

Revised on December 1, 2015.

Chapter 1 General Provisions

Article 1 【Purpose】 The purpose of these Guidelines is to prescribe detailed matters necessary for the management and operation of indirect expenses delegated by the Regulations Governing Seoul National University Research Expenses.

Article 2 【Definitions】

The term “indirect expenses” means such expenses collected and paid in order to support smoothly commonly required research activities to perform the relevant research & development projects but not calculable by individual project.

Article 3 【Scope of Application】

These Guidelines shall apply to the indirect expenses of all research projects.

Chapter 2 Management and Operation of Indirect Expenses

Article 4 【Scope of Use of Indirect Expenses】 ① Indirect expenses are the expenses and research expenses necessary for the faculty of Seoul National University (hereinafter referred to as “SNU”) to perform research and academic activities and expenses necessary for the operation of indirect expenses and may be used for the following purposes:

1. Support Expenses for Manpower:

- (a) Personnel expenses for supporting manpower;
- (b) Research & development bonus paid according to efficiency and achievements.

2. Support Expenses for Research:

- (a) Common support expenses for agencies;
- (b) Operating expenses for project team or research group;
- (c) Safety management expenses for a laboratory;
- (d) Management expenses for research safety;
- (e) Expenses for research ethics activities;
- (f) Support money for university research activities;
- (g) Operating expenses for universities' research-related infrastructure and equipment (applicable only to cases of non-appropriation in direct expenses).

3. Support Expenses for Utilizing Research Output:

- (a) Expenses for science & culture activities;
- (b) Application and registration fees, etc., for intellectual property rights;
- (c) Contribution and investment money, etc., for technology foundation.

Article 5 【Management and Operation of Indirect Expenses】 ① The head of the R&DB Foundation shall manage and operate by separately establishing indirect expenses in the accounts of the R&DB Foundation.

- ② The fiscal year of indirect expenses shall begin on March 1 of every year and end on the last day of February of the following year in accordance with Paragraph 1, Article 21 of the Regulations Governing Seoul National University Research Expenses.
- ③ All revenues of indirect expenses shall be incorporated into the accounts of the R&DB Foundation for the relevant year and shall not be used directly.

Chapter 3 Collection and Distribution of Indirect Expenses

Article 6 【Indirect Expenses Subject to Collection】 ① The head of the R&DB Foundation shall collect indirect expenses for all research projects centrally managed by the R&DB Foundation. The main matters on the collection and distribution shall be determined through the deliberation by the School Affairs Committee; other matters shall be determined through the deliberation by the Research Operations Committee.

- ② Notwithstanding Paragraph (1), in the event an SNU faculty member performs a research jointly with researcher(s) of outside institution(s), indirect expenses shall be collected only for the research expenses to be paid to the SNU faculty member.

Article 7 【Collection Rate of Indirect Expenses】 ① The head of the R&DB Foundation shall collect indirect expenses pursuant to the collection rate prescribed by Paragraph (1), Article 6, any separate provision prescribed by the supporting institution shall apply.

- ② The indirect expenses collection rate shall be specified in Seoul National University's Criteria for Calculating Industry-Academe Cooperation Research Expenses.

Article 8 【Procedure for Collecting Indirect Expenses】 In principle, indirect expenses shall be collected through the One-Stop Online System, according to the collection rate whenever research expenses are deposited from supporting institutions.

Article 9 【Standard to Allot Indirect Expenses】 ① Indirect expenses collected according to Article 8 shall be allotted pursuant to the following standard:

R&DB Foundation		Management Institution	Total
Common Expenses such as Public Utility Fee, etc.	Project Expenses to Expand Books		
45%	10%	45%	100%

- ② Notwithstanding Paragraph (1), if deemed especially necessary for the performance of a research project, the allotment standard for distributing indirect expenses may be separately determined through deliberation by the Research Operations Committee.

Chapter 4 Budget Allocation of Indirect Expenses

Article 10 【Budget Allocation of Indirect Expenses】 ① The head of the R&DB Foundation shall allocate the annual income and expenditure budget for indirect expenses in accordance with <Attached Table 1> and <Attached Table 2> and prioritize projects such as those requiring support for the smooth performance of research and academic activities by faculty, construction of research infrastructure, and improvement of research environment and reject other purposes or non-essential, wasteful budget allocation.

- ② The annual income budget shall be allocated based on the indirect expenses annual income of the previous year. In the event of any change in the annual income or expenditure, a revised supplementary budget may be allocated.
- ③ The head of the Management Institution shall draw up an indirect expenses budget for the relevant fiscal year in accordance with <Attached Table 1> and <Attached Table 2> and submit it to the head of the R&DB Foundation by early January annually.
- ④ The head of the R&DB Foundation shall examine the indirect expenses budgets of the R&DB Foundation and the Management Institution as submitted according to Paragraph (3) of this Article and settle the budgets by the end of February through deliberation by the R&DB Foundation's board of directors.

Article 11 【Revised Supplementary Budget and Settlement of Budget】 ① The head of the R&DB Foundation shall, in cases wherein there occurs any reason for allocating the revised supplementary budget, draw up a revised supplementary budget in accordance with Paragraph (2), Article 10 and settle it through deliberation by the R&DB Foundation's board of directors.

- ② In cases wherein there occurs any revised supplementary budget of the Management Institution, the head of the R&DB Foundation shall have the budget submitted by the head of the Management Institution, settle it according to Paragraph (1) of this Article, and notify the relevant Management Institution accordingly. However, in cases wherein the revised supplementary budget does not have any effect on the business and budget of other management agencies, deliberation by the R&DB Foundation's board

of directors may be omitted.

Chapter 5 Execution of Indirect Expenses

Article 12 【Entrustment of Works Relating to Causative Acts of Expenditure for Indirect Expenses, etc.】

- ① The head of the Industry-Academy Cooperation Foundation may entrust works relating to the causative acts of expenditure for indirect expenses and actual expenditure thereof to others.
- ② Anyone other than the faculty/staff ((hereinafter referred to as “finance staff”(including “work division-finance staff” of each budget executing agency)) entrusted with the works relating to causative acts of expenditure under Paragraph 1 above shall not such works, and anyone other than the faculty/staff (hereinafter referred to as “expenditure staff”(including “work division-expenditure staff” of each budget executing agency)) entrusted with the works relating to the expenditure thereof shall not such works.
- ③ The entrustment of the works relating to causative acts of expenditure under Paragraph1 above may be substituted with designation of a staff in charge of accounting. Any finance staff (including work division-finance staff) and expenditure staff(including work division-expenditure staff) shall not take offices each other. Provided, That this shall not apply in a case where there is any inevitable reason for a staff to take both positions owing to the lack of working personnel.

Article 13 【Principles of Executing Indirect Expenses】

- ① The budget of the agencies such the Industry-Academy Cooperation Foundation, the Management Agency, etc., which executes indirect expenses budget, shall be executed by the finance staff(including work division-finance staff) and expenditure staff(including work division-expenditure staff) in accordance with relevant Acts and subordinate statutes. The agency shall refrain from executing budget for non-essential projects and wasteful fields and shall not use the budget for other projects other than the purposes of indirect expenses.
- ② Expenditures shall be made only based on the relevant expenditures orders issued, and expenditures orders shall be issued in accordance with relevant Acts and subordinate statutes, the Regulations Governing Seoul National University Research Expenses, the Seoul National University’s Research Expenses Management Guidelines, and within the scope of the budget.

Article 14 【Request for Payment of Indirect Expenses and Expenditure Procedure】

- ① In taking actions of reasons for expenses, any finance staff(including any work division-finance staff) shall ensure that whether the expenses included in the allotted amount of budget, whether coincidence with budget category, and whether contract

price is proper(refer to market research, price information and the price of the Public Procurement Service, etc.), etc, should be identified and reviewed. Where intending to make expenditure according to relevant expenditure budget, causative acts of expenditure related documents shall be submitted to the expenditure staff(including work division-expenditure staff) designated by the head of the Industry-Academy Cooperation Foundation through OSOS.

- ② Where intending to make expenditure according to relevant actions of reasons for expenses, the expenditure staff(including work division-expenditure staff) shall, after examining relevant evidential documents, make payment of expenditures to the proper creditors.

Article 15 【Redirection and Carrying-forward of Indirect Expenses】 ① In cases where there occurs any excess or deficiency between each category in annual expenditure budget, the head of the Industry-Academy Cooperation Foundation may redirect amount of each budget category between categories.

- ② When redirecting amount of each budget category between categories in accordance with Paragraph 1 above, the head of the Management Agency, shall perform autonomously such redirection through One-Stop Online System.
- ③ The heads of the Industry-Academy Cooperation Foundation or the Management Agency may carry-forward the budget not executed within the relevant fiscal year to the next year's budget and specify the details of the carrying-forward in the indirect expenses balancing report.

Article 16 【Management of Relevant Documents】 ① All of accounting documents relating to the request and payment of indirect expenses shall be inputted in One-Stop Online System for management, and the original copy of evidential documents shall be preserved by the agency which has executed the budget.

- ② Evidential documents related to the execution and data inputted into the One-Stop Online System shall be preserved for five(5) years.

Article 17 【Inspection of Product】 Products acquired using indirect expenses shall be managed according to the Office of Research Affairs at SNU and Head of the R&DB Foundation's Research Product Central Management Guidelines and inspected by the Management Institution that purchases the relevant product.

Chapter 6 Balancing the Accounts of Indirect Expenses

Article 18 【Balancing the Accounts of Indirect Expenses】 ① The head of the Management Institution shall draw up the indirect expenses annual income and expenditure balancing report and submit it to the head of the R&DB Foundation within

ten (10) days of the end of each fiscal year; the head of the R&DB Foundation shall submit the R&DB Foundation's accounting balance sheets including the indirect expenses balancing report to the president within fifty (50) days of the end of each fiscal year.

- ② The head of the R&DB Foundation shall open to the public the R&DB Foundation's settled balancing accounts, and the head of the Management Institution may open to its faculty the details of balancing the accounts of indirect expenses annual income and expenditure by account.

Chapter 7 Supplementary Provisions

Article 19 【Operation of Indirect Expenses for Civil Research Project】 Indirect expenses for civil research projects may be managed by separate account. Accordingly, indirect expenses annual income and expenditure budget categories in 2 Attachments 1 and 2 shall apply equally and One-Stop Online System shall divide the expenses into two kinds of financial resources (governmental and civil) and operate them separately.

Article 20 【Management of Other Non-Operating Income】 ① The head of the R&DB Foundation shall manage and operate non-operating income other than indirect expenses income by separately establishing an "other non-operating income" account.
② The annual income expenditure budget for other non-operating income shall be allocated according to <Attached Table 3> and <Attached Table 4>; as for procedures for budget allocation, execution and balancing accounts procedures for indirect expenses budget allocation and balancing accounts shall apply *mutatis mutandis*.

ADDENDA (January 25, 2013)

Article 1 【Enforcement Date】 These Guidelines shall enter into force on the date of their promulgation.

Article 2 【Transitional Provision】 Matters executed before these Guidelines enter into force shall be deemed to have been executed under these Guidelines.

Article 3 【Application Example Concerning Indirect Expenses Annual Income and Expenditure Budget Category】 The revised guidelines of <Attached Table 1> and <Attached Table 2> in Paragraphs (1) and (3), Article 10 shall apply starting with fiscal year 2013.

Article 4 【Application Example Concerning Other Non-Operating Income Annual Income

and Expenditure Budget Category】 The revised guidelines of <Attached Table 3> and <Attached Table 4> in Paragraph 2, Article 18 shall apply starting with fiscal year 2013.

Article 5 【*Mutatis Mutandis* Application of Guidelines】 As for the details of management, operation, and execution of indirect expenses, the Regulations on the Management, etc., of National Research & Development Projects and Financial Accounting Regulations of National Corporate University of Seoul National University shall apply *mutatis mutandis*. Until the Execution Guidelines for Indirect Expenses Budget are established and promulgated, the Execution Guidelines for Corporate Accounting Annual Expenditure Budget may apply *mutatis mutandis* unless they run counter to the purpose and nature of such guidelines.

ADDENDUM (December 24, 2013)

Article 1 【Enforcement Date】 These Guidelines shall enter into force on the date of their promulgation. However, <Attached Table 1>, <Attached Table 2>, and <Attached Table 4> in Paragraphs (1) and (3), Article 10 shall apply starting with fiscal year 2014.

ADDENDA (May 2, 2014)

Article 1 【Enforcement Date】 These Guidelines shall enter into force on the date of their promulgation. However, Article 18 shall apply starting with fiscal year 2014.

Article 2 Paragraph (2), Article 18 in Article 4 of the ADDENDA (January 25, 2013) shall be replaced by Paragraph (2), Article 19.

ADDENDUM (December 1, 2015.)

Article 1 【Enforcement Date】 These Guidelines shall enter into force on the date of their promulgation. Provided, That as for work division-expenditure staff regarding indirect expenses under Articles 12, 13 and 14, faculty/staff belonging to the agency executing indirect expenses shall be appointed as such work division-expenditure staff for its enforcement from fiscal year 2017, and amendments under Article 15 (2), Article 19, Attachments 1, 2, 3 and 4 shall apply starting with fiscal year 2016.

[Attached Table 1] Annual Income Budget Categories of Indirect Expenses

Category	Item	Sub-item	Explanation on Category
Industry-academe cooperation indirect expenses income			
	Industry-academe cooperation indirect expenses income		
		Industry-academe cooperation indirect expenses income	Indirect expenses income in industry-academe cooperation research
	Industry-academe cooperation education operation indirect expenses income		
		Industry-academe cooperation education operation indirect expenses income	Indirect expenses income in industry-academe cooperation education operation income
	Other industry-academe cooperation indirect expenses income		
		Other industry-academe cooperation indirect expenses income	Industry-academe cooperation research income and education operation income except indirect expenses income in industry-academe cooperation education operation income
Support money indirect expenses income			
	Support money indirect expenses income		
		Support money indirect expenses income	Indirect expenses income in support money research income
		Expenses for science & culture activities income	Expenses for science & culture activities allocated in the project
		Safety management expenses for laboratory income	Safety management expenses for laboratory allocated in the project
		Intellectual property rights application and registration fee income	Intellectual property rights application and registration fee income allocated in the project
	Support money education operation indirect expenses income		
		Support money education operation indirect expenses income	Indirect expenses income in support money education operation income
	Other support money indirect expenses income		
		Other support money indirect expenses income	Indirect expenses income in other support money income
Balance carried over			
	Indirect expenses balance carried over		
		Indirect expenses balance carried over	Indirect expenses balance carried over
	Project support balance carried over		
		Expenses for science & culture activities balance carried over	Expenses for science & culture activities balance carried over allocated in the project
		Safety management expenses for laboratory balance carried over	Safety management expenses for a laboratory balance carried over allocated in the project
		Intellectual property rights application and registration fee balance carried over	Intellectual property rights application and registration fee balance carried over allocated in the project

[Attached Table 2] Annual Expenditure Budget Categories of Indirect Expenses

Category	Item	Sub-Item	Explanation on Category
Support Expenses for Manpower	Personnel expenses for supporting manpower		
		Salary for supporting personnel	Indirect expenses funds for supporting manpower's salary
		Bonus for supporting personnel	Indirect expenses funds for supporting manpower's bonus
		Sundry allowances for supporting personnel	Indirect expenses funds for supporting manpower's sundry allowances Holiday vacation bonus Annual vacation compensation expenses Overtime allowance Other allowances
		Statutory charges for supporting personnel	Indirect expenses funds for statutory charges for supporting manpower National health insurance charge National pension charge Industrial accident compensation charge Employment Insurance charge Long-term care insurance charge
		Retirement benefits for supporting personnel	Indirect expenses funds for supporting manpower's retirement allowance or reserve for retirement allowance (retirement annuity)
		Daily wage	Wage for daily workers
	Research & development bonus paid according to efficiency and achievements	Research & development bonus paid according to efficiency and achievements	Bonus paid according to efficiency and achievements to the researcher and supporting manpower who obtained superb research outcome (shall be appropriated within 10% of the total indirect expenses for the relevant year)
Support Expenses for Research			
	Common support expenses for agencies		Agencies' common expenses necessary for research & development
		Conference expense	All expenses required for conferences, etc., and participation allowance in various committee meetings
		Travel expenses	Faculty/Staff member's domestic/overseas official trip travel expenses and transportation expenses
		Public welfare expenses	Customized welfare expenses, etc.
		Training expense	Training expense for staff
		General service charge	Service charges for general management such as appraisal and assessment, auditing, etc.
		Public utility fee and various taxes	Electric charge, water and sewage charges, network charges, postage, telephone charges, home-delivery charges, taxes, etc.
		Duty performance expenses	Expenses for appointment for supporting research, expenses for duty for supporting research
		General operating expenses	Expenses for purchasing office supplies, consumable articles, PR expenses, food expenses for overtime work, expenses for printing and press copy, other operating expenses
		Indemnities, etc.	Indemnities, penalties for breach of contract, compensations, etc.

Category	Item	Sub-Item	Explanation on Category
		Expenses for purchasing assets	Purchase money for equipment, machines, and tools, delivery equipment and vehicles, etc. (including expenses relating to supplying fees, transportation charges, etc.), Purchasing expenses of job-related books, Purchasing expenses, etc., of job-related S/W
		Installation expense	Construction cost, design fee, supervising fee, licensing fee, design service fees for the construction of buildings, etc.
		Facility maintenance, management expenses	Repair and maintenance expenses of building, equipment, machinery, etc. Insurance premium for industrial injury for building and facility, etc. Expenses for facility service such as cleaning, facility management, etc.
		Rent	Lease fee and rent for land, building, machines, and tools
Support Expenses for Research			
	Operating expenses for project team or research group		Operating expenses for project team or research group
		Personnel expenses for project team	Salary and sundry allowances for personnel necessary to operate project team
		Statutory charges for project team	Statutory charges for personnel necessary to operate project team
		Retirement allowance for project team	Retirement allowance or reserve for retirement allowance (retirement annuity) for manpower necessary to operate project team
		Conference expense	All expenses required for conferences, etc., and participation allowance in various committee meetings
		Travel expenses	Faculty/Staff member's domestic/overseas official trip travel expenses and transportation expenses
		Public welfare expenses	Customized welfare expenses, etc.
		Training expense	Training expense for staff
		General service charge	Service charges for general management such as appraisal and assessment, auditing, etc.
		Public utility fee and various taxes	Electric charge, water and sewage charges, network charges, postage, telephone charges, home-delivery charges, taxes, etc.
		Duty performance expenses	Expenses for appointment for supporting research, expenses for duty for supporting research
		General operating expenses	Expenses for purchasing office supplies, consumable articles, PR expenses, food expenses for overtime work, expenses for printing and press copy, other operating expenses
		Indemnities, etc.	Indemnities, penalty for breach of contract, compensation, etc.
		Expenses for purchasing assets	Purchase money for equipment, machines, and tools, delivery equipment and vehicles, etc. (including expenses relating to supplying fees, transportation charges, etc.) Purchasing expenses of job-related books Purchasing expenses, etc., of job-related S/W
		Installation expense	Construction cost, design fee, supervising fee, licensing fee, design service fees for the construction of buildings, etc.
		Facility maintenance, management expenses	Repair and maintenance expenses of building, equipment, and machines, etc. Insurance premium for industrial injury for building and facility, etc. Expenses for facility service such as cleaning, facility management, etc.

Category	Item	Sub-Item	Explanation on Category
	Safety management expenses for laboratory	Rent	Lease fee and rent for land, building, machines, and tools
		Safety management expenses for laboratory	Education expenses for laboratory, entry fee of academy and seminar directly related to laboratory and insurance premium for laboratory, purchasing expenses for measurement equipment
		(Research project) Safety management expenses for laboratory	Safety management expenses for laboratory, which are separately allocated for research project
		Safety management expenses for laboratory (purchasing assets)	Purchase money of equipment, machines and tools, etc for laboratory safety(including purchase-related expenses such as supplying fees, transportation charges, etc.),
	Management expenses for research safety	(research project) Safety management expenses for laboratory (purchasing assets)	Purchase money separately allocated for research project of equipment, machines and tools, etc for laboratory safety (including purchase-related expenses such as supplying fees, transportation charges, etc.)
		Management expenses for research safety	Safety expenses for safety education, etc., expenses for purchasing research safety-related equipment
	Expenses for research ethics activities	Management expenses for research safety(purchasing assets)	Purchase money of equipment, machines and tools, etc for research safety (including purchase-related expenses such as supplying fees, transportation charges, etc.)
	University research activities support money	Expenses for research ethics activities	Expenses, etc., for establishing and operating research ethics regulations, expenses for research ethics education and safety awareness activities
		University research activities support money	Expenses for participating in international conferences, expenses for holding a symposium, expenses for publishing in an academic journal, personnel expenses for research fellows (including statutory charges) Purchase expenses of academic electronic information (Web-DB, e-Journal), support expenses for operating a laboratory, which cannot be processed by direct expenses Expense for publishing thesis, money to support various research activities (applicable only to cases wherein the expenses are not appropriated in direct expenses)
	Operating expenses for universities' research-related infrastructure and equipment	Support money for university research activities(purchasing assets)	Purchase money of equipment, machines and tools, etc for supporting research activities (including purchase-related expenses such as supplying fees, transportation charges, etc.)
		Expenses for universities' research-related infrastructure	Expenses for research-related infrastructure
	Support Expenses for Utilizing Research Output	Maintenance fee for universities' infrastructure equipment	Maintenance fee for research-related infrastructure equipment
		Expenses for science & culture activities	
		Expenses for science & culture activities	Expenses for dissemination of science and technology culture such as public information on research projects
	Application and	(Research project) Expenses for science & culture activities	Expenses for science & culture activities separately allocated for the research project

Category	Item	Sub-Item	Explanation on Category
	registration fees for intellectual property rights	Management expenses for intellectual property rights	Expenses for valuation of technology, etc. necessary for technology transfer; expenses for establishing, operating and educating regulations for preparation and management of lab note
		Application and registration fees for intellectual property rights(before application)	All the expenses necessary for intellectual property rights related to research & development projects before application
		Application and registration fees for intellectual property rights(after application)	All the expenses necessary for intellectual property rights related to research & development projects after application
		Application and registration fees for intellectual property rights(after registration)	All the expenses necessary for intellectual property rights related to research & development projects after registration
		(research project)Application and registration fees for intellectual property rights(before application)	All the expenses — which are separately allocated for the research project —necessary for the application and registration of intellectual property rights related to research & development project. before application
		(research project)Application and registration fees for intellectual property rights(after application)	All the expenses — which are separately allocated for the research project —necessary for the application and registration of intellectual property rights related to research & development project. after application
		(research project)Application and registration fees for intellectual property rights(after registration)	All the expenses — which are separately allocated for the research project —necessary for the application and registration of intellectual property rights related to research & development project. after registration
	Contribution and investment money for technology foundation		
Other support money	Other support money	Contribution and investment money for technology foundation	Expenses necessary for establishing and operating technology holdings companies, university based enterprises, etc.
		Other support money	Other support money
		Incidental expenses	WCU incidental expenses

[Attached Table 3] Annual Budget Categories of Other Non-Operating Income

Category	Item	Sub-Item	Explanation on Category
Non-operating income	Non-operating income		
		Interest income	Interest income accrued on various deposits
		Other income	Other non-operating income
Balance carried over			
	Non-operating income balance carried over	Other non-operating income balance carried over	Other non-operating income balance carried over

[Attached Table 4] Annual Budget Categories of Other Non-Operating Expenditure

Category	Item	Sub-Item	Explanation on Category
General management expenses	Personnel expenses		
		Salary	Non-operating income for staff members' salary
		Sundry allowances	Non-operating income for staff members' sundry allowances Holiday vacation bonus Annual vacation compensation expenses Overtime allowance Other allowances
		Statutory charges	Non-operating income for staff members' statutory charges National health insurance charge National pension charge Industrial accident compensation charge Employment insurance charge Long-term care insurance charge
		Retirement benefits	Non-operating income for staff members' retirement allowance or reserve for retirement allowance (retirement annuity)
		Daily wage	Wage for daily workers
	General overhead expenses		
		Conference expense	All expenses required for conferences, etc., and participation allowance in various committee meetings
		Travel expenses	Faculty/Staff member's domestic/overseas official trip travel expenses and transportation expenses
		Public welfare expenses	Customized welfare expenses, etc.
		General operating expenses	Training expense, expenses for purchasing consumable articles, expenses for printing, public utility fee indemnities, rent, other operating expenses
		Expenses for purchasing assets	Purchase money for equipment, machines, and tools, delivery equipment and vehicles, etc. (including expenses relating to supplying fees, transportation charges, etc.), purchasing expenses of job-related books, purchasing expenses, etc., of job-related S/W
		Installation expenses	Installation expenses for building,, etc
		Facility management and maintenance expenses	Repair and maintenance expenses for building and facility, etc.
		Research activities support money	Support money for various research activities