

## **Annex A**

# **Council for Research and Advancement in Technology and Science (CREATES)**

## **Guide on Research Costs Items**

## Introduction

This annex provides information on the costs that may be eligible for grant funding by the CREATES, as well as some notes and guidance on what may constitute ineligible costs.

In addition, this document also provides information on supporting documents that would be required for to justify the expenses and also for verification purposes by the CREATES.

This document is not exhaustive. Should there be any doubts or questions regarding the eligible costs and expenditures, please contact the CREATES Secretariat.

This document may be modified from time-to-time.

### 1. Eligible Expenditures Overview

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1.1. For the Applied Research Fund and the Industrial Research Fund, the eligible expenditures and costs funded by the CREATES are divided into the following five (5) broad categories:

- (i) Manpower
- (ii) Training
- (iii) Equipment, Hardware and Software
- (iv) Consumables
- (v) Miscellaneous

**Only DIRECT costs** for the research and development (R&D) projects are eligible.

**Indirect costs** (i.e. expenditure to be spent for overheads and administration, and all other expenditure not directly linked to the R&D project specified are NOT eligible. These include, but are not limited to: (a) labour cost of administrator(s); (b) management salary; (c) security personnel and other costs; (d) existing equipment and facilities; (e) administrative office equipment; as examples for illustrative purposes

1.2. All costs shall be provided in Brunei Dollars (BND). Where applicable exchange rates should be provided.

1.3. The CREATES fund **DOES NOT** cover the cost of **overseas** research activities. These include research directly related to the project undertaken in foreign research facilities. All research and development activities are to be conducted in Brunei Darussalam.

### 2. Eligible Expenditures for the Basic Research Fund and Applied Research Fund

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#### 2.1. Manpower

2.1.1. "Manpower" related costs are expenses related to manpower including salary and allowances.

2.1.2. Only direct manpower costs are allowable.

- 2.1.3. Manpower directly related to R&D includes researchers, research assistants, technicians, and where necessary and appropriate, consultants.
- 2.1.4. Research assistants is defined as research staff or graduate students that are not taking part for their academic module.
- 2.1.5. Any fringe benefits or other similar manpower-related costs are to be borne by the respective host organisations / entities.
- 2.1.6. Further descriptions and allowable rates are shown below in  
2.1.7. Table 1.
- 2.1.8. All manpower must be based in Brunei, with the exception of Visiting Fellows.
- 2.1.9. Visiting experts refer to overseas experts invited to participate in the project, and not on a full-time basis, nor are they based in Brunei. Please note that claims for students brought in by visiting professors are not allowed as these should be paid by their own host institutions. Visiting Fellows only allowed if there are no available local experts, and only if deemed necessary for the R&D work.
- 2.1.10. Visiting experts are those who spend less than 30% of their annual time in Brunei Darussalam.
- 2.1.11. Visiting expert costs that may be covered by the CREATES are:
- (i) Project professional Fee
  - (ii) Travel fare (return air travel fare with economy class, no more than 2 times per year)
- 2.1.12. Payment to data collectors/entry and research subjects provided this is within the scope of the research programme and has been provided for in the grant. This is only allowed if deemed necessary for the R&D work.
- 2.1.13. Any costs outside the categories in  
2.1.14. Table 1 shall be borne by the host organisation / entity.
- 2.1.15. Any additional incurred costs that exceed the Allowable ranges in  
2.1.16. Table 1 shall be borne by the respective organisation / entity.

*Table 1 Eligible Manpower Expenditure*

Type	Code	Type	Allowable Range	Additional Information Required	Supporting Document For Verification Of Projects
Salaries and Wages	M-001	1. Researcher	\$3,000 - \$5,000 per month	<ul style="list-style-type: none"> <li>✓ Job Description and terms of reference</li> <li>✓ Expected qualifications</li> </ul>	<input type="checkbox"/> <b>Certified true copies of Letter of Employment</b> stating: <ul style="list-style-type: none"> <li>✓ the employee's name</li> <li>✓ qualifications</li> <li>✓ the salary (daily rate)</li> </ul>
	M-002	2. Research Assistant with Degree	\$80 - \$130 per working day		

		qualifications and above		<ul style="list-style-type: none"> <li>✓ Quantity</li> <li>✓ Expected duration of service</li> <li>✓ Salary scale (e.g. \$X per month, \$X per working day)</li> <li>✓ Justification for seeking this cost in connection to achieving project deliverables</li> </ul>	<ul style="list-style-type: none"> <li>✓ their term of contracts</li> <li>✓ term of employment</li> <li><input type="checkbox"/> <b>Certified true copies of Attendance Sheet</b> stating: <ul style="list-style-type: none"> <li>✓ name of the researcher</li> <li>✓ salary per month / day</li> <li>✓ working days and attendance for period claimed</li> </ul> </li> <li><input type="checkbox"/> <b>Certified true copies of Pay cheque</b> for period claimed</li> <li><input type="checkbox"/> <b>Certified true copies of bank account details</b></li> </ul>
	M-003	3. Research Assistant with Non-Degree qualifications	\$50 - \$80 per working day		
	M-004	4. Technician	\$30 - \$50 per working day		
	M-005	5. Consultant	\$100 - \$500 per working day		
Visiting Experts	M-009a	1. Visiting Experts Project Professional Fee	\$100 - \$500 per working day	<input type="checkbox"/> <b>Identity and Number of Visiting</b>	<input type="checkbox"/> <b>Certified true copies of Letter of</b>

	M-009b	2. Visiting Experts Travel Fare	Max \$5,000 per return trip	<p><b>Experts needed, with:</b></p> <ul style="list-style-type: none"> <li>✓ their CVs</li> <li>✓ terms of reference &amp; justification for their employment</li> <li>✓ which R&amp;D project deliverables they are required for</li> <li>✓ proof that there are no local experts capable of providing support</li> <li>✓ their honoraria / salaries</li> <li>✓ breakdown of daily rates and duration of employment for each expert</li> <li>✓ any additional expected cost of logistics (e.g. flights, etc associated with their engagement)</li> <li>✓ When they are expected to be required in Brunei</li> </ul>	<p><b>Employment / Appointment</b> stating:</p> <ul style="list-style-type: none"> <li>✓ the visiting expert's name</li> <li>✓ qualifications</li> <li>✓ the salary (daily rate)</li> <li>✓ their term of contracts</li> <li>✓ term of employment</li> </ul> <p><input type="checkbox"/> <b>Certified true copies of Attendance Sheet</b> stating:</p> <ul style="list-style-type: none"> <li>✓ name of visiting expert</li> <li>✓ salary per day / honorarium</li> <li>✓ working days and attendance for period claimed</li> </ul> <p><input type="checkbox"/> <b>Certified true copies of Pay cheque</b> for period claimed</p> <p><input type="checkbox"/> <b>Certified true copies of bank account details</b> (where applicable, as students may not receive payment through their bank accounts)</p> <p><input type="checkbox"/> <b>Flight Itinerary and tickets</b></p>
Data Collection	M-010	1. Data collectors/entry	\$15 - \$25 per working day	<ul style="list-style-type: none"> <li>✓ Job Description and terms of reference</li> <li>✓ Expected qualifications</li> <li>✓ Quantity</li> <li>✓ Expected duration of service</li> <li>✓ Salary scale (e.g. \$X per month, \$X per working day)</li> <li>✓ Justification for seeking this cost in connection to achieving project deliverables</li> </ul>	<p><input type="checkbox"/> <b>Certified true copies of Letter of Employment</b> stating:</p> <ul style="list-style-type: none"> <li>✓ the name, national identity card number and address</li> <li>✓ the remuneration (daily / hourly rate)</li> <li>✓ their term of contracts</li> <li>✓ term of employment</li> </ul> <p><input type="checkbox"/> <b>Certified true copies of Attendance Sheet</b> stating:</p> <ul style="list-style-type: none"> <li>✓ name of person</li> <li>✓ salary per day / hour</li> </ul>

					<ul style="list-style-type: none"> <li>✓ working days and attendance for period claimed</li> <li><input type="checkbox"/> <b>Certified true copies of Pay cheque</b> for period claimed</li> <li><input type="checkbox"/> <b>Certified true copies of bank account details</b> (where applicable, as students may not receive payment through their bank accounts)</li> </ul>
M-011	2. Research Subjects	The cost should be reasonable depending on the nature of work.	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Number of research subjects needed, with:</b> <ul style="list-style-type: none"> <li>✓ Quantity needed and justification</li> <li>✓ their salary scales</li> <li>✓ terms of reference &amp; justification for their employment</li> <li>✓ breakdown of daily / hourly rates and duration of employment for each person; and</li> <li>✓ which project deliverables they are required for</li> </ul> </li> <li><input type="checkbox"/> <b>For research subjects, additional things required are:</b> <ul style="list-style-type: none"> <li>✓ Demographics / sample pool of candidates</li> <li>✓ Copy of draft waiver and/or consent forms</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Certified true copies of Letter of Employment and Consent / Waiver forms (for Research patients)</b> stating: <ul style="list-style-type: none"> <li>✓ the name, national identity card number and address</li> <li>✓ the remuneration (daily / hourly rate)</li> <li>✓ their term of contracts</li> <li>✓ term of employment</li> </ul> </li> <li><input type="checkbox"/> <b>Certified true copies of Pay cheque</b> for period claimed</li> </ul>	
Others	M-012	This will be determined on a case-by-case basis.			

2.1.1. Further examples of **disallowed** costs are:

**1. Principal Investigator’s and/or Co-Principal Investigator’s manpower expenditures and research staff currently employed by the applicant institution or collaborators.**

These include salaries, TAP and fringe benefits including medical, dental, bonuses, incentive payments etc. for the principal researcher’s and/or co-researchers. These would be paid by the grantee’s institution.

**2. Manpower expenditure for supporting staff and management not directly involved in the research and development project.**

These include salaries, TAP and fringe benefits including medical, dental, bonuses, incentive payments etc. for the supporting staff and management. These would be paid by the grantee's institution.

**3. Staff recruitment and relocation cost**

Examples of such costs are advertisement, recruitment agency cost, staff relocation, settling-in allowances. These would be paid by the grantee's institution.

**4. Housing allowance**

This refers to benefits for employees to cover for housing expenses such as rentals and purchase of properties in Brunei Darussalam. These would be paid by the grantee's institution.

**5. Fringe benefits**

**6. Overtime pay**

**2.2. Capacity Building**

2.2.1. Capacity Building related costs applies to short term programme, including Seminar, Forum, Workshop, Placements, Symposium, Work Visits, Congress, Convention, Colloquium, Assembly, Training and etc.

2.2.2. Capacity Building is subjected to CREATES approval. It may be conducted locally or overseas. However, justification needs to be provided for overseas capacity building programme. If the proposed capacity building programme is the same as that which is available in Brunei Darussalam, then overseas capacity building programme will not be allowed.

2.2.3. The funding covered by the CREATES will only extend to:

- (i) Course fees
- (ii) Travel allowances for capacity building of research staff directly involved in the research project are claimable (both overseas and local) but shall not exceed daily government rates, and for no more than 30 days in total throughout the duration of the project.
- (iii) Logistics costs of attending capacity building programme (including accommodation and transport – ground, sea or air) – but these are not to exceed the government rates.

2.2.4. Further descriptions and allowable rates are shown below in Table 2.

2.2.5. Any excess cost will be borne by the host organisation / entity.

2.2.6. Grantees shall be required to maintain capacity building programme records and show proof of attendance and successful completion of the capacity building programme. Unused capacity building programme funds would be returned to the CREATES.

Table 2 Eligible Capacity Building Expenditure

Type	Code	Type	Allowable Range	Additional Information Required	Supporting Document For Verification Of Ongoing Projects
Capacity Building	CB-001	1. Course Fee	\$3,000 - \$5,000 per month	<input type="checkbox"/> <b>Capacity Building Programme description</b> , with details of: <ul style="list-style-type: none"> <li>✓ Course content</li> <li>✓ Syllabus</li> <li>✓ Capacity Building Programme provider</li> <li>✓ Venue</li> <li>✓ Duration</li> <li>✓ <b>Justification for the capacity building by stating its connection to which R&amp;D project deliverables they are required for</b></li> </ul> <input type="checkbox"/> <b>Capacity Building programme brochure</b> <ul style="list-style-type: none"> <li>✓ Cost of capacity building per person (including allowance, per diem, etc.)</li> <li>✓ Payment details (e.g. full, partial, or sponsored).</li> </ul> <input type="checkbox"/> <b>Nominated research personnel undergoing</b>	<input type="checkbox"/> <b>Certified true copies of approval letter from grantee / host institution</b> to attend the capacity building programme, with name of coordinator <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Copy of capacity building programme</b></li> <li><input type="checkbox"/> <b>Copy of boarding pass and/or flight itinerary/ticket</b> to attend overseas capacity building, where applicable</li> <li><input type="checkbox"/> <b>Certified true copies of Attendance Sheet, Certificate of Successful Completion or equivalent</b> stating: <ul style="list-style-type: none"> <li>✓ Course Name</li> <li>✓ Coordinator provider</li> <li>✓ Venue</li> <li>✓ Dates &amp; duration</li> <li>✓ Successful completion</li> <li>✓ Name of coordinator</li> </ul> </li> <li><input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments) for capacity building fees</b></li> <li><input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments) for logistics payments</b></li> </ul>
	CB-002	2. Living allowance	\$80 - \$130 per day		
	CB-003	3. Transportation – Ground transportation (including fuel if using a rented vehicle)	The price should be reasonable depending on the location.		
	CB-004	4. Transportation – Air Travel (Return Economy ticket)	The price should be reasonable depending on the location.		
	CB-005	5. Transportation – Sea Travel	The price should be reasonable depending on the location.		
	CB-006	6. Accommodation	The price should be reasonable depending on the location.  No more than \$300 per day.		



				<p><b>capacity building, with details of:</b></p> <ul style="list-style-type: none"> <li>✓ their CVs</li> <li>✓ terms of reference &amp; justification for them undergoing capacity building</li> <li>✓ which R&amp;D project deliverables the personnel are required for</li> <li>✓ Expected daily travel allowance where applicable.</li> </ul> <p><input type="checkbox"/> <b>Breakdown of expected logistics costs,</b> where applicable, including:</p> <ul style="list-style-type: none"> <li>✓ Travel and logistics details</li> <li>✓ Accommodation costs – with daily rates</li> <li>✓ Travel costs – with breakdown for each travel leg</li> </ul>	<p><input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes</p> <p><input type="checkbox"/> <b>Certified true copies of bank statements</b> to validate payment transactions</p> <p><input type="checkbox"/> <b>Original bank statements</b> for sighting purposes</p>
Others	CB-007	This will be determined on a case-by-case basis.			

### 2.3. Equipment, Hardware and Software

- 2.3.1. “Equipment” refers to non-consumable items. Consumables would be addressed separately.
- 2.3.2. Equipment, hardware and software costs covered by the CREATES are restricted to that directly related to the project, and does not cover that which is used for general office or support purposes.
- 2.3.3. Further descriptions and allowable rates are shown below in Table 3.

- 2.3.4. Any excess cost will be borne by the host organisation / entity.
- 2.3.5. Each piece of equipment must be individually identified and its total cost inclusive of estimated bank charges, delivery and installation, customs and import duties, etc.
- 2.3.6. New equipment costing less than B\$100,000 is subject to approval from the CREATES while equipment costing equal or more than B\$100,000 is required to seek approval from the CREATES. However, this has to be justified and procurement of such items has to comply with the Financial Regulations.
- 2.3.7. In accordance with Government Financial Regulations:
  1. **Acquisitions or contracts between \$2,000 and \$50,000 require at least 3 price quotations.**
  2. **Expenditures over \$50,000 requires an open tender**, whereby:
    - a. Expenses between \$50,000 - \$500,000 require approval by the *Lembaga Tawaran Kecil* (Mini Tender Board)
    - b. Expenses above \$500,000 require approval by the *Lembaga Tawaran Negara* (State Tender Board)
- 2.3.8. Items procured must be genuine, new, unused, free from defects and be free from any defect at the time of Delivery.
- 2.3.9. "Delivery" refers to the point of arrival at the primary research site of the project.
- 2.3.10. Software costs allowable under the CREATES fund include unique software directly needed for the specialist needs of the project and its field (e.g. SPSS, Protlab, etc.) This does not include general office productivity software that would have been used even outside the project (e.g. Microsoft Office).
- 2.3.11. Leasing costs for specialist hardware equipment for the duration of the project may be considered on case-by-case basis.
- 2.3.12. Allowable expenses are for licence and subscription throughout the project duration only.
- 2.3.13. Acquisition of equipment is allowed during the last six (6) months of the project duration, unless there is CREATES's approval.

Table 3 Eligible Equipment, Hardware and Software Expenditure

Type	Code	Type	Allowable Range	Additional Information Required	Supporting Document For Verification Of Ongoing Projects
Equipment	E-001	1. New Hardware Equipment	The price should be reasonable depending on the type.	<input type="checkbox"/> <b>Item description and information</b> with details of: <ul style="list-style-type: none"> <li>✓ Where available, the NATO stock numbers</li> <li>✓ Detailed item description</li> <li>✓ Quantity required</li> <li>✓ If the NATO stock number is not available, the following is required: <ul style="list-style-type: none"> <li>✓ Original equipment manufacturer (OEM) stock number; or</li> <li>✓ the true manufacturer's/sub-contractor's/ supplier's reference number, name of manufacturer / sub-contractor / supplier and address;</li> </ul> </li> <li>✓ Pricelist of items</li> </ul> <input type="checkbox"/> <b>Item &amp; Quantity Justification in relation to project deliverables</b>  <input type="checkbox"/> <b>1. Acquisitions or contracts between \$2,000 and \$50,000 require at least 3 price quotations.</b>	<input type="checkbox"/> <b>Photos of items for sighting and inspection</b>  <input type="checkbox"/> <b>Institution's certificates / records of acceptance into inventory or equivalent,</b> including details of: <ul style="list-style-type: none"> <li>✓ Where available, the NATO stock numbers</li> <li>✓ Detailed item description</li> <li>✓ Quantity accepted</li> <li>✓ Serial numbers of items accepted</li> <li>✓ If there is no NATO stock number, record of OEM stock number, the true manufacturer's/sub-contractor's/ supplier's reference number, name of manufacturer / sub-contractor / supplier and address</li> </ul> <b>EITHER</b> <ul style="list-style-type: none"> <li>✓ Date of acceptance and record into Stock Ledger Book (Buku Lejar Simpanan) if the item is intended for future use</li> <li>✓ Description of location of allocated store</li> </ul>

				<p><b>2. Expenditures over \$50,000 requires an open tender, whereby:</b></p> <ul style="list-style-type: none"> <li>✓ a. Expenses between \$50,000 - \$500,000 require approval by the <i>Lembaga Tawaran Kecil</i> (Mini Tender Board)</li> <li>✓ b. Expenses above \$500,000 require approval by the <i>Lembaga Tawaran Negara</i> (State Tender Board)</li> </ul>	<ul style="list-style-type: none"> <li>✓ Ledger book entry</li> <li>✓ Bin card record</li> </ul> <p>OR</p> <ul style="list-style-type: none"> <li>✓ Date of acceptance and record into Inventory Record Book (Daftar Barang-Barang) if the item is intended for immediate use</li> <li>✓ Description of location of allocated store</li> <li>✓ Inventory Record book entry</li> <li>✓ Bin card record</li> </ul> <p><input type="checkbox"/> <b>Airway bill (air transport) or bill of lading (for sea or ground transport),</b> with exact date of shipment and date of arrival</p> <p><input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b></p> <p><input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes</p> <p><input type="checkbox"/> <b>Certified true copies of bank statements</b> to validate payment transactions</p> <p><input type="checkbox"/> <b>Original bank statements</b> for sighting purposes</p>
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	E-002	2. Transportation costs for delivery of foreign grantee-owned equipment brought to Brunei (equipment must be less than 3 years old and fit for purpose)	The price should be reasonable depending on the type.	<input type="checkbox"/> <b>Item description and information</b> with details of: ✓ Where available, the NATO stock numbers ✓ Detailed item description ✓ Quantity required ✓ If the NATO stock number is not available, the following is required: ✓ Original equipment manufacturer (OEM) stock number; or ✓ the true manufacturer's/sub-contractor's/ supplier's reference number, name of manufacturer / sub-contractor / supplier and address; ✓ Pricelist of items <input type="checkbox"/> <b>Item &amp; Quantity Justification in relation to project deliverables</b> <input type="checkbox"/> <b>Expected cost and method of delivery</b>	<input type="checkbox"/> <b>Photos of items for sighting and inspection</b> ✓ Date of arrival ✓ Description of location of allocated store <input type="checkbox"/> <b>Airway bill (air transport) or bill of lading (for sea or ground transport),</b> with exact date of shipment and date of arrival <input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b> <input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes
	E-003	3. Equipment lease	The price should be reasonable depending on the type.	<input type="checkbox"/> <b>Item description and information</b> with details of: ✓ Where available, the NATO stock numbers ✓ Detailed item description ✓ Quantity required ✓ If the NATO stock number is not available, the following is required:	<input type="checkbox"/> <b>Copy of signed and executed lease agreement</b> <input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b> <input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes

				<ul style="list-style-type: none"> <li>✓ Original equipment manufacturer (OEM) stock number; or</li> <li>✓ the true manufacturer's/sub-contractor's/supplier's reference number, name of manufacturer / sub-contractor / supplier and address;</li> <li>✓ Pricelist of items</li> </ul> <p><input type="checkbox"/> <b>Item &amp; Quantity Justification in relation to project deliverables</b></p> <p><input type="checkbox"/> <b>Duration of lease</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes</li> <li><input type="checkbox"/> <b>Certified true copies of bank statements</b> to validate payment transactions</li> <li><input type="checkbox"/> <b>Original bank statements</b> for sighting purposes</li> </ul>
Software	E-004	4. Licence / Subscription for the project duration only	The price should be reasonable depending on the type.	<p><input type="checkbox"/> <b>Item description and information</b> with details of:</p> <ul style="list-style-type: none"> <li>✓ Where available, the NATO stock numbers</li> <li>✓ Detailed item description</li> <li>✓ Quantity required</li> <li>✓ If the NATO stock number is not available, the following is required:</li> <li>✓ Original equipment manufacturer (OEM) stock number; or</li> <li>✓ the true manufacturer's/sub-contractor's/supplier's reference number, name of manufacturer / sub-contractor / supplier and address;</li> <li>✓ Pricelist of items</li> </ul> <p><input type="checkbox"/> <b>Item &amp; Quantity Justification in relation to project deliverables</b></p> <p><input type="checkbox"/> <b>Duration of licence / subscription</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Copy of signed and executed Licence and/or subscription agreement</b></li> <li><input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b></li> <li><input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes</li> <li><input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes</li> <li><input type="checkbox"/> <b>Certified true copies of bank statements</b> to validate payment transactions</li> <li><input type="checkbox"/> <b>Original bank statements</b> for sighting purposes</li> </ul>

				<p><input type="checkbox"/> 1. Acquisitions or contracts between \$2,000 and \$50,000 require at least 3 price quotations.</p> <p>2. Expenditures over \$50,000 requires an open tender, whereby:</p> <p>✓ a. Expenses between \$50,000 - \$500,000 require approval by the <i>Lembaga Tawaran Kecil</i> (Mini Tender Board)</p> <p>✓ b. Expenses above \$500,000 require approval by the <i>Lembaga Tawaran Negara</i> (State Tender Board)</p>	
Others	E-005	This will be determined on a case-by-case basis.			

2.3.14. Further examples of **disallowed** costs are:

1. **General purpose furniture / office equipment / hardware / software.**  
Examples are general computers, PDAs, mobile phones, workstations and printers, fax machines, photocopier machines, etc. *General* office productivity software that would have been used even outside the project (e.g. Microsoft Office) is not an allowable expense.
2. **Operational upkeep, maintenance, calibration and repair costs**
3. **Hardware / Software licence outside of the project period.**
4. **General purpose IT and communication equipment**
5. **Purchase of vehicles**
6. **Utilities and communications costs**

## 2.4. Research Consumables

- 2.4.1. "Research Consumables" include lab supplies, disposable tools, materials, plants and animals. These expenses are allowable under the CREATES fund as long as they are directly related to the project.
- 2.4.2. General use consumables or research consumables for use outside the project are not eligible.
- 2.4.3. Items procured must be genuine, new, unused, free from defects and be free from any defect at the time of Delivery.
- 2.4.4. "Delivery" refers to the point of arrival at the primary research premises of the project.
- 2.4.5. Further descriptions and allowable rates are shown below in Table 4.
- 2.4.6. Any excess cost will be borne by the host organisation / entity.

*Table 4 Eligible Research Consumables Expenditure*

Type	Code	Type	Allowable Range	Additional Information Required	Supporting Document For Verification Of Ongoing Projects
Research Consumables	C-001	1. Lab supplies	The price should be reasonable depending on type.	<input type="checkbox"/> <b>Item description and information</b> with details of: <ul style="list-style-type: none"> <li>✓ Where available, the NATO stock numbers</li> <li>✓ Detailed item description</li> <li>✓ Quantity required</li> <li>✓ If the NATO stock number is not available, the following is required: <ol style="list-style-type: none"> <li>1. Original equipment manufacturer (OEM) stock number; or</li> <li>2. the true manufacturer's/sub-contractor's/</li> </ol> </li> </ul>	<input type="checkbox"/> <b>Photos of items for sighting and inspection</b>  <input type="checkbox"/> <b>Institution's certificates / records of acceptance into inventory or equivalent</b> , including details of: <ul style="list-style-type: none"> <li>✓ Where available, the NATO stock numbers</li> <li>✓ Detailed item description</li> <li>✓ Quantity accepted</li> <li>✓ Serial numbers of items accepted</li> <li>✓ If there is no NATO stock number, record of OEM stock number, the true manufacturer's/sub-contractor's/</li> </ul>
	C-002	2. Disposable tools	The price should be reasonable depending on type.		
	C-003	3. Chemicals and reagents	The price should be reasonable depending on type.		
	C-004	4. Other materials	The price should be reasonable depending on type.		



	C-005	5. Plants	The price should be reasonable depending on type.	supplier's reference number, name of manufacturer / sub-contractor / supplier and address;  ✓ Pricelist of items	supplier's reference number, name of manufacturer / sub-contractor / supplier and address ✓ Date of acceptance and record into <b>Stock Ledger Book if the item is intended for future use</b>
	C-006	6. Animals	The price should be reasonable depending on type.  No more than \$300 per day.	<input type="checkbox"/> <b>Item &amp; Quantity Justification in relation to project deliverables</b>  <input type="checkbox"/> 1. <b>Acquisitions or contracts between \$2,000 and \$50,000 require at least 3 price quotations.</b>  2. <b>Expenditures over \$50,000 requires an open tender, whereby:</b> a. Expenses between \$50,000 - \$500,000 require approval by the <i>Lembaga Tawaran Kecil</i> (Mini Tender Board) b. Expenses above \$500,000 require approval by the <i>Lembaga Tawaran Negara</i> (State Tender Board)	✓ Description of location of allocated store ✓ Ledger book entry ✓ Bin card record  <input type="checkbox"/> <b>Airway bill (air transport) or bill of lading (for sea or ground transport), with exact date of shipment and date of arrival</b>  <input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b>  <input type="checkbox"/> <b>Original invoices and official receipts for sighting purposes</b>  <input type="checkbox"/> <b>Certified true copies of bank statements to validate payment transactions</b>  <input type="checkbox"/> <b>Original bank statements for sighting purposes</b>
Others	C-007	This will be determined on a case-by-case basis.			

## 2.5. Miscellaneous Costs

2.5.1. Miscellaneous costs referred to in this section include:

- (i) Publication page charges in journals
- (ii) Other publicity related costs
- (iii) Purchase of books, manuscripts or reports of relevance
- (iv) Postal and courier services
- (v) Professional services related to research and development activities

- 2.5.2. Total miscellaneous costs should not exceed B\$2,000 per year.
- 2.5.3. Publication page charges of journal papers or additional pages in conference papers are allowed, up to a maximum of B\$1,000 per project.
- 2.5.4. Media release costs are capped at a maximum of B\$1,000 per project.
- 2.5.5. The purchase of books, manuscripts or reports of relevance are allowable as long as it is necessary for the project and sufficient justification is provided. They must be directly relevant to the specific research domain(s) of the project. However, such costs shall only be borne by the CREATES for the duration of the project. These costs are capped at a maximum of B\$1,000 per project.
- 2.5.6. It does not include the institution's general annual subscription cost of books, manuscripts, journal access or other databases that it may subscribe to even in the absence of the project.
- 2.5.7. Postal and courier services that are eligible are those specifically required for the project.
- 2.5.8. Equipment, hardware and software costs covered by the CREATES are restricted to that directly related to the project, and does not cover that which is used for general office or support purposes.
- 2.5.9. Professional services related to research and development activities is subjected to CREATES approval and can be locally or overseas. However, justification needs to be provided for overseas services. If the proposed services is available in Brunei Darussalam, then overseas services will not be allowed.

<b>Type</b>	<b>Code</b>	<b>Type</b>	<b>Allowable Range</b>	<b>Additional Information Required</b>	<b>Supporting Document For Verification Of Projects</b>
Publication	MISC-001	1. Publication Page Charges - Journals	The price should be reasonable	<input type="checkbox"/> justification include <b>Written to brief</b>	<input type="checkbox"/> <b>Certified true copies of invoices and official</b>

	MISC-002	2. Publication Page Charges – Conference Papers	depending on type.  Max \$1,000 per project	<b>abstract of the paper to be published,</b> with details of: <ul style="list-style-type: none"> <li>✓ Brief abstract of the paper to be published, with details of author(s) and publishing institutions</li> <li>✓ If in a journal, the impact factor</li> <li>✓ If conference, the details of the conference and expected benefit and impact of the conference</li> <li>✓ Cost per page and Quantity of pages</li> </ul>	<b>receipts (proof of payments)</b> <input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes <input type="checkbox"/> <b>Certified true copies of bank statements</b> to validate payment transactions <input type="checkbox"/> <b>Original bank statements</b> for sighting purposes
Other publicity	MISC-003	3. Media releases	The price should be reasonable depending on type.  Max \$1,000 per project	<input type="checkbox"/> <b>Written justification to include material to be published,</b> with details of: <ul style="list-style-type: none"> <li>✓ A copy of the media release materials</li> <li>✓ Cost, Rate and Duration of release</li> </ul>	<input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b> <input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes <input type="checkbox"/> <b>Certified true copies of bank statements</b> to validate payment transactions <input type="checkbox"/> <b>Original bank statements</b> for sighting purposes
Purchase of books, manuscripts or reports of relevance	MISC-004	4. Book	The price should be reasonable depending on type.	<input type="checkbox"/> <b>Written justification for items,</b> with details of: <ul style="list-style-type: none"> <li>✓ Description of Item being dispatched</li> </ul>	<input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b>
	MISC-005	5. Manuscript			

	MISC-006	6. Report	Max \$1,000 per project	<input checked="" type="checkbox"/> Destination <input checked="" type="checkbox"/> At least 1 Price Quotation	<input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes <input type="checkbox"/> <b>Certified true copies of bank statements</b> to validate payment transactions <input type="checkbox"/> <b>Original bank statements</b> for sighting purposes
Postal and courier services	MISC-007	7. Postal and courier services	The price should be reasonable depending on type.	<input type="checkbox"/> <b>Written justification for costs</b> , with details of: <input checked="" type="checkbox"/> Description of Item being dispatched <input checked="" type="checkbox"/> Destination <input checked="" type="checkbox"/> At least 1 Quotation	<input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b> <input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes
Professional services	MISC-008	8. Miscellaneous Professional Services	The cost should be reasonable depending on the nature of work.	<input type="checkbox"/> <b>Written justification for costs</b> , with details of: <input checked="" type="checkbox"/> Description of Item being dispatched <input checked="" type="checkbox"/> Destination <input type="checkbox"/> At least 1 Quotation	<input type="checkbox"/> <b>Certified true copies of invoices and official receipts (proof of payments)</b> <input type="checkbox"/> <b>Original invoices and official receipts</b> for sighting purposes
Others	MISC-009	This will be determined on a case-by-case basis.			

2.5.9 Further examples of **disallowed** costs are:

1. Refreshments and entertainment expenditure
2. Refurbishments and renovations
3. Indirect services not directly relevant to research work
4. General office consumables e.g. stationery, printing, photocopying

