

Annex A: AcRF Tier 1 Fundable/Non-Fundable Direct Costs

As a general principal, the grant shall support direct costs that are directly related to and required for the performance of the Research. Procurement / purchase of items must be made in accordance to the formal established and consistently applied policies of NUS.

Type of Expenses	Description
Salaries of Lead PI / Investigators / Visiting Professors & researchers/ Collaborators/ general administrative support staff and related expenses	Not allowable.
"Buy-out" of Teaching time	Not allowable for the hiring of substitutes to perform the Investigators' teaching duties.
Undergraduate and graduate stipend and tuition support	Not allowable.
Audit fees (internal and external) and Legal fees	Not allowable.
Books and specialised journals relevant to the research	Allowable. Books or lab manuals are allowed only if these are directly related to the project. Specialised journals are allowed only if these are directly related to the project and are not available in the university's libraries. The funding for journal subscription would be restricted to the duration of the project.
Costs related to general administration, management, office or laboratory space, and expenses on overheads	Not allowable. This includes common office equipment (photocopiers, scanners, office supplies, office software), furniture/fittings, renovation/outfitting costs, rent, depreciation of buildings and equipment, and related expenditures such as water, electricity, general waste disposal, building/facilities maintenance charges, as well as, indirect cost levied by collaborators/ research partners.
Entertainment	Not allowable.
Fines and penalties	Not allowable.
License fees and Occupational Health Services	Allowable , if license / occupational health services are specifically required before the research work can commence/ proceed, and/or to meet statutory /regulatory/ NUS requirements for fitness to work, protection and monitoring of the health of staff/ students during the course of the research. This

Type of Expenses	Description
	includes costs of medical examinations and certifications, mandatory health surveillance, vaccinations, investigations and other medical consultations, etc.
Overseas Travel (Field work, Conference Participation)	Allowable. Overseas travel must be directly relevant to the research project and necessary to accomplish project objectives. All travel must be in-line with NUS' existing and consistently applied travel policies. FRC should assess and approve travel claims for students based on the all or some of the following criteria (Note: the contribution, support and training of students should be reported in the annual and final reports): • Student must be working on the project • Student is named in the research proposal • Student must be named in the annual and final reports • Student must be presenting a paper during the overseas conference
Patent application	Not allowable. This includes patent application filing, maintenance and other related cost. Requests and applications should be done via the NUS Technology Transfer & Innovation (TTI) office.
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.
Professional fees (including fees to consultants and external entities/agencies for collation of data)	Not allowable, unless specifically provided for in the grant, strongly justified and approved by Faculty/ School/College. In cases where the party is based overseas, the application must include strong justification, including reason(s) why the same task cannot be completed by a local team member/student. All requests shall detail the type of payment, duration of work, work deliverable, etc. as well as, a recent quotation(s) from the agency(ies) providing the service.
Professional membership fees	Not allowable.
Refreshment	Not allowable , unless this is related to a hosted conference or workshop for the Research.

Type of Expenses	Description
Staff retreat and team-building activities	Not allowable.
Translation service	Allowable. A service agreement or engagement letter should be issued to the relevant party to clearly define the scope of service and the total payment due once the relevant party completes the work. Note that the relevant party should not be receiving salaries or allowances.