

Annex A
NON-FUNDABLE ITEMS

S/N	Item	Description and additional conditions
1.	Salaries of PI / Co-PIs/ Visiting Professors & Researchers/ Collaborators/ general administrative support staff	Not allowable. For SMU, this includes research ninths of PI and Co-PIs
2.	Teaching buy outs	Not allowable for the hiring of substitutes to perform the Investigators' teaching duties.
3.	Stipend top-up for existing post-graduate scholarship holders	Not allowable.
4.	Undergraduate stipend and tuition support	Not allowable.
5.	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.
6.	Costs of office or laboratory space	Not allowable. This includes renovation/outfitting costs, rent, depreciation of buildings and equipment, and related expenditures such as water, electricity, general waste disposal and building/facilities maintenance charges.
7.	Personal productivity tools & communication expenses	Not allowable, unless the use of mobile phones and other form of smart devices were indicated in the methodology for the research project.
8.	Entertainment	Not allowable.
9.	Refreshment	Not allowable, unless this is related to a hosted conference or workshop for the research project.
10.	Fines and penalties	Not allowable.
11.	Audit fees (internal and external audit) and Legal fees	Not allowable.
12.	Patent application	This includes patent application filing, maintenance and other related cost.
13.	Professional Membership Fees	Not allowable.
14.	Staff retreat and team-building activities	Not allowable.