

## 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 Host Institution's HR policies.</p> <p>This will extend to Host Institution 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.</p> <p>Fractional charging for staff costs based on time commitment to the project must be practised.</p>
Principal Investigators / Co-Investigators / Programme Managers EOM cost	Generally not allowable, unless specifically provided for in the grant and approved by the Grantor such that Host Institution may charge EOM attributed to the effort level as stated in the Letter of Award to the grant.
Unconsumed leave	Provision for unconsumed leave is not allowable.
Postgraduate stipend and tuition support	Not allowable, unless specifically provided for in the grant and approved by Grantor.
Student Assistants / Interns	<p>Not allowable for students who are recipients of existing awards (or stipends) or students who are not residents of Singapore.</p> <p>Only full-time students enrolled in local institutes of higher learning qualify to be supported as a student assistant/intern.</p>

## 2. Equipment Related Expenses

<b>Type of Expenses</b>	<b>Description</b>
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 the Host Institution.</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 Grantor. Examples of such costs are computers, office productivity software, PDAs, mobile phones, photocopier machines, workstations, printers, etc.</p>

### 3. OOE Related Expenses

Type of Expenses	Description
General policy	<p>Not allowable for expenses that are <u>not directly related</u> to the Research.</p> <p>All procurement of such items must be made according to the formal established and consistently applied policies of the Host Institution.</p>
Visiting Professors/Experts	<p>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.</p>
Audit fees	<p>Not allowable. This includes both internal and external audit fees.</p>
Entertainment & Refreshment	<p>Not allowable.</p>
Fines and Penalties	<p>Not allowable.</p>
Legal Fees	<p>Not allowable.</p>
Overhead Expenses	<p>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.</p>
Patent Application	<p>Not allowable.</p> <p>This includes patent application filing, maintenance and other related cost.</p>
Professional Membership Fees	<p>Not allowable.</p> <p>This applies to PI and Co-Investigators as well as all research staff funded from the grant.</p>
Software	<p>Not allowable under direct cost unless specifically provided for in the grant and approved by the Grantor.</p>
Professional fees (including fees to consultants)	<p>Not allowable unless specifically provided for in the grant and approved by the Grantor.</p>
Staff retreat	<p>Not allowed.</p>

#### 4. Overseas Travel Related Expenses

Type of Expenses	Description
General policy	<p data-bbox="608 333 1334 405">Not allowable unless specifically provided for in the grant and approved by the Grantor.</p> <p data-bbox="608 443 1394 551">Conference participation should be directly relevant to the research area outlined in the project and necessary to accomplish project objectives.</p> <p data-bbox="608 589 1337 696">All travel must align to the existing and consistently applied institutions' travel policies regardless of the source of funds.</p>