



# **MINISTRY OF HEALTH** SINGAPORE

## **Traditional Chinese Medicine Research Grant (TCMRG) – COVID-19**

### **Guidelines (Version 01-2020)**

### Approvals from Ethics Committees

1. A letter with the necessary approval(s) from the relevant ethics board and committees must be sent to the MOH, where and when applicable. Failure to do so may delay the reimbursement of 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.

### **Reimbursement of funds**

3. All Institutions (including Host and Partner Institutions) will be required to ensure that the expenditures are fundable, necessary and reasonable for the conduct of the Research and verify claimed items with source documents, before submitting the funds requisition to MOH.
4. A list of non-fundable direct cost items is provided in the Annex 1.
5. All expenditure should be incurred (based on invoice or service rendered date) within the Term<sup>1</sup>.
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. MOH reserves the rights to reject any claims that have resulted from changes to Research without prior approval from MOH and items found not to be fundable, not necessary, not reasonable, not relevant or not used for the Research.

### Expenditure of Manpower (EOM)

8. Funding of Research Personnel under the grant must comply with prevailing and consistently applied human resource guidelines of the employing Institution(s).
9. This will extend to Institutions' prevailing policies on associated human resources costs (e.g. staff insurance, overtime claims, staff relocation, employment benefits, employment levy, employment pass, pre-examination medical check-up, housing allowance, service award and recruitment associated cost).
10. All EOM related expenses shall be pro-rated taking reference from the project start date, except for lump-sum insurance claims, which shall be allowable as claimed. As a general principle, staff costs should be charged based on time commitment to the Research.

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<sup>1</sup> 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' human resources policies and after the date in which the MOH receives the completed Acceptance Form.

11. Details of Research Personnel employed under the Funding must be provided in the manpower listing, and continuously updated, including new additions and those whose employment have ended.
12. All Institutions must adhere to the Tripartite Guidelines on Fair Employment Practices<sup>2</sup>.
13. The Institution(s) are NOT allowed to make manpower changes (i.e. increase/decrease in headcount, change in designation or scheme of hires, change in time commitment to the grant). Any virement into the EOM vote will require MOH's approval. Updates should be provided when the fund requisition form is submitted to MOH.
14. Claims for staff performance bonus should be submitted within six (6) months following the end of the Term. For Host Institutions that practise accrual of performance bonus, balance Funds should either be returned or claimed within six (6) months if the pay-out 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.

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<sup>2</sup> Please refer to [www.mom.gov.sg](http://www.mom.gov.sg) for details of the Fair Consideration Framework.

### Equipment ("EQP") and Other Operating Expenses ("OOE")

15. Only items specified and approved in the Letter of Award will be funded. All items claimed must comply with the Institution's internal procurement processes, guidelines and policies.
16. No purchase of EQP is allowed unless specifically provided for in the grant approved by MOH.
17. MOH's approval must be sought prior to making changes within the OOE vote (i.e. changes in quantity and changes in OOE items) and purchasing new EQP/OOE items that are not in the approved budget.
18. MOH reserves the right to reject variation requests made retrospectively for equipment/OOE not listed in the Letter of Award.

### Overseas Travel ("OT")

19. It is the responsibility of the Investigators / Institutions to ensure that all travel expenses are in line with the Institutions' consistently applied policy on travel. The Institutions are to ensure that any travel undertaken is in relation to the Research only and for no other purpose.
20. The purpose of the travel should be directly relevant to the Research and necessary to accomplish the Research objectives.
21. Virement of Funds into the OT vote is not allowed.

### Indirect Costs

22. 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).
23. MOH does not manage indirect cost funding. Investigators should refer and adhere to their Institutions' policy of managing indirect cost funding.

### **Variations to the Research**

#### Virement between Votes

24. MOH delegates the approval authority for the virement of funds between the votes to the Institution's Director of Research (or equivalent), subject to a cumulative amount not exceeding ten percent (10%) of the total project direct cost value.

25. For virements cumulatively above ten percent (10%), the approval authority remains with MOH. Requests for virement should be submitted to MOH no later than three (3) months from the end of the Term.
26. Retrospective virement requests or late requests to MOH will not be allowed, unless there is compelling justification.
27. Inter-institutional virements, where applicable, require MOH's approval and acknowledgement from the Director of Research (or equivalent) for all Institutions involved.

#### Grant Extension

28. Request for no-cost grant extension should be made to MOH before the last six (6) months of the original end of the Term. Any variation requests necessary to meet the extension period must be made known as part of the extension request.
29. A one-off project extension should not be more than a total of six (6) months. An extension beyond six (6) months will require compelling justification.

#### Change in Lead Principal Investigator/Investigators

30. MOH's approval will be required for a change in the Lead Principal Investigator/Investigators.
31. 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 MOH immediately 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 MOH an assessment of why the proposed Lead Principal Investigator would be a suitable fit to steer the Research towards its envisaged goals. MOH reserves the right to suspend / terminate the Research if the mitigation plan is not satisfactory.

#### Change in Host Institution

32. MOH approval will be required should there be a change in Host Institution. The request must be made to MOH and be endorsed by the Director of Research (or equivalent) of both the existing and new Host Institutions.

#### Change in Research Scope

33. MOH's approval will be required for any change(s) to the scope of the Research. This includes change, removal or addition of scientific objectives, deliverables/Key Performance Indicators or milestones.
34. If an activity/task initially meant to be carried out by the Investigators/Institutions is subcontracted or entrusted to a third-party, this would also constitute a change in Research and MOH's prior approval will be required.

## **Audit and Progress Reports**

### Periodic Audit Report

35. The Host Institution is required to submit a Periodic Audit Report, in accordance with the audit terms of reference as provided by the MOH separately.

### Yearly Progress Report

36. 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.

### Final Report

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

### Comprehensiveness of Reports

38. Investigators will be required 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 to be inadequate.

### Final Claim/ Final Statement of Account

39. The Host Institution is required to submit a Final Claims / Final Statement of Account within six (6) months following the end of the Term.

### Debarring of Investigators

40. Investigators who fail to submit the Final Report and/or Final Statement of Account within the stipulated timelines at paragraphs 40 and 42 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 Report and/or Final Statement of Account are submitted to MOH.

## **Acknowledgement Guidelines**

41. All grantees should attribute their awards/grants to MOH.
42. At any time, during or after completion of the Research, the Institutions should acknowledge MOH for its Funding support in any publication (including the Internet) of any material based on or developed under the Research.
43. Published materials include scientific publications, books, journals, articles, newsletters, brochures, posters, websites, conference materials, case studies and reports.

44. In public communication, efforts should be made to acknowledge MOH's support in media releases, interviews, speeches, videos or any other media materials.
45. Where possible, the acknowledgement statement should follow:  
  
"This research is supported by the **Singapore Ministry of Health** under its < *TCM Research Grant (TCMRG – COVID-19 Project No.)* >."  
  
Please email to MOH\_Media@moh.gov.sg should you have any enquiries.
46. The Host Institution shall submit one (1) copy of all such publications to MOH for record purposes within one month of being published.
47. If the proposed publication contains any information which would prejudice any right(s) (including IP rights) to which MOH may be entitled under this Contract or from the Funding, the Host Institution shall immediately inform MOH and ensure that all reasonable steps are taken to protect such right(s) before proceeding with the publication. The following disclaimer must be included in all published materials 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 MOH."
48. The Host Institution is required to inform (with adequate advance notice to / MOH\_Media@moh.gov.sg and MOH\_TRAC\_secretariat@moh.gov.sg ) MOH 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*

49. 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.
50. 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/ Host Institution, Third Party Collaborators, sponsors, 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 subjects, and use of 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;
- 51.3 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

- 52. Financial conflicts of interest may potentially arise in the following situations (which are not exhaustive):
  - 52.1 Receipt of incentive payments or payment per human research subject enrolled;
  - 52.2 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;
  - 52.3 Receipt of compensation in any form that may be affected by or dependent on the Research outcome;
  - 52.4 Entitlement to Intellectual Property rights over, or proprietary interests in, the article under Research, including patents, trademarks, copyrights, or licensing agreements;
  - 52.5 Equity interest in other sponsors of the Research.

Non-Financial Conflict of Interest

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

*Responsibilities on Conflict of Interest*



54. 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.
55. 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.
56. At a minimum, the Host Institution's Conflict of Interest policy and procedures should —
  - 56.1 be clear and unambiguous, transparent and readily accessible to Investigators and other Research Personnel;
  - 56.2 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);
  - 56.3 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);
  - 56.4 include possible follow-up action that may be taken to examine and to address conflict, 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 Conflicts of Interest that had been reported to it and which it had dealt with in relation to the Research.
58. Where requested, the Host Institution shall make its Conflict of Interest policy available to MOH.

## **Dispute Resolution**

59. 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.
60. 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 on related Financial Regulations can be referred at Annex 2.

**NON-FUNDABLE DIRECT COSTS****1. EOM Related Expenses**

<b>Type of Expenses</b>	<b>Description</b>
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>
Salaries of Lead PI / Investigators / Visiting Professors & researchers/ Collaborators/ general administrative support staff	Not allowable
Unconsumed leave	Provision for unconsumed leave is 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.

## 2. Equipment Related Expenses

Type of Expenses	Description
General policy	No purchase of equipment is allowed unless specifically provided for in the grant approved by MOH. The procurement of such equipment must be made according to the formal established and consistently applied policies of the Host Institution.  The invoices for all claims must be dated before the end of the Term.
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/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 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.

## 3. OOE Related Expenses

Type of Expenses	Description
General policy	Not allowable for expenses that are <u>not directly related</u> to the Research.  All procurement of such items must be made according to the formal established and consistently applied policies of the Host Institution.
Audit fees (Internal and external audit) and Legal fees	Not allowable.
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 and other related cost.

Type of Expenses	Description
Professional Membership Fees	Not allowable.
Software	Not allowable under direct cost unless specifically provided for in the grant and approved by the MOH
Professional fees (including fees to consultants)	Not allowable unless specifically provided for in the grant and approved by the MOH
Staff retreat and team-building activities.	Not allowable.

#### 4. Overseas Travel (OT)

Type of Expenses	Description
General policy	<p>Not allowable unless specifically provided for in the grant and approved by the MOH.</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 Funding Programmes:</u></p> <p>TCM Research Grant: Only applicable for grants with approved amount greater than \$50,000 (excluding IRC). For projects eligible for overseas travel funding, it will be capped at 5% of total grant amount, and/or not more than <b>\$5,000</b> per project</p>

### **Additional Guidelines on Financial Regulations**

#### **Reimbursement of Funds**

1. MOH 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. MOH 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 for reimbursement.
3. All claims for reimbursements should be made in the format prescribed by MOH. The claim should also have a unique claim reference number in which MOH 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 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 claim forms; and
  - 6.3. Claims are not in breach of Terms and Conditions and the Contract
7. All expenses incurred after the duration of the Term will not be reimbursed by MOH. 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 within 6 months from the date of completion of Research.
8. MOH 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.

## **Annual Budgetary Cycle**

9. The Host Institution is required to adhere to MOH's budgetary cycle and submit its total annual budget and the corresponding projected quarterly cash flow promptly.
10. The total annual budget should consist of all other research projects and awards administered by MOH. It is the Host Institution's responsibility to collate the cash flow requirement from the Principal Investigators for their Research.
11. 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 will take stern action up to and including rescinding funding if it discovers such double dipping of funds.
12. The timeline for Host Institutions to submit their proposed budget and cash flow projection is shown in Table 1 below. This timeline aligns MOH'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**

<b>Submission</b>	<b>Deadline</b>
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

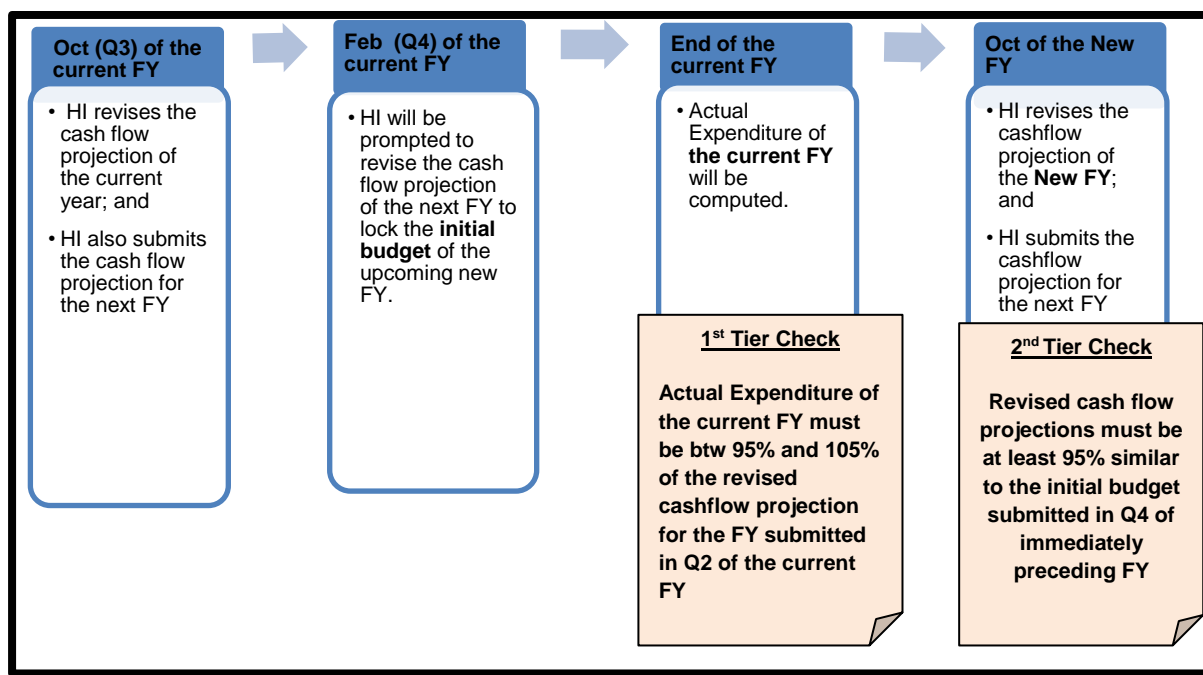
13. Upon MOH's request, the Host Institution is also required to update the quarterly cash flow projections of the current FY. This is usually requested on a quarterly basis.

### **Monitoring of Budget Utilisation**

14. 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.
15. Budget utilisation is computed based on claims submitted to the MOH for reimbursement during the FY at Host Institution level.
16. 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 that are pegged against the proportion of MOH/ overall unutilised budget.
  - 16.1. 1<sup>st</sup> 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 August of the previous calendar year); and
  - 16.2. 2<sup>nd</sup> 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 February of the same calendar year).



### Illustration of the 2-tier monitoring framework:



17. MOH 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 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.**
18. 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. 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.
19. 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.

### **Revenue and Receipt**

20. 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 Funds, the Host Institution must inform MOH immediately of such potential receipts.

21. MOH reserves its right to direct the usage of such revenue; whether to be remitted back to MOH or to be used by the Host Institution to promote, support or further medical research in their respective Institutions.
22. 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**

23. The Host Institution and Principal Investigator must ensure that they have received a written approval on the Funds committed from MOH before committing to any expenditure before such date, unless specifically permitted by MOH.
24. It is the Host Institution's responsibility to ensure that all payments adhere to MOH's Policies, unless otherwise specifically permitted by MOH, and are also in accordance with the Host Institution's formally-established and consistently-applied policies or regulations on similar payments.
25. At a minimum, MOH will expect the Host Institution to ensure that the following conditions for payment 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 – e.g. mobile phone, etc.) made using MOH Funds is carried out in accordance with the Host Institution's prevailing in-house procurement policies and procedures.
27. 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:

<b>Actual Procurement Value</b>	<b>Procedures</b>
Small value purchase of less than \$6,000	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 \$6,000 but less than \$90,000 (\$3K <X ≤ \$90K)	Written Quotations are required for purchases with estimated procurement value of more than \$6,000 but less than \$90,000.

	The Host Institution is encouraged to get quotations from at least 3 suppliers.
Purchases more than \$90,000	Open tendering is required for purchases with estimated procurement value of more than \$90,000.

28. 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 audit purpose when required.