

## Monitoring and Evaluation Overhead Policy

CIFF's overhead re-imbursement policy is that we will support indirect re-imbursement up to:

- 10% on true direct programme costs (and approximately allocated HR costs),
- 5% on the value of sub-contracts and sub-grants, and
- 0% on equipment purchases or procurement

Procurement is defined as any substantial purchase of goods directly related to programme goals (vehicles, medical equipment, drug purchases, and substantial travel costs) funded directly, or indirectly, by a CIFF grant.

## Direct and Indirect Cost Definitions

Direct Costs	Indirect Costs
<p>Salaries of employees directly attributable to the execution of the project</p> <ul style="list-style-type: none"> <li>Includes Project Management</li> <li>Includes administrative support solely dedicated to the project</li> </ul> <p>Fringe benefits of employees directly attributable to the execution of the project</p> <ul style="list-style-type: none"> <li>Includes Project Management</li> <li>Includes administrative support solely dedicated to the project</li> </ul> <p>Travel for employees directly attributable to the execution of the project</p> <p>Consultants whose work is directly attributable to the execution of the project</p> <p>Office and similar supplies directly attributable to the execution of the project</p> <p>Sub awards directly attributable to the execution of the project (subject to lower reimbursement rates)</p> <p>Sub contracts directly attributable to the execution of the project (subject to lower reimbursement rates)</p> <p>Lease costs for facilities newly acquired and specifically used for the grant project (excludes existing facilities). For example:</p> <ul style="list-style-type: none"> <li>A new field clinic</li> <li>New testing laboratories</li> <li>Project implementation unit office</li> </ul> <p>Utilities for facilities acquired for and directly attributable to the execution of the project</p>	<p>Facilities not acquired specifically and exclusively for the project (eg. Foundation, Institute, or University headquarters)</p> <p>Utilities for facilities not acquired for and directly attributable to the project</p> <p>Information technology equipment and support not directly attributable to the project</p> <p>General administrative support not directly attributable to the project. Examples are as follows:</p> <ul style="list-style-type: none"> <li>Executive administrators</li> <li>General ledger accounting</li> <li>Grants accounting</li> <li>General financial management</li> <li>Internal audit function</li> <li>IT support personnel</li> <li>Facilities support personnel</li> <li>Scientific support functions (not attributable to the project)</li> <li>Environment health and safety personnel</li> <li>Human resources</li> <li>Library &amp; information support</li> <li>Shared procurement resources</li> <li>General logistics support</li> <li>Material management</li> <li>Executive management (CEO, COO, CFO, etc)</li> <li>Other shared resources not directly attributable to the project or Institutional legal support</li> </ul> <p>Research management costs</p> <p>Depreciation on equipment</p>