, and appropriate; have been incurred in compliance with Chapter policies and guidelines; have been pre-approved by the Program Director, and that sufficient funding is available to cover the expenditures.

Responsibility of Approving Authority

The Chapter Treasurer shall determine whether the claimed expenses are valid; have been incurred in the proposed financial budget of conducting, operating, or program activities; have been pre-approved by the Program Director; and that sufficient funds remain in the program grants to fund the expenditures.

Incomplete Claims

Claims which have not been appropriately prepared, authorized, or supported by documentation shall be returned to the claimant by the Chapter Treasurer, with reasons given for not processing the claim.

Limitations on Reimbursable Expenses:

The Chapter will not reimburse the following expenses:

- expenses that are being claimed by an employee as a tax deduction;
- expenses that are recoverable from a third party;
- payments which would be taxable income in the hands of the claimant or other recipients, including claims for stipends or other forms of remuneration of any sort;
- passport costs;
- credit card annual fees;
- late payment fees or interest on credit cards (or through any other means) or overdraft interest;
- parking, traffic, or other fines and penalties;
- furniture and furnishings;
- reimbursements for the value of travel reward points;
- expenses not incurred for business purposes;
- expenses related to travel companions; and
- any expenses deemed so by the Chapter Chair

Note: The rules are subject to change without any notification. Please kindly contact the treasurer for further clarification.

Second Revision by:
Dr Nurul Huda Abd Karim
Treasurer of ACS Malaysia
Chapter 2022-2024

Endorsed by:
Dr. Mohd Sukor Su'ait
Chair of ACS Malaysia Chapter
2022-2024

23 Feb 2023

