

Guidelines for the Management of DTC Singapore Innovation Grant

Disbursement of funds

1. All Institutions (including Host and Partner Institutions) will be required to ensure that the expenditures are fundable, necessary and reasonable for the conduct of the Research and verify claimed items with source documents, before submitting the funds requisition to Grantor.
2. A list of non-fundable direct cost items is provided in the Annex.
3. All expenditure should be incurred (based on invoice or service rendered date) within the Term¹.
4. In general, prudence should be exercised for all project costs, and expenditures claimed must comply with the Institutions' internal procurement processes, guidelines and policies.
5. Grantor reserves the rights to reject any claims that have resulted from changes to Research without prior approval from Grantor and items found not to be fundable, not necessary, not reasonable, not relevant or not used for the Research.

Expenditure of Manpower (EOM)

6. Funding of Research Personnel under the grant must comply with prevailing and consistently applied human resource guidelines of the employing Institution(s).
7. This will extend to Institutions' prevailing policies on associated human resources costs (e.g. staff insurance, overtime claims, staff relocation, employment benefits, employment levy, employment pass, pre-examination medical check-up, housing allowance, service award and recruitment associated cost).
8. All EOM related expenses shall be pro-rated taking reference from the project start date, except for lump-sum insurance claims, which shall be allowable as claimed. As a general principle, staff costs should be charged based on time commitment to the Research.
9. Details of Research Personnel employed under the Funding must be provided in the manpower listing, and continuously updated, including new additions and those whose employment have ended.
10. All Institutions must adhere to the Tripartite Guidelines on Fair Employment Practices².

¹ Expenditures related to on-boarding of research personnel may be supported before the start of Term, but must be made in accordance with the Institutions' human resources policies and after the date in which the Grantor receives the completed Acceptance Form.

² Please refer to www.mom.gov.sg for details of the Fair Consideration Framework.

11. The Institution(s) are allowed to make manpower changes (i.e. increase/decrease in headcount, change in designation or scheme of hires, change in time commitment to the grant), as long as the changes are necessary for the Research, comply with the Institution(s)' policies and does not exceed the EOM vote.
12. Claims for staff performance bonus should be submitted within three (3) months following the end of the Term. For Host Institutions that practise accrual of performance bonus, balance Funds should either be returned or claimed within three (3) months if the pay-out comes after the end of the Term. In instances where the end of the Term does not coincide with the regular annual appraisal cycle, the Institution(s) will be allowed to submit a final performance bonus of the Research Personnel, based on the prevailing human resource policies and pro-rated to the number of months of service from the last appraisal of such Research Personnel to the end of the Term.

Equipment ("EQPT")

13. The Institutions / Investigators shall ensure that the purchase of each equipment is necessary for the Research or activity supported by the Funding and is not otherwise reasonably available and accessible.
14. For high value equipment purchase, Investigators are required to update the list of equipment acquired, as part of the Yearly Progress Report submission. Grantor may require the Institutions / Investigators to allow approved Third Parties to access and use the equipment, subject to the availability of the equipment.
15. The Institutions are allowed to make changes within the EQP vote (i.e. changes in quantity and changes in equipment), provided that these changes are (i) necessary, relevant and used for the Research; (ii) do not constitute a change in Research; and (iii) are kept within the approved equipment vote budget.

Other Operating Expenses ("OOE")

16. The Institutions are allowed to make changes within the OOE vote (i.e. changes in quantity and changes in OOE items), provided that these changes are (i) necessary, relevant and used for the Research; (ii) do not constitute a change to the Research; and (iii) are kept within the approved OOE vote budget.

Overseas Travel ("OT")

17. It is the responsibility of the Investigators / Institutions to ensure that all travel expenses are in line with the Institutions' consistently applied policy on travel. The Institutions are to ensure that any travel undertaken is in relation to the Research only and for no other purpose.
18. The purpose of the travel should be directly relevant to the Research and necessary to accomplish the Research objectives.
19. Virement of Funds into the OT vote is not allowed.

Indirect Costs

20. Indirect costs in research are those costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored research project, but contribute to the ability of the Institutions to support such research projects (e.g. providing research space, research administration and utilities, and not through the actual performance of activities under the sponsored projects).
21. The Grantor does not manage indirect cost funding. Investigators should refer and adhere to their Institutions' policy of managing indirect cost funding.

Variations to the Research

Virement between Votes

22. Grantor delegates the approval authority for the virement of funds between the votes to the Institution's Director of Research (or equivalent), subject to a cumulative amount not exceeding ten percent (10%) of the total project direct cost value.
23. For virements cumulatively above ten percent (10%), the approval authority remains with the Grantor. Requests for virement should be submitted to Grantor no later than three (3) months from the end of the Term.
24. Retrospective virement requests or late requests to Grantor will not be allowed unless there is compelling justification.

Grant Extension

25. Request for no-cost grant extension should be made to the Grantor before the last six (6) months of the original end of the Term. Any variation requests necessary to meet the extension period must be made known as part of the extension request.
26. A one-off project extension should not be more than a total of six (6) months. An extension beyond six (6) months will require compelling justification.

Change in Lead Principal Investigator/Co-Investigators

27. Grantor's approval will be required for a change in the Lead Principal Investigator/Co-Investigators.
28. The Lead Principal Investigator plays a significant role in steering the Research towards its intended objectives. As such, the Host Institution will be required to inform the Grantor immediately and provide a mitigation plan, should there be a long leave of absence by the Lead Principal Investigator or change to the Lead Principal Investigator. The Host Institution will be required to provide the Grantor an assessment of why the proposed Lead Principal Investigator would be a suitable fit to steer the Research towards its envisaged goals. Grantor reserves the right to suspend / terminate the Research if the mitigation plan is not satisfactory.

Change in Host Institution

29. Grantor's approval will be required should there be a change in Host Institution. The request must be made to Grantor and be endorsed by the Director of Research (or equivalent) of both the existing and new Host Institutions.

Change in Research Scope

30. Grantor's approval will be required for any change(s) to the scope of the Research. This includes change, removal or addition of scientific objectives, deliverables/Key Performance Indicators or milestones.
31. If an activity/task initially meant to be carried out by the Investigators/Institutions is subcontracted or entrusted to a third-party, this would also constitute a change in Research and Grantor's prior approval will be required.

Audit and Progress Reports**Periodic Audit Report**

32. The Host Institution is required to submit a Periodic Audit Report, in accordance with the audit terms of reference as provided by the Grantor separately.

Yearly Progress Report

33. The Institutions are required to submit a Yearly Progress Report within one (1) month from the end of the Financial Year (by 30 April). The requirement to submit a Yearly Progress Report is waived if the project start date is three (3) months or less from the end of the reporting Financial Year (FY).

Final Report

34. The Institutions are required to submit a Final Report within two (2) months following the end of the Term.

Comprehensiveness of Reports

35. Investigators will be required to give additional information about the progress and outcomes of any Research if the information submitted in the Yearly Progress Reports and/or the Final Report is deemed to be inadequate.

Final Claim/ Statement of Account

36. The Institutions are required to submit a Final Claims / Final Statement of Account within three (3) months from the end of the Term.

Debarring of Investigators

37. Lead Principal Investigators who fail to submit the Final Report and/or Final Statement of Account within the stipulated timelines will be debarred. Debarred Lead Principal Investigators will not be eligible to submit new grant applications as Lead Principal Investigator for a period starting from the final report submission and ending one year from

the date the overdue Final report and/or Final Statement of Account is received by Grantor.

Acknowledgement Guidelines

38. All Institutions should attribute their awards/grants to National Research Foundation, Singapore and Infocomm Media Development Authority.
39. At any time, during or after completion of the Research, Institutions should acknowledge the National Research Foundation, Singapore and Infocomm Media Development Authority for its funding support in any publication (including the Internet) of any material based on or developed under the DTC Singapore Innovation Grant Call.
40. Published materials include scientific publications, books, journals, articles, newsletters, brochures, posters, websites, conference materials, case studies and reports.
41. In public communication, efforts should be made to acknowledge the National Research Foundation, Singapore and Infocomm Media Development Authority's support in media releases, interviews, speeches, videos or any other media materials.
42. For publications, please follow the below acknowledgement statements closely and not shorten the statements. **In particular, "National Research Foundation, Singapore and Infocomm Media Development Authority" have to be spelled out in full and should not be replaced with other words such as funding agencies.** Publications without the proper acknowledgement will not be counted towards the KPI.

Acknowledgement Statement - General

"This research / project is supported by the National Research Foundation, Singapore and Infocomm Media Development Authority under its Trust Tech Funding Initiative. Any opinions, findings and conclusions or recommendations expressed in this material are those of the author(s) and do not reflect the views of National Research Foundation, Singapore and Infocomm Media Development Authority."

Acknowledgement Statement – Multiple Funding Sources

For publications with multiple funding sources, the names of each source of funding are to be placed in order of the funding value, for example (assuming that the maximum funding is from NRF Singapore and Infocomm Media Development Authority):

"This research / project is supported by the National Research Foundation, Singapore and Infocomm Media Development Authority under its Trust Tech Funding Initiative, <other funding source name> and <other funding source name>. Any opinions, findings and conclusions or recommendations expressed in this material are those of the author(s) and do not reflect the views of National Research Foundation, Singapore and Infocomm Media Development Authority."

Approvals from Ethics Committees

43. A letter with the necessary approval(s) from the relevant ethics board and committees must be sent to Grantor, where and when applicable. Failure to do so may delay the disbursement of Funds.

Research Collaboration Agreements

44. The Institutions may undertake work on the Research in collaboration with a Collaborator. Where and when this occurs, the Investigators are responsible for putting in place research collaboration agreements that are undertaken by the Institutions.

Inter-Institutional virements

45. Inter-institutional virements, where applicable, require the Grantor's approval and acknowledgement from the Director of Research (or equivalent) for all Institutions involved.

NON-FUNDABLE DIRECT COSTS

Type of Expenses	Description
Salaries of Lead PI / Investigators / Project Leads	Not allowable, to ensure no double funding of salaries and related costs, as the salaries are already supported from other sources (e.g. faculty salaries are supported separately by the IHLs as it is in support of the IHLs' core mission).
Salaries of Teaching staff / Teaching substitutes	Not allowable, as this is being supported from capitation grants.
Undergraduate tuition support	Not allowable, as this should be supported under the respective scholarship grants and bursary schemes.
Salaries of general administrative staff	Not allowable, as this is an indirect cost*.
Costs related to general administration and management	Not allowable, as this is an indirect cost*. This includes common office equipment, such as furniture and fittings, office software, photocopiers, scanners and office supplies.
Costs of office or laboratory space	Not allowable, as this is an indirect cost*. This includes renovation/outfitting costs, rent, depreciation of buildings and equipment, and related expenditures such as water, electricity, general waste disposal and building/facilities maintenance charges.
Personal productivity tools & communication expenses	Not allowable, unless the use of mobile phones and other form of smart devices were indicated in the methodology for the Research. All other cost under this expense type is an indirect cost*.
Entertainment	Not allowable, as this is an indirect cost*.
Refreshment	Not allowable, unless this is related to a hosted conference or workshop for the Research. All other cost under this expense type is an indirect cost*.
Audit fees (Internal and external audit) and Legal fees	Not allowable, as this is an indirect cost*.
Fines and Penalties	
Professional Membership Fees	
Staff retreat and team-building activities	
Patent Application	Not allowable, as this should be supported from overheads given to I&E Office (IEO)*. This includes patent application filing, maintenance and other related cost.

*Note: Indirect costs should be funded from overheads or other funding sources.