

NOTES ON COST SCHEDULE

1 General Instructions

- 1.1. The Proposer shall use the Annex C: "Cost Schedule" to fill in the requested grant amount and submit it together with their project proposal. Proposer 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. All amounts shown in the project submission shall be in Singapore Dollars. Goods and Services Tax (GST) amount is to be included separately for all Direct Funding Costs items.

2 Expenditure on Manpower (EOM)

- 2.1 The Grantor will reimburse the Expenditure on Manpower
- 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 the employing Host/Partner Institution(s), regardless of the source of funds. (Please refer to "ANNEX B: Guidelines for the Management of Competitive RnD Grants" for more detailed exclusions)
- 2.3. The Proposer shall provide the following justifications for each manpower personnel requested including but not limited to:
- A detailed job scope,
 - Justification for time required, and
 - Qualification/expertise required.

3 Equipment

- 3.1. The basis and justification for the purchase of any equipment in addition to the following information must be provided for the consideration of funding:
- the purpose of the equipment,
 - how it would be applied to the project, and
 - formal established and consistently applied policies of the Host Institution on equipment purchase.
- 3.2. The Proposer 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 Proposer shall make internal arrangements to use or rent the equipment.

- 3.3. For Proposers who wish to purchase new equipment (which already exist within the organisation), the Proposer shall show evidences that they would not be able to rent or utilise the existing equipment. For example, Proposer 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. Cost of capital works, general infrastructure, general purpose IT and communication equipment, office equipment, and furniture and fittings are not allowed.
- 3.5. Only specialised and dedicated software used for the project shall be supported. Software for office use shall not be supported.
- 3.6. Notwithstanding, all items claimed must further comply with the Institution's formal established and consistently applied internal procurement processes, guidelines and policies.

4 Other Operating Expenses (OOE)

4.1. Materials and Consumables

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.

4.2. Sub-Contracting of Non-Research Work

This refers to non-research work such as analytical testing, use of specialised laboratory and development of tools for the research. Professional services from a foreign company are allowed only if such services are not available in Singapore.

4.3. Rental of Equipment and Maintenance Cost

The Proposer 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.

4.4. Visiting Professors/Experts

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 the Host Institution on

funding of visiting Professors/Experts.

5 Overseas Travel Related Expenses

- 5.1. 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 accomplishing the project objectives
 - Existing formal established and consistently applied institutions' travel policies regardless of the source of funds

6 Research Scholarship

- 6.1. Funding support for Research Scholarship is not allowed unless specifically relevant to meeting the milestones and deliverables of the project. Should funding support be required, postgraduate stipend must align with the prevailing rates set by the Ministry of Education. Postgraduate stipend and tuition support will not attract indirect costs.

7 Overhead Costs

- 7.1. Overhead Costs apply only to Institutes of Higher Learning (IHLs), public sector agencies and not-for-profit research organisations. Please **DO NOT** include the following costs in your budget estimates. For IHLs, 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 exceptional items¹).

Examples of Overhead Costs includes:

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

¹ Exceptional items are expenses budgeted for Research Scholarships.