Annex C

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 subsitutes	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 bursury 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.