



IDRC | CRDI

International Development Research Centre
Centre de recherches pour le développement international

Grants to Institutions

Guidelines for Acceptable Project Expenditures

Grant Administrative Division

Grants to Institutions: Guidelines for Acceptable Project Expenditures

[Personnel](#)

[Consultants](#)

[Evaluation](#)

[Equipment](#)

[International travel](#)

[Training](#)

[Research expenses](#)

[Indirect costs](#)

This appendix describes how to categorize project expenditures by budget category. Specific limitations to what is allowable in each category are included in [Attachment A](#) of your grant agreement (see the section on Allowable Expenses). These descriptions are for illustration only, as the text of your grant agreement is the definitive statement of what can be included under each category. Note that only costs that were budgeted in the proposal can be included as project expenditures.

Personnel

You can include all remuneration, allowances, honoraria, and benefits that are paid to project staff and advisors hired for your specific project. Project advisors are people 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 (usually a lower cost than the person being replaced).

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, living expenses, 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 use a note to give a breakdown of the costs.

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 1000 CAD. Costs may include the basic purchase price, freight costs, and other costs

Grants to Institutions: Guidelines for Acceptable Project Expenditures

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 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 must follow IDRC policy as stipulated in the attachments to your 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

Here you should include administrative costs not directly related to the research. Indirect costs exclude overhead which are disallowed. Indirect expenses can only include:

Grants to Institutions: Guidelines for Acceptable Project Expenditures

- 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.

Under no circumstances will the Centre consider indirect costs over 13% of the recipient-administered grant value excluding the amount awarded toward the procurement of equipment which will be vested in your institution and excluding the amount of the indirect costs themselves.