

THE CHINESE UNIVERSITY OF HONG KONG

Research Committee

Guidelines on Accounting Arrangements for RGC Grants

General

1. Research grants from University Grants Committee (UGC) are disbursed on a competitive basis through different funding schemes to support academic research by the academics of the UGC-funded universities. These grants are monitored according to “[Disbursement, Accounting and Monitoring Arrangements \(DAMA\) for Funding Schemes Administered by the Research Grants Council \(for University Grants Committee-funded universities\)](#)” and other relevant [RGC guidelines](#).
2. The Research Committee, in accordance with RGC and University regulations, draws up and exercises, through the respective Research Panels, the guidelines on internal accounting arrangements for RGC grants as set out in this document. These guidelines are drawn up with a view to allowing the greatest possible flexibility, especially for small items. Actual expenditure and subsequent virement of budget (applicable to one-line vote items only) should be broadly in agreement with the approved budget.
3. All categories of expenditures, including Staff, Equipment, Outsourcing Expenses for Research Work Outside Hong Kong, General Expenses, Conference Expenses, Employment of Relief Teacher, Expenses of Research Experience for Undergraduate Students, High-performance Computing Services, and Research-related Software Licence / Dataset, must be budgeted in the proposal for support by the RGC.

Budget Revision

Approval Requirements

4. The Principal Investigator (PI) / Project Coordinator (PC) is expected to spend the research grant in accordance with the itemized budget as approved. No approval is required for budget virement of **less than 40%** of a budgeted item. For example, a PI / PC found that an additional \$360 is needed to purchase an equipment item, where the approved budget for the particular item was \$1,000 (that is, a 36% increase of the budgeted item), no approval for budget virement is required. Any budget virement with an amount beyond the stipulated limit requires the **approval of Panel Convener** via the Grants Team of Office of Research and Knowledge Transfer Services (ORKTS) (para. 6 refers).
5. For expenditure on “new” item(s)¹ not included in the approved budget, **prior approval of the RGC** is required irrespective of the amount (para. 7 refers).

¹ Requested for new earmarked item (such as Relief Teacher, Research Experience for Undergraduate Students, High-performance Computing Services, Research-related Software Licence / Dataset) is not allowed.

Application

6. Applications for budget revision for **Panel's Approval** shall be made in a prescribed [form](#), and forwarded to the Grants Team of ORKTS for onward transmission to the Panel concerned after checking. Please allow **20 working days** for processing of applications for budget revision.
7. Applications for budget revision for **RGC's approval** shall be submitted to the RGC through the Grants Team of ORKTS. For GRF/ ECS, applications for budget revision shall be made via RGC [Electronic System](#). For other funding schemes, such application shall be made in writing by submitting a letter for change request addressing to RGC. Please allow **4 months (on average)** for RGC's processing of applications for budget revision.

Accounting Arrangements

8. The following table indicates whether items / costs are chargeable to an RGC grant:

Items	Remarks
Standard equipment and software licences / datasets: desktop PCs, servers, laptop computers, printers, scanners and software licenses / datasets known to be available or reasonably expected to be provided in the university, other computer accessories, etc.	Not supported
Personal electronic devices: cell phones, tablets, iPods, iPads, MP3 Players, PDAs, digital cameras / video recorders, etc.	Not supported
Entertainment	Not supported
Normal academic equipment, consumables (consumable research materials, however, may be funded by project grant as necessary), postage, fax, stationery, reference books, overseas telephone charges, etc.	Not supported
Purchase / subscription of journals, books and conference proceedings	Normally not supported
Project team's ² expenses incurred for conferences / research trips / visits: Full per diem ³ , travel	Subject to the ceiling and arrangements set by the Research Committee from time to time (para. 9 refers)

² Project team includes PC, PI, Co-PI(s), Co-I(s) and research personnel[†] engaged in the approved project only.

³ A full list of the per diem rate is available at Finance Office's homepage: <http://www.cuhk.edu.hk/fno/eng/index.html>.

Scholar(s) invited to collaborate: Travel, lodging, living allowance	Subject to the ceiling and arrangements set by the Research Committee from time to time (para. 9 refers)
Salary/employment of research personnel ⁴	Subject to University personnel guidelines

9. The ceilings / arrangements for chargeable items are as follows:-

Item	Remarks
Research trips / visits by project team members : Lodging, Meals, and Intra-city transportation	Subject to fund availability and RGC guidelines, actual expenses incurred in project related overseas research trips / visits (capped at full per diem rate as stipulated by the Finance Office) will be reimbursed with support of receipts. In general, meals and intra-city transportation expenses should not exceed 40% of the full per diem rate, e.g. if the full per diem rate is USD300, meals and intra-city transportation expenses are capped at USD120 (i.e. USD300 x 40%). If free accommodation is available to the project team member concerned, as provided by a friend, relative, or colleague, or staying in his / her own property, instead of a hotel accommodation, such cap would be adjusted from 40% to 60% of the full per diem rate.
Conference trips by project team members to present research work or to deliver paper(s) in the recognized international conference(s) : Lodging, Meals, and Intra-city transportation	Subject to fund availability and RGC guidelines, full per-diem allowance up to 2 weeks (or 14 days) at the maximum will be provided. In general, meals and intra-city transportation expenses should not exceed 40% of the full per diem rate, e.g. if the full per diem rate is USD300, meals and intra-city transportation expenses are capped at USD120 (i.e. USD300 x 40%). If free accommodation is available to the project team member concerned, as provided by a friend, relative, or colleague, or staying in his /

⁴ Research personnel refers to Senior Research Assistants, Research Assistants, Postdoctoral Fellows and Research Postgraduate Students, etc.

	<p>her own property, instead of a hotel accommodation, such cap would be adjusted from 40% to 60% of the full per diem rate.</p> <p>If income is received from the host organization (e.g. subsidy, allowance or sponsorship), the out-of-pocket expenses related to the event(s) must be first covered by the said income.</p>
Project team / collaborators involved in the project: Travel	Lowest economy fare
Scholar invited to collaborate: Travel	Lowest economy fare
Scholar invited to collaborate: Lodging	According to prevailing University regulations
Scholar invited to collaborate: Living allowance	Honorarium permitted according to prevailing University regulations

Enquiries

10. All enquiries shall be directed to the Research Committee via Grants Team of ORKTS (orkts_grants@cuhk.edu.hk).

(Last update: April 2023)