



A*STAR-NHG-NTU Skin Research Grant

Grant Management Guidelines

All expenses of approved projects will first need to be paid for by the host institutions. The host institutions refer to both institutions of the Clinical and Non-Clinical Principal Investigators (PIs), i.e. NHG institutions (i.e. NSC, TTSH), NTU or A*STAR research institutes.

Only items listed in the budget breakdown of approved projects can be reimbursed, otherwise, approvals will first need to be sought. Please refer to 'Grant Variations' section for more details. **Annex A provides the list of fundable and non-fundable items.**

The total reimbursement amount should not exceed the total budget approved for each project. Investigators are strongly encouraged to spend at least 80% of their approved budgets in each project year.

Claims Reimbursement Preparation

Please list all expenses to be claimed clearly and accurately on the claims form with the appropriate description for each expense, according to the approved budget breakdown for your research project. The following are the requirements for claims' reimbursement:

- For manpower expenses, please state clearly the employee number/ID/name, designation, breakdown of manpower costs (including basic salary, CPF, bonus and other allowances) and the month which the manpower expense is incurred. Please substantiate with relevant pay slips or other records of manpower costs that had been signed and certified true copy by an authorized personnel from the HR or Finance departments.
- For consumables, equipment and miscellaneous expenses please substantiate with supporting documents such as copies of invoices, debit notes, receipts and/or delivery orders.
- For any expenses incurred in other currencies besides the Singapore dollar, please also substantiate with a copy of the invoice and a generated financial statement showing the expenses in Singapore dollar after conversion.
- Please note that GST reimbursement is allowable only for NTU's and A*STAR Research Institutes' (RIs) expenses incurred under the funded project. NHG institutions may claim



the GST proportion from Inland Revenue Authority of Singapore (IRAS) directly. **GST expenses and fees such as bank charges must be claimed together with their corresponding item costs in the same claim form.**

Claims Reimbursement Cycle

Claims for approved projects will need to be submitted on a quarterly basis to the grant secretariat. The grant secretariat will also initiate each reimbursement cycle through reminder emails sent to all PIs and/or the relevant finance departments of the host institutions.

PIs are to submit all invoices, claims and supporting documents to their respective institutional Finance in accordance with proper financial procedures. The quarterly reimbursement claims will then be submitted by the respective institutional Finance to the grant secretariat **within 1 month after the end of each quarter** for processing.

For the final reimbursement claims submission, PIs are required to submit all invoices and claims to their respective Finance Departments within **1 week** from the project completion date. Respective finance departments are required to submit the final claims for each project no later than **3 months** after each project completion date.

GRANT VARIATIONS

All original copies of the grant variation forms must be submitted to the grant secretariat:

(a) Request for Intra-Institutional Budget Adjustment

Any request for intra-institutional budget adjustments (e.g. transferring of funds from NHG Manpower category to NHG Equipment category) must be submitted to the grant secretariat **at least 30 days** before the purchase or incurrence of the expenditure to ensure availability of funds. You will be required to complete and submit the “Request for Intra-Institutional Budget Adjustment Form” to the grant secretariat for processing. You will be advised of the outcome via email.

(b) Request for Inter-Institutional Budget Adjustment

Any request for inter-institutional budget adjustments (e.g. transferring of funds from NHG Manpower category to NTU Equipment category) must be submitted to the grant secretariat **at least 30 days** before the purchase or incurrence of the expenditure to ensure availability of funds. You will be required to complete and submit the “Request for Inter-Institutional Budget



Adjustment Form” to the grant secretariat for processing. You will be advised of the outcome via email.

(c) Request to Fund Non-Budgeted Item

Request to fund non-budgeted items that was not originally approved upon successful application and/or not listed under Annex A (Guidelines on fundable and non-fundable items) may be considered by completing the “Request to Fund Non-Budgeted Items Form” and submitting it to NHG RDO. Strong and valid justifications for the need must be provided. You should be able to provide quotations for the items on request. You will be advised of the outcome via email.

(d) Request for Time Extension

Any request for time extension is to be submitted to the grant secretariat **at least 30 days** before the expiry of the project. You are required to submit your request by completing the “Request for Time Extension Form”. Strong and valid justifications for the need must be provided. You will be advised of the outcome via email.

(e) Request for Change of PI

For change in Clinical or Non-Clinical Lead-PI, the “Request for Change of PI Form” is to be submitted to the grant secretariat **at least 30 days** before the effect of change. Strong and valid justifications for the request must be provided. You will be advised of the outcome via email. If successful, a revised Letter of Award and Letter of Undertaking will be sent to the new Lead-PI.

The above forms and templates for your progress and final reports may be obtained from the NHG Research website: www.research.nhg.com.sg.

Annex A – Guidelines on Fundable and Non-Fundable Items

Type of Expenses	Description
Manpower Category	
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. Employees refer to research team members such as research fellows, research engineers/scientists, research assistants/associates, biostatisticians, nurses and technical officers.</p> <p>The salaries offered to staffs 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 payments	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	Allowable for full time employees. 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.
Staff recruitment and related cost	<p>Not allowable. Examples of such costs are advertisement and recruitment agency cost.</p> <p>Staff relocation, settling-in allowances, etc, are not allowable.</p>
PI's, co-investigators' & collaborators' EOM cost	Not allowable
Staff insurance	Allowable, provided incurred under an established and consistently applied policy of the host institution.
Visiting Professor	Not allowable

Type of Expenses	Description
Equipment Category	
General policy	<p>There shall be no purchase of equipment <u>3 months before the completion date of the project</u>. The completion date of the project refers to latest approved completion date.</p> <p>Any new equipment (hardware & software) if needed specifically for the project may be allowable if it is relevant to the project and subject to the approval of the grantor. Equipment must be individually identified and its total cost inclusive of bank charges, delivery and installation, etc estimated.</p> <p>Any equipment purchases shall also be subjected to an established and consistently applied policy of the host institution.</p>
IT equipment	Not allowable
Purchase of PDAs, handphones, and all hand-held devices	Not allowable
Office equipment	Not allowable
Office furniture & fittings	Not allowable
Cost of capital works and general infrastructure (including the costs associated with the establishment and running of the Grant Administration Office)	Not allowable

Type of Expenses	Description
Equipment Category (continued)	
Repairs and maintenance of research equipment	<p>Allowable, if equipment is newly purchased and specifically budgeted for the 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 (e.g. Year 1) and quotations for maintenance contract must be included.</p>
Consumables Category	
Consumables	<p>Allowable, if directly related to the project. Examples of such costs are supplies and materials, laboratory consumables, animals and drugs which are necessary for the successful execution of the project. All procurement of such items must be reasonable and are made according to the formal established and consistently applied policies of the host institution or by other collaborating institutions.</p>
Use of services, equipment rental or lab spaces within the host Institution's or collaborating institution's central facilities	<p>Allowable, if directly related to the project. The cost for the use of the services and central facilities owned by either the host institution or by other collaborating institutions, such as animal holding units, central laboratory services, are allowable and must be based on institutional fee schedules which are consistently applied regardless of source of funds.</p> <p>Institutions may also be requested to certify that the fee structure is applied consistently.</p>
Miscellaneous Category	
Audit fees	Allowable if required specifically for the research project.
Bank charges	Allowable as long as it is specifically related to the payments for consumables and equipment used in the project.
Books and specialised journals relevant to the research	Books or lab manuals are allowable only if these are directly related to the project. Specialised journals are allowable only if these are directly related to the project and are not available as existing resources of the institutions'. The funding for journal subscription would be restricted to

	the duration of the project.
Customs and import duties	Allowable as long as it is specifically related to importation of consumables and equipment used in the project.
Entertainment & Refreshment	Not allowable
Fines and penalties	Not allowable
GST	Allowable. GST for expenses incurred by NHG institutions are claimable from IRAS, hence there is no need to include GST in the project budget.
Insurance premiums	Not allowable. 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.
Legal fees	Not allowable
Local & Overseas conferences	Allowable, if conference is directly relevant to the research area or necessary to accomplish the project objectives for PI, co-investigators, co-applicants, researchers and research students funded under the project grant. The expenses for such conferences may include registration fee for the conference, air tickets (economy class only), per diem and other allowances. Such payments should be in accordance with the formal policies of the host institution. If the conferences are conducted overseas, the travel policy of the host institution must be consistently adhered to, and the total expenses for travel per trip per person must not exceed S\$6,000. The PI must submit a copy of the abstract when claiming reimbursement for such expenses and append to their annual/ final report.

Overhead expenses - rental, utilities, telephone charges, facilities management, etc	Not allowable
Patent application, IP related and commercialization expenses	Not allowable This includes patent application filing, maintenance and other related cost. Such cost should be paid by the host institution.
Photocopying charges	Allowable
Professional fees (including fees to consultants)	Not allowable
Professional membership fees of PIs /RFs /RAs funded from the grant	Not allowable
Publications	Allowable, if they are directly related to the project. Page charges for publication of manuscript in professional journals are allowable. The costs of reprints and publishing in other media, such as books, monographs and pamphlets are not allowable.
Staff retreat	Not allowable
Stationery & printer consumables	Allowable
Transportation, postage & courier services	Allowable This includes postage, courier and freight charges for bringing in equipment and specialised research consumables and reimbursement for



	staff transportation.
Payment to research participants and other related costs	Allowable for payment to volunteers and research subjects provided this is the scope of the research and has been provided for in the grant and approved. Press advertisements costs for recruitment of research participants are also allowable.
Training	Allowable. Funding for training is allowable for the PI, co-PIs and the collaborators. For funding of other research personnel, it should be restricted to the personnel employed under the project and for training that is of direct benefit and specific to the research project.
Others	Other miscellaneous costs which are directly related to the project may be allowed subjected to approval from the grant funding body based on the justifications provided. An example of such item is ethics review cost.