IDRC · CRDI

International Development Research Centre
Centre de recherches pour le développement international

Grants to Institutions

Guidelines for Acceptable Project Expenditures

Grant Administrative Division

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Canada

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This appendix describes how to categorize allowable project expenditures by budget category. Specific limitations to what is allowable in a few categories are included in Part 2 of IDRC's standard grant agreement (see the section on Allowable Expenses) and should have been read prior to the submission of a budget proposal. . Note that only costs related to the project activities can be included in the project budget.

Personnel

You can include all remuneration, and benefits that are paid to project staff and advisors hired for your specific project. Project advisors are individuals hired for long periods (more than one year) and paid on a regular basis. IDRC may pay the replacement cost (release time for academics) of principal researchers based on their time commitment to the project, their research role, and the policy of your institution. In such cases, IDRC will only cover the payroll cost of the replacement.

Consultants

All expenses related to acquiring the services of a consultant for a specific activity within your project can be included in this category. Costs may include fees, travel, accommodation, per diem and support services hired directly by the consultant and billed to your project. You should indicate the total cost for each consultant as a single lump sum, and include the breakdown of the costs in the Notes and Explanations section of the proposed budget template

Evaluation

You should include here all costs related to systematic evaluation that assess either progress toward achieving project objectives or the quality and effects of IDRC-funded activities. You can include here costs for consultant fees, travel expenses, and the dissemination of evaluation findings. In projects where evaluation is the primary objective, costs can also include research expenses, training, and salaries and benefits for personnel directly involved in the evaluation.

Equipment

Within this category you can include all equipment that has a useful life of more than one year and costs more than 5000 CAD. Costs may include the basic purchase price, freight costs, and other costs

associated with purchasing the equipment. However, IDRC does not pay import duties, sales tax or insurance on equipment after it is delivered to you: these costs are considered the responsibility of recipients.

Canadian and First World recipients which purchase equipment using IDRC funds must remit that equipment to a developing country partner at the latest upon completion of the project work which falls under the IDRC grant.

International travel

This category includes costs for ground transportation, accommodation, meals, airfare, departure taxes, and other expenses related to international travel by project staff. You must use your institution's own travel-management processes to handle travel, but the class of travel and per diems must follow IDRC policy as stipulated in Part 2 of the standard grant agreement.

Training

Under this category you should include all expenses related to registration, tuition fees, living allowances, research and training expenses, and travel costs to undertake the training. These costs should be reported under four categories:

- PhD degree;
- Master's degree;
- Short Course (e.g., a diploma or certificate); and
- Other (e.g., postdoctoral fellowship or sabbatical).

Please note that you should include under "research expenses," on-the-job training for project staff that is directly related to the implementation of research activities.

Research expenses

All costs related to carrying out the research and disseminating the research findings should be recorded as research expenses. These costs may include such items as payments to people who gather data or provide casual labour, the maintenance and operation of project vehicles, consumable goods and non-capital equipment, computer services, in-country travel, reference materials, rent paid for land or premises used in a research project, conference registration, dissemination costs, equipment rentals for seminars and conferences, and printing.

Indirect costs

Where and when needed, IDRC will allow indirect costs **up to** 13% of all recipient-administered costs including the amount awarded toward the procurement of equipment which will be vested in your institution and excluding the amount of the indirect costs themselves

Indirect project costs consists of administrative costs not directly related to the research. Indirect cost items can only include:

- salaries and benefits of personnel which support and administer the project, such as secretaries, clerks, and accountants;
- stationery and other office supplies;
- telecommunication cost (unless the nature of the project has warranted a specific budget line item for that purpose — see Attachment C of your grant agreement); and
- computer equipment used for the administration or accounting of the grant disbursements.

You must keep track of your indirect cost charges in order to satisfy the requirements of any possible audit. Where your institution has a policy of recovering its indirect costs through the application of a percentage, it shall be able to satisfy IDRC or its auditors that the levy is fair and reasonable.

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