

NUHS Internal Grants Guidelines for Fundable/Non-Fundable Items

Type of Expenses	NUHS Internal Grants Guidelines
EOM Related Expenses	
Salaries, CPF and Fringe benefits including medical, dental, contribution to welfare fund etc	<p>Allowable as part of overall compensation to employees provided such costs are incurred under formal established and consistently applied policies of the Host Institution.</p> <p>The manpower funded as part of the direct cost should be directly involved in the research work of the project.</p> <p>The salaries offered to staff should be reasonable, in line with local market benchmarks and comply with formal established pay scale of the host institution that is consistently applied regardless of the source of funds.</p>
Bonus/Incentive payment	Allowable as part of a total compensation package, provided such payments are reasonable and are made according to a formal policy of the Host Institution that is consistently applied regardless of the source of funds
Overtime	Not allowable
Annual leave	<p>Allowable for employee.</p> <p>The number of days of leave accorded to staff must be in accordance with formal policies of the host institution that is consistently applied regardless of the source of funds</p>
Staff recruitment and related cost	Not allowable. Example of such costs are advertisement and recruitment agency cost.
PI's, Co-investigators' and collaborators' EOM cost	Not allowable
Staff insurance	Allowable as part of overall compensation package, provided such costs are incurred under formal established and consistently applied policies of the Host Institution.
Local & International students' fees or other stipends or awards to students	Not allowable
Participation of overseas experts	<p>Allowable.</p> <p>The overseas experts must be identified and his/her contribution to the project must be clearly defined and described in the proposal. Any variation from the original plan/budget should seek NUHS RO's written</p>

	<p>approval.</p> <p>Expenses incurred for overseas experts invited to participate in the project and staying in Singapore for at least 6 months per year must be budgeted separately in the project budget under the category for Visiting Professor/Expert.</p> <p>For other overseas experts staying for less than 6 months per year, the cost of his/her stay is allowable if the costs are specifically provided for and approved in the Research.</p> <p>Duration of Visiting Professor’s stay at NUS should be minimum one month per year. For shorter visits of less than one month of invited overseas researchers as Academic Visitors, the cost should be budgeted under OOE.</p> <p>Examples of such costs are honoraria, salaries, staff relocation, settling-in allowances and other related cost following HR’s policy</p> <p>However, superannuation contributions for such staff are not allowed.</p>
Student Assistants	Allowable.

Type of Expenses	Description
Equipment	
General Policy	There shall be no purchase of equipment 3 months before the completion date of the project. The completion date of the project refers to latest approved completion date.
New Equipment	<p>Allowable if needed specifically for the project.</p> <p>Each equipment must be individually identified and its total cost inclusive of bank charges, delivery and installation, etc estimated.</p> <p>For equipment costing more than S\$50,000, quotation(s) must be provided in the budget along with full justifications for the need to purchase the equipment.</p>
General IT equipment	<p>Not allowable.</p> <p>Examples of such costs are computers, laptops, printers, etc.</p> <p>Purchase of IT equipment must be in accordance with the IT policy of the host institution regardless of source of funds.</p>
IT Equipment for research purpose	Allowable if these are deemed essential to the project and have been approved by Approving Authority.

Purchase of PDAs, handphones, etc	Not allowable unless specifically provided for in the grant and approved by Approving Authority.
General furniture and office equipment	Not allowable. Examples of such costs are printers, fax machines, photocopier machines, workstations and storage cabinets, etc.
Cost of capital works and general infrastructure (including the costs associated with the establishment and running of the Grant Administration Office)	Not allowable unless specifically provided for in the grant and approved by Approving Authority.

Type of Expenses	Description
Other Operating Expenses	
Audit fees	Not allowable. This includes both internal and external audit fees.
Bank charges	Allowable as long as it is specifically related to the payments for consumables and equipment used in the project.
Books and specialized journals relevant to the research	Books or lab manuals are allowable only if these are directly related to the project. Specialized journals are allowable only if these are directly related to the project and are not available in the university's libraries. The funding for journal subscription would be restricted to the duration of the project.
Conference/Seminar/Workshop Organization	Not allowable
Consumables	Allowable. Example of such costs are supplies and materials, laboratory consumables, animal and drugs which are necessary for the successful execution of the funded project. All procurement of such items must be reasonable and make according to the formal established and consistently applied policies of the Host Institution.
Customs and import duties	Allowable as long as it is specifically related to the payments for consumables and equipment used in the project.
Drug costs and medical procedures for patients and volunteers	Allowable provided this is the scope of the research and has been provided for and approved in the grant.
Entertainment & Refreshment	Not allowable.

Fines and penalties	Not allowable.
GST	Allowable for expenses incurred for the project
Insurance premiums	<p>Not allowable.</p> <p>Examples of such costs are for equipment, workmen compensation, professional indemnity of researchers funded under the Research</p> <p>The Host Institution is responsible for the insurance of the equipment, relevant workmen compensation and professional indemnity insurance which are in line with the Host Institution’s risk policies.</p>
IT Peripherals	Not allowable unless specifically provided for in the grant and approved by the Approving Authority. (eg, thumbdrives, optical media, data storage devices).
Legal fees	Not allowable.
Lab safety training and related expenses	Allowable
License Fees	Not allowable. (eg. Radiation licence from HSA) unless the license is required for the handling of machines funded under the grant.
Local & Overseas conferences	<p>Allowable, if conference is directly relevant to the research area or necessary to accomplish the project objectives for PI, co-investigators, collaborators, researchers and research students funded under the Research.</p> <p>The expenses for such conferences may include registration fee for the conference, air tickets, per diem and other allowances. Travel must be by economy class airfare, and all the other travel-related claims should be in accordance with the formal policies of the Host Institution.</p> <p>If the conferences are conducted overseas, the travel policy of the Host Institution must be consistently adhered to. However, total expenses for travel per trip per person must not exceed \$6,000, and overseas travel is capped at \$6,000 per project per year unless specifically provided for and approved in the Research.</p> <p>The PI must submit a copy of the abstract when claiming reimbursement for such expenses and append to their annual/final report.</p>

Overseas visits	<p>Allowable. Overseas visit is capped at \$4,500 per project per year.</p> <p>Examples are field trips, visit to Institutions/companies for research purpose only.</p> <p>Not allowable for students.</p>
Overhead expenses- rental, utilities, telephone charges, facilities management, repairs and maintenance, etc.	Not allowable.
Patent-related expenses, IP related and commercialization expenses	<p>Not allowable.</p> <p>This includes patent application filing, maintenance and other related cost. Such cost should be paid by the host institution.</p>
Payment to volunteers and research patients and other related cost	<p>Allowable for payment to volunteers and research subjects provided this is the scope of the research and has been provided for and approved in the grant.</p> <p>Examples of such payments may include inconvenience fees, transport and meal reimbursement, etc.</p> <p>Press advertisements for patients are not allowable.</p>
Photocopying and printing charges	Allowable.
Professional fees (including fees to consultants)	Not allowable
Professional membership fees of PIs/RFs/RAs funded from the Research	Not allowable
Publications	<p>Allowable.</p> <p>Page charges for publication of manuscript in professional journals are allowable if they adhere to the formal established policy of the Host Institution, where applicable.</p> <p>The costs of reprints and publishing in other media, such as books, monographs and pamphlets are not allowable unless specific approval has been obtained from the Approving Authority.</p>

Repairs and maintenance of research equipment	<p>Allowable if specifically budgeted for in the project and the equipment is used extensively for the benefit of the research project.</p> <p>The period of maintenance funded from the research grant should be restricted to the duration of the project. For new equipment, maintenance should not be budgeted for the duration the equipment is under warranty (eg, year 1).</p>
Software	<p>Not allowable for generic software unless these are deemed essential to the project and have been provided for and approved in the grant.</p> <p>Software licenses, if approved, should be only for the duration of the project.</p>
Staff retreat	Not allowable
Stationery & printer consumables	<p>Allowable.</p> <p>Examples of such costs are printer cartridges, etc.</p>
Training	<p>Allowable.</p> <p>Funding for training is allowable for the PI, co-PIs and the collaborators. For funding of the research personnel, it should be restricted to the personnel employed under the Research for training that is of direct benefit and specific to the research project.</p>
Transportation, postage & courier services	<p>Allowable.</p> <p>This includes postage, courier and freight charges for bringing in equipment and specialized research consumables and reimbursement for staff transportation.</p>
Use of services, equipment rental or lab spaces within the host institution's central facilities	<p>Allowable.</p> <p>The cost for the use of the services and central facilities owned by the Host Institution such as animal holding units, central laboratory services are allowable and must be based on Host Institution's fee schedules which are consistently applied regardless of source of funds.</p> <p>Host Institution may be requested to certify that the fee structure is applied consistently.</p>
Vaccination	Not allowable for routine health vaccinations. Only allowed when working with micro-organisms carrying infectious diseases.