

**NATIONAL KIDNEY FOUNDATION**

**RESEARCH COMMITTEE**

**ADMINISTRATIVE GUIDELINES AND FINANCIAL REGULATIONS**

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**INTERPRETATION**

In the Administrative Guidelines and Financial Regulations, unless the context otherwise requires:

1. “Auditor” means the auditor appointed by NKFRC.
2. “Grant Variation” means changes in budget allocation within or across categories (e.g. Manpower, Consumables, etc) without change in total budget.
3. “Grants period” means the duration stipulated in the approved proposal.
4. “IRG” means Individual Research Grant provided to researchers for carrying out specific research projects.
5. “Institutions” means restructure hospitals, national centres and other public bodies which receive funding from NKF.

1. “MOU” means the Memorandum of Understanding.
2. “NKF” means the National Kidney Foundation.
3. “NKFRC” means National Kidney Foundation Research Committee.
4. “PIs” means Principal Investigators of the projects.
5. “RC” means the Research Committee of National Kidney Foundation.
6. “SOU” means the Statement of Undertaking.

**GENERAL**

1. The NKF Administrative Guidelines and Financial Regulations are applicable for all projects and programmes administrated by the NKF, unless otherwise stated.
2. The NKF reserves the right to make changes to the guidelines as and when it deems fit.
3. The financial year (FY) of the NKF shall begin on 1 July of each calendar year and end on 30 June of the following calendar year.
4. The NKF website address: [www.nkfs.org](http://www.nkfs.org)

**PART A: ADMINISTRATION GUIDELINES**

1. **Introduction**
   1. The NKF provides research funding for Projects which the RC finds appropriate.
   2. Please refer to the NKF website for the application.
2. **Approved Qualifying Research Cost**
   1. Please refer to the Annex A for a guideline on the qualifying costs applicable for the projects grants for:
3. Expenditure on Manpower (EOM);
4. Expenditure on Equipment;
5. Expenditure on consumables; and
6. Other operating expenses (OOE).
   1. The NKFRC reserves the right to approve or disapprove any items deemed not necessary in the project proposals.
7. **Disbursement and Reimbursement of Funds**
   1. All approved projects will be given a unique project reference. This project reference must be quoted in all claims for submissions.
   2. Institutions should in the first instance pay for the expenditure incurred for approved projects and subsequently claim for reimbursement from the NKF Finance.
   3. It is the responsibility to ensure that the following conditions for payment are satisfied before payments are made by the Institutions and PIs:
      1. Services have been duly performed; and/or
      2. Goods have been delivered.
   4. All claims for reimbursements should be made in the format prescribed by the NKF Finance. The claim should also have a unique claim reference number in which NKF will quote when making payment to the hosting Institutions.
   5. Each claim form should be substantiated with supporting documents like original copies of invoices, debit notes, receipts and delivery orders.
   6. For manpower cost submission, the following information must be stated clearly on the claim form for each employee claim:

* Employee Name and employee number
* Designation of the staff;
* Detailed breakdown of manpower costs which includes basic salary, CPF, bonus and other allowances;
* Month in which the manpower cost is incurred.

In addition, all manpower claim forms must be certified correct by the Human Resource (HR) office or the payroll Department.

* 1. For equipment purchased, Institutions can submit the claims upon receipt of the equipment, prior to the commissioning process. The responsibility is on the Institutions to ensure that the commissioning of the asset is properly carried out and appropriate actions are taken to address any shortcomings (e.g. refund from vendor, replacement for the faculty equipment, etc).
  2. Before forwarding claims to the NKF Finance for reimbursement, the hosting Institutions should ensure that:
* Claims are properly certified correct by the Institutions’ Finance Department;
* Original supporting documents are certified correct and arranged in the order per the claim forms.
  1. The NKF only make payments to the hosting Institutions and not to the individual PIs
  2. All expenses incurred after the approved project period will not be reimbursed by the NKF. In addition, all project claims for reimbursement should be submitted to the NKF Finance within 3 months after the date of project completion. Any late submission will be subject to a case-by-case consideration by NKFRC.
  3. All late submissions must be accompanied by an explanatory note. The NKFRC reserves the right to reject any late claims which are not accompanied by valid reasons.
  4. In order to avoid last-minute claims, reimbursement claims are to be submitted promptly on a quarterly basis. The last day for submission of reimbursement is **30 June of the reporting FY** (subject to change by the NKF). Any invoices submitted after the deadline would be considered as invoices submitted in the next FY and utilized against the next FY’s budget.
  5. Reimbursement of expenses would only be made for expenses incurred during the grant period. The expenses are deemed incurred only when goods are received in order and/ or services are appropriately rendered. Expenditure committed during the grant period but incurred after grant expiry would be rejected. Any late submission will be subject to a case-by-case consideration by the NKFRC.
  6. The NKF will only fund items directly related to the research projects. All funding will be net of what is already supported via existing research grants or institutional funding to ensure that there is no double dipping of funds from the various grant pools. Penalties will be imposed on those where double dipping is found to be evident. Such penalties may include the suspension or termination of funding.
  7. The NKFRC reserves the right to reject any claims that it finds inappropriate.
  8. All submission to be sent to :

Finance Department

Level 7

National Kidney Foundation

81 Kim Keat Road

Singapore 328836

1. **Variations to Approved Scope**
   1. Any variation to the approved scope of a project (i.e. objectives, aims and proposed outcome, etc) must be approved by the NKFRC.
2. **Variations to Approved Budget**
   1. Institutions and PIs may vary for amounts up to and inclusive of S$5,000 up to a maximum of 2 times a year, but must inform the NKFRC (unless specifically approved by the NKFRC).
   2. PIs of project grants are not allowed to vary project grants for the purchase of items not included in the list of qualifying research costs.
   3. If a grant variation involves purchases of any non-fundable items, Institutions and PIs must seek the NKFRC’s approval regardless of the variation amount. The NKFRC reserves the right to reject claims for such expenditure if prior approval was not obtained.
   4. Institutions and PIs must seek the NKFRC approval for variations that are more than S$5,000.
   5. All project grant (as in para. 5.1 to 5.4 above) must be submitted to the NKFRC using the prescribed forms available from the NKF website.
   6. The NKFRC reserves the right not to process any grant variation requests submitted after the deadline.
3. **Grant Extensions**
   1. PIs have the discretion to extend the grant for 1 year in the first instance. The NKFRC must be informed of such extension at least 1 month before the project’s expiry date as stated according to the proposal. Failure to do so will result in payments being withheld and delayed.
   2. Notwithstanding para 6.1 above, the total period of grant extension is capped at 50% of the duration originally approved. Subsequent requests for grant extension have to be approved by the NKFRC.
   3. Request for grant extension and its justifications must be submitted at least 1 month before the project’s expiry date as stated according to the proposal. All late submissions must be accompanied by an explanatory letter. The NKFRC reserves the right to reject any late request.
4. **Reports Submission**
   1. All PIs and Institutions are to submit progress reports on a yearly basis (every July of the year), or upon request by the NKFRC.
   2. PIs and Institutions are to submit their final reports within 3 months after the end of the funding period.
   3. All progress/final reports should include a Statement of Account of approved budget and expenditure.
   4. All reports should be signed and dated by the PI responsible for the study and countersigned by the Research Director of the host Institution.
   5. The format of these 2 reports (progress and final) can be found on the NKF website.
   6. PIs and Institutions not submitting the Final and progress reports are subjected to:
      1. Disqualification from applying as PI for new project grants until he or she submits the final report, and
      2. Suspension of any grant variation or extension requests until progress reports are submitted.
   7. A “not submitted” status will be reflected in the NKFRC Annual Report for PIs who fail to submit the final report in the required period.
5. **Change of PIs**
   1. PIs who wish to nominate new persons to take over their project must obtain approval from the NKFRC by submitting the following documents:
      1. Concurrence from their HODs / Director of Institutions, and
      2. CVs of the nominees.
   2. New PIs are required to seek concurrence from their HODs / Directors of Institutions and sign a SOU for each of the projects.
   3. In the event that the PI could not find any suitable person to take over the project, or the change of PI is not approved by the NKFRC, the NKFRC reserves the right to terminate funding for the project.
6. **Transfer of Institutions**
   1. PIs who wish to transfer the administration of their grants from one Institution to another Institution are required to seek approval from both Institutions and inform the NKFRC. The receiving Institution must be based in Singapore and confirmed in writing that it is capable of hosting the research and endorses the project.
7. **Disclosure management**
   1. The NKFRC must be informed promptly of all publication¹ directly relating to the NKFRC-funded research projects. The Office of Research Office of each Institution is required to submit a quarterly report on all the publications published during the quarter to the NKFRC**.**
   2. All hosting Institutions and PIs are required to promptly report any invention disclosure to the NKFRC. They are required to include such reports in their annual progress report to the NKFRC.
8. **MOU**
   1. All Institutions whose staff are receiving grants from NKF are required to sign an MOU with the Foundation.

¹Refers to all printed media such as journals, newsletters, media releases, Interview extracts, etc.

**PART B: FINANCIAL REGULATIONS**

**1 Compliance with Regulations**

1.1 Institutions and PIs shall be responsible for ensuring that the financial regulations are complied with when handling matters pertaining to NKFRC grants.

**2 Annual Budgetary Cycle**

2.1 In order to adhere to NKF annual budget management cycle, the NKFRC seeks the cooperation of all grant receiving Institutions and PIs to follow a Plan-Submit-Spend-Review cycle, as depicted below.

i) Plan

ii) Submit

iii) Spend

iv) Review

& Revised

1. **Jan – Mar**

- Institutions/PIs plans for the budget and cash flow projection for the following FY.

- All budgets and the corresponding cash flow projection must be submitted to NKF by 28th February.

1. **Apr – Jun**

- Institutions/PIs must ensure all claims to be reimbursed under the current FY budget are submitted to NKF by 30th June.

1. **Jul – Dec**

- Institutions/PIs start spending their projected budget.

1. **Jan - Mar**

- Institutions/PIs will reviews actual spending and project final requirements to current year budget.

-Any revision to current year budget must be submitted to NKF by 28th Feb at Institutional level.

**(i) Plan (Quarter 3 - Jan to Mar)**

* 1. The NKF requires all institutions and PIs to plan for the required budget and the corresponding quarterly cash flow projection for the following FY.
  2. Each Institution is required to collate the projected budget of all on-going projects for submission to NKF at institutional level.

***(New projects to be approved during the FY need not be included in this projected budget).***

2.4 The submission of the total projected budget for the new FY and the cash flow projection for each quarter should be at institutional level. All submission should be completed in the Annual Cashflow Projection form and must reach the NKFRC by 28th February.

2.5 It is the Institutions’ and PIs’ responsibility to ensure that the budget requested must not be duplicated under any existing funding proposals, e.g. existing research grants or institutional funding. Penalties will be imposed on the institutions and the PIs should double dipping of funds be discovered.

**(ii) Submit (Quarter 4 - Apr to Jun)**

2.6 All the claims to be reimbursed under the current FY budget must reach the NKF by 30th June. Any late claims will be considered as submitted in the next FY and reimbursed out of the next FY budget.

**(iii) Spend (Quarter 1 & 2- Jul to Dec)**

2.7 The Institutions and PIs start spending according to their approved projected budget.

**(iv) Review & Revise (Quarter 3 – Jan to Mar)**

2.8 During the third quarter of the current FY, Institutions should review their spending and project their final requirements for the FY.

2.9 Should Institutions foresee changes in their projected spending (e.g. additional funds required, savings to be declared, roll-over of budget, they are to submit their revised budget and the corresponding quarterly cash flow projection by 28th February. Institutions are encouraged not to make any other changes to their budget beyond this date.

2.10 However, at any time, should the Institutions be aware of any deviations from their approval budget, they must inform the NKF immediately.

1. **Monitoring of Budget Utilisation**
   1. All Institutions are required to monitor their budget utilization during the grant period for each project.
   2. On completion of the project, the total claims submitted to NKF for reimbursement must be within the approved budget grant.

**4 Revenue Projection (if applicable)**

4.1 All Proposals for revenue estimates shall state:

i. Reasons and basis of calculation; and

ii. Reasons for increase and decrease in each revenue item compared to the previous FY’s estimates.

4.2 The proposal shall also mention any changes to the rates which revenue items are to be charged.

1. **Revenue and Receipts**

**Revenue from the NKF Grants**

* 1. In line with proposed revenue projections, revenue from the NKFRC funded research grants shall be offset against the claims submitted to the NKF for reimbursement
  2. All other receipts derived as a result of the NKF grants have to be communicated to the NKF promptly. Examples of such revenues include proceeds from sale of fixed assets (see para 11.9 below), excess insurance claims, refunds from purchases, etc. Such receipts will be offset against the claims submitted to the NKF for reimbursement.
  3. Revenue derived from commercialization of Research findings arising from all the NKF funded projects shall be collected and remitted to the NKF according to the provisions in the MOU signed between the NKF and the Institutions supporting the research projects.

**Maintenance of Revenue Register**

* 1. Institutions shall maintain a register of revenue received from projects funded by the NKF grants. The finance department shall ensure that the register is properly maintained.

1. **Expenditure and Payment**

**Expenditure and Budgetary Control**

* 1. Institutions and PIs must ensure that funds are available before they commit any expenditure.
  2. Variation may be made within the categories to supplement unbudgeted amounts for items fundable under Annex A.
  3. Variation may also be made from one category to another to supplement the latter’s budget deficiency.

Please refer to Part A: Administration Guidelines – (5) Variations to Approved Budget of Projects.

1. **Procurements**
   1. Institutions and PIs are to follow Institutions’ procurement procedures to ensure that all purchases made using the NKF grants are value for money. All relevant documentations (eg. Purchase requisition forms, quotations form vendors, etc) must be forwarded to the NKF Finance together with the invoices in their submission of claims.
   2. Procurement of items for individual use required in the course of the research work should be in accordance with the formally established and consistently applied policies of the host Institution. Examples of such items include personal subscription and membership, etc.
2. **Payments**
   1. Institutions and PIs shall only make payments based on the original documents.
   2. It is the responsibility to ensure that the following conditions for payment are satisfied before payments are made by the Institutions and PIs:
3. Services have been duly performed; and/ or
4. Goods have been delivered.

8.3 Payments for research trainings and attendance of conferences should follow the Institution’s own training guidelines (e.g. rates of allowances, signing of bond).

1. **Advances**
   1. Advances received through project shall be used to offset against the expenditure incurred during the same FY. Any excess shall be returned to the NKF.
2. **Grant Control Register**
   1. Institutions and PIs shall keep a Grant Control Register showing at all times, the balances available in each item under the approved respective categories. The purpose of Grant Control Register is to record all commitments and payments made under the grant and to ensure that expenditure does not exceed the approved budget.
3. **Accounts**

**Preservation and Disposal of Records**

11.1 All account books, records, vouchers, invoices, receipts and other accounting records must be carefully preserved for a period of at least 5 years.

**Alterations and Erasures**

* 1. For manual documents, if any alteration is necessary, the original figures must be crossed through in such a way as to show the figures originally entered, and the correct figures must be written above the cancelled figures. The alteration is to be signed by the supervising officer. No correction fluid or pen with erasable ink should be used. For system-generated document, if any alteration is necessary, the original document must be cancelled and a new document generated by the system. The new document has to be approved by the relevant approving officer(s).
  2. Under no circumstance shall alterations or erasures be made on audited figures.

1. **Audit**
   1. The NKF has the right to appoint auditors to audit the Institutions’ account for NKF research funds.
   2. The finance department shall at all times be responsible for the safe custody of all receipts, accounts, vouchers and other documents related to the financial transaction of project grants and produce them to auditors whenever required.
   3. The NKF has the right to seek clarifications from the Institutions’ management on any audit observations noted by the auditors on the financial management & accountability of the NKF research grants.

**ANNEX A: A Guideline on Qualifying Research Cost**

|  |  |
| --- | --- |
| **Type of Expenses** | **Description** |
| **EOM Related Expenses** | |
| Salaries, CPF and fringe benefits including medical, dental, contribution to welfare fund, etc. | Allowable as part of overall compensation to employees provided such costs are incurred under formal established and consistently applied policies of the host Institution.  The manpower funded as part of the direct cost should be directly involved in the research work of the project.  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.  Core manpower fundable under the direct cost only:  - Research fellow,  - Research engineer/scientist,  - Research assistant/associate,  - Specialist laboratory technician,  - Biostatisticians,  - Nurses, and  - Technical officer.  Case by case consideration will be given if the PI can justify that the required manpower should be funded under the direct manpower cost. |
| Annual leave | Allowable for 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. |
| 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. |
| Staff insurance | Allowable as part of overall compensation to employees provided such costs are incurred under formal established and consistently applied policies of the host Institution. |
| Participation of overseas experts | Non-fundable item. |
| Staff recruitment and related cost | Allowable as part of Manpower costs. Examples of such costs are advertisement and recruitment agency cost. |

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| Stipends and course fees of full-time and/or part-time graduate research students | Non-fundable item. |
| PI’s & co-investigators’ EOM | Non-fundable item. |
|  |
| **Equipment Related Expenses** | |
| New equipment | Allowable if needed specifically for the project.  Each equipment must be individually identified and its total cost inclusive of bank charges, delivery and installation, etc estimated. |
| General purpose IT and communication equipment | Not allowable. Examples of such costs are computers, office productivity software, PDAs, mobile phones, etc.  The items are not fundable, unless specifically approved by NKF. |
| General furniture and office equipment | Not allowable. Examples of such costs are fax machines, photocopier machines, workstations and printers, etc.  The items are not fundable, unless specifically approved by NKF. |
|  |
| **Consumables Related Expenses** | |
| Consumables | Allowable.  Examples of such costs are supplies and materials, laboratory consumables, animals and drugs which are necessary for the successful execution of the funded 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. |
| Drug costs and medical procedures for patients and volunteers | Allowable. |

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| **OOE Related Expenses** | |
| Bank charges | Allowable as long as it is specifically related to the payments for consumables and equipment used in the project. |
| Customs and import duties | Allowable as long as it is specifically related to importation of consumables and equipment used in the project. |
| Books and specialised journals relevant to the research | Allowable.  If the host Institution has a library, books and journals should be obtained from the library and PI should refrain from purchasing the same books or subscribing to such journals. |
| GST | Allowable for expenses incurred for the project. |
| Local & Overseas conferences | Non-fundable unless specifically approved by NKF. If it is directly related and relevant, it will be subjected for approval.  The PI must submit a copy of the abstract when claiming reimbursement for such expenses and append to their annual/ final report. |
| Photocopying and printing charges | Allowable. |
| Publications | Allowable.  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.  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 NMRC. |
| Repairs and maintenance of research equipment | Allowable if specifically budgeted for in the project and the equipment is used extensively for the benefit of the research project. |
| Training | Non-fundable unless specifically approved by NKF. |
| Stationery & printer consumables | Non-fundable unless specifically approved by NKF.  Examples of such costs are printer cartridges, etc. |
| 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. |
| Use of services, equipment rental or lab spaces within the host Institution’s central facilities | Non-fundable unless specifically approved by NKF |
| Payment to volunteers and research patients and other related cost | 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. Examples of such payments may include inconvenience fees, transport etc. |
| Audit fees | Non-fundable item. This includes both internal and external audit fees. |
| Entertainment & Refreshment | Non-fundable item. |
| Fines and penalties | Non-fundable item. |
| Insurance premiums | Non-fundable unless specifically approved by NKF  Examples of such costs are for equipment, workmen compensation, professional indemnity of researchers funded under NKF research grants.  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 | Non-fundable item. |
| Outsourcing | Non-fundable unless specifically provided for and approved in the grant. |
| Overhead expenses - rental, utilities, telephone charges, facilities management, repairs and maintenance, etc | Non-fundable item. |
| Patent-related expenses | Non-fundable item.  Such cost should be borne by the host Institution. |
| Professional fees (including fees to consultants) | Non-fundable item |

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| Professional membership fees of PIs /RFs /RAs funded from the grant | Non-fundable item |
| Staff retreat | Non-fundable item. |
| Cost of capital works and general infrastructure | Non-fundable item unless specifically provided for and approved in the grant. |

**ANNEX B**

**non-fundable items**

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| **EOM Related Expenses** |
| 1. PI’s & co-investigators’ EOM 2. Stipends and course fees of full-time and/or part-time graduate research students 3. Superannuation contributions for senior expatriate R&D staff |
| **OOE Related Expenses** |
| 1. Fines and penalties 2. Legal fees 3. Patent-related expenses |
| **Others** |
| 1. Non cash items such as depreciation cost, amortization cost, loss on revaluation, etc. |

**SUMMARY OF ANNEX A & B**

| **Item** | **Research Cost** | **Non Fundable** | **Specifically provided for and approved in grant** |
| --- | --- | --- | --- |
| Salaries, CPF and fringe benefits including medical, dental, contribution to welfare fund, etc. | **√** |  |  |
| Annual leave / Bonus / Incentive payments | **√** |  |  |
| Staff insurance | **√** |  |  |
| Participation of overseas experts |  | **√** |  |
| Student attachment and top-up for research students |  |  | **√** |
| Staff recruitment and related cost | **√** |  |  |
| PI’s & co-investigators’ EOM |  | **√** |  |
| Stipends and course fees of full-time and/or part-time graduate research students |  | **√** |  |
| Superannuation contributions for senior expatriate R&D staff |  | **√** |  |
| New equipment | **√** |  |  |
| General purpose IT and communication equipment |  |  | **√** |
| General furniture and office equipment |  |  | **√** |
| Consumables (e.g. supplies and materials, laboratory consumables, animals and drugs) | **√** |  |  |
| Bank charges | **√** |  |  |
| Customs and import duties | **√** |  |  |
| Books and specialised journals relevant to the research | **√** |  |  |
| GST | **√** |  |  |
| Local & overseas conferences |  |  | **√** |
| Outsourcing |  |  | **√** |
| Photocopying and printing charges | **√** |  |  |
| Publications | **√** |  |  |
| Repairs and maintenance of research equipment | **√** |  |  |
| Stationery & printer consumables |  |  | **√** |
| Training |  |  | **√** |
| Transportation, postage & courier services | **√** |  |  |
| Use of services, equipment rental or lab spaces within the host Institution’s central facilities |  |  | **√** |
| Volunteers and research patients and other related cost | **√** |  |  |
| Press advertisements for patients |  | **√** |  |
| Audit fees |  | **√** |  |
| Entertainment & refreshment |  | **√** |  |
| Insurance premiums |  |  | **√** |
| Overhead expenses (eg. rental, utilities, telephone charges, facilities management, repairs and maintenance, etc) |  | **√** |  |
| Professional fees (including fees to consultants) |  | **√** |  |
| Professional membership fees of PIs /RFs /RAs funded from the grant |  | **√** |  |
| Staff retreat |  | **√** |  |
| Fines and penalties |  | **√** |  |
| Legal fees |  | **√** |  |
| Patent-related expenses |  | **√** |  |

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| --- | --- | --- | --- |
| **Item** | **Research Cost** | **Non Fundable** | **Specifically provided for and approved in grant** |
| Cost of capital works and general infrastructure |  |  | **√** |
| Non cash items such as depreciation cost, amortization cost, loss on revaluation, etc |  | **√** |  |