

## Frequently Asked Questions on Students' Claims for Reimbursements

### Type of expenditures

#### 1. Transport expenses

- a. Q: We have rented a van for our club activity. How do I claim for the expenses incurred in hiring the van?**

*Ans: You may submit the invoice/receipt for the rental of van for payment / reimbursement. Diesel / petrol charges, parking charges and ERP incurred can also be submitted for reimbursement. The necessary details must be provided as stated in the Transport Claim Form eg original diesel / petrol receipts, parking fee receipts etc.*

- b. Q: I have borrowed my parents' car to help transport sports equipment for the club's competition. Can I claim for the travel expenses incurred?**

*Ans: Mileage is claimable if the vehicle is used for club's official activities. Parking charges and ERP can also be submitted for reimbursement. The necessary must be provided as stated in the Transport Claim Form eg original parking fee receipt etc.*

- c. Q: Can I claim reimbursement for cash card top up?**

*Ans: Cash card top up should not be submitted for reimbursement. Reimbursement would be made for the expense incurred using the cashcard. (Eg: Parking fee paid using cash card. The parking fee will be reimbursed based on the parking fee receipt and not on the amount topped up into the cashcard)*

- d. Q: Under what circumstances can we take taxi instead of public transport for official work?**

*Ans: Taxis are only encouraged to be taken when it is the most economical means of transportation. For example, when transporting heavy / bulky items for official work.*

#### 2. Food / Meals / Entertainment

- a. Q: Do I have to submit the list of attendees for the food catered for all events?**

*Ans: The name list of attendees will not be required for food catered for camps, seminars and conferences and Club organized concerts. However, the necessary supporting documents detailing the background of the event should be provided to support the purchase of catered food.*

- b. Q. Is there any cap on the food catered for club organized welfare activities? What supporting documents are required to be submitted for the reimbursement of food catered for such activities?**

*Ans: A name list of attendees is required to be submitted to OFS (together with the expense claim form eg tax invoice from caterer or RFP form), for the food catered for its members or invited judges or guests. Prior approval from OSA or Faculty Advisors must be obtained if there is any planned variation from the cap amount. The cost of such meals will be capped at:*

<u>Event</u>	<u>Budgeted Amount</u>
Tea	\$4/pax
Lunch	\$8/pax
Dinner	\$10/pax

- c. Q: How do we determine if it is an event where the meal cost per pax will have to be complied and where the list of attendees will have to be submitted?**

*Ans: Examples of events where there's a cap on the meal per pax, are club committee meetings, AGM, thank you functions and social outings. A list of the attendees is required.*

*Examples of events where the cap on the meal per pax is not strictly enforced, are club camps, seminar conference, and buffet lunch/dinner for guests attending a NUS organized concert. Notwithstanding the foregoing, the organisers of these events would need to use the above caps as a guide when negotiating with its vendors.*

- d. Q: We have purchased packet meals from the canteen vendors who only accept cash payment and no receipts will be issued for the payment of the meals. How do we claim for reimbursement of the food without any receipt issued?**

*Ans: Claimant should prepare a document with the amount incurred and details (eg number of packet meals and purpose of the event) of the items purchased. This is in lieu of the official receipts from the stall holder.*

### 3. Awards and Prizes

- a. **Q: We have purchased gift vouchers to be given out as prizes for an event. What are the required supporting documents to be furnished, for reimbursement for the purchase of gift vouchers?**

*Ans: Please furnish the receipt evidencing the purchase of gift vouchers, name (full name, Matric/NRIC and evidence of receipt: usually signature) list of winners receiving the gift vouchers and promotional poster for event stating that gift vouchers will be won should be submitted as supporting documents.*

- b. **Q: We are planning to give out cash prizes for a contest. How should we go about requesting for the cash?**

*Ans: Option 1 (Where the recipients are NUS students or staff): A payment reimbursement form can be submitted to OFS SFSC stating the name of the winner(s) who would receive the cash prize. The cash prize would be credited into this winner's personal bank account (as per NUS records). The payment reimbursement form should be supported with the promotional poster of the event stating that cash prizes would be won and a name list of winners who would be receiving the cash prize.*

*Option 2 (Where the recipients are not NUS students or staff): A request for cash advance approved by Dean will have to be submitted in advance. Upon receipt of the approved letter for cash advancement, OFS SFSC will credit the requested amount into the requestor's bank account, for the requestor to disburse the cash prize out to the respective winners. Alternatively, the requisite amount of cash will have to be collected from OFS. Winners of the cash prize (with details of full name, Matric/NRIC) will need to acknowledge and sign that they have received the cash prize. Once all the winners have received and acknowledged the receipt of their cash prize, the complete set of document will need to be submitted to OFS SFSC.*

### 4. Overseas trips

- a. **Q: We have receipts in foreign currency made during an official overseas trip. What should be the exchange rate to use for the reimbursement?**

*Ans: Where student has used his/her personal credit card, the SGD amount as shown on the credit card statement should be used, and copy of the credit card statement should be attached as supporting document. For payments made in cash, student may use the exchange rate from the money changer and provide the currency exchange receipt as supporting document. Otherwise, student should obtain*

exchange rate from the yahoo website <http://finance.yahoo.com/currency-converter?u#from=USD;to=EUR;amt=1> based on the receipt date. The foreign currency exchange print-out should be attached as supporting document.

- b. Q: If there are no receipts/invoice given by the vendor (in rural areas), how should we submit the expenses incurred overseas for reimbursement?**

*Ans: Claimant should state the amount incurred, nature of the expense and to state that no official receipts/invoices were issued, despite requesting for one.*

- c. Q: We have booked an overseas trip with a travel agent and collected the participation fees from the participants. Can we use the money collected to pay to the travel agent directly?**

*Ans: The money collected from participants cannot be used to pay the agent directly. The collections must first be deposited with NUS. This amount will then be credited into the club's respective WBS. Students may request for the travel agent to bill NUS directly for the settlement of the bill. If the travel agent only accepts cash payment, students may request for a cash advance to make payment to the travel agent.*

- d. Q: We require a sum of money for our overseas trip. How can we obtain this cash?**

*Ans: A request for cash advancement has to be submitted to OSA Dean, to obtain cash in advance for overseas trip. Within 2 weeks upon returning from the overseas trip, the official receipts and the balance of cash advance (if any) must be submitted to OFS to account for the cash advancement.*

## **5. Hotel / Chalet ballroom**

- a. Q: The hotel / chalet requires a down payment of deposit to be made, in order to secure the venue. How do we make payment for this deposit?**

*Ans: Students can request the tax invoice from the hotel / chalet for this deposit for payment. Upon receipt of the approved tax invoice, OFS will arrange for the amount to be remitted to the hotel's bank account or issue/send a cheque to the hotel / chalet. If the establishment only accepts cash payment, students can request for a cash advance of the deposit amount to be paid to them.*

- b. Q: For payment that exceeds \$10,000, can we decide on the service/venue provider based on 3 quotations and approval from staff advisor?**

*Ans: For goods and services costing more than \$5,000, up to \$10,000 in value, clubs must call for quotation. A simplified quotation process requiring minimum 3 quotes can be adopted for purchases not exceeding \$10,000. The quotation can be called manually or through the Government Electronic Business (GeBIZ) system with the help of OSA or club's faculty staff.*

*For purchases above \$10,000 but not exceeding \$100,000, these should be procured via open quotation in GeBIZ Invitation-to-Quote module (also known as Self Service Buy). Clubs can also purchase such goods and services from established period contracts via GeBIZ Catalogue Buy or Framework Agreement.*

## **6. Booking of NUS venue**

- a. Q: I have done a booking of a venue within NUS, for example UCC, Halls, and lecture rooms etc., for an event. How should I made the payment to NUS?**

*Ans: Students do not have to make payment upfront for the booking of venues in NUS. A NUS invoice will be issued (by the NUS Faculty / Department) to the Club and this Inter-Department invoice will have to be submitted to OFS, together with the payment reimbursement form for settlement of the payment.*

## **7. Trainers**

- a. Q: How do we make payments of class fees to trainers?**

*Ans: Clubs should request for an invoice from the trainers for the payment of fees, this mode of payment is strongly encouraged. In the event, that the trainers do not issue invoices, clubs should obtain the trainer's full details (eg full name, bank account and details of the classes conducted, his/her signature, the agreed charges per class etc). The invoice or trainer's statement will have to be submitted to OFS for payment to the trainer.*

- b. Q: Is there a standard template of invoice or essential information that is required from the freelance trainers should they want to issue an invoice to NUS?**

*Ans: The invoice must be billed to "National University of Singapore" and it will also usually state the business registration name, GST registration number, amount due (based on the number of participants, number of class conducted and the rate of charge), business address, and payment terms. Note that the standard payment term from our suppliers is 30 days. If the payment term is not stipulated in the invoice, a payment term of 30 days will be assumed.*

## 8. Printing of materials

- a. **Q: I have used the club's cash card for payment of printing of materials. Can I submit the cashcard top up receipt for reimbursement?**

*Ans: Cash card top up should not be submitted for reimbursement. As reimbursement would be made for the expense incurred using the cash card. (Eg: Printing of materials was paid using cashcard. The printing charges will be reimbursed based on the printing fee invoice and not the amount topped up in to the cashcard)*

## Claiming for reimbursements

### 1. Supplier's Invoices

- a. **Q: The invoices issued by the supplier are in soft copies and can these invoices be submitted for payment?**

*Electronic forms can be submitted with supporting email or website screen shots stating that no hardcopy original invoice will be sent.*

- b. **Q: We have lost the original invoice. How should we proceed for payment to the supplier or to seek reimbursement?**

*Ans: A Certified True Copy invoice should be requested from the vendor with the claimant's declaration that no payment had previously been made for this invoice. In the case, where a Certified True Copy invoice cannot be obtained, claimant should indicate the amount and nature of expenses and declare that the original invoice had been misplaced.*

- c. **Q: Who should these invoices be made to? National University of Singapore or the Student Club?**

*Ans: Vendors should issue all invoices to "National University of Singapore". The Student Club can be mentioned as the 2nd name.*

*eg: Bill to:           National University of Singapore  
                          National University of Singapore Students' Union*

*The business entity for legal and tax purposes is the "National University of Singapore"*

## 2. Store Receipts – no receipts

- a. **Q: There are no receipts issued by the vendor. How do we submit such a claim for reimbursement?**

*Ans: Claimant should prepare a statement with the amount and details/purpose of the items purchased from the stall holder. The claimant should declare that no receipts were issued.*

## 3. Inter Dept./Club expense

- a. **Q: A department / club has billed us for expenses incurred? How do we make payment for this expense?**

*Ans: Students do not have to make payment upfront for such expenses. A NUS invoice (inter-department invoice) should be issued to the Club (paying club) and this invoice should then be submitted together with the payment reimbursement form for OFS to settle the payment.*

## 4. Encashing store vouchers

- a. **Q: I have used a (store/gift) voucher to pay for part of the expenses incurred. Can I be reimbursed for the voucher amount used?**

*Ans: Payments made using vouchers are not reimbursable. Vouchers should not be encashed for cash by means of reimbursement of expenses.*

## 5. Cashcard top up

- a. **Q: Can a receipt for cashcard top up be submitted for reimbursement?**

*Ans: Cash card top up should not be submitted for reimbursement. Reimbursement would be made for the expense incurred (eg purchase of stationery) using the cash card.*

## 6. Insufficient funds in WBS for payment

- a. **Q: There are insufficient funds in the WBS which we are using to claim for reimbursement. How should we request for more funds for this WBS?**

*Ans: A drawdown of club's reserves, budget top up or budget transfer can be requested. A Budget top up would only be applicable if additional income (above the initial budgeted amount) has been received for the current budget period.*

## Expenses for Students' Private Activities (i.e. Non-club activities)

### 1. T-shirts

- a. **Q: We are planning to print T-shirts for our club and members will have to pay for the T-shirts. Should we purchase the T-shirts upon collecting the payments from members?**

*Ans: Students are encouraged not to fork out from their own pockets to help fund club's activities. It is advisable for the club to first collect payments from members, bank in the receipts into your WBS and thereafter to make payment to the T-shirt vendor.*

*Alternatively, where the budget (for the purchase of the T-Shirt) has already been approved, the club can proceed with the purchase of the T-shirt before the collection from its members.*

## Receipt of Payment

### 1. Sales of Items & Cash Collection

- a. **Q: Can other receipts be issued other than the NUS official receipt?**

*Ans: Only NUS official receipts (via NUS official receipt book) can be issued at all times. This is because the club's activities are carried out in the University's name*

- b. **Q: For Booth sales or sales during bazaars, do we have to issue receipt to each individual who have made their purchase?**

*Ans: A single receipt can be issued for the total collections. However individual receipts will have to be issued if the payee request for it.*

- c. **Q: Do we have to issue individual receipts for cash collection from T-Shirt Sales and Camp registration?**

*Ans: Individual receipts should be issued to each payee. This is a form of acknowledgement for the payment received.*

- d. **Q: Can invoices be issued by individual constituent clubs to external organisations?**

*Ans: Clubs can seek OSA or their faculty's help in generating a NUS tax invoice to bill external organisations.*

## 2. Canvassing

- a. **Q: I have worked part time on my own accord to raise funds for the club project. Can this be banked in as a donation?**

*Ans: This income would be recorded as a donation if the amount earned is paid in the student's name and the student subsequently decided to donate this income to the club. However if the income paid is derived from canvassing (ie students worked to raise funds for a club specific purpose), regardless of where the money is paid to (into the student bank account or to NUS/Club), this income would be deemed as GST taxable supply.*

## 3. Sponsorship/Donation

- a. **Q: What is the procedure for us to obtain the tax exempt receipt to be issued to donors of our club projects?**

*Ans: A Gift Form must first be completed by the donor. Clubs will need to complete the Donation Collection Form and to submit both forms together with the donation received to OFS. These forms can be found at:*

*<http://www.nus.edu.sg/finance/student/nussu/forms.html>*

- b. **Q: Will all donors be eligible to receive tax exemption? For example, donors for YEP Trips.**

*Ans: All Singapore tax residents and corporate donors' donations to NUS will be eligible for tax deduction.*

## 4. Youth Expedition Projects/Overseas Community Involvement Projects

- a. **Q: Cash is collected from our team members to purchase air tickets, insurance and accommodation. Do we have to bank in the money we collect from our team members?**

*Ans: If the cash collected is the students' personal share of the cost of the trip (not funded by the University), the amount should not be banked with the Club/NUS. However, the student in charge should continue to safeguard the money collected at all times.*

- b. **Q: Will 7% GST be charged for the money collected from our team members?**

*Ans: As NUS is a GST tax registered entity, all its GST taxable supplies are subject to 7% GST. Hence all sales made by the clubs are subject to GST of 7%. For example, sale of concert tickets, sale of T-Shirts and rental of booth to vendors etc.*

*To ascertain whether the money collected from team members is subject to GST, we will first need to establish whether there is a taxable supply, for GST purposes.*