TERMS AND CONDITIONS FOR YEARLY AUDITS OF NCID FUNDING PROGRAMMES – ONE HEALTH ANTIMICROBIAL RESISTANCE RESEARCH PROGRAMME (OHARP)

The Host Institution is required to submit a Yearly Audit Report for project(s) with fund requisition(s) approved during the previous financial year. The Yearly Audit Report should include the certified quarterly reimbursement claim forms and the consolidated statement of expenditure, certified true and correct at the end of every Financial Year.

The Yearly Audit Report must be submitted no later than 30th September of each year.

1) Check that:

a) Items and amount claimed are in accordance with the OHARP Terms & Conditions, and the Guidelines for the Management of NCID Funding Programmes – OHARP.

b) Virement of funds performed within and across cost categories (EOM, Equipment and OOE votes) are in accordance with the Guidelines for the Management of NCID Funding Programmes – OHARP. Ensure that corresponding documentation (such as approval and invoices) are kept for the virements performed.

c) Items and amounts claimed are in accordance with all terms and conditions of the Letter of Award (and approved grant variation, supplemental offer / termination letters, if any).

d) Funds and items claimed are used for the project as stated in the Letter of Award (and approved grant variation, if any), unless otherwise stated.

e) Expenses, information and items claimed by the Host Institution are completely and accurately recorded in all the Fund Requisition forms, schedules of expenditure and manpower listing, and in accordance with the books and records maintained by the Host Institution.

f) Description and authenticity of items claimed and expenditures incurred are valid by agreeing to appropriate source documents and other records. Ensure claims and expenditures are supported by the necessary documents and are properly accounted for.

g) Claims agree to the appropriate source documents, e.g. invoices, personnel and payroll records, etc. Compare the descriptions in the supporting invoices and other records against the expenses. Tally the amounts in the supporting invoices and other records against the expense amount indicated in the claim.

h) Corresponding payment vouchers / payment posting documents are available, as evidence of payment processed.

i) The approving authority in the payment vouchers against the Delegation of Authority is correct. Ensure that claims are authorized by the relevant authorities.

j) **For Reimbursement Claims Only:** Claims are made only upon disbursement of cash by the grant recipient, and do not include those that are purely accounting entries without cash outlays (e.g. accruals, depreciation expense), except for inter-department charges.

k) For each project, the cumulative claim amount and expenditures are not exceeded at the various levels:
   (1) Overall Total Project Cost;
   (2) Individual Cost Categories (EOM, Equipment and OOEvotes).

l) All funds received from the NCID are properly accounted for and recorded by the Host Institution, and updated for the project.

m) Claims are submitted by the timeline stipulated.

n) All items claimed are incurred within the qualifying period ('Project Start Date' to 'Project End Date') as per the guidelines, terms and conditions of the Letter of Award (and approved grant extension, supplemental offer / termination letters, if any). Review the details in the supporting invoices and other records to check that all expenses (including commitments) had been incurred in respect of the qualifying period. For final claims, items claimed may be paid after the qualifying period, and submitted for reimbursement within 6 months from the 'Project End Date'. The claim must be based on paid expenditure incurred and no projections should be included.

o) Equipment funded by the grant are capitalised in accordance with the Host Institution's Capitalisation policy. Equipment purchased are in existence and identifiable through physical sighting at the date of visit and are installed/operating for the project as stipulated in the Letter of Award.

p) All claims and funds are properly utilised and complied with the "Guidelines for the Management of NCID Funding Programmes – One Health Antimicrobial Resistance Research Programme" and "OHARP Terms and Conditions".

q) Payments by the Host Institution are made only after the conditions for payments have been satisfied such as services have been satisfactorily rendered and goods are received in good condition.

r) Expenditure incurred for the project are valid and in accordance with the relevant policies / procedures of the Host Institution.

The Grant Claims forms have to be endorsed by the Director of Research and Chief Financial Officer (or an authorised nominee).

2) The auditors shall check that qualifying cost items supported under the grant are used exclusively for the project. Otherwise, the qualifying costs shall be suitably pro-rated.

3) The auditors shall enquire and report on any sale/lease/disposal/transfer of the equipment, if applicable, that are funded by the NCID during the execution of the project.

4) The auditors shall highlight any going concern issues raised in the latest audit report of the Host Institution.

5) For the grant programmes which require industry or institution contribution, the auditor will check that the contribution is according to the items and/or amounts reflected in the agreement (such as research collaborative agreement/application form/proposal/letter of award etc.)

6) NCID have adopted the pricing guidelines of selected clinical trial procedures/tests as the NCID reimbursement price caps. Refer to **Annex A**. The auditors shall check that the amounts claimed are in accordance with the pricing guidelines.

7) In the event that there are errors and deviations found, the auditors shall report these in the statement to the NCID accordingly and provide details.

8) **For 'External' Auditors:** The above procedures and engagement for audit and review should be undertaken in accordance with the Singapore Standard on Related Services SSRS 4400 "*Engagement to Perform Agreed-upon Procedures Regarding Financial Information*"; or

9) **For 'Internal' Auditors:** The above procedures and engagement for audit and review should be undertaken in accordance with *generally accepted auditing standards and practices*.

Annex A

Pricing guidelines for selected tests and procedures commonly used in clinical trials (these are adopted by NCID as the NCID reimbursement caps, which will be applied to NCID grants)

S/N	Items	Pricing Guidelines (S$)
CLINICAL TESTS		
1	Skin Allergy Prick Test	55
2	Biopsy disposable sets	50
3	HEr2/new FISH	399
4	12 Lead ECG	31
5	EEG	250
BIOCHEMICAL TESTS		
6	Full Blood Count (FBC)	24
7	Liver Panel Modified	66
8	Bilirubin, Total	10
9	Alanine Transaminase (ALT, GPT)	9
10	Aspartate Transaminase (AST, GOT)	9
11	Alkaline Phosphatase (ALP)	9
12	Gamma Glutamyl Transferase (GGT)	10
13	Calcium, Total	12
14	Creatine Kinase (CK)	12
15	Troponin T, Rapid	39
16	Creatinine	11
17	Uric Acid	12
18	Human Chorionic Gonadotropin (hCG), Rapid	12
19	Lipase	42
20	Urine Rapid Screen (Dipsticks)	10
21	Amylase, Serum	15
22	Calcium Panel	16
23	Carbon Dioxide (CO2)	11
CT SCANS		
24	CT Thorax, Abdomen & Pelvis	1200
25	CT Neck, Chest, Abdomen, Pelvis	1320
26	CT Chest - Lateral & Oblique	55
27	CT Brain	446

28	CT Chest & Abdomen	849
29	CT Abdomen & Pelvis	849
FACILITY/STORAGE CHARGES		
30	IMU Storage Fee - Drugs	105/month
31	IMU Storage Fee - Trial Documents	100/subject/year
32	IMU Storage fee - Freezer	90/month
33	IMU Storage Fee - Centrifuge	90/month
34	Storage fee - refrigerator	100/month
35	IMU Consultation Room	50/subject/day
ADMIN/MISCELLANEOUS FEES		
36	IMU administration/misc fees	5% of total trial budget