



Science and Engineering
Research Council

PREPARING A BUDGET PROPOSAL

NOTES ON THE BUDGET PROPOSAL

- 1 Each proposal must contain a budget for each year of support and a cumulative budget for the duration of the project. Contributions of participating sponsor/s must be detailed and documentary evidence of commitment submitted with the proposal. The budget must identify and itemise direct costs associated with each line item. Expenditures should be budgeted inclusive of any Goods & Services Tax payable.
- 2 Any direct cost charged to an SERC grant award must be reasonable and directly allocable to the supported activity.
- 3 Detailed justifications for the resources required, showing what alternatives have been considered and rejected, providing a cost-benefit appraisal where appropriate should be provided.
4. Each budget proposal shall be split into the following votes:

4.1. Expenditure on Manpower (EOM)

- 4.1.1. All expenses on manpower should include details on the type and level of all staff appointments and the duration of employment. Each position for example, postdoctoral associates and research assistants must be clearly identified and budgets must reflect prevailing organisational practices for salaries and allowances.
- 4.1.2. You are advised to budget for annual increments, National Service increments, staff welfare, medical, commuted leave pay and other related manpower costs required for the entire project life.
- 4.1.3. Please consult your employing organisation on prevailing rates, terms and conditions. Full justification has to be made for hiring with rates higher than the standard rates stipulated Annex A.
- 4.1.4. If applicant already has assistants employed for his other research projects, then the PI should explain why the existing assistants cannot be used for the new project.
- 4.1.5. The award should not augment the salaries of staff already supported by the employing organisation or other sources of funding. Under no circumstances can salaries for clerical or support staff be allocated under the grant.
- 4.1.6. Please note that RAs hired must be Singaporean or Singaporean PR.

4.2. New Equipment Costs (EQPT)

- 4.2.1. Please provide justification for the need to purchase equipment/facilities.

- 4.2.2. Where there is use of major equipment / expensive instrument, please provide:
- Explicit statements on existence of similar equipment elsewhere and its availability;
 - Commitment from other potential users;
 - Justification of usage level;
 - Details of other intended uses upon project completion.
- 4.2.3. If the overall proposed equipment budget exceeds **50% of total project** value, and/or consists of a **single piece of equipment costing ≥S\$70,000, detailed justification must be provided**. The justification must clearly explain why equipment time cannot be purchased in other local laboratories that have similar equipment. Non-justification of such purchase may lead to the equipment item being deducted from the Equipment budget.
- 4.2.4. Please provide justification that the requested equipment is not found **in your organization, A*STAR research institutes, universities, research centres etc. and if exist** (person, lab, organization – be specific of equipments' location) **that you cannot make use of them instead of purchasing similar equipment. Please also consider provisioning for access fees for existing equipment at local organizations instead of new purchase.**
- 4.2.5. Items of need must be individually identified with description and the cost estimated. For items greater than S\$100,000, one quote from the supplier should be attached for record. Since 1st April 2012, all equipment items costing more than S\$100K is exempted from any provision of indirect cost.

4.3. Other Operating Expenses (OOE)

- 4.3.1. Items under this vote must be identified and they include materials, consumables, local conferences, seminars, licenses etc.
- 4.3.2. Consumables requested must be items that can be uniquely and unambiguously identified with the research project.
- 4.3.3. If animal testing is required, please state the number, type and source of supply of animals to be used in the research. Show that the number of animals to be used is the minimum required to produce valid results.
- 4.3.4. Overseas experts who are invited to the University for 1 month or more as part of the research project's programme are considered as Visiting Professors.
- 4.3.5. The award should not be used to support overheads (e.g. rental, furniture, clerical support, telephone or facsimile expenses, etc.), and patent and publication costs.

4.4. Overseas Travel

- 4.4.1. For all travel budget requested, kindly provide details on the places and/or countries to be visited, the purpose, duration and persons travelling, and emphasize any proposed international collaborations.
- 4.4.2. All travel requests made on proposals should be evaluated against IT alternatives such as e-mail and video conferencing, and cogent reasons must be given for not using IT.
- 4.4.3. A breakdown of the travel budget into airfare and allowance for board and lodging is advised. PIs are advised to only provide fair and reasonable estimates for travel expense.
- 4.4.4. Support for travel should not exceed the standard rate per year of award stipulated in Annex A.

5. NON-FUNDABLE DIRECT COSTS

The following provide a guideline of the fundable/non-fundable direct costs for your project. You should check with your office of research/finance office for further details.

7.1.1 EOM Related Expenses

Type of Expenses	Description
General Policy	There shall be no new hires supported later than <u>6 months before the completion date of the project.</u> The completion date of the project refers to latest approved completion date. Not allowable for Research Personnel not provided for in the approved budget with prior approval from the Council.
Overtime	Not allowable.
PI's & Co-Investigators' EOM cost	Not allowable.

Type of Expenses	Description
Staff Insurance	Not allowable unless they are incurred under an established and consistently applied policy of the host institution. Host institution may be requested to certify that such payments are in accordance with its established policy or on the same terms as the other staff.
Staff Recruitment and related cost	Not allowable. Examples of such costs are advertisement, recruitment agency cost, staff relocation, housing allowances, etc.
Student Assistants	Not allowable unless specifically provided for in the grant and approved by the Council and is only allowable for students already residing in Singapore, and who are not receiving any stipends or awards.

7.1.2 OOE Related Expenses

Type of Expenses	Description
General Policy	Not allowable for expenses that are <u>not directly related</u> to the Research.
Audit Fees	Not allowable. This includes both internal and external audit fees.
Conference and Seminar Organisation	Not allowable unless specifically provided for in the grant and approved by the Council.
Entertainment & Refreshment	Not allowable.
Fines and Penalties	Not allowable.

Notes to Preparing a Budget Proposal (Document A)

Type of Expenses	Description
Insurance Premiums	<p>Not allowable. This includes insurance premiums for equipment, workmen compensation and professional indemnity of researchers funded from A*STAR grants.</p> <p>The host institution is responsible for the insurance of the equipment, relevant workmen compensation and professional indemnity insurance which are in line with the host institution's risk policies.</p> <p>However, personal travel insurance for approved overseas trips is claimable.</p>
IT Peripherals	<p>Not allowable unless specifically provided for in the grant and approved by the Council. (e.g. thumbdrives, digital cameras, data storage devices)</p>
Cloud storage and internet service subscription	<p>Not allowable unless crucial to project and specifically provided for in the grant and approved by the Council.</p>
Legal Fees	<p>Not allowable.</p>
License Fees	<p>Not allowable. (e.g. radiation licence from HSA) unless the license is required for the handling of machines funded under the grant.</p>
Local & International Students' fees or other stipends or awards to students	<p>Not allowable.</p>
Local Training / Conferences	<p>Not allowable unless the training is directly required for the research and is specifically provided for in the grant and approved by the Council.</p>
Overhead Expenses	<p>Not allowable unless specifically provided for in the grant and approved by the Council based on the nature of the research.</p> <p>This includes rental, utilities, facilities management, telephone charges, internet charges, etc.</p>

Notes to Preparing a Budget Proposal (Document A)

Type of Expenses	Description
Patent Application	Not allowable. This includes patent application filing, maintenance and other related cost.
Payments to Volunteers and Research Patients	Not allowable unless specifically provided for in the grant and approved by the Council.
Professional Fees (including fees to consultants)	Not allowable.
Professional Membership Fees	Not allowable. This applies to PI and Co-investigators as well as all research staff funded from the grant.
Publications	Not allowable for costs of reprints and publishing in media such as books, monographs and pamphlets unless it is for publication in professional journals or specific approval has been obtained from the Council.
Repairs and Maintenance of Equipment	Not allowable unless specifically provided for in the grant and approved by the Council. The period of maintenance funded from the research grant, if approved, should be only for the duration of the project and new equipment purchased or modified for the project.
Equipment Usage Charges / Access fee	Not allowable for internal (intra-institution) equipment usage charges unless the equipment/service is part of the host institution's central/shared facilities, such as animal holding units and central laboratory, and specifically provided for in the grant and approved by the Council. However, external (inter-institution) equipment usage charges are allowable.
Software	Not allowable for generic software unless specifically provided for in the grant and approved by the Council. Software licenses, if approved, should be only for the duration of the project.
Staff Retreat	Not allowable.

Type of Expenses	Description
Stationery and Printer consumables	Not allowable unless specifically provided for in the grant and approved by the Council. This includes printing and photocopying charges.
Transportation, Postage & Courier services	<p>Not allowable for general transport, postage & courier charges.</p> <p>Only allowable for postage, courier and freight charges for bringing in equipment, specialised research consumables, and the submission of manuscripts and posters.</p> <p>Not allowable for rental of vehicles (land/sea/air) unless specifically provided for in the grant and approved by the Council.</p>
Vaccinations	Not allowable for routine health vaccinations. Only allowed when working with micro-organisms carrying infectious diseases.
Visiting Professors	<p>Not allowable unless specifically provided for in the grant and approved by the Council. The visiting professor must be identified and his/her contribution to the project must be clearly defined and described in the proposal. Faculties should verify that the rates comply with the institution's standard rates.</p> <p>Visiting professor is typically a faculty member of an overseas university. Post-docs and non-research staff are generally not qualified under visiting professors. If in doubt, please seek Council's prior consent,</p>

7.1.3 Equipment Related Expenses

Type of Expenses	Description
General Policy	<p>No purchase of equipment is allowed unless specifically provided for in the grant and approved by the Council.</p> <p>There shall be no purchase of equipment, including items provided for and approved by Council, later than <u>6 months before the original project end date.</u></p>

Type of Expenses	Description
Cost of capital works and general infrastructure (including the costs associated with the establishment and running of the Grant Administration Office)	Not allowable unless specifically provided for in the grant and approved by the Council.
IT Equipment (including computer equipment and printers)	<p>Not allowable unless specifically provided for in the grant and approved by the Council.</p> <p>Purchase of IT equipment must be in accordance with the IT policy of the host institution regardless of source of funds.</p>
Office Equipment, Furniture & Fittings, etc	Not allowable unless specifically provided for in the grant and approved by the Council.
Purchase of mobile devices, smartphones, tablets etc	Not allowable unless specifically provided for in the grant and approved by the Council.

7.1.4 Overseas Travel Related Expenses

Type of Expenses	Description
General Policy	<p>Overseas Travel is typically for the promotion of research work at conferences. For other travel purpose relevant to research, please seek prior permission from Council.</p> <p>Not allowable unless specifically provided for in the grant and approved by the Council. Travel must be by economy class airfare, for all other travel-related claims; the host institution's policy must be consistently adhered to.</p>
Meeting Overseas Collaborator	Not allowable for students.

Type of Expenses	Description
Overseas Conferences	The conference should be directly relevant to the research area or necessary to accomplish the project objectives for PI, Co-Investigators, researchers and lab technicians funded under the project grant. Not allowable for students unless they are PhD students who are presenting papers unless specifically provided for in the grant and approved by the Council.
Overseas Training	Not allowable unless specifically provided for in the grant and approved by the Council.

6. INDIRECT COSTS

- 8.1 Grants awarded by A*STAR on or after 1 December 2007 are eligible for indirect costs funding. The eligibility of the Institutions to receive this support is at the absolute discretion of A*STAR.
- 8.2 Funds approved under indirect costs shall not be used for patent costs, commercialisation expenses, fines and penalties, and any other activity not related to the Research.

STANDARD RATES FOR PROJECT COSTING

(Please read in conjunction with "Glossary of Terms")

MANPOWER

Research Fellow (PhD Degree)	
Monthly Salary (all-inclusive)	\$6,150
<i>Total Cost Per Annum</i>	\$80,000

Research Associate (Masters Degree)	
Monthly Salary (all-inclusive)	\$4,610
<i>Total Cost Per Annum</i>	\$60,000

Research Assistant (Hons)	
Monthly Salary (all-inclusive)	\$3,840
<i>Total Cost Per Annum</i>	\$50,000

Travel (per year)	\$12,000
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GLOSSARY OF TERMS

Principal Applicant - An individual who is the main intellectual and organisational driver of the proposed research and who has primary responsibility over the proposal. His/Her employing organisation would be the direct recipient of grant award and will abide by terms and conditions of the accepted grant.

Co-Investigator Applicant - An individual who participates actively in the proposed research and who will be named in the Letter of Award as a "Co- Investigator" for the Research.

Collaborator - Any company, institution, incorporated body or other industry or academic collaborator which is not an Institution or an Investigator but is to be engaged in the Research in collaboration with the Institutions or any of them.

For avoidance of doubt, collaborators are not entitled to receive (directly or indirectly) any portion of the Funds.

Notes to Preparing a Budget Proposal (Document A)

<i>Total Project Value -</i>	Sum of direct costs. This does not include in-kind contributions, building costs, and existing manpower and equipment.
<i>Direct Costs -</i>	The additional costs required to undertake a project. This excludes in-kind contributions from industry/employing organisation/other organisations, existing equipment, manpower, materials and supplies.
<i>Line Items -</i>	Budgeted items listed under the EOM, Equipment and OOE votes.
<i>Employing organisation -</i>	Refers to the participating organisation's Office of Research/Principal's Office/ Agency Head Quarters.
<i>Research Fellow/ Postdoctoral Fellow -</i>	An individual employed in a research capacity and must at least have a Ph.D degree.
<i>Research Assistant -</i>	An individual employed in a research capacity and must at least have a Bachelor degree.
<i>Visiting Professor -</i>	Overseas experts who are invited to the University for 1 month or more as part of the research project's programme.
<i>Laboratory Technician -</i>	An individual who has a technical certificate, diploma or has relevant technical experience.
<i>Reviewer -</i>	An international researcher of repute capable of providing fair and impartial assessment of the technical merits of the proposal.
<i>Award -</i>	Approved and committed grant support by the Agency Science, Technology for the duration of the project (normally not exceeding 3 years).
<i>Deliverables -</i>	Expected specific results and outcomes arising from the research as a consequence of undertaking the study.