

Guidelines for the Management of Innovation and Enterprise Grants

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 Project and verify claimed items with source documents, before submitting the funds requisition to Grantor.
2. A list of non-fundable cost items is provided in the Appendix.
3. All expenditure should be incurred (based on invoice or service rendered date) within the Termⁱ.
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 Project without prior approval from Grantor and items found not to be fundable, not necessary, not reasonable, not relevant or not used for the Project.

Expenditure of Manpower (EOM)

6. Funding of Project 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 Project.
9. Details of Project 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 Practicesⁱⁱ.
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 Project, comply with the Institution(s)' policies and does not exceed the EOM vote.

12. Claims for staff performance bonus should be submitted within six (6) 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 six (6) 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 Project Personnel, based on the prevailing human resource policies and pro-rated to the number of months of service from the last appraisal of such Project Personnel to the end of the Term.

Equipment ("EQP")

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

Other Operating Expenses ("OOE")

16. The IEO and/or Institutionsⁱⁱⁱ is/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 Project; (ii) do not constitute a change to the Project; and (iii) are kept within the approved OOE vote budget.

Overseas Travel ("OT")

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

Variations to the Project

Virement between Votes

20. Grantor delegates the approval authority for the virement of funds between the votes to the relevant director of the Host Institution or IEO (or equivalent)ⁱⁱⁱ, subject to a cumulative amount not exceeding ten percent (10%) of the total project cost value.
21. 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.
22. Retrospective virement requests or late requests to Grantor will not be allowed, unless there is compelling justification.

Grant Extension

23. 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.
24. 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 Project Lead (Not applicable for Talent Award)

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

Change in Host Institution and/or IEO

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

Change in Project Scope

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

Audit and Progress Reports

Periodic Audit Report

30. The Host Institution and/or IEOⁱⁱⁱ 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

31. The Institutions are required to submit a Yearly Progress Report within two (2) months from the end of the Financial Year (by 31 May). 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 FY.

Final Report

32. The Institutions are required to submit a Final Report within three (3) months following the end of the Term.

Comprehensiveness of Reports

33. All reports must be duly endorsed by the relevant Director of the Host Institution and/or IEOⁱⁱⁱ before submission to Grantor. Project Lead will be required to give additional information about the progress and outcomes of any Project if the information submitted in the Yearly Progress Reports and/or the Final Report is deemed to be inadequate.

Final Claim/ Statement of Account

34. The Institutions are required to submit a Final Claims / Final Statement of Account within six (6) months from the end of the Term.

Debarring of Project Lead

35. Project Leads who fail to submit the Final Report and/or Final Statement of Account within the stipulated timelines will be debarred. Debarred Project Leads will not be eligible to submit new grant applications as Project Lead 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

36. All Institutions should attribute their awards/grants to the Grantor(s).
37. At any time, during or after completion of the Project, Institutions should acknowledge the Grantor for its Funding support in any publication (including the Internet) of any material based on or developed under the Project.
38. Published materials include scientific publications, books, journals, articles, newsletters, brochures, posters, websites, conference materials, case studies and reports.
39. In public communication, efforts should be made to acknowledge the Grantor's support in media releases, interviews, speeches, videos or any other media materials.
40. Where possible, the acknowledgement statement should follow:

“This research / project is supported by the National Research Foundation, Singapore, [and Implementing Agency, if applicable] under its <name of funding programme> (XX Award <ref no>, if applicable)^{iv}.

If there is more than one funding source, the names of each source of funding are to be placed in order of the funding value.
41. Where applicable, the following disclaimer must be included in all published materials arising from the Project:

“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 Implementing Agency, if applicable].

Approvals from Ethics Committees

42. 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

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

Inter-institutional virements

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

ⁱ Expenditures related to on-boarding of Project 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.

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

ⁱⁱⁱ In instances where the innovation and enterprise office (IEO)'s role is specified on the Letter of Award, the IEO would coordinate with the Grantor and be the authorised approver for any changes made within specified limits.

^{iv} This shall be based on the grant award reference number, as indicated in the Letter of Award.

Appendix**Non-fundable Cost Items**

Type of Expenses	Description
Salaries of Principal Investigator ¹ / Investigators ¹ / Visiting Professors & researchers/ Collaborators	Not allowable.
Teaching buy outs	Not allowable for the hiring of substitutes to perform the Investigators' teaching duties.
Stipend top-up for existing post-graduate scholarship holders	Not allowable.
Undergraduate stipend and tuition support	Not allowable.
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 Project.
Audit fees (Internal and external audit) and Legal fees	Not allowable.
Entertainment	Not allowable.
Refreshment	Not allowable, unless this is related to a hosted conference or workshop for the Project.
Fines and Penalties	Not allowable.
Professional Membership Fees	Not allowable, unless this is indicated in the Project.
Staff retreat and team-building activities	Not allowable.
Publication page charges	Not allowable for academic publications.
Overseas Travel	Not allowable for academic purpose.

¹ Principal Investigator or Investigator is defined as a staff hired by the Host or Partner Institution.