
GRANT RULES

Applicable to RIE Programme and RIE Project grants
awarded to Publicly Funded Research Institutions

(With effect from 1 November 2026)

Version Control History

Effective Date	Version	Summary of Key Changes
1 July 2016	1.0	First release
1 January 2020	2.0	<ul style="list-style-type: none"> • Revised guidelines on management of funds at vote level. • Removal of management of nationality waiver for foreign hires at project level.
1 November 2026	3.0	<ul style="list-style-type: none"> • Document renamed to “Grant Rules” • Scope expanded to cover both RIE Project and RIE Programmes, including the introduction of governance, reporting and funding administration provisions specific to RIE Programmes. • Removed submission requirements for: <ul style="list-style-type: none"> i. manpower listing with each fund requisition; and ii. reports of high-value equipment purchase as part of progress reporting. • Introduced additional cost control provisions, including: <ul style="list-style-type: none"> i. <u>Clause 4.2.2 (p 5)</u>: requirement for equipment purchases to be made at least 6 months before the end of the term. ii. <u>Clause 4.3.2 (p 6)</u>: treatment of prepaid expenditure extending beyond the term; • <u>Clause 4.6 (p 7-8)</u>: Introduced Programme Management Costs as a new cost category. • <u>Clause 5.1 – 5.3 (p 8)</u>: Revised virement framework: <ul style="list-style-type: none"> i. approval threshold for Director of Research (DOR) increased from 10% to 20% for RIE Projects; ii. virement for RIE Programmes governed by approved programme governance framework.

		<ul style="list-style-type: none">• <u>Clause 8.2 (p 11)</u>: Revised reporting framework, with reporting frequency and submission timelines to be determined by:<ul style="list-style-type: none">i. the Grantor for RIE Projects; orii. approved RIE Programme governance framework.• <u>Clause 10 (p 13-14)</u>: Introduced a new Section on Conflict of Interest.
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Grant Rules

1. Background

- 1.1 This document ("**Grant Rules**") applies to Research, Innovation and Enterprise (RIE) Programme and RIE Project grants awarded to Publicly Funded Research Institutions¹. Unless expressly designated by the Grantor as an RIE Programme in the Letter of Award or otherwise conveyed by the Grantor, the grant shall be deemed to be for an RIE Project.
- 1.2 The Host Institution and each Partner Institution must comply with the Grant Rules and the terms and conditions annexed to the letter of award offering to grant funding to the Host Institution (the "**Terms and Conditions**").

2. Definitions and Interpretation

- 2.1 Unless a contrary indication appears, all capitalised terms used in these Grant Rules shall have the same meanings ascribed to them in the Terms and Conditions.

3. Disbursement of funds

- 3.1 The Host Institution and each Partner Institution must ensure that the Funds, being public monies, are utilised prudently and with due regard to value for money. All expenditure supported by the Funds must be necessary, reasonable and properly justified, and incurred in accordance with the Host Institution's and Partner Institution's respective recruitment and procurement policies, procedures, controls, and policies.
- 3.2 The Host Institution and each Partner Institution must ensure that the claimed expenditures can be verified against source documents (e.g. invoices, receipts, and/or payment vouchers, supporting documentation on Expenditure of Manpower ("**EOM**") etc.). The Host Institution and each Partner Institution must provide source documents whenever requested by the Grantor or any auditor for checks.
- 3.3 The Host Institution and each Partner Institution shall make reference to the list provided in Annex A in determining whether the listed expenditures are fundable, and if so, whether as a direct or indirect costs. The Grantor shall have the right to reject any claim or claw back any disbursed Funds in relation to any of the non-fundable items listed in Annex A.
- 3.4 The Host Institution and each Partner Institution must ensure that all expenditure in relation to the RIE Programme / RIE Project is incurred within the Term, and that the date on which the expenditure is incurred is stated in the

¹ This refers to Singapore Autonomous Universities, Institutes of Higher Learning (including Polytechnics and ITEs), A*STAR Research Entities (ARES), Academic Medical Centres and Public Healthcare Institutions.

relevant supporting documentation. Except for eligible onboarding costs referred to in Clause **[4.1.2]**, staff bonuses referred to in **Clause [4.1.4]** and prepaid expenditures referred to in **Clause [4.3.2]**, no expenditure incurred outside the Term shall be eligible for Funding. All goods and services must be delivered and fully paid for before the submission of the Final Claim or Final Statement of Account (FSOA), as applicable. The Host Institution may include, in its Final Claim or FSOA, any eligible expenditure incurred within the Term, subject to the exceptions above.

3.5 The Grantor shall have the right to withhold funding if any of the following occur:

- (a) the Host Institution fails to submit any Progress Reports, Final Report, Periodic AUP Report or Final Claim by the deadline without the Grantor's prior written approval for an extension of deadline; or
- (b) any significant concern is identified by the auditor in any Periodic AUP Report and such concern is not properly resolved.

3.6 The Grantor may reject any claim that:

- (a) arises from any changes to the RIE Programme or RIE Project implemented without the Grantor's prior approval where such approval was required;
- (b) is in respect of any expenditure that is:
 - (i) not fundable under the terms of the Agreement;
 - (ii) not necessary;
 - (iii) unreasonable;
 - (iv) not relevant to the RIE Programme / RIE Project;
 - (v) not incurred for the purposes of the RIE Programme / RIE Project; or
 - (vi) the subject of Unauthorised Use;
- (c) amounts to Double-dipping; or
- (d) is received by the Grantor after the deadline for submission of such claim (e.g. the deadline for submission of the Periodic Requisition, Final Claim or Final Statement of Account (as relevant) under the **Terms and Conditions**).

3.7 The Grantor may claw back any disbursed Funds (inclusive of associated overheads) in respect of the following:

- (a) any Funds disbursed in respect of a claim described in **Clause [3.6(a)]** to **[3.6(d)]**, whether or not such claim was previously approved by the Grantor;

- (b) expenditure resulting from substantive changes to the RIE Programme / RIE Project that were made without prior approval from the Grantor;
 - (c) any expenditure that is:
 - (i) not fundable under the terms of the Agreement;
 - (ii) not necessary;
 - (iii) unreasonable;
 - (iv) not relevant to the RIE Programme / RIE Project;
 - (v) not incurred for the purposes of the RIE Programme / RIE Project;
 - (vi) the subject of Unauthorised Use; or
 - (d) amounts to Double-dipping.
- 3.8 The Host Institution must submit its Final Claim or Final Statement of Account (as the case may be) within **six (6) months** after the completion of the RIE Programme / RIE Project, or the expiry or the termination of the Agreement or the timeline set by the Grantor (for instance, to meet RIE cashflow deadlines), failing which, the Grantor may refuse to make further disbursement of the Funding.

4. Use of Funds

4.1 Expenditure of Manpower (“EOM”)

- 4.1.1 The Host Institution and each Partner Institution must ensure that EOM is charged based on the time commitment of the RIE Programme / RIE Project Personnel to the RIE Programme / RIE Project. The Host Institution and each Partner Institution must keep and maintain the full and detailed employment records of the RIE Programme / RIE Project Personnel and be prepared to provide verifiable and auditable supporting documentation to the Grantor or auditors upon request.
- 4.1.2 The Host Institution or Partner Institution may submit claims for expenditure related to the onboarding of RIE Programme / RIE Project Personnel incurred before the start of the Term, provided that:
- (a) such expenses are made in accordance with the relevant Institution’s human resource guidelines;
 - (b) such expenses are incurred for the Personnel whose EOM is funded by the RIE Programme / RIE Project; and
 - (c) such claims are submitted only after the date on which the Grantor receives the completed Acceptance Form and Acknowledgement

Form(s) (where applicable) from the Host Institution and all the Partner Institutions.

- 4.1.3 The Host Institution and each Partner Institution must ensure that any funding of RIE Programme / RIE Project Personnel by the Funding complies with the HR Policies of the relevant employing Institution(s). The Host Institution and each Partner Institution must, whenever requested by the Grantor, provide the Grantor with copies of its HR Policies. Without prejudice to the foregoing, the Host Institution and each Partner Institution must, upon request by the Grantor or its appointed auditors, grant the Grantor and such auditors access to relevant payroll records and any other supporting documents (including but not limited to employment contracts, appointment letters, salary schedules, timesheets, and payment records) as may be necessary to verify the authenticity, accuracy and eligibility of the EOM claims submitted under the RIE Programme / RIE Project.
- 4.1.4 The Host Institution and each Partner Institution must ensure that all claims for RIE Programme / RIE Project Personnel bonuses comply with the following:
- (a) the claim must comply with the prevailing policies of the relevant employing Institution(s);
 - (b) the claim must be calculated:
 - (i) based on the actual bonus paid to the RIE Programme / RIE Project Personnel; and
 - (ii) on a pro-rated basis according to the time committed to the RIE Programme / RIE Project by the RIE Programme / RIE Project Personnel;
 - (c) such bonuses must be paid within **six (6) months** after the end of the Term;
 - (d) the claim must be included in a Periodic Requisition, the Final Claim or the Final Statement of Account.
- 4.1.5 The Host Institution and each Partner Institution must adhere to the Tripartite Guidelines on Fair Employment Practices².
- 4.1.6 The Grantor's approval is not required for any manpower change (i.e. increase/decrease in headcount, change in designation or scheme of hires, change in time commitment to the RIE Programme / RIE Project) which satisfies all of the following conditions:
- (a) such change complies with the relevant employing Institutions' relevant internal policies; and

² Please refer to the Ministry of Manpower's website (www.mom.gov.sg) for details of the Fair Consideration Framework.

- (b) such change will not cause the EOM vote to exceed the approved EOM vote budget.

4.1.7 For the purposes of these Grant Rules, “**HR Policies**” of an Institution means the prevailing human resource guidelines of that Institution, including policies on associated human resources costs such as staff insurance, overtime claims, staff relocation, employment benefits, employment levy, employment pass, pre-examination medical check-up, housing allowance, service award and recruitment associated costs.

4.2 **Equipment (“EQP”)**

4.2.1 The Host Institution and each Partner Institution must ensure that:

- (a) any equipment purchased using the Funding is essential for the RIE Programme / RIE Project;
- (b) where feasible, preference is given to the use of shared facilities or existing equipment before acquiring new items;
- (c) newly purchased equipment is reasonably available and accessible to other users where spare capacity exists;
- (d) all items classified under EQP adhere to the capitalisation policy of the respective Institutions and are managed in accordance with the prevailing asset management policies of the Host Institution and Partner Institutions.

4.2.2 Unless otherwise approved in writing by the Grantor, equipment purchases may be fully covered by the Funding only if:

- (a) the purchase order is issued within the Term but before the last **six (6) months** of the Term; and
- (b) the equipment is delivered during the Term.

The Host Institution, Partner Institutions, Programme Director/ Lead Principal Investigator/ Project Lead and Investigators must minimise wastage when selecting and procuring equipment. Any request for approval under this **Clause [4.2.2]** must be accompanied by compelling justification.

4.2.3 Save as provided in **Clause [4.2.2]**, the Grantor’s approval is not required for any change within the EQP vote (i.e. changes in quantity or changes in equipment items) which satisfies all of the following conditions:

- (a) such change is in respect of equipment used for the RIE Programme / RIE Project;
- (b) such change is necessary and relevant to the RIE Programme / RIE Project; and

- (c) such change will not cause the EQP vote to exceed the approved EQP vote budget.

4.3 Other Operating Expenses (“OOE”)

4.3.1 The Grantor’s approval is not required for any change within the OOE vote (i.e. changes in quantity and changes in OOE items) which satisfies all of the following conditions:

- (a) such change is in respect of items used for the RIE Programme / RIE Project;
- (b) such change is necessary and relevant to the RIE Programme / RIE Project; and
- (c) such change will not cause the OOE vote to exceed the approved OOE vote budget.

4.3.2 The Host Institution and each Partner Institution may claim prepaid expenditures for eligible services (e.g. software licenses, cloud services, maintenance contracts, etc.) that may extend beyond the duration of the Term, provided that:

- (a) such expenditures are reasonable and directly relevant to the RIE Programme / RIE Project;
- (b) if the service period extends for a period not exceeding **one (1) year** after last day of the Term (the “**Allowable Period**”), the full prepaid amount is claimable without pro-ration; and
- (c) if the service period extends for a period exceeding the Allowable Period, the claim must be pro-rated to cover only the fees payable for the service within the Allowable Period.

4.4 Overseas Travel (“OT”)

4.4.1 The Grantor’s approval is not required for any change within the OT vote (i.e. changes in quantity and changes in OT items) which satisfies all of the following conditions:

- (a) such change is in respect of travel undertaken for the RIE Programme / RIE Project;
- (b) such change is necessary and relevant to the RIE Programme / RIE Project; and
- (c) such change will not cause the OT vote to exceed the approved OT vote budget.

4.4.2 The Host Institution and the Partner Institutions must ensure that all travel expenses comply with the Host Institution's and Partner Institutions' travel policies and that only expenses attributable to travel undertaken solely for the purposes of the RIE Programme / RIE Project are claimed. Such travel must be necessary to accomplish the RIE Programme / RIE Project objectives.

4.4.3 Notwithstanding **Clause [5]** or any other provision of these Grant Rules, the Investigators, Host Institution and each Partner Institution must not propose, make or approve any virement of Funds into the OT vote.

4.5 **Research Scholarship ("RS")**

4.5.1 The Grantor's approval is not required for any change within the RS vote, including an increase or decrease in RS headcount or a change in funding support between PhD and Master's students, provided that all of the following conditions are satisfied:

- (a) the scholarship support is used for the purposes of the RIE Programme / RIE Project;
- (b) such change is necessary and relevant to the RIE Programme / RIE Project; and
- (c) such change will not cause the RS vote to exceed the approved RS vote budget.

4.5.2 The RS Funds must only be used to cover stipends and tuition support for postgraduate students enrolled in Singapore's autonomous universities. The Host Institution and each Partner Institution must ensure that any claim for stipends aligns with the relevant prevailing rates and guidelines set by the Ministry of Education and are paid in accordance with the prevailing modality of the Host Institution and Partner Institutions. The Grantor's support for tuition support will be based on the prevailing subsidised tuition fee rate stipulated by the Ministry of Education. RS will not attract indirect costs.

4.5.3 Funds allocated to the RS vote must not be transferred to any other budget category vote unless expressly approved in writing by the Grantor. Any approved virement of Funds from a vote that attracts indirect-cost support to the RS vote shall not attract indirect-cost funding, and the corresponding indirect-cost support associated with the amount transferred shall be removed from the budget.

4.6 **Programme Management Costs (applicable only to RIE Programme)**

4.6.1 Programme management costs that are essential for the administration and oversight of the RIE Programme may be supported by the Funding, provided that such support is explicitly stated by the Grantor in the Letter of Award. Such costs should be computed with all relevant and attributable costs required for programme management and oversight identified and approved upfront. These

costs must be accounted for in a dedicated budget vote and shall not attract additional indirect costs.

- 4.6.2 Changes within the Programme Management Cost vote do not require the Grantor's approval if they fall within the approval authority set out in the RIE Programme governance framework approved by the Grantor for the Programme Director and the relevant RIE Programme Steering Committee, Governing Board or equivalent.
- 4.6.3 Virement of funds between the Programme Management Cost vote and any budget category is not permitted unless approved by the RIE Programme Steering Committee, Governing Board or equivalent in accordance with the approved RIE Programme governance framework.

5. Virement

5.1 Definitions

- 5.1.1 For the purposes of **Clause [5]**:

"Cumulative Virement Amount" means the total value of all virements of Funds to date between votes, including approved and pending requests, at the point when the relevant virement request is made; and

"Total Direct Cost Value" means the sum of the EOM, EQP, OOE, OT and RS votes as stated in the budget in the Letter of Award.

5.2 Virement between Votes

- 5.2.1 For RIE Projects, the Grantor delegates to the Director of Research / Director of I&E Office (or equivalent) the authority to approve virement of funds between votes, including virements across participating institutions, where the Cumulative Virement Amount does not exceed **twenty percent (20%)** of the Total Direct Cost Value, provided that the total approved direct-cost funding quantum remains unchanged. For grants not managed through the Grantor's system, the Host Institution and Partner Institutions must promptly inform the Grantor in writing of each virement approved under this Clause.
- 5.3 Subject to **Clauses [4.4.3]** and **[4.5.3]**, for RIE Projects, the Grantor's prior approval must be obtained for any virement between votes that would cause the Cumulative Virement Amount to exceed twenty percent (20%) of the Total Direct Cost Value. The Host Institution must submit any request for virement to the Grantor no later than **three (3) months** before the end of the Term. Retrospective virement requests or virement requests made less than **three (3) months** before the end of the Term will not be allowed, unless supported by compelling justification.
- 5.4 Subject to **Clauses [4.4.3]**, **[4.5.3]** and **[4.6.3]**, virements between votes for RIE Programmes do not require the Grantor's approval if they are approved in

accordance with the authority and limits set out in the RIE Programme governance framework approved by the Grantor.

6. Direct and Indirect Costs

- 6.1 A direct cost is an expenditure that is specifically attributable to the RIE Programme / RIE Project and can be quantified and allocated to it. Direct costs typically include eligible RIE Programme / RIE Project personnel salaries, dedicated equipment, consumables, and other specific expenditures such as conference travel that are directly attributable to the RIE Programme / RIE Project.
- 6.2 Indirect costs are eligible for Funding only if, and to the extent that, they are expressly provided for in the Letter of Award.
- 6.3 Indirect costs are general institutional expenses that support the conduct of research, innovation and enterprise activities but cannot be specifically and accurately attributed to a particular RIE Programme / RIE Project. Such costs typically include:
- (a) corporate and administrative support;
 - (b) rental, utilities and facility management; and
 - (c) central services and infrastructure costs necessary for research, innovation and translational activities.
- 6.4 An expenditure treated as an indirect cost must not also be charged as a direct cost of the RIE Programme / RIE Project.
- 6.5 Where the approved budget is prepared on a Full Cost Accounting (FCA) basis, indirect cost funding shall be limited to the amount expressly approved in the Letter of Award. Expenditure already incorporated into the approved budget must not attract additional indirect-cost funding.

7. Changes to RIE Programme / RIE Project

7.1 Change in RIE Programme / RIE Project Scope

- 7.1.1 The Host Institution and the Partner Institutions must seek the Grantor's prior written approval under **Clause [9] of the Terms and Conditions**, if the Host Institution and the Partner Institutions wish to make any change to:
- (a) the scope of the RIE Programme / RIE Project;
 - (b) any objectives of the RIE Programme / RIE Project;
 - (c) any deliverable or Key Performance Indicator relating to the RIE Programme / RIE Project; or

- (d) the RIE Programme / RIE Project governance structure / framework (where applicable).

7.1.2 The Host Institution and the Partner Institutions must seek the Grantor's prior written approval under **Clause [23.1]** of the **Terms and Conditions** if the Host Institution or any Partner Institution wishes to subcontract or entrust to a third-party, an activity or task initially meant to be carried out by the Investigators or Host Institution or the Partner Institutions for the purposes of the RIE Programme / RIE Project.

7.2 Change in Programme Director/ Lead Principal Investigator/ Project Lead or Investigators

7.2.1 The Host Institution and the Institutions must obtain the Grantor's prior written approval before making any change to the Programme Director, Lead Principal Investigator / Project Lead, or any Investigators.

7.2.2 The Programme Director / Lead Principal Investigator / Project Lead is critical to achieving the RIE Programme / RIE Project objectives. Therefore, if the Programme Director / Lead Principal Investigator / Project Lead plans a long leave of absence for more than three consecutive months, intends to cease involvement in the RIE Programme / RIE Project or ceases involvement in the RIE Programme / RIE Project, the Host Institution must promptly notify the Grantor and submit a mitigation plan. Where a replacement is proposed, the mitigation plan must identify and justify the proposed replacement, whose appointment is subject to the Grantor's prior written approval under Clause **[7.2.1]**. The Grantor may suspend or terminate the RIE Programme / RIE Project if it is not satisfied with the mitigation plan or proposed replacement.

7.2.3 Changes to other Investigators involved in an RIE Programme / RIE Project are subject to the following approval arrangements:

- (a) For RIE Projects, the Host Institution and any relevant Partner Institutions must obtain the Grantor's prior approval before making the change; and
- (b) For RIE Programmes, the change must be approved in accordance with the RIE Programme governance framework approved by the Grantor.

7.2.4 Where the Letter of Award designates the grant as non-transferable between Programme Directors, Lead Principal Investigators or Project Leads, no replacement of the relevant Programme Director, Lead Principal Investigator or Project Lead is permitted unless the Grantor otherwise approves in writing.

7.3 Change in Host Institution

7.3.1 Any proposed change of Host Institution requires the Grantor's prior written approval. The current Host Institution must submit the request in writing, with the endorsement of the Director of Research / Director of I&E Office (or

equivalent) of both the current Host Institution and the proposed replacement Host Institution.

- 7.3.2 If the change is approved, the current Host Institution, the replacement Host Institution and each affected Partner Institution must execute such documents and take such steps as the Grantor may require to implement or give effect to the change. The change will take effect only on the date specified or approved in writing by the Grantor.

7.4 No-cost Grant Extension

- 7.4.1 The Host Institution must submit any request for a no-cost grant extension at least **six (6) months** before the original end of the Term to allow sufficient time for review and cashflow planning.
- 7.4.2 Any extension is subject to the Grantor's written approval. Extensions beyond **six (6) months** will only be considered if supported by compelling justification (such as unforeseen delays critical to RIE Programme / RIE Project completion) and will be subject to the Grantor's approval on a case-by-case basis.

8. Reporting Requirements

8.1 Periodic Agreed-Upon Procedures (AUP) Report

- 8.1.1 The Host Institution must submit Periodic AUP Reports for the RIE Programme / RIE Project in line with the timelines, frequency and audit terms of reference set by the Grantor.

8.2 Progress Reports and Monitoring

- 8.2.1 For RIE Projects, the Host Institution must prepare and submit such progress reports to the Grantor according to the timelines and frequency set by the Grantor as stated in the Letter of Award. For RIE Programmes, the Programme Director must submit the progress report to the RIE Programme Steering Committee or Governing Board (as applicable) for review and approval in accordance with the timelines and frequency stipulated by the Grantor, and thereafter submit the approved progress report to the Grantor.
- 8.2.2 The Grantor may withhold funding if any required report is not submitted by the stipulated deadline, unless the Grantor has given its prior written approval for an extension. The Grantor may also withhold funding if any submitted report is incomplete or deemed unsatisfactory by the Grantor.
- 8.2.3 In addition to the Progress Reports and further information required to be submitted pursuant to **Clause [13.3]** and **[13.4]** of the Terms and Conditions, the Host Institution and Partner Institutions must also comply with any request by the Grantor for additional progress updates at any time, in any format it specifies.

8.3 Final Report

- 8.3.1 For RIE Projects, the Host Institution must prepare and submit to the Grantor within **three (3) months** after the end of the Term, a Final Report, in accordance with **Clause [13.4]** of the Terms and Conditions. For RIE Programmes, the Programme Director must ensure that the Final Report is reviewed and approved by the RIE Programme Steering Committee or Governing Board (as applicable) and thereafter submit the approved Final Report to the Grantor within **six (6) months** after the end of the Term.
- 8.3.2 If the Programme Director/ Lead Principal Investigator/ Project Lead does not submit the Final Report within the stipulated deadline, the Grantor may withhold or reject the Final Claims until the overdue report is received and deemed satisfactory and may reject claims that exceeded the RIE Programme's / RIE Project's permissible cashflow timeline.

9. Acknowledgement Guidelines

- 9.1 The Host Institution and the Partner Institutions must attribute their awards / grants to the Grantor.
- 9.2 The Host Institution and the Partner Institutions must acknowledge the Grantor for its Funding support in any publication (including any publication made on the Internet) of any material based on or developed under or pursuant to the RIE Programme / RIE Project (such materials, the "**Published Materials**"), whether such publication is published during or after the completion of the RIE Programme / RIE Project. Published Materials include scientific publications, books, journals, articles, newsletters, brochures, posters, websites, conference materials, case studies and reports.
- 9.3 The Host Institution and the Partner Institutions must ensure that every Published Material includes the following acknowledgment statement, completed with the relevant information:
- "This work was supported by the <insert name of Grantor> under Grant ID <Grant ID> (Grant ID)³ [and by <other funding source>, where applicable]."
- 9.4 In any public communication (including media releases, interviews, speeches, videos or other media materials), the Host Institution and each Partner Institution must ensure that efforts are made to acknowledge the Grantor's support.
- 9.5 Where applicable, the following disclaimer must be included in all published materials arising from the RIE Programme / RIE Project:

³ This shall be based on the grant award reference number, as indicated in the Letter of Award.

“Any opinions, findings and conclusions or recommendations expressed in this material are those of the author(s) and do not reflect the views of the <insert name of Grantor>”

- 9.6 If any proposed publication arising from the Host Institution or any Partner Institution contains any information which may prejudice any right(s) (including IP rights) to which the Grantor may be entitled under the Agreement, the Host Institution must immediately inform the Grantor of such proposed publication and ensure that all reasonable steps, including any steps directed by the Grantor, are taken to protect such right(s) before the Host Institution or any Partner Institution proceeds with the publication.

10. Conflict of Interest

- 10.1 The Host Institution and each Partner Institution must ensure that conflicts of interest relating to the RIE Programme / RIE Project are identified, disclosed, assessed and appropriately managed, including conflicts that may affect research integrity, the well-being of human research subjects, procurement, recruitment, decision-making or the use of Funds.
- 10.2 The Host Institution and each Partner Institution must ensure that the Programme Director / Lead Principal Investigator / Project Lead, Investigators and RIE Programme / RIE Project Personnel identify and disclose promptly to the relevant Host Institution and the Partner Institutions any actual or potential conflict of interest, or any circumstances that could reasonably be perceived to give rise to a conflict of interest, including any interest in a related-party transaction (e.g. where any supplier, vendor or contractor is a related party). Where there is uncertainty as to whether potential or perceived conflict of interest could eventually result in a conflict of interest, the Host Institution and the Partner Institutions must ensure that the Programme Director/ Lead Principal Investigator/ Project Lead, Investigators and RIE Programme / RIE Project Personnel err on the side of caution and disclose such conflict for review by the Host Institution and the Partner Institutions. The Host Institution and the Partner Institutions shall refer to Annex B for examples of conflicts of interest.
- 10.3 The Host Institution and each Partner Institution must put in place policies and procedures to identify, disclose, assess and manage conflicts of interest relating to the RIE Programme / RIE Project.
- 10.4 The Host Institution's and each Partner Institution's Conflict of Interest policy and procedures must:
- (a) be clear, unambiguous, transparent and readily accessible to its Programme Director / Lead Principal Investigator/ Project Lead, Investigators and RIE Programme / RIE Project Personnel;
 - (b) describe and determine what a conflict-of-interest situation is, and when such a situation is required to be disclosed. The Host Institution and the Partner Institutions must ensure that their policies clearly state that any

conflicts of interest that may have an impact on human research subjects should always be required to be disclosed;

- (c) determine the timing when a conflict of interest is required to be disclosed, and require the Programme Director / Lead Principal Investigator / Project Lead, Investigators and RIE Programme / RIE Project Personnel to provide updates and disclosures at regular intervals and as and when there are relevant changes in circumstances (including when new collaboration agreements are entered into, or existing ones modified);
- (d) include possible follow-up actions that may be taken (whether by the Host Institution and each Partner Institution or its Programme Director/ Lead Principal Investigator/ Project Lead, Investigators or RIE Programme / RIE Project Personnel) to examine and address any conflict of interest, where necessary; and
- (e) be consistently applied and enforced through effective remedies and sanctions.

10.5 The Host Institution and each Partner Institution must promptly report to the Grantor:

- (a) any credible allegation or finding of scientific misconduct or impropriety materially relating to the RIE Programme / RIE Project;
- (b) any conflict of interest that materially affects or may materially affect the RIE Programme / RIE Project; and
- (c) the outcomes of any related investigation and the material measures taken in response.

10.6 The Host Institution and each Partner Institution must keep and maintain clear, comprehensive, and up-to-date records of any conflict of interest relating to the RIE Programme / RIE Project that is identified, disclosed or otherwise brought to its attention, including the Institution's assessment of the conflict and the measures taken to manage or resolve it.

10.7 Where requested by the Grantor, the Host Institution and each Partner Institution must immediately make available its conflict-of-interest policy to the Grantor.

11. Approval from Relevant Ethics Boards and Committees

11.1 Where the Grantor requires approval from any relevant ethics board or committee for an RIE Programme / RIE Project, the Host Institution and each Partner Institution must ensure that the required approval is obtained before the relevant activity begins. They must submit evidence of the approval to the Grantor upon request and by the deadline specified by the Grantor. The Grantor may withhold Funding if this requirement is not met.

Annex A

List of Non-fundable Direct Cost Items

Type of Expenses	Description
Salaries of Programme Director/ Lead Principal Investigators/ Project Leads and Investigators	<p>Not eligible.</p> <p>Rationale: Salaries for Programme Director/ Lead Principal Investigators/ Project Leads and Investigators are typically funded by their employing institutions or from the institutional budget or capitation grants. Charging these salaries to grants would result in Double-dipping.</p> <p>Exception: Salaries may be allowed only if the payment of such salaries (a) is justified based on the criticality of the Investigator's involvement, which cannot be covered by institutional resources, and (b) is approved by the Grantor in writing.</p>
Salaries of teaching staff and teaching substitutes	<p>Not eligible.</p> <p>Rationale: Teaching duties are part of the institution's normal operations and are funded through institutional budgets or capitation grants.</p>
Undergraduate tuition support	<p>Not eligible.</p> <p>Rationale: Tuition fees are educational expenses, not costs that directly contribute to the RIE Programme / RIE Project's deliverables or outcomes.</p>
Salaries of general administrative staff	<p>Not eligible.</p> <p>Rationale: General administrative staff (e.g. human resource, finance, procurement, research support office etc) provide institutional support services and their salaries are part of the institution's operating expenses, which are typically funded through indirect costs or the institutional budget.</p> <p>Exception: Such expenses may be charged as direct costs only for RIE Programme where the administrative staff is not part of the Host Institution's or Partner Institution's central administrative function and is not supported through indirect cost funding. The role must perform a distinct function essential to the execution of the RIE Programme. Such expenses must be explicitly approved by the Grantor in the Letter of Award. To avoid any double-funding, administrative expenses approved as direct costs</p>

Type of Expenses	Description
	under this exception shall not be claimed under indirect costs, nor shall they attach any indirect cost recovery.
Costs related to general administration and management	<p>Not eligible.</p> <p>Rationale: These costs cover broad institutional functions such as human resource, procurement, and governance, which are not specific to the RIE Programme / RIE Project. Such costs are part of the institution's operating expenses, typically funded through indirect costs or other internal budgets. Such costs include common office equipment, such as furniture and fittings, office software ⁴, photocopiers, scanners and office supplies.</p> <p>Exception: Such expenses are allowed only if the Grantor has provided approval in writing for such indirect costs to be fully funded.</p>
Costs of office or laboratory space	<p>Not eligible.</p> <p>Rationale: This is an indirect cost that should be funded from the provided indirect costs or from other funding sources. Such costs include renovation/outfitting costs, rent, depreciation of buildings and equipment, and related expenditures such as water, electricity, general waste disposal and building/facilities maintenance charges.</p> <p>Exception: Such expenses are allowed only if the Grantor has provided approval in writing for such indirect costs to be fully funded.</p>

⁴ This refers to software typically used to support office administrative functions, such as the Microsoft suite of applications.

Type of Expenses	Description
Personal productivity tools & communication expenses	<p>Not eligible.</p> <p>Rationale: Such expenses are indirect costs because they do not directly contribute to the RIE Programme's / RIE Project's objectives or deliverables.</p> <p>Exception: Such expenses, e.g. collaboration software, video-conferencing equipment, and similar devices or services, may be funded under direct costs only if the utilisation directly supports the RIE Programme / RIE Project and the Grantor has provided approval in writing for such costs to be funded.</p>
Costs of Entertainment	<p>Not eligible.</p> <p>Rationale: Such expenses (e.g. meals, social events) are discretionary and do not advance the objectives of the RIE Programme / RIE Project.</p>
Costs of Refreshments	<p>Not eligible.</p> <p>Rationale: Such expenses (e.g. snacks, meals) are hospitality or welfare expenses, and do not directly contribute to the RIE Programme's / RIE Project's deliverables.</p> <p>Exception: Refreshments may be allowed only if they are directly linked to a RIE Programme / RIE Project-related event (e.g. a hosted conference or workshop), are not coverable by other indirect costs or sources of funding and are approved by the Grantor in writing.</p>
Audit fees (Internal and external audit) and Legal fees	<p>Not eligible.</p> <p>Rationale: This is an indirect cost that should be funded from the provided indirect costs or from other funding sources.</p>
Costs for staff retreats and team-building activities	<p>Not eligible.</p> <p>Rationale: These are discretionary employee welfare and organisational development expenses and should be supported through institutional resources, indirect costs, or other non-grant funding sources.</p>

Type of Expenses	Description
Professional Membership Fees	<p>Not eligible.</p> <p>Explanation: Such costs are institutional or personal development expenses and are not directly tied to the RIE Programme's or RIE Project's objectives or deliverables. Such costs may be covered by the institution's overheads.</p> <p>Rationale: Such expenses may be allowed only if they are incurred in relation to participation in a research-related conference or workshop and are approved by the Grantor in writing.</p>
Fines and Penalties	<p>Not eligible.</p> <p>Rationale: These costs arise from negligence and non-compliance by the institution or individual, not from the RIE Programme / RIE Project activities. Such costs should be borne by the party responsible for the infraction.</p>
Costs of Patent Application	<p>Not eligible.</p> <p>Rationale: Intellectual Property management, including patent filing, maintenance and other related costs are generally supported through indirect costs or institutional core funding provided to the Innovation and Enterprise Office (IEO). As Intellectual Property management is an institutional function, such costs should not be charged directly to the RIE Programme / RIE Project.</p>

Annex B

Conflicts of Interest

1. A conflict of interest arises when:

- (a) a person is placed in a position that enables him or her to derive any personal benefit from actions or decisions made in his or her official duties or capacity (regardless of whether that benefit is actually derived); or
- (b) the circumstances in which a person is placed in compromises or may compromise the ability of that person to carry out his or her official duties or functions in an objective and impartial manner.

A conflict of interest may arise when the personal or family interests and loyalties of the Investigator or RIE Programme / RIE Project Personnel conflict with the interests of related third parties, including the Grantor, companies, Collaborators, sponsors, regulators, publishers and human research subjects or patients.

Examples of Situations where Conflict of Interest might occur

(i) Financial Conflict of Interest

- 2. A financial conflict of interest occurs when an individual's financial interest could compromise or appear to compromise the objectivity, integrity or conduct of the RIE Programme / RIE Project. It may potentially arise in the following non-exhaustive list of situations:
 - (a) receiving incentive payments per human research subject enrolled, which may influence recruitment decisions;
 - (b) receiving significant payments or compensation, grants, equipment, retainers for ongoing consultation, or honoraria provided for purposes not directly related to the reasonable costs of conducting the RIE Programme / RIE Project;
 - (c) receiving any outcome-dependent compensation, thereby creating bias in study design or reporting;
 - (d) having any equity interests (such as shares or ownership stakes) in companies sponsoring or benefitting from the RIE Programme / RIE Project; and
 - (e) participating in related party transactions by purchasing equipment, components or services from entities in which the individual or the individual's family has a personal stake.

(ii) Non-Financial Conflict of Interest

3. A non-financial conflict of interest arises when personal relationships, professional loyalties, or reputational benefit could compromise or appear to compromise the objectivity, integrity or independence of RIE Programme / RIE Project-related decisions. It may potentially arise in the following non-exhaustive list of situations:
- (a) engaging in authorship misrepresentation by including an individual as an author on a publication to enhance his or her career or reputation, even though he or she did not contribute to the RIE Programme / RIE Project;
 - (b) having personal or professional relationships with an applicant (such as past or ongoing collaborations, co-supervision, or mentorship) within the last **three (3) years** that could influence proposal evaluation;
 - (c) having institutional or academic loyalties such as serving on boards, committees or advisory panels of organisations that have a stake in the RIE Programme / RIE Project outcomes, creating real or perceived bias;
 - (d) having decisions influenced by the potential to gain prestige, awards, or professional recognition through reputational or career advancement, rather than the merits of the RIE Programme / RIE Project; and
 - (e) having relationships with applicants or collaborators (e.g. family members or close friends) that could affect impartial judgement.