

ACS Malaysia Chapter

Expense Reimbursements 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 three month after the event (within the same year). The claimable amount must clearly state within budget's proposal.
2. Declare on the expense form any outstanding **advanced payment requests**.
3. Ensure that all expenses is 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 and the claims will be reimbursed after two weeks of the financial report clearance (together with receipts/bills/proof of payment).

The procedure for advanced payment request is as follows:

1. Program Treasurer sends **letter of advance payment request** with supporting evidence eg. 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 cheque will be issued to Program Treasurer within three months before the program starts.

Advanced Payment General Policy

Advanced payments for programs 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 estimated cost of program approved.

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

The Program Director is responsible for ensuring advances are monitored and are netted 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 taken, and all the supporting evidence of expenditure e.g. receipts or bills within three month period after the event (within the same year). Advances must not be outstanding for more than three months.

If the actual claim is greater than the advance taken:

- The full value of the claim is submitted.

- The Chapter Treasurer processes the financial report within two weeks and the claims will be reimbursed within after 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 full value 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.

Professional Expense Reimbursements

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

Items	Rates
Food allowance	Max of RM 50 for events more than 24h Max of RM 25 for events less than 24h <i>*applicable only if food and beverages is not provided during event</i>
Accommodation allowance	Max of RM180/night with receipt; Or lodging allowance will be RM90/night for accommodation without receipt
Mileage claim	RM 0.60/km <i>*subject to changes;</i> <i>i. applicable only if the travelling range is more than 30 km from the event location</i> <i>ii. maximum claimable are RM 100</i> <i>iii. the event held within Malaysia</i>

Eligible Expense Criteria:

1. Documentation Standards

1.1 The following information should be provided:

- purpose of 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.
- Claimable amount must clearly state within budget's proposal.

1.2 Claims for mileage shall be itemized by trip and include the following for each trip: the purpose of the trip, date, starting point, ending point, and 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 mode of travel available, considering all of the 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 of the 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 in excess of one continuous month of travel at one location, the individual shall obtain appropriate approvals in order 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 smaller amount of items. Otherwise they are not reimbursable except in exceptional circumstances.

APPLICABILITY

This procedure applies for expenditures incurred by Program Director who are to be reimbursed from program grants obtained from external funder.

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 impose 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 being 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 expenses being claimed 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 properly 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 which are being claimed by an employee as a tax deduction;
- expenses which 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.

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2018-2020