

GUIDELINES FOR THE MANAGEMENT OF NCID FUNDING PROGRAMMES – ONE HEALTH ANTIMICROBIAL RESISTANCE RESEARCH PROGRAMME (OHARP)

The definitions used in the Terms and Conditions are adopted herein, unless otherwise stated.

Approvals from Ethics Committees

1. The Host Institution shall ensure that any letter with the necessary approval(s) from the relevant ethics board and committees must be sent to the NCID, where and when applicable. Any failure to do so may delay the disbursement of the Funds.

Research Collaboration Agreements

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

Disbursement of Funds

3. The Host Institution shall ensure that the expenditures of each Institution are fundable, necessary and reasonable for the conduct of the Research and that each Institution verifies its claimed items with the respective source documents, before submitting the claims to the NCID.
4. A list of non-fundable direct cost items is set out in Annex 1.
5. All expenditure should be incurred (based on invoice or service rendered date) within the Term¹.
6. In general, prudence should be exercised for all project costs, and expenditures claimed must comply with the Institutions' internal procurement processes, guidelines and policies.
7. The NCID reserves the right to reject any claims that have resulted from changes to the Research without prior approval from the NCID, or claims found not to be fundable, not necessary, not reasonable, not relevant or not used for the Research.

Expenditure of Manpower (EOM)

8. The Host Institution shall ensure that the funding of Research Personnel under the grant must comply with prevailing and consistently applied human resource guidelines of the employing Institution(s).
9. Paragraph 8 above will extend to each Institution's prevailing policies on associated human resources costs (e.g. staff insurance, overtime claims, staff relocation, employment benefits, employment levy, employment pass, pre-employment medical check-up, housing allowance, service award and recruitment associated cost).
10. All EOM-related expenses shall be pro-rated, taking reference from the start date of the Research, except for lump-sum insurance claims, which shall be allowable as

¹ Expenditures related to on-boarding of research personnel may be supported before the start of Term, but must be made in accordance with the Institutions' respective human resources policies and after the date in which the NCID receives the completed Acceptance Form.

claimed from the relevant insurer. As a general principle, staff costs should be charged based on the Institution's time commitment to the Research.

11. The details of the Research Personnel employed under the Funding must be provided in the manpower listing, and continuously updated, including new additions and removing those whose employment have ended.
12. The Host Institution shall ensure that the Institutions adhere to the Tripartite Guidelines on Fair Employment Practices².
13. The Institutions are allowed to make manpower changes (i.e. increase/decrease in headcount, change in designation or scheme of hires, change in time commitment to the Research), as long as the changes are necessary for the Research, comply with the Institutions' respective policies, and do not exceed the EOM vote.
14. Claims for staff performance bonus should be submitted within six (6) months following the end of the Term. If the Host Institution practises accrual of performance bonus, the balance Funds should either be returned or claimed within six (6) months if the payout comes after the end of the Term. In instances where the end of the Term does not coincide with the regular annual appraisal cycle, the Institution(s) will be allowed to submit a final performance bonus of the Research Personnel, based on the prevailing human resource policies and pro-rated to the number of months of service from the last appraisal of such Research Personnel to the end of the Term.

Equipment ("EQP")

15. The Host Institution shall ensure that the purchase of each equipment by the Institutions and their respective Investigators is necessary for the Research, or any activity supported by the Funding, and is not otherwise reasonably available and accessible.
16. For high value equipment purchase, the Host Institution shall ensure that the Investigators update the list of equipment acquired, as part of the Yearly Progress Reports submission. The NCID may require the Institutions and/or Investigators to allow Approved Third Parties to access and use the equipment, subject to the availability of the equipment.
17. The Institutions are allowed to make changes within the EQP vote (i.e. changes in quantity and changes in equipment), provided that these changes are (i) necessary, relevant and used for the Research; (ii) do not constitute a change in the nature, scope, direction or purpose of the Research; and (iii) are kept within the approved equipment vote budget.

Other Operating Expenses ("OOE")

18. The Institutions are allowed to make changes within the OOE vote (i.e. changes in quantity and changes in OOE items), provided that these changes are (i) necessary, relevant and used for the Research; (ii) do not constitute a change in the nature, scope, direction or purpose of the Research; and (iii) are kept within the approved OOE vote budget.

² Please refer to www.mom.gov.sg for details of the Fair Consideration Framework.

Overseas Travel ("OT")

19. Each Institution shall be entitled to one (1) overseas trip per Research, which shall be no longer than two (2) weeks, unless specifically provided in the Letter of Award or approved by the NCID. It is the responsibility of the Host Institution to ensure that all travel expenses are in line with the Institutions' respective consistently applied policy on travel. The Host Institution is to ensure that any travel undertaken by the Institutions or their respective Investigators is in relation to the Research only and for no other purpose.
20. The purpose of the overseas trip should be directly relevant to the Research and necessary to accomplish the Research objectives. The total travel expenses for all Institutions is capped at 2% of the total value of the Research unless specifically provided in the Letter of Award or approved by the NCID.
21. Virement of the Funds into the OT vote is not allowed.

Indirect Costs

22. The Host Institution shall ensure that the Institutions do not use the Funds for any Indirect Costs.

Variations to the Research

Virement between Votes

23. The NCID delegates the authority to approve the virement of funds between the votes to the Host Institution's Director of Research (or equivalent office holder), provided that the cumulative amount of the virement of funds between votes do not exceed ten percent (10%) of the total direct cost value of the Research. For the avoidance of doubt, the NCID retains the authority to approve the virements of funds between votes and virements cumulatively above ten percent (10%) in any event.
24. Requests for virement should be submitted by the Host Institution to the NCID no later than six (6) months before the end of the Term for Research of more than one (1) year duration and no later than three (3) months before the end of the Term for Research of one (1) year duration or less.
25. Retrospective virement requests or late requests to the NCID will not be allowed, unless there is compelling justification.
26. Inter-institutional virements, where applicable, will require approval from the NCID and acknowledgement from the Directors of Research (or equivalent office holder) for all Institutions involved.

Extension of Term

27. Unless otherwise specifically provided in the Letter of Award, the Host Institution shall ensure that any application for extension of the Term will be submitted to the NCID no later than six (6) months before the end of the Term for Research of more than one (1) year duration and no later than three (3) months before the end of the Term for Research of one (1) year duration or less. Without prejudice to paragraph 32 below, the Host Institution shall ensure that the Institutions submit any request for variation of the terms of this Contract, which is necessary for the Institutions to comply with the

extension of the Term (if approved in writing by the NCID), together with the abovementioned application for extension of the Term.

28. The NCID shall have the sole and absolute discretion in approving any application for extension of the Term. The NCID will grant a maximum of six (6) months extension of the Term at any one time, and will require compelling justification from the Institution(s) should the application be for a period of more than six (6) months or if the Institution submits a subsequent application for extension.

Change in Lead Principal Investigator/Investigators

29. The Host Institution shall obtain the NCID's written approval for a change in the Lead Principal Investigator and/or Investigators.
30. The Lead Principal Investigator plays a significant role in steering the Research towards its intended objectives. As such, the Host Institution will be required to inform the NCID immediately in writing, and provide a mitigation plan, should there be a long leave of absence by the Lead Principal Investigator or change to the Lead Principal Investigator. The Host Institution will be required to provide the NCID an assessment of why the proposed Lead Principal Investigator would be a suitable fit to steer the Research towards its envisaged goals. The NCID reserves the right to suspend or terminate the Research if the mitigation plan is not satisfactory.

Novation of Contract

31. In the event that the Host Institution is unable to carry on with its obligations in this Contract due to changed circumstances, such as where the Lead Principal Investigator leaves the Host Institution, the parties can consider novation of this Contract. Where another institution can be found to replace the Host Institution and undertake the Host Institution's obligations under this Contract ("New Host Institution"), the Host Institution shall make a request to the NCID in writing for the NCID's approval. The Host Institution shall ensure that the said request is endorsed by the Director of Research (or equivalent) of both the Host Institution and the New Host Institution. Upon the NCID's approval, novation of this Contract can be effected directly to the New Host Institution through a novation agreement entered into among the Host Institution, the New Host Institution and the NCID. If no suitable institutions can be found, the NCID shall be entitled to terminate this Contract in accordance with the terms in this Contract.

Changes to Research

32. The NCID's written approval will be required for any material amendments, alterations or changes to the scope, nature, direction or purpose of the Research. This includes change, removal or addition of scientific objectives, Deliverables or Milestones.
33. For the avoidance of doubt, if a work, activity or task initially meant to be carried out by the Institutions or the Investigators is subcontracted or entrusted to any third parties, this would also constitute a change in Research and the NCID's prior written approval will be required.

Audit and Progress Reports

Periodic Audit Report

34. The Host Institution shall ensure that each Institution submits an audit report (“Periodic Audit Report”) containing all relevant financial information on the Research, in accordance with the requirements specified in the audit terms of reference as provided by the NCID separately, to the NCID through the Host Institution.

Yearly Progress Reports

35. The Host Institution shall submit the Yearly Progress Reports prepared by the Investigators in respect of the scientific progress and results of Research on or before 31 May (within two (2) months from the end of the Financial Year (“FY”)), or on such earlier date as reasonably required by the NCID. For the avoidance of doubt, the FY shall begin on 1st April of each year and end on 31st March of the succeeding year. The requirement to submit the Yearly Progress Reports is waived if the start of the Term is three (3) months or less from the end of the FY.

Final Report

36. The Host Institution shall submit to the NCID a Final Report within three (3) months of the end of the Term.

Yearly Post-Grant Progress Report

37. The Host Institution shall submit the Yearly Post-Grant Progress Reports prepared by the Investigators in respect of the outcomes of Research to the NCID every year for five (5) years after the end of the Term. The Yearly Post-Grant Progress Reports shall be submitted on or before 31 May (within two (2) months from the end of the FY), or on such earlier date as reasonably required by the NCID.

Comprehensiveness of Reports

38. The Host Institution shall require Investigators to give additional information about the progress and outcomes of any Research if the information submitted in the Yearly Progress Reports and/or the Final Report is deemed by the NCID to be inadequate.

Final Statement of Account / Final Claims

39. The Host Institution shall submit two (2) sets of Final Statement of Account or Final Claims from the Institutions to the NCID. The first set of Final Statement of Account or Final Claims shall be included in the Final Report referred to in paragraph 36 above. The second set of Final Statement of Account or Final Claims shall be submitted to the NCID through the Host Institution within six (6) months from the end of the Term.

Debaring of Lead Principal Investigator

40. The Host Institution accepts that any Lead Principal Investigator who fails to submit the Yearly Progress Reports and/or Final Report and/or Final Statement of Account or Final Claims within the stipulated timelines will be debarred. The debarred Lead Principal Investigator will not be eligible to submit new grant applications as Lead Principal Investigator for a period starting from deadline for the submission of the Yearly Progress Reports and/or Final Report and/or Final Statement of Account or

Final Claims, and ending one year from the date the overdue Yearly Progress Reports and/or Final Report and/or Final Statement of Account or Final Claims is received by the NCID.

Acknowledgement Guidelines

41. The Host Institution shall ensure that all the Institutions attribute their awards and/or grants to the partners under Singapore's One Health National Strategic Action Plan.
42. At any time, during or after the completion of the Research, the Host Institution shall ensure that the Institutions acknowledge the partners under Singapore's One Health National Strategic Action Plan for its Funding support in all Publications of any material or findings based on or developed under the Research.
43. For the avoidance of doubt, such "Publications" include scientific publications, books, journals, articles, newsletters, brochures, posters, websites, conference materials, case studies and reports, whether in print copy, soft copy, or on the Internet.
44. For Publications to be used in public communication, such as media releases, interviews, speeches, videos or any other media materials, the Host Institution shall ensure that efforts are made to acknowledge the partners under Singapore's One Health National Strategic Action Plan for their Funding support.
45. Where possible and if applicable, the acknowledgement statement should read:

"This research is supported by the partners under Singapore's One Health National Strategic Action Plan: **Ministry of Health, National Environment Agency, National Parks Board, Public Utilities Board and Singapore Food Authority**, and administered by the **National Centre for Infectious Diseases**."

Please email to oh_amr_research@ncid.sg should you have any enquiries.

46. (a) The Host Institution shall provide the NCID with one (1) copy of all such proposed Publications at least fourteen (14) days before the submission of the proposed Publications for publication or presentation. For purpose of clarity, where publication in a scientific journal is intended, one (1) copy of the manuscript is to be sent to the NCID at least fourteen (14) days before submission to the journal for consideration and peer review. The NCID, in consultation with the relevant Co-Funder(s), shall have seven (7) days to review each proposed Publication and notify the Host Institution in writing of any subject matter that is confidential or where the proposed Publication would be detrimental to the national interest of Singapore; failing which the NCID shall be deemed to have approved the proposed Publication. The Host Institution shall, within seven (7) days of its receipt of the NCID's aforementioned notice, work together with the NCID to delete, amend or modify the portions objected to, so as to allow the proposed Publication to proceed as amended or modified.

(b) The Host Institution shall submit one (1) copy of all such Publications to the NCID for record purposes within one (1) month of such Publications being published.
47. If the proposed Publication(s) contain(s) any information which would prejudice any right(s) (including IP rights) to which the partners under Singapore's One Health National Strategic Action Plan and the NCID may be entitled to under this Contract,

the Host Institution shall immediately inform the NCID and ensure that all reasonable steps are taken to protect such right(s) before proceeding with the Publication(s). The Host Institution shall ensure that all Institutions include the following disclaimer in all Publications arising from the Research:

“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 partners under Singapore’s One Health National Strategic Action Plan and the NCID.”

48. The Host Institution is required to provide reasonable prior notice to the NCID in writing to the email address “oh_amr_research@ncid.sg” if any information or data (including preliminary results), regarding the Research is to be presented or published in any form of media, including but not limited to newspapers and Internet websites.

Conflicts of Interest

Guiding Principles

49. The Host Institution must ensure that all Investigators and Research Personnel involved in the Research do not compromise the well-being of human subjects and the integrity of the Research through the pursuit of personal gain, interests or advantages. The robustness and validity of the Research may be called into question if conflicts or biases of any form arise that could affect the planning, conduct, analysis and reporting of the Research.
50. Actual or potential conflicts of interest may arise when the personal and/or family interests and/or loyalties of any Investigator or Research Personnel conflict with the interests of relevant parties to the Research, including the NCID, the Institutions, Co-Funders, Approved Third Parties, Collaborators, regulators, publishers and human research subjects or patients.
51. Some conflicts of interest may lead to undesirable outcomes, such as (but not limited to):
- 51.1. biased judgments (for instance, in selection of human research subjects for enrolment, care provided to the subjects, and use of the subjects’ confidential health information), resulting in loss or harm to the human research subject;
 - 51.2. biases in study design, data collection and analysis, adverse event reporting, or presentation and publication of Research findings, thereby threatening scientific validity and the integrity of the Research;
 - 51.3. perceptions of improper actions by some or all parties involved in the Research.

Examples of Situations where Conflicts of Interest may arise

Financial Conflicts of Interest

52. Financial conflicts of interest may arise in the following situations (which are not exhaustive):

- 52.1. Receipt of incentives or payments based on the number of human research subjects enrolled;
- 52.2. Receipt of significant payment of any sort (such as grants, compensation in the form of equipment, retainers, 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 incurred in conducting the Research;
- 52.3. Receipt of compensation in any form that may be affected by or dependent on the conduct, findings, and outcome of the Research;
- 52.4. Entitlement to Intellectual Property rights over, or proprietary interests in, any aspects of the Research, including but not limited to patents, trademarks, copyrights, or licensing agreements;
- 52.5. Equity interest in any of the parties involved in the Research.

Non-Financial Conflicts of Interest

53. Non-financial conflicts of interest may arise in the following situations (which are not exhaustive):
 - 53.1. Benefits or advantages, such as an enhancement of one's education or professional reputation or an advancement in one's career;
 - 53.2. Privileges, such as access to privileged information, or free or discounted access to resources (such as services or facilities).

Responsibilities on Conflicts of Interest

54. It is the responsibility of the Host Institution to ensure that the Investigators and other Research Personnel identify and disclose to the Host Institution all conflicts of interest, whether financial or non-financial, actual, potential or perceived. Where there is any uncertainty as to whether there is a conflict of interest, the Host Institution shall ensure that the Investigators and Research Personnel err on the side of caution and disclose that interest to the Host Institution and the NCID for review.
55. It is the responsibility of the Host Institution to put in place comprehensive policies and procedures to ensure that the Investigators and other Research Personnel do not put themselves in a position of conflict of interest, whether financial or non-financial, actual, potential or perceived, in relation to the Research, and to assess and address such conflicts if they do or potentially do arise.
56. At the minimum, the Host Institution's policy and procedures on conflicts of interest should -
 - 56.1. be clear and unambiguous, transparent and readily accessible to the Institutions and their Investigators and other Research Personnel;
 - 56.2. determine what is a situation of conflict of interest, whether financial or non-financial, actual, potential or perceived, that is required to be disclosed (conflicts of interest that may have an impact on human research subjects should always be required to be disclosed);

- 56.3. determine what constitutes timely disclosure of any conflict of interest, and require the Institutions and/or their Investigators and Research Personnel to provide updates and disclosures at regular intervals and as and when there are relevant changes in circumstances (including, but not limited to, when new research collaboration agreements referred to in Paragraph 2 above are entered into, or when existing research collaboration agreements are modified);
 - 56.4. include possible follow-up action(s) that may be taken to review, examine and address any conflicts of interests, where necessary;
 - 56.5. 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;
 - 56.6. be consistently applied and enforced through effective remedies and sanctions.
57. The Host Institution shall keep clear, comprehensive and updated records of any conflicts of interest in relation to the Research that it has been notified of, and which have been dealt with.
 58. When requested, the Host Institution shall make its policy and procedures on conflicts of interest referred to in Paragraph 56 above, and the records of any conflicts of interest referred to in Paragraph 57 above, available to the NCID.

Guidelines for Regulation of Finances

59. Additional guidelines for the regulation of finances are set out in Annex 2.

Annex 1**NON-FUNDABLE DIRECT COSTS**

Type of Expenses	Description
Salaries of Lead Principal Investigator / Investigators / Visiting Professors researchers/ Collaborators / administrative support staff	Not allowable.
Teaching buy outs	Not allowable for the hiring of substitutes to perform the Investigators' teaching duties.
Stipend top-up for existing post-graduate scholarship holders	Not allowable.
Undergraduate stipend and tuition support	Not allowable.
Costs related to general administration and management	Not allowable. This includes common office equipment, such as furniture and fittings, office software, photocopiers, scanners and office supplies.
Costs of office or laboratory space	Not allowable. This includes renovation and/or outfitting costs, rent, depreciation of buildings and equipment, and related expenditures such as water, electricity, general waste disposal and building/facilities maintenance charges.
Personal productivity equipment and tools, and communication expenses	Not allowable, unless the use of mobile phones and other form of smart devices were indicated in the methodology for the Research.
Audit fees (Internal and external audit) and legal fees	Not allowable, except for audit fees for Institutions without approved grants from the National Medical Research Council (NMRC).
Entertainment	Not allowable.
Refreshment	Not allowable, unless this is related to a hosted conference or workshop related to the Research.
Fines and Penalties	Not allowable.
Patent Application	Not allowable. This includes patent application filing, maintenance, legal and other related costs.
Professional Membership Fees	Not allowable.
Staff retreat and team-building activities.	Not allowable.

Annex 2**Additional Guidelines on Financial Regulations****Disbursement and Reimbursement of Funds**

1. The NCID will assign a unique Research reference number to the Host Institution for the Research under the Host Institution's purview. This Research reference number must be quoted by the Host Institution in all claim submissions.
2. The Host Institution agrees that the Institutions should in the first instance pay for the expenditure incurred for approved projects and subsequently claim for reimbursement from the NCID. Any expenses incurred by the Partner Institutions, Collaborators or any other parties are to be submitted to the Host Institution for its collation. The Host Institution shall then submit the collated claims to the NCID for its approval on a quarterly basis (or any other interval as agreed by the NCID) ("Periodic Requisition"). For the avoidance of doubt, the NCID will only disburse the Funds pursuant to the Periodic Requisition to the Host Institution, and to no other Institution or parties.
3. All claims and/or Periodic Requisitions should be made in the format prescribed by the NCID. The NCID will assign a unique claim reference number for each claim submission, which will be used by the NCID when it disburses the Funds to the Host Institutions.
4. Each Periodic Requisition shall be substantiated with supporting documents such as copies of invoices, debit notes, receipts and delivery orders.
5. For any 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. seeking refunds from vendor or replacement of faulty equipment, etc.).
6. Before submitting the claims to the NCID for reimbursement, the Host Institution must ensure that:
 - 6.1. The claims are properly certified as being correct, and are dated by the Host Institution's Chief Finance Officer and Lead Principal Investigator or their designated officers;
 - 6.2. Supporting documents are arranged in the order stipulated in the format prescribed by the NCID;
 - 6.3. The claims are not in breach of this Contract;
 - 6.4. Additional GST chargeable by the Host Institution is not added to the claims.
7. All expenses incurred after the duration of the Term will not be reimbursed by the NCID. The invoices for all claims must be dated before the end of the Term. In addition, all claims for reimbursement should be submitted to the NCID within six (6) months from the end of Term.
8. The NCID will only fund the expenses directly related to the Research based on the Letter of Award. All Funding administered by the NCID will exclude items or expenses already supported via existing funding proposals; for example, under another existing

research grant or institutional funding. This is to ensure that there is no duplicate use of funds from the various grant pools. The NCID will take stern action against the Host Institution if such duplications are found, including but not limited to suspending or terminating the Funding.

Annual Budget Cycle

9. The Host Institution is required to adhere to the NCID's budget cycle and submit its total annual budget and the corresponding projected quarterly cash flow promptly and in accordance with the timelines set out in Paragraph 12 below.
10. The total annual budget should cover the entire Research undertaken and managed by the Institutions. It is the Host Institution's responsibility to collate the cash flow requirements from the Lead Principal Investigators for the Research.
11. It is the responsibility of the Host Institution to ensure that the budget requested is not duplicated under any other existing funding proposals; for example, under another existing research grant or funded by other institutions or agencies. The NCID will take stern action against the Host Institution if such duplications are found, including but not limited to rescinding, suspending or terminating the Funding.
12. The timeline for the Host Institution to submit its proposed annual budget and quarterly cash flow projection is shown in Table 1 below. This timeline aligns the NCID's budget cycle with that of the Ministry of Finance ("MOF"). The said proposed budget and cash flow projection must be endorsed by the Host Institution's Chief Finance Officer and Lead Principal Investigator or their designated officers.

Table 1: Timeline for Submission of Annual Budgets

Submission	Deadline
Revised budget for the current Financial Year ("FY")	Aug (Q2) of current FY
Projection of the next FY's budget	Aug (Q2) of current FY
Update to next FY's budget projection (<i>initial budget</i>)	Feb (Q4) of current FY

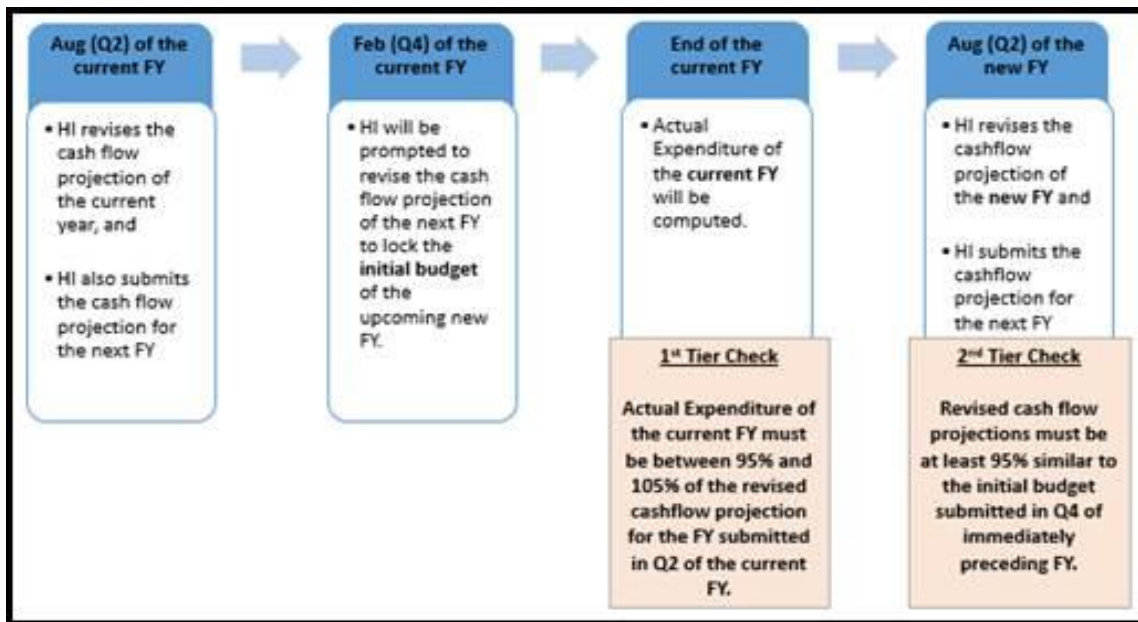
13. Upon the NCID's request, the Host Institution is also required to update the quarterly cash flow projections of the current FY. This is usually requested on a quarterly basis.

Monitoring of Budget Utilisation

14. The Host Institution shall ensure that the Institutions monitor the progress of their work on the Research, and the cash flow utilisation on a monthly basis. This includes performing risk assessments, with greater scrutiny placed on the progress of the larger projects.
15. The budget utilisation is computed based on the claims submitted to the NCID for reimbursement during the current FY by the Host Institution on behalf of all the Institutions.
16. The Host Institution agrees that any Institution that fails to meet the initial and revised annual cash flow projections (based on the following two-tier monitoring framework) may be subject to penalties that are pegged in proportion to the NCID's overall unutilised budget: -

- 16.1. 1st tier – The actual expenditure computed at the end of each FY must be between 95% and 105% of the revised budget (that was submitted in the August of the previous calendar year pursuant to Table 1 above); and
- 16.2. 2nd tier – The revised budget submitted in August of each FY must be at least 95% similar to the initial budget (that was submitted in February of the same calendar year pursuant to Table 1 above).

Illustration of the 2-tier monitoring framework:



17. The NCID relies significantly on the Host Institution's inputs for its budget projections. It is important for all Institutions to provide accurate cash flow projections so as to ensure that the NCID and the Co-Funders will not be subject to utilisation penalties by the MOF, which would in turn affect the NCID's ability to provide funding support for future research projects. Accordingly, **greater accuracy and closer monitoring are required from all the Institutions.**
18. If the Host Institution is unable to utilise 95% of its budget at the end of the FY, the NCID retains the discretion to adjust and/or reduce the Host Institution's budget for the following FY. This should not be regarded as a "penalty". For example, if the Host Institution is able to spend below 95% of its budget because of cost sharing and better management of its resources, it will be recognised for its achievement and this will be highlighted as a best practice for others to learn from.
19. If the inability to utilise 95% of its budget is not due to the above reasons, the Host Institution may appeal for any adjustments made by the NCID to be waived. Such appeal shall be reviewed at the sole discretion of the NCID.

Revenue and Receipt

20. Should the Host Institution or Lead Principal Investigator expect to receive any income, revenue or consideration from the Assets or Intellectual Property Rights which is generated directly or indirectly from the Funds awarded by the NCID, the Host Institution must inform the NCID immediately of such potential receipts in writing.

21. The NCID reserves its right to direct the usage of such any revenue or consideration; whether it is to be remitted to the NCID or to be used by the Host Institution to promote, support or further any research by the Institutions.
22. The Host Institution must keep and maintain a full, comprehensive and updated set of statements, accounts and records documenting the gross revenue or consideration received by the Host Institution whether directly or indirectly.

Expenditure and Payment

23. The Host Institution must ensure that the Institutions and Lead Principal Investigator have received a written approval on the Funds awarded by the NCID before committing to any expenditure before such date the approval is granted, unless specifically permitted by the NCID.
24. It is the Host Institution's responsibility to ensure that all expenditures and payments adhere to the NCID's Policies, unless otherwise specifically permitted by the NCID, and are also in accordance with the Host Institution's formally established and consistently applied policies or regulations on similar expenditures and payments.
25. At a minimum, the NCID will expect the Host Institution to ensure that the following conditions for expenditures and payments are satisfied before payments are made:
 - 25.1. Services have been duly performed; and/or
 - 25.2. Goods have been delivered and received in a satisfactory condition.

Procurement

26. The Host Institution is to ensure that any procurement (including items for individual use as specifically required in the course of the Research) made using the Funds administered by the NCID is carried out in accordance with the Host Institution's prevailing in-house procurement policies and procedures.
27. Should the Host Institution's in-house procurement policies and procedures be inadequate or non-existent, the Host Institution may adopt the following standards for procurement:

Actual Value	Procurement	Procedures
Small purchases exceeding S\$6,000 in value		No written quotation required but the Host Institution is encouraged to source for more than one quote to ascertain the best value-for-money for the purchase.
Purchases of more than S\$6,000 but not exceeding S\$90,000 (S\$6K < S\$X < S\$90K) in value		Written quotations are required for purchases with estimated procurement value of more than S\$6,000 but not exceeding S\$90,000. The Host Institution is encouraged to get quotations from at least 3 suppliers.
Purchases of more than S\$90,000 in value		Open tendering is required for purchases with estimated procurement value of more than S\$90,000.

28. All relevant documentation (e.g. purchase requisition forms, quotations from vendors, etc.) must be maintained by the Host Institution for record purposes and be made available to the NCID for audit purposes when required.