

## Appendix 1

### NON-FUNDABLE DIRECT COSTS

#### 1. EOM Related Expenses

Type of Expenses	Description
General policy	<p>The general principle is that grants should support EOM costs and related benefits (as per employment contract) as long as it is in line with the consistently applied NUHS' (or NUS' if applicable) HR policies.</p> <p>This will extend to NUHS' (or NUS' if applicable) policies that govern staff recruitment and related costs (e.g. costs associated with the onboarding of staff, staff insurance, overtime claims, staff relocation, employment benefits, employment levy, employment pass, pre-examination medical check-up and housing allowance.)</p> <p>All Manpower related costs that fall under Other Operating Costs (OOE) should be accurately reflected in the Budget. Fractional charging for staff costs based on time commitment to the project must be practised.</p>
Salaries of Lead PI/ Investigators / Collaborators/ general administrative support staff	Not allowable.
Research scholarship / stipend top-up for existing post-graduate scholarship holders	Not allowable.
Undergraduate stipend and tuition support	Not allowable.
Unconsumed leave	Provision for unconsumed leave is not allowable.

## 2. Equipment Related Expenses

Type of Expenses	Description
General policy	<p>No purchase of equipment is allowed unless specifically provided for in the grant approved by the Grantor.</p> <p>The procurement of such equipment must be made according to the formal established and consistently applied policies of NUHS (or NUS if applicable).</p> <p>The invoices for all claims must be dated before the end of the Term.</p>
Cost of capital works, general infrastructure, general purpose IT and communication equipment, office equipment, and furniture and fittings	<p>Not allowable under direct costs, unless specifically provided for in the grant and approved by the Grantor.</p> <p>Examples of such costs are computers, office productivity software, PDAs, mobile phones, photocopier machines, workstations, printers, etc.</p>
Software (≥ SGD3,000 per unit)	<p>Not allowable unless specifically provided for in the proposal and approved by the Grantor.</p>

### 3. OOE Related Expenses

Type of Expenses	Description
General policy	<p>Not allowable for expenses that are not directly related to the Research.</p> <p>All procurement of such items must be made according to the formal established and consistently applied policies of NUHS (or NUS if applicable).</p>
Visiting Professors/Experts	Not allowable unless specifically provided for in the grant and approved by the Grantor. The visiting professor must be identified and his/her contribution to the project must be clearly defined and described in the proposal.
Audit fees	Not allowable. This includes both internal and external audit fees.
Entertainment & Refreshment	Not allowable
Fines and Penalties	Not allowable
Legal Fees	Not allowable
Overhead Expenses	Not allowable unless specifically provided for in the grant and approved by the Grantor based on the nature of the research. This includes rental, utilities, facilities management, telephone charges, internet charges, etc.
Patent Application (all patent-related expenses)	<p>Not allowable.</p> <p>This includes patent application filing, maintenance and other related costs.</p>
Professional Membership Fees	<p>Not allowable.</p> <p>This applies to Lead Principal Investigator and Co-Investigators as well as all research staff funded from the grant.</p>
Software (< SGD3,000 per unit)	Not allowable, unless these are deemed essential to the project, specifically provided for in the grant and approved by the Grantor.
Professional fees (including fees to consultants)	Not allowable unless specifically provided for in the grant and approved by the Grantor.
Staff retreat	Not allowable.
Non-cash items such as depreciation cost, amortisation cost, loss on revaluation, etc.	Not allowable.

#### 4. Overseas Travel Related Expenses

Type of Expenses	Description
General policy	<p data-bbox="608 371 1436 439">Not allowable unless specifically provided for in the grant and approved by the Grantor.</p> <p data-bbox="608 472 1436 607">Conference participation should be directly relevant to the research area outlined in the project and necessary to accomplish project objectives. PIs should furnish proof of participation or attendance of conferences to Grantor.</p> <p data-bbox="608 640 1436 752">All travel must align to the existing and consistently applied NUHS (or NUS if applicable) institutions' travel policies regardless of the source of funds.</p>