

Guidelines for the Management of MOH/NMRC (Grantor) Funding Programmes

Matters to resolve before proceeding with research

Approvals from Ethics Committees

- 1) A copy of the necessary approval from the relevant board and committees (IRB, IACUC, GCP, etc.) must be sent to MOH/NMRC, where applicable. Failure to do so will delay the disbursement of funds.

Research Collaboration Agreements

- 2) The Investigators are responsible for putting in place research collaboration agreements where and when applicable.

Disbursement of funds

- 3) A list of non-fundable direct cost items is provided in the Annex 1. Only items specified in the approved budget will be funded. Additional guidelines on related financial regulations can be referred in the Annex 2.
- 4) All expenditure should be incurred (based on invoice date) before the end of the Term.
- 5) In general, prudence should be exercised for all project costs.

EOM

- 6) Funding of research staff under the grant must comply with prevailing and consistently applied human resource guidelines of the employing Host/Partner Institution(s), regardless of the source of funds.
- 7) For manpower-related fund requisitions, update of all staff employed under the project must be provided, including those whose employment has ended.
- 8) All hiring Institutions (Host or Partner) and the hiring supervisor Principal Investigators/Co-Investigators/Programme Managers shall employ or otherwise engage Research Assistants/ Research Technicians or staff of equivalent qualifications who are Singapore citizens and/or Singapore Permanent Residents to be deployed in the work under the Research.
 - a) For the purposes of this Clause 8, the term "Research Assistants" or "Research Technicians" or staff of equivalent qualifications shall mean research technicians, or staff of equivalent qualifications who participate in the Research by performing mainly technical tasks as well as providing support functions distinct from the work carried out by the Investigators.

- b) Whilst Research Assistants/ Research Technicians may provide intellectual input to the Research, they are not required to be directly involved in the management of the Research or for providing leadership in the conception and creation of new knowledge, products, processes, methods and systems under the Research.
 - c) At the point of entry, Research Assistants/ Research Technicians will typically not be required to possess PhD qualifications. For clarification, "Research Assistants" will not include nurses and other hospital workers whom may assist in the Research.
- 9) In the event the hiring supervisor Principal Investigators/Co-Investigators/Programme Managers is unable to comply with Clause 8 above, the PI must seek prior approval from MOH/NMRC with proper justification and Research Assistants/Research Technicians or staff of equivalent qualifications of other nationality can be employed only if the request is supported.
 - 10) For Research Fellows, the Institutions shall use reasonable efforts to employ or otherwise engage Singapore citizens or Singapore permanent residents unless the required expertise is not available or the skill of any foreign person is necessary for the performance of the Research.

Equipment and Other Operating Expenses (OOE)

- 11) Only items specified and approved in the Letter of Award will be funded.
- 12) All items claimed must comply with the Institution's internal procurement processes, guidelines and policies.
- 13) MOH/NMRC's approval must be sought prior to purchasing new equipment/OOE items that is not in the approved budget.
- 14) MOH/NMRC reserves the right to reject variation requests made retrospectively for equipment/OOE not listed in the Letter of Award.

Overseas Travel Related Expenses

- 15) It is the responsibility of the Lead PI/Co-Is to ensure that all travel expenses are in line with the Institutions' consistently applied policy on travel, regardless of the source of funds. The Host Institution and Partner Institutions are to ensure that any travel undertaken is in relation to the grant only and for no other purpose.

Indirect Costs

- 16) 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 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 the activities under the sponsored projects).

- 17) MOH/NMRC does not directly manage indirect cost funding. PIs should refer to their Host Institutions for their policy of managing indirect cost funding.

Performance Bonus

- 18) Claims for staff performance bonus should be submitted within 6 months following the end of the Term. For Host Institutions that practise accrual of performance bonus according to its finance policy, balance funds should either be returned or claimed within 6 months following the end of the Term if the pay-out comes after the end of the Term.

Requests for variations to the awarded grant

- 19) MOH/NMRC reserves the right to reject any claims that have resulted from project changes without prior approval from MOH/NMRC (in specific circumstances as stated in these guidelines).
- 20) Request for any variation (except for Grant Extension) should be made before the last 3 months of the original end of the Term. Retrospective variation requests will not be allowed, unless there is compelling justification for submission of a late variation request.

Virement between Votes

- 21) MOH/NMRC delegates the approval authority for the virement of funds between votes to the Host Institution, subject to a cumulative amount not exceeding 10% of the original total project direct cost value. For virements cumulatively above 10%, the approval authority remains with MOH/NMRC.
- 22) Any virement into the EOM and Research Scholarship votes would require MOH/NMRC's approval, even if the cumulative amount is below 10% of the original total project direct cost value.
- 23) Inter-institutional virements, where applicable, require MOH/NMRC's approval and acknowledgement from the director of research (or equivalent) for all Institutions involved.
- 24) Virement of funds into the Overseas Travel vote is not allowed. Overspending will not be reimbursed.
- 25) Variation from Research Scholarship vote to other budget category is not allowed, regardless of the variation amount.

EOM

- 26) MOH/NMRC delegates the approval authority for manpower changes (i.e. increase/decrease in headcount, change in designation or scheme of projected hires, change in time commitment to the grant) to the Host Institution. Any virement into the EOM vote will require MOH/NMRC's approval. Updates should be provided when the fund requisition form is submitted to MOH/NMRC.

Grant Extension

- 27) Request for grant extension should be made before the last 6 months of the original end of the Term. The PI must ensure sufficient funds in each vote to support the extension request. Any variation requests necessary to meet the extension period must be made known as part of the extension request.
- 28) A one-off project extension should not be more than a total of 6 months. An extension beyond 6 months will require compelling justification. No additional funds should be given for any extensions.

Change in Lead PI/Team PIs/Co-Is **<Not applicable to Talent Awards or programmes where change of PI is not allowed>**

- 29) Request for a change in the Lead PI/Team PIs/Co-Is must be made to MOH/NMRC and be endorsed by the grant administrative office of the existing and new Host Institutions (if applicable). The new Lead PI/Team PIs/Co-Is must be an expert in that area and possess the necessary expertise to continue with the research work.

Audit and Progress Reports

Yearly Audit Report

- 30) The Host Institution is required to submit a Yearly Audit Report of the preceding financial year ending 31 March, by 30 September of each year.
- 31) The Yearly Audit Report must be prepared by each Institution's internal or external auditors and certified by the director of research and chief financial officer (or an authorised nominee).
- 32) The Yearly Audit Report should confirm that the Host Institution's requisitions are made in accordance with the Terms and Conditions of a Competitive Grant, and Guidelines.

Yearly Progress Report

- 33) The Host Institution is required to submit a Yearly Progress Report within 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 less than 3 months from the end of the FY.

- 34) Investigators may be required to give additional information about the progress of any grant if the information submitted is deemed to be inadequate.

Final Progress Report

- 35) The Host Institution is required to submit a Final Progress Report within 3 months following the end of the Term.

Final Statement of Account

- 36) The Host Institution is required to submit a Final Statement of Account within 6 months following the end of the Term.

Debarring of Investigators

- 37) Investigators who fail to submit the Final Progress Report and/or Final Statement of Account within the stipulated timelines at paragraphs 35 and 36 will be debarred. Debarred Investigators will not be eligible to submit new grant applications for a minimum of 1 year starting from the end of the respective deadlines. The period of ineligibility will continue until the Final Progress Report and/or Final Statement of Account are submitted to MOH/NMRC.

Publication and Communication of Results and Findings

- 38) Subject to this paragraph, the Host Institution may publish, at any symposia, national, international or regional professional meeting or in any journal, thesis, dissertation, newspaper or otherwise of its own choosing, the findings, methods and results derived from the Research. All clinical trials supported by MOH/NMRC funding should be registered in the clinicaltrials.gov website.
- 39) Subject to this paragraph the Host Institution may publish, at any symposia, national, international or regional professional meeting or in any journal, thesis, dissertation, newspaper or otherwise of its own choosing, the findings, methods and results derived from the Research. All publications shall acknowledge the funding support according to the following:

Direct Funding from MOH/NMRC

"This research is supported by the **Singapore Ministry of Health's National Medical Research Council** under its < *name of funding scheme (NMRC Project No.)* >."

Funding from NRF via MOH/NMRC

"This research is supported by the **National Research Foundation Singapore** under its < *name of funding scheme (NMRC Project No.)* > and administered by the **Singapore Ministry of Health's National Medical Research Council.**"

Multiple Sources of Funding

"This research is supported by the **Singapore Ministry of Health's National Medical Research Council** under its < name of funding scheme (NMRC Project No.) >, < other funding source name, e.g. National Research Foundation Singapore (XX Award No. NRF-YY) > and < other funding source name (Project No.) >."

Please email to YEO_Si_Ying@moh.gov.sg / MOH_Media@moh.gov.sg should you have any enquiries.

- 40) The Host Institution shall submit one (1) copy of all such publications to MOH/NMRC for record purposes within one month of being published.
- 41) If the proposed publication contains any information which would prejudice any right(s) (including IP rights) to which MOH/NMRC may be entitled under this Contract or from the Funding, the Host Institution shall immediately inform MOH/NMRC and ensure that all reasonable steps are taken to protect such right(s) before proceeding with the publication.
- 42) The Host Institution is required to inform (with adequate advance notice to YEO_Si_Ying@moh.gov.sg / MOH_Media@moh.gov.sg) MOH/NMRC if the project (and relevant data including preliminary results) is to be presented or published in any newspaper or media coverage.

Conflict of Interest

Guiding Principles

- 43) Investigators and other Research Personnel involved in the Research must ensure that the well-being of human subjects and research integrity are never compromised by the pursuit of personal gain, interest or advantage. The robustness and validity of the Research may be called into question if biases of any form arise that could affect the planning, conduct, analysis and reporting of the Research.
- 44) Actual or potential conflicts of interest may arise when the personal or family interests and loyalties of the Investigator or Research Personnel conflict with the interests of relevant parties, including MOH/NMRC, Host Institution, Third Party Collaborators, sponsors, regulators, publishers and human research subjects or patients.
- 45) Some conflicts of interest may lead to undesirable outcomes, such as (but not limited to):
 - a) biased judgments (for instance, in selection of human research subjects for enrollment, care provided to subjects, and use of subjects' confidential health information), resulting in loss or harm to the human research subject;
 - b) biases in study design, data collection and analysis, adverse event reporting, or presentation and publication of Research findings, thereby threatening scientific validity;

- c) impression of perception of improper action of some or all parties concerned.

Examples of Situations where Conflict of Interest might occur

Financial Conflict of Interest

- 46) Financial conflicts of interest may potentially arise in the following situations (which are not exhaustive):
 - a) Receipt of incentive payments or payment per human research subject enrolled;
 - b) Receipt of significant payment of any sort (such as grants, compensation in the form of equipment, retainers for ongoing consultation, or honoraria) to support activities exclusive to the costs of conducting the Research, or for any other purpose not directly related to the reasonable costs of conducting the Research;
 - c) Receipt of compensation in any form that may be affected by or dependent on the Research outcome;
 - d) Entitlement to Intellectual Property rights over, or proprietary interests in, the article under Research, including patents, trademarks, copyrights, or licensing agreements;
 - e) Equity interest in other sponsors of the Research.

Non-Financial Conflict of Interest

- 47) Non-financial conflicts of interest may potentially arise in the following situations (which are not exhaustive):
 - a) Benefits or advantages, such as enhancement of an individual's career, education or professional reputation;
 - b) Privileges, such as access to privileged information, or free or discounted access to resources (such as services or facilities).
- 48) At the end of the Research, MOH/NMRC shall have the option to require the Host Institution to transfer ownership or make available the use of any of the Assets and Materials to MOH/NMRC or any other person or body at no cost.

Responsibilities on Conflict of Interest

- 49) It is the responsibility of the Investigators and other Research Personnel to identify and disclose to the Host Institution all Conflicts of Interest, whether actual, potential or perceived. Where there is uncertainty as to whether an interest could result in a conflict, Investigators and Research Personnel should err on the side of caution and disclose that interest for review by the Host Institution.

- 50) It is the responsibility of the Host Institution to put in place comprehensive policies and procedures to ensure that Investigators and other Research Personnel do not put themselves in a position or potential position of conflict of interest in relation to the Research, and to assess and address such conflicts if they do or potentially do arise.
- 51) At a minimum, the Host Institution's Conflict of Interest policy and procedures should —
- a) be clear and unambiguous, transparent and readily accessible to Investigators and other Research Personnel;
 - b) determine what is a Conflict of Interest situation that is required to be disclosed (conflicts of interest that may have an impact on human research subjects should, however, always be required to be disclosed);
 - c) determine when disclosure of Conflict of Interest is most timely, and require Investigators and Research Personnel to provide updates and disclosures at regular intervals and as and when there are relevant changes in circumstances (such as, but not limited to, when new Collaboration Agreements are entered into, or existing ones modified);
 - d) include possible follow-up action that may be taken to examine and to address conflict, where necessary;
 - e) always prohibit payment or the giving of other incentives, or promises or offers of payment or the giving of other incentives (for instance, from a sponsor to a member of the Research Personnel) that are conditioned upon a particular Research result or tied to a successful Research outcome;
 - f) be consistently applied and enforced through effective remedies and sanctions.
- 52) The Host Institution shall keep clear, comprehensive and updated records of Conflicts of Interest that had been reported to it and which it had dealt with in relation to the Research.
- 53) Upon request, the Host Institution shall make its Conflict of Interest policy as well as the records referred to in clause 52 above available to MOH/NMRC for inspection and audit.

Dispute Resolution

- 54) Any dispute or disagreement arising out of or relating to this Contract or the breach thereof shall as far as reasonably possible be amicably resolved by negotiation between the parties.
- 55) In the event that any such dispute or disagreement arising out of or relating to this Contract, no party shall proceed to litigation or to any form of dispute resolution unless the parties

have made reasonable effort to resolve the same through mediation in accordance with the mediation rules of the Singapore Mediation Centre. A party who receives a notice for mediation from another party shall consent and participate in the mediation process.

Additional guidelines for Financial Regulations and Talent Development Programmes can be referred at Annex 2 and Annex 3 respectively.

NON-FUNDABLE DIRECT COSTS

1. EOM Related Expenses

Type of Expenses	Description
General policy	<p>The general principle is that grants should support EOM costs and related benefits (as per employment contract) as long as it is in line with the consistently applied Host Institution's HR policies.</p> <p>This will extend to Host Institution policies that govern staff recruitment and related costs (e.g. costs associated with the onboarding of staff, staff insurance, overtime claims, staff relocation, employment benefits, employment levy, employment pass, pre-examination medical check-up and housing allowance.)</p> <p>All Manpower related costs that fall under Other Operating Costs (OOE) should be accurately reflected in the Budget.</p> <p>Fractional charging for staff costs based on time commitment to the project must be practised.</p>
Principal Investigators / Co-Investigators / Programme Managers EOM cost	Not allowable, unless otherwise specified (e.g. the MOH/NMRC's Centre Grant Funding Programme)
Unconsumed leave	Provision for unconsumed leave is not allowable.
Student Assistants / Interns	<p>Not allowable for students who are recipients of existing awards (or stipends) or students who are not residents of Singapore.</p> <p>Only full-time students enrolled in local institutes of higher learning qualify to be supported as a student assistant/intern.</p>

2. Equipment Related Expenses

Type of Expenses	Description
General policy	<p>No purchase of equipment is allowed unless specifically provided for in the grant approved by MOH/NMRC.</p> <p>The procurement of such equipment must be made according to the formal established and consistently applied policies of the Host Institution.</p> <p>The invoices for all claims must be dated before the end of the Term.</p>
Cost of capital works, general infrastructure, general purpose IT and communication equipment, office equipment, and furniture and fittings	<p>Not allowable under direct costs, unless specifically provided for in the grant and approved by MOH/NMRC. Examples of such costs are computers, office productivity software, PDAs, mobile phones, photocopier machines, workstations, printers, etc.</p>

3. OOE Related Expenses

Type of Expenses	Description
General policy	<p>Not allowable for expenses that are <u>not directly related</u> to the Research.</p> <p>All procurement of such items must be made according to the formal established and consistently applied policies of the Host Institution.</p>
Visiting Professors/Experts	Not allowable unless specifically provided for in the grant and approved by the MOH/NMRC. The visiting professor must be identified and his/her contribution to the project must be clearly defined and described in the proposal.
Audit fees	Not allowable. This includes both internal and external audit fees.
Entertainment & Refreshment	Not allowable.
Fines and Penalties	Not allowable.
Legal Fees	Not allowable.
Overhead Expenses	Not allowable unless specifically provided for in the grant and approved by the MOH/NMRC based on the nature of the research. This includes rental, utilities, facilities management, telephone charges, internet charges, etc.
Patent Application (all patent-related expenses)	<p>Not allowable.</p> <p>This includes patent application filing, maintenance and other related cost.</p>
Professional Membership Fees	<p>Not allowable.</p> <p>This applies to PI and Co-Investigators as well as all research staff funded from the grant.</p>
Software	Not allowable under direct cost unless specifically provided for in the grant and approved by the MOH/NMRC.
Professional fees (including fees to consultants)	Not allowable unless specifically provided for in the grant and approved by the MOH/NMRC.
Staff retreat	Not allowable.
Non-cash items such as depreciation cost,	Not allowable.

Type of Expenses	Description
amortization cost, loss on revaluation, etc.	

4. Overseas Travel Related Expenses

Type of Expenses	Description
General policy	<p>Not allowable unless specifically provided for in the grant and approved by the MOH/NMRC.</p> <p>Conference participation should be directly relevant to the research area outlined in the project and necessary to accomplish project objectives.</p> <p>All travel must align to the existing and consistently applied institutions' travel policies regardless of the source of funds.</p> <p><u>Overseas travel budget's cap for MOH/NMRC Funding Programmes:</u></p> <p>Individual Research Grant Type (e.g. CSIRG, CNIG, OF-IRG, OF-YIRG, CSA) - \$18,000/award</p> <p>Thematic Research Grant Type (e.g. Centre Grant, OF-LCG) - \$180,000/award</p>

5. Research Scholarship

Type of Expenses	Description
General policy	<p>Not allowable unless specifically provided for in the grant and approved by the MOH/NMRC.</p> <p>Postgraduate stipend must align with the prevailing rates set by the Ministry of Education. Postgraduate stipend and tuition support will not attract overheads.</p>
Undergraduate stipend and tuition support	Not allowable.

Additional Guidelines on Financial Regulations**Disbursement and Reimbursement of Funds**

1. MOH/NMRC will assign a unique Research reference to the Host Institution for all approved Research under the Host Institution's purview. This project reference must be quoted by the Host Institution in all claim submissions.
2. The Host Institution should in the first instance pay for the expenditure incurred for approved projects and subsequently claim for reimbursement from MOH/NMRC. MOH/NMRC will only make payment for the Research to the Host Institution, and to no other person. Any expenses incurred through the Host Institution's Collaborators are to be submitted through the Host Institution to MOH/NMRC for reimbursement.
3. All claims for reimbursements should be made in the format prescribed by MOH/NMRC. The claim should also have a unique claim reference number in which MOH/NMRC will quote when making payment to the Host Institution.
4. Each claim form should be substantiated with supporting documents like copies of invoices, debit notes, receipts and delivery orders.
5. For equipment purchased, the Host Institution can submit the claims upon receipt of the equipment, prior to the commissioning process. The responsibility is on the Host Institution to ensure that the commissioning of the Asset is properly carried out and appropriate actions are taken to address any shortcomings (e.g. seek refund from vendor, replacement for the faulty equipment, etc).
6. Before forwarding claims to MOH/NMRC for reimbursement, the Host Institution should ensure that:
 - 6.1. Claims are properly certified correct and dated by the Host Institution's Chief Finance Officer and Principal Investigator or their designated officers;
 - 6.2. Supporting documents are arranged in the order per MOH/NMRC claim forms; and
 - 6.3. Claims are not in breach of Terms and Conditions of A Competitive Grants the Contract
7. All expenses incurred after the duration of the Term will not be reimbursed by MOH/NMRC. The invoices for all claims must be dated before the project end date. In addition, all project claims for reimbursement should be submitted to the MOH/NMRC within 3 months from the date of completion of Research. Requests for reimbursement of claims that are submitted late will be dealt with by MOH/NMRC on a case-by-case basis.

8. All late submissions must be accompanied by an explanatory note. MOH/NMRC reserves the right to reject any late claims which are not accompanied by valid reasons.
9. MOH/NMRC reserves the right to reject any claims that it finds inappropriate.
10. MOH/NMRC will only fund items directly related to the Research based on the Letter of Award. All Funding will be net of what is already supported via existing research grants or institutional funding to ensure that there is no double dipping of funds from the various grant pools. Stern action will be taken against those who commit double dipping. This may include (but shall not be limited to) the suspension or termination of Funding.
11. For manpower cost submission, the following information must be stated clearly on the claim form for each employee manpower claim:
 - 11.1. Employee number/ID (employee name is optional);
 - 11.2. Designation of the staff;
 - 11.3. Detailed breakdown of the manpower costs which includes basis salary, CPF, bonus and other allowances; and
 - 11.4. Month in which the manpower cost is incurred.

Claims for other benefits and payments paid to employees in accordance with the Host Institution's formal policies MUST be supported by actual proof of payment. All manpower claim forms must be certified correct by the Host Institution's Human Resource (HR) or Payroll Department. Update of all staff employed under the project must be provided, including those whose employment has ended.

Annual Budgetary Cycle

12. The Host Institution is required to adhere to MOH/NMRC's budgetary cycle and submit its total annual budget and the corresponding projected quarterly cash flow promptly.
13. The total annual budget should consist of all other research projects and awards administered by MOH/NMRC. It is the Host Institution's responsibility to collate the cash flow requirement from the Principal Investigators for their Research.
14. It is the responsibility of the Host Institution and the Principal Investigators to ensure that the budget requested is not duplicated under any other existing funding proposals; for example, under another existing research grant or other institutional or agencies' funding. MOH/NMRC will take stern action up to and including rescinding funding if it discovers such double dipping of funds.
15. The timeline for Host Institutions to submit their proposed budget and cash flow projection is shown in Table 1 below. This timeline aligns MOH/NMRC's budgeting cycle with that of MOF. The proposed budget and cash flow projection must be endorsed by Host institution's Designated Authority.

Table 1: Timeline for Submission of Annual Budgets

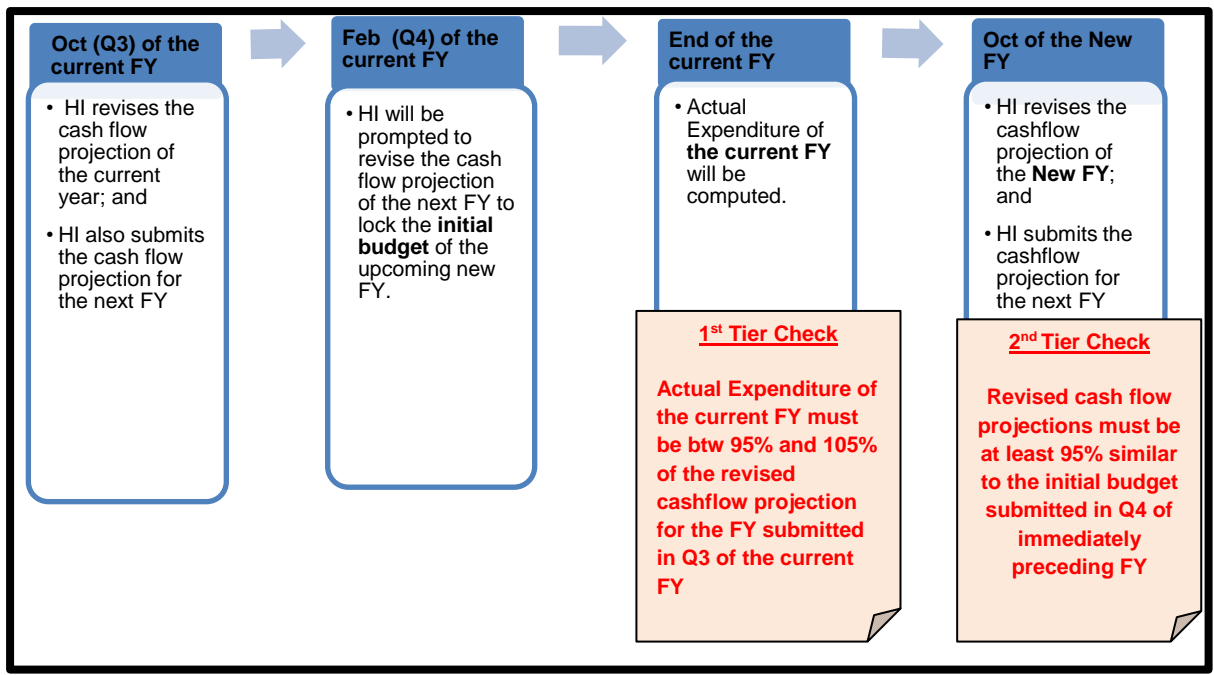
Submission	Deadline
Revised budget for the current FY	Oct (Q3) of current FY
Projection of the next FY's budget	Oct (Q3) of current FY
Update to Next FY's budget projection (<i>initial budget</i>)	Feb (Q4) of current FY

16. Upon MOH/NMRC's request, the Host Institution is also required to update the quarterly cash flow projections of the current FY. This is usually requested on a quarterly basis.

Monitoring of Budget Utilisation

17. Institutions should internally monitor the progress of their projects and the cash flow utilisation on a monthly basis, and perform risk assessment on their projects, with greater scrutiny on the progress of the larger projects.
18. Budget utilisation is computed based on claims submitted to the MOH/NMRC for reimbursement during the FY at Host Institution level.
19. Institutions that fail to meet the initial and revised annual cash flow projections based on the following two-tier monitoring framework may be subject to penalties (unless due to reasons specified at clause 21) that are pegged against the proportion of MOH/NMRC's overall unutilised budget.
- 19.1. 1st tier – Actual expenditure computed at the end of each FY must be between 95% and 105% of the revised budget (that was submitted in the third quarter of that FY (October of the previous calendar year)); and
- 19.2. 2nd tier – Revised budget submitted in the third quarter of each FY must be at least 95% similar to the initial budget (that was submitted in the fourth quarter of the immediately preceding FY (February of the same calendar year)).

Illustration of the 2-tier monitoring framework:



20. MOH/NMRC relies significantly on Host Institutions' inputs for our budget projections, it is important for institutions to provide accurate cash flow projections so as to ensure that MOH/NMRC will not be subject to utilisation penalties by MOF, which would in turn affect our ability to provide funding support for future research projects. **Greater accuracy and closer monitoring are required from the institutions.**
21. If the Host Institution is unable to hit 95% utilisation of its budget at the end of the FY, the sector's baseline in the following FY will be adjusted to be equal to the actual expenditure in the current FY. This should not be seen as a "penalty". For example, a Host Institution that is able to spend below 95% of its budget because of cost sharing and better management of its resources will be recognised for its achievement and this will be highlighted as a best practice for others to learn from.
22. If a Host Institution's lower budget utilisation (below 95%) is not due to the above reasons, it may appeal for adjustments to be waived. Such appeal shall be handled at the discretion of the MOH/NMRC.

Revenue and Receipt

23. Should the Host Institution or Principal Investigator expect to receive any revenue or receipt other than the revenue from Assets or Intellectual Property Rights which is generated directly or indirectly from MOH/NMRC Funds, the Host Institution must inform MOH/NMRC immediately of such potential receipts.
24. MOH/NMRC reserves its right to direct the usage of such revenue; whether to be remitted back to MOH/NMRC or to be used by the Host Institution to promote, support or further medical research in their respective Institutions.

25. The Host Institution must keep and maintain a full, comprehensive and updated set of statements, accounts and records documenting the gross revenue, received by the Host Institution, whether directly or indirectly.

Expenditure and Payment

26. The Host Institution and Principal Investigator must ensure that they have received a written approval on the Funds committed from MOH/NMRC before committing to any expenditure before such date, unless specifically permitted by MOH/NMRC.
27. It is the Host Institution’s responsibility to ensure that all payments adhere to MOH/NMRC’s Policies, unless otherwise specifically permitted by MOH/NMRC, and are also in accordance with the Host Institution’s formally-established and consistently-applied policies or regulations on similar payments.
28. At a minimum, MOH/NMRC will expect the Host Institution to ensure that the following conditions for payment are satisfied before payments are made:
 - 28.1. Services have been duly performed; and/or
 - 28.2. Goods have been delivered and received in a satisfactory condition.

Procurement

29. The Host Institution is to ensure that any procurement (including items for individual use as specifically required in the course of the Research – e.g. mobile phone, etc.) made using MOH/NMRC Funds is carried out in accordance with the Host Institution’s prevailing in-house procurement policies and procedures.
30. Should a Host Institution’s in-house procurement policies and procedures be incomprehensive or non-existence, the Host Institution can adopt the following standards for procurement:

Actual Procurement Value	Procedures
Small value purchase of less than \$3,000	No written quotation required but Host Institution is encouraged to source for more than one quote to ascertain the best value-for-money for the purchase.
Purchases more than \$3,000 but less than \$70,000 (\$3K <X ≤ \$70K)	Written Quotations are required for purchases with estimated procurement value of more than \$3,000 but less than \$70,000.

	The Host Institution is encouraged to get quotations from at least 3 suppliers.
Purchases more than \$70,000	Open tendering is required for purchases with estimated procurement value of more than \$70,000.

31. The final invoices for claiming must be submitted to MOH/NMRC. All relevant documentations (e.g. purchase requisition forms, quotations from vendors, etc) must be maintained by the Host Institution for record purpose and available for MOH/NMRC audit purpose when required.

Additional Guidelines for Talent Development Programmes**General**

1. “Talent Development” refers to the following programmes:
 - Singapore Translational Research (STaR) Investigator Award
 - Clinician Scientist Award (CSA)
 - Transition Award (TA)
 - Clinician Scientist/ Clinician Investigator Salary Support Programme (CS/CISSP)
 - NMRC Research Training Fellowship
 - MOH Healthcare Research Scholarship (PhD)
 - MOH Healthcare Research Scholarship – Master of Clinical Investigation (MCI)

Investigator’s specific obligations

2. The Investigator shall —
 - 2.1. spend the research FTE¹ as indicated in the award letter or more on Research (“Protected Time”). Not more than the remaining FTE are to be spent on non-Research matters such as any work or activities other than Research, including but not limited to teaching duties, patient consultations, administrative duties, organization or participation in the activities of the Host Institution or any club, society or organization. The FTE which the Investigators commit to research will be monitored and audited;
 - 2.2. not engage in any activity (including the organization of or participation in any departmental or institutional research activities) other than the Research, during “Protected Time”;
 - 2.3. submit to the MOH/NMRC and the Host Institution at such time as MOH/NMRC may specify a list of all his other professional commitments, appointments and activities, including the membership of any committee, any administrative appointment held by him and any other activities in any professional body of which he is a member and to inform the MOH/NMRC and the Host Institution whenever there are any additional commitments, appointments or activities;
 - 2.4. deliver a presentation to the Review Panel as appointed by MOH/NMRC on the status and progress of the Research upon the submission of the progress report, when required to do so by the MOH/NMRC;
 - 2.5. participate in press conferences as may be required by the MOH/NMRC or Host Institution;

¹ Full-time-equivalent (FTE). For a 5 day work-week, 1 FTE is typically 40 hours and 0.1 FTE is 4hrs.

- 2.6. participate as a guest speaker at such fora or events, or to give such presentations at international conferences as the MOH/NMRC or Host Institution may require.

Host Institution's specific obligations

3. The Host Institution shall —
 - 3.1. furnish the MOH/NMRC a copy of the Investigator's employment contract with the Host Institution;
 - 3.2. ensure that the Investigator is given the Protected Time set out in Clause 2.1 to undertake and complete the Research;
 - 3.3. <Not applicable to STaR Investigator Award> within 6 months of this Contract ("the stipulated deadline"), in relation to a "Talent Development" programme and any other Investigator that the MOH/NMRC shall expressly specify in the Letter of Award, to either:
 - a) hire new staff or transfer existing staff to the same department as the Investigator, and when required to do so by the MOH/NMRC, submit a copy of the letter of appointment of the new or transferred staff to the MOH/NMRC by the stipulated deadline, or
 - b) failing which, make such other administrative arrangements as may be approved by the MOH/NMRC by the stipulated deadline, for the entire duration of this Contract, for the purpose of covering the clinical and other duties that the Investigator would have had to undertake in the Host Institution but for the obligations under this Contract ("backfilling obligation");
 - 3.4. notify the MOH/NMRC in writing of any change or anticipated change in the arrangements that had been made or approved, as the case may be, under subparagraph 3.3;
 - 3.5. keep a proper record of the Investigator's work schedule (including, for example, a monthly schedule, duty roster or clinic duties) and provide the MOH/NMRC full and free access to such records for audit purposes when required to do so by the MOH/NMRC;
 - 3.6. continue to recognize and remunerate the Investigator based on his seniority and performance which should take into account his research productivity through the appropriate performance management system;
 - 3.7. submit to the MOH/NMRC on a quarterly basis, for the purpose of the MOH/NMRC computing the amount of Funding to be paid under this Contract, the Investigator's certified salary slips or a letter from the Human Resource department of the Host Institution, setting out the total amount of

salary paid to the Investigator, including the detailed components of such salary;

- 3.8. bear the cost of any salary components or employment benefits of the Investigator that are not being funded by the MOH/NMRC under the Award;
- 3.9. bear the cost of any relocation required by the Investigator to Singapore that are not being funded by the MOH/NMRC under the Award;
- 3.10. where the cost of employing the new staff or transferred staff under Clause 3.3 (a) is more than the salary cap, to bear the difference;
- 3.11. without prejudice to any other requirement under the Contract, promptly inform the MOH/NMRC and furnish the relevant documentation, if —
 - a) the Investigator is suspended by the Host Institution from his duties;
 - b) the Investigator applies for no-pay leave for a duration of more than 6 months;
 - c) the Investigator is promoted or given a pay increment by the Host Institution;
 - d) any other circumstances arise which the Host Institution is expressly required by the MOH/NMRC to report.

Financial Regulations

4. Salary claims for awardees are to be clearly separate from the research grant claims for ease of identification purpose.
5. Each claim form should be substantiated with supporting documents like copies of certified salary slips or claim forms certified correct by the Human Resource (HR) office or Payroll Department.
6. Salary claims for awardees cannot be made from more than one MOH/NMRC programme for each claim period and must not overlap with salary payment from other agencies/institutions to the awardees (i.e., no “double-dipping”).