

CGIAR Standing Panel on Impact Assessment (SPIA)

INDIRECT COST POLICY FOR SPIA GRANTS AND CONTRACTS

SPIA defines indirect costs, also called overheads, as all those costs that cannot be identified and calculated by the Research Partner as being directly attributable to any specific project. They are related to general operations of an organization and are mostly shared among projects and/or functions.

Indirect costs comprise costs connected with infrastructures and the general operation of the organisation such as: depreciation of buildings and plant, water/gas/electricity, maintenance, insurance, supplies and petty office equipment, communication and connection costs, postage, etc., as well as costs connected with horizontal services such as administrative and financial management, human resources, training, legal advice, documentation, etc.

Maximum Indirect Cost Rates

Indirect cost rates for grants and contracts are subject to the following limitations:

- 0% for government agencies and other private foundations;
- 10% for US universities;
- 15% for CGIAR Centers, multilateral organizations, non-governmental organizations (NGOs), as well as for non-US universities and for-profit organizations.

Indirect costs are calculated as the percentage rate multiplied by total project costs (incl. personnel, sub-contracts, supplies, equipment, travel etc.).

The above maximum rates apply to both the primary Research Partner and any sub-grantees/ subcontractors. Each organization may receive indirect costs up to the rate applicable to their organization type.

The indirect cost rates are the maximum rates allowed by SPIA. A Research Partner with an actual indirect cost rate lower than the maximum rate provided above should not increase the funding request to the maximum allowed.