

Notes on Cost Schedule

1 General Instructions

1.1 The applicant shall use the Part C: "Breakdown of Costing" spreadsheet to fill in the details of the project budget required to carry out their proposed research project. The applicant shall use one row for each cost item and may insert additional rows accordingly.

1.2 All amounts shown in the project submission shall be in Singapore Dollars. The applicant shall include the GST amount separately in their project budget. GST incurred is not claimable.

1.3 Applicants are requested to read the **Terms and Conditions of R&D Grant** as it provides guidance and additional information on the funding details.

1.4 The applicant shall check that the numerical inputs and all calculations in the submission are correct. Please indicate "Not Applicable" (N.A.) for items that do not require funding.

1.5 For joint applications between multiple organisations, please indicate the requested funding items for each organisation.

1.6 A list of non-fundable direct cost items is provided in the Annex. Only items specified in the approved budget will be funded.

1.7 In general, prudence should be exercised for all project costs.

2 Expenditure on Manpower (EOM)

2.1 The grant will reimburse the following EOM:

- EOM for research staff who are employed specifically to conduct and support R&D content of the project.
- Existing staff whose salary depends solely on the R&D projects secured may be considered for funding and eligible for reimbursement. Please provide justification in a separate attachment.

2.2 Funding of research staff under the Grant must comply with prevailing and consistently applied human resource guidelines of your organisation regardless of the source of funds. (Please refer to the **Terms and Conditions of R&D Grant** for details.)

2.3 The applicant shall provide the following justifications for each manpower personnel requested including but not limited to:

- A detailed job scope,
- Justification for time required,
- Qualification/expertise required.

3 Equipment/Software Cost

3.1 The applicant shall provide the basis and justification for the purchase of any equipment, in addition to the following information which must be provided for the consideration of funding:

- The purpose of the equipment,
- How it would be applied to the project, and
- The formal established and consistently applied policies of your organisation on equipment purchase.

3.2 The applicant shall declare whether similar equipment currently exists within the organisation for each piece of equipment that is proposed to be purchased. For equipment which already exists within the organisation, the applicant shall make internal arrangements to use or rent the equipment.

3.3 For applicants who wish to purchase new equipment (which already exist within the organisation), the applicant shall show evidence that they would not be able to rent or utilise the existing equipment. For example, the applicant could provide a photocopy of the log-book to show that the existing equipment is being overused or a statement from equipment owner on why the equipment could not be shared. No new equipment shall be purchased during the last six months of the project period.

3.4 Only specialised and dedicated software used for the project shall be supported. Software for office use shall not be supported.

3.5 Notwithstanding, all items claimed must further comply with your organisation's formal established and consistently applied internal procurement processes, guidelines and policies.

4 Professional Services

4.1 Sub-contracting of non-research work may be considered for funding. Examples of non-research work are analytical testing, use of specialised laboratory and development of tools for the research.

4.2 Professional services from a foreign company are allowed only if such services are not available in Singapore.

5 Other Operating Expenses (OOE)

Materials and Consumables

5.1 Examples of supported items are specialised laboratory supplies, materials and consumables. Examples of items that are not supported are stationery, printer consumables, basic laboratory consumables, books, journals, manuscript and reports. Publication in professional journals may be funded.

Rental of Equipment and Maintenance Cost

5.2 The applicant shall provide the cost breakdown for the rental of each piece of equipment and compute the cost based on the utilisation time and the charge rate for each piece of equipment. The maintenance cost for equipment bought under the supported project can be claimed under OOE. Rental for existing equipment (funding of equipment already present and acquired via rental before the award of the grant) will not be supported.

Visiting Professors/Experts

5.3 Funding for Visiting Professors/Experts is not allowed unless specifically relevant to meeting the milestones and deliverables of the project. Justification, in addition to the following information must be provided for the consideration of funding:

- Identity of the Professor/Expert,
- Area of contribution in the project,
- References to relevant awards, works, publications, projects demonstrating the expertise and research interest of the Professor/Expert, and
- Existing formal established and consistently applied policies of your organisation on funding of visiting Professors/Experts.

6 Overseas Travel Related Expenses

6.1 Funding for Overseas Travel is not allowed unless specifically relevant to meeting the milestones and deliverables of the project. Justification, in addition to the following information must be provided for the consideration of funding:

- Justification that conference participation is directly relevant to the research area outlined in the project and necessary to accomplish project objectives.
- Existing formal established and consistently applied travel policies of the organisation regardless of the source of funds.

7 Indirect Costs

7.1 Indirect costs apply only to institutes of higher learning, public sector agencies and not-for-profit research organisations. Please **DO NOT** include the following costs in your budget estimates. For institutes of higher learning, public sector agencies and not-for-profit research organisations, these overhead costs would be funded under Indirect Cost (up to 20% of the total Qualifying Direct Cost excluding Research Scholarship). Examples include:

- Audit, legal, marketing or professional and consultancy fees
- Utilities and telecommunications costs
- Maintenance and repairs of existing equipment and facilities
- Lease/Rent of land
- Indemnity Insurances
- Purchase of books, manuscripts or reports
- Patent cost
- Professional membership fees

- Staff retreat

8 Other Contributions

All funding in cash, in-kind services, and tangible contributions by the applicant, industry collaborators or any other partners towards the proposed project. In-kind services include labour, materials, and other services such as loan of facilities and space.

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 your organisation's consistently applied HR policies.</p> <p>This will extend to your organisation's 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	Not allowable.
Unconsumed leave	Provision for unconsumed leave is not allowable.
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

Type of Expenses	Description
General policy	<p>No purchase of equipment is allowed unless specifically provided for in the Grant approved by the NEA.</p> <p>The procurement of such equipment must be made according to the formal established and consistently applied policies of your organisation.</p> <p>The invoices for all claims must be dated before the end of the term of the Project.</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 NEA.</p> <p>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	Not allowable for expenses that are <u>not directly related</u> to the Project. All procurement of such items must be made according to the formal established and consistently applied policies of your organisation.
Visiting Professors/Experts	Not allowable unless specifically provided for in the Grant and approved by the NEA. 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 NEA based on the nature of the research. This includes rental, utilities, facilities management, telephone charges, internet charges, etc.
Patent Application	Not allowable. This includes patent application filing, maintenance and other related cost.
Professional Membership Fees	Not allowable. This applies to Principal Investigator and Co-Investigators as well as all research staff funded from the Grant.
Software	Not allowable under direct cost unless specifically provided for in the Grant and approved by the NEA.
Professional fees (including fees to consultants)	Not allowable unless specifically provided for in the Grant and approved by the NEA.
Staff retreat	Not allowed.

4. Overseas Travel Related Expenses

Type of Expenses	Description
General policy	<p>Not allowable unless specifically provided for in the Grant and approved by the NEA.</p> <p>Conference participation should be directly relevant to the research area outlined in the Project and necessary to accomplish Project objectives.</p> <p>All travel must align to the existing and consistently applied travel policies of your organisation regardless of the source of funds.</p>

5. Research Scholarship

Type of Expenses	Description
General policy	<p>Not allowable unless specifically provided for in the Grant and approved by the NEA.</p> <p>Postgraduate stipend must align with the prevailing rates set by the Ministry of Education. Postgraduate stipend and tuition support will not attract indirect costs.</p>
Undergraduate stipend and tuition support	Not allowable.