

Classification of Legitimate Expenses
on Research Grant for Thesis of Graduate Students

Research expenditure has to be consistent with the research project for which the grant has been awarded. Expenses have to be recorded in detail itemized and in accordance with the following list of examples:

Support Expenses

1. Operational Expenses:

- payments for services, e.g. for the analysis of samples; hiring laborers to prepare a research site or create experimental plots, hiring staff for the collection of data or samples
- travel payments for needed collection of data or samples, e.g. for accommodation, transportation
- rental, e.g. car rental for collection of data or samples, rental of equipment necessary for the collection of field data
- repair of governmental equipment which was damaged in the process of research
- fee of requested ethics certificate

2. Cost of Materials:

- supplies such as paper, pens, paper clips, staples, envelopes
- fuel costs, e.g. car petrol
- computer consumables, e.g. continuous paper printer toner/ink
- scientific research materials, e.g. chemicals, glassware, pets for scientific, herb
- agricultural materials, e.g. chemical, fertilizer, animal fodder, tree nursery materials
- electrical supplies such as power leads, bulbs, circuit boards
- other, e.g. cost of photocopy

3. Communication Costs:

- postage fees/ shipping cost

Expenses which cannot be reimbursed:

1. daily allowance/ remuneration/ commission
2. thesis printing or Xeroxing costs/ bookbinding costs
3. costs of data analysis with tools such as SPSS
4. translation fee
5. transcribing fee (except qualitative research)
6. cost of souvenirs/gifts
7. Phone bill/ prepaid call cost/ cost of Internet or Wi-Fi
8. Expenses for presenting academic publication or conference or meeting advisor/ experts/ international transportation expenses
9. Cost of equipment: expense paid for durable things or long lasting or not waste or change in the short term such as printers, sound recorders, radio scanners, cameras, external hard drives, etc

Remarks:

1. Upon expenses of these criteria are subject to the discretion and final determination of the Graduate School respectively.

2. Expenses shall be actually disbursed not exceeding the rate specified by the university's regulations. In case of receiving funding from other sources which have specific guidelines, students must adhere to those guidelines.

3. Procurement is subject to the circular letter No. 0405.2/122 of the Comptroller General's Department, Ministry of Finance.

4. Required Documents for Disbursement

4.1 Receipt/Cash bill: Accurate receipt must have items as follows:

- 4.1.1 Name and address of shop
- 4.1.2 Serial number of volume and receipt
- 4.1.3 Date, month, and year for receiving money
- 4.1.4 Classification of items
- 4.1.5 Amount of number, amount in words
- 4.1.6 Signature of payee
- 4.1.7 Tax invoice (company/store/shop 's value added tax (VAT) registration)

5. Rate of Expense

5.1 Expenses for domestic research data collection

5.1.1 Accommodation costs

- price of single room: not exceed 1,600 baht/person, and price of double room: not exceed 900 baht/person

- In case of a traveling group, 2 persons are required to stay over per a room except for undeniable or inappropriate reasons.

5.1.2 Transportation expenses shall get reimbursed as necessary, appropriate, and economical. Overseas travel expenses are not supported.

5.2 Cost of meal and beverage

In case of visiting the area for meeting, discussing, data collecting on sample group in the community:

- Food: not exceed 120 Baht/a meal/a person
- Snack foods and beverage:
 - in governmental venue: not exceed 35 Baht/a meal/a person
 - in private venue: not exceed 50 Baht/a meal/a person

5.3 Other unspecific expenses set by the university/funding source are subject to the office providing service.