

Funder	Type of contract	OTT Category	Overhead / Indirect Costs	Definition of indirect costs	Staff Costs	Budget flexibility	Financial Reporting	Audit & Inspections	Additional requirements
GIZ	Grants	Restrictive	The administration costs should be 0% and are normally covered by the recipient's own contribution. GIZ can cover a small portion of such costs in cases where the recipient is unable to do so. Administration costs allowed pro-rata if contractually agreed; only cost line with no vouchers required.	Not a clear definition. For grants: The type and amount of these costs may be examined by an auditor. The contract management section must be informed if the administration costs do not pertain to other budget lines.	Covers employees and 'Integrated Consultants'; payslips and time sheets required; budget per role.	Up to 20% flexibility between major budget lines except admin/sub-grants; reallocation must be reported. Complete flexibility between sub-budget lines.	Biannual (6-month) reporting using GIZ's template; strict structure; disbursement depends on compliance.	External audit may apply; GIZ or third parties can inspect systems, documents, offices.	Bank exchange rate or InforEuro allowed with justification; must be consistent and auditable.
	Service contract	Restrictive	All inclusive fixed fee; no separate overhead reimbursement	Not a clear definition.	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc. GIZ requires the contractor to assign key experts and if they need to be replaced, the contractor needs to inform GIZ and request approval of the change. If the key expert is replaced before the start of the contract, GIZ may cancel the contract.	Fixed-price contract. Value stated in the contract is a maximum amount and it shouldn't be exceeded.	Invoices based on timesheets per GIZ terms to be submitted through GIZ's portal. Fees are paid based in expert-das usage (evidenced on time-sheets). Other costs (like equipment) may require evidence of the expenditure to be reimbursed. This should be reviewed on a case-by-case basis. Reporting may be required and the timeline should be agreed in the contract.	Subject to audit.	Bank exchange rate or InforEuro allowed with justification; must be consistent and auditable.
Mercator Stiftung	Grants	Restrictive	Not explicitly mentioned, budget template includes indirect cost rate. Must negotiate if needed.	No definition found	Fund for employment contracts and fellowships. Based on local norms, staff qualifications; benchmarked to the German Research Foundation, German National Academic Foundations, German Academic Exchange Service and the alexander von Humboldt Foundation. Subject to upper limits or binding caps. Grantee is responsible for compliance with applicable law and social security regulations.	Internal reallocations possible up to 20 % without consultation if urgent, provided that equivalent savings are made on other expenditure items. Yearly flexibility possible.	Annual & final report; uses Mercator templates; unused funds repaid; 10-year record retention	Mercator can audit at any time; must provide access to books, receipts, and allow on-site checks	Mercator funds economy travel only; national flights only if train > 6 hrs; limits for hotel 150EUR nightly rate per person, taxi 80EUR, catering 80EUR/day.
	Service contract	Flexible	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered.	Total fixed amount	Invoices and delivery of outputs as basis for payment	Not mentioned explicitly.	Reverse-charge VAT applies, invoiced net.
Hewlett Foundation	Grants	Flexible	Indirect costs encouraged to reflect true costs, reported individually in project budget template. Different approaches by type of organisation: U.S. nonprofit organizations: Indirect cost rates are accepted as proposed or discussed further; no fixed limits. Universities: A 10% indirect cost rate is standard, with possible exceptions if justified and discussed. Regranting organizations: Indirect costs should reflect sub-granting effort; grantees are encouraged to support actual indirect costs. Fiscal sponsors: Indirect cost rates should match the administrative needs of the specific sponsored project. Organizations outside the U.S.: Encouraged to estimate and include full indirect costs needed to support their work. For-profit organizations: Indirect costs must relate transparently and specifically to the charitable purpose of the grant.	Indirect costs are overhead and administration expenses necessary to support an organization's general operation, which are thus shared across projects or programs. Examples include rent and utilities, office furniture, computers and information systems, and the costs of functions like development, finance and accounting, IT, HR, and legal. Expenses like these would be incurred in some amount with or without a specific project or program grant. But, while not incurred solely because of a project or program, they are necessary for the organization to execute it	Allowed under direct costs; includes salaries, consultants, and program staff; follow submitted budget.	Budget expenditure must follow the approved budget and be used for charitable purposes.	Annual narrative + financial reports using their template; due 60 days after fiscal year ends.	4-year retention; may conduct audits during or after project; full access to books required	No US travel or US-based activities unless the grant agreement specifies it.
	Service contract	Flexible	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Total fixed amount.	Invoices and delivery of outputs as basis for payment	Not mentioned explicitly.	No US travel or US-based activities unless the contract agreement specifies it.
Ford Foundation	Grants	Flexible	Not explicitly mentioned in the grant agreement. However, in the "High-Impact Philanthropy" document, they establish that their indirect-cost rate is 25%.	Indirect costs are expenditures that are shared across multiple projects or cost centers within an organization and therefore are difficult or impossible to attribute to a specific project. For example, such costs might arise in the organization's accounting department, technology department, or office of their chief executives.	Salaries and project staff expenses allowed; must align with budget and charitable purposes. No nationals from India can receive payment from their budget.	No major variances without written approval; any underspent grant funds must be returned to the Foundation.	Annual and final reports with narrative and financial details; certified by financial officer.	Audits may be done any time during or up to 4 years post-grant; site visits possible	If the grant involves travel: no sanctioned countries should benefit from it; neither nationals from India.

	Service contract	Flexible	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered.	Total fixed amount.	Invoices and delivery of outputs as basis for payment	3-year retention of records; Foundation may audit with notice	
Open Society Foundations	Grants	Flexible	Overhead and/or indirect costs are not mentioned in the contract template. This must be agreed upon with the project officer.	No definition found	Staff costs allowed as long as they are included in the approved project budget.	10% cross-line flexibility allowed (excluding salaries/benefits)	Annual narrative + financials; detailed interim reports each year	OSF may audit records for 4 years; may request transaction-level details	
	Service contract	Flexible	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered.	Total fixed amount.	Invoices and delivery of outputs as basis for payment	Not mentioned explicitly.	
Packard Foundation	Grants	Not enough information to know	Overhead allowed for non-profit organisations, minimum goes from 15% to 25% depending on the organisation's overall budget. -25% minimum indirect cost rate for grantees with budgets under \$5 million; -20% minimum indirect cost rate for grantees with budgets between \$5 million and \$50 million; and -15% minimum indirect cost rate for those with budgets over \$50 million.	No definition found	Not specified				
	Service contract	Flexible	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Total fixed amount per milestone.	Invoices and delivery of outputs as basis for payment, the contract states that (if applicable and requested by the foundation) receipts and proof of expenditures might be requested.	Records must be retained for 4 years; subject to Foundation audit with notice	
IDRC	Grants	Restrictive	IDRC permits charging up to 13% of total eligible project costs (excluding the indirect cost portion) for indirect expenses. If an institution applies a standard rate, it must be able to demonstrate the fairness and appropriateness of that rate and keep records for potential audits.	administrative costs that are not directly related to the research. Indirect cost items are limited to: • salaries and benefits of personnel who support and administer the project, such as secretaries, clerks, and accountants; • stationery and other office supplies; • telecommunications (unless the nature of the project has warranted a specific budget line item for that purpose); and • computer equipment used for the administration or accounting of the grant disbursements	Not specified				
	Service contract	Partially restrictive	Indirect or administrative costs are not allowed as per IDRC's guidelines. However, the contract states that the overhead is included in the fees (agreed amount). There's missing information on what the IDRC understands as overhead in opposition to its definition of administrative cost/indirect rate.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Fixed-fee, deliverable-based.	Invoices and delivery of outputs as basis for payment. If applicable, IDRC may require receipts and proof of payment of travel expenses.	IDRC may audit the contract for up to 2 years following the termination date. It may ask for complete financial accounting of expenses, books, banking record, credit card statements, certified copies of invoices, timesheets and other documents verifying transactions. The audit may be conducted by IDRC and/or GAC.	IDRC will withhold and remit to the Canada Revenue Agency (CRA), 15% of fees and non-exempt travel expenses of non-Canadian resident Supplier performing work in Canada unless the Supplier provides to IDRC a Contract-specific waiver from the CRA.
Bill and Melinda Gates Foundation	Grants	Not enough information to know	0% for government agencies & other private foundations; up to 10% for US universities & colleges; up to 15% for NGOs, multilateral orgs, non US universities and for profit organisations	general overhead and administration expenses that support the entire operations of a grantee and that may be shared across projects. Examples include facilities expenses, e.g. rent, utilities, equipment for the grantee's headquarters, and associated information systems and support and administrative staff such as HR, general finance, accounting, IT, and legal. [...]. While these costs may not be directly attributable to a project, they are real and necessary to operate as an organisation. • Indirect Cost Rate = Budgeted Indirect costs/ Budgeted Total Direct Costs (e.g. personnel, sub-awards, supplies, equipment, etc.)	Not specified				

	Service contract	Flexible (only for contracts paid against deliverables).	Consultancy paid against deliverables or time used ("not-to-exceed-price"). If the second one is agreed, administrative time can't be considered as billable time.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Total fixed amount.	Fees are paid in two ways: a) flat fee (compensated per deliverables without regard of the actual time spent providing the services) and b) not-to-exceed-price (compensated on the basis of billable time). Billable time excludes time spent performing administrative activities such as accounting and invoice preparation. Expenses are reimbursed in accordance to the foundation's guidelines: receipts/invoices required as proof of payment. Gates Travel & Expenses policy: https://docs.gatesfoundation.org/documents/trave%20and%20expense%20-%20vendor.pdf	Not mentioned explicitly.	
William T. Grant Foundation	Grants	Not enough information to know	15% (max.) for Major and Officer's research grants	No definition found	Not specified				
MacArthur Foundation	Grants	Not enough information to know	Capped at 29%	Indirect costs are costs for activities or services that support the organization as a whole rather than any particular program or project, including administrative and fundraising costs.** These are not costs associated with the delivery of program services; nonetheless, they are essential costs of maintaining and managing the organization through which program services are delivered. Examples of such costs include finance and accounting support, human resources, bank fees, board meetings, and fundraising. In submitting a project budget, grantees will not be required to quantify these indirect costs. MacArthur's indirect cost	Not specified				
Jacobs Foundation	Project agreement (unclear if grant or consultancy)	Partially restrictive	Overhead included in fixed amount, capped at 10% of the total value of the contract.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Total fixed amount; changes require written agreement. Unused funds must be returned to the Foundation.	Invoices and delivery of outputs as basis for payment	Foundation may request access to records; retention required for 10 years. JF has the right to carry out audits directly or externally.	JF might request a follow-up report after two years of the completion of the project.
Robert Bosch Stiftung	Service contract	Flexible	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered. RBSG requires the contractor to pay the more than the minimum wage to their employees.	Total fixed amount.	Invoices and delivery of outputs as basis for payment. Reimbursable expenses require submission of receipts.	Not mentioned explicitly.	German reverse VAT may be applicable (this means that the contractor may not be subject to pay VAT, but the RBSG could be subject to pay VAT for contracting them).
AIIB	Service contract	Partially restrictive	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered.	Contract priced per output and number of outputs. Changes require a new negotiation with the client.	Invoices and delivery of outputs as basis for payment. The client may request to pay a fixed price per output, therefore if the client cancels/modifies an output, this would affect the budget and should be openly discussed with the client throughout the project delivery.	Not mentioned explicitly.	The client may request to pay a fixed price per output, therefore if the client cancels/modifies an output, this would affect the budget and should be openly discussed with the client throughout the project delivery.
European Union	Service contract	Restrictive	Global price contract has specific financial and reporting guidelines. Global price contracts are paid against output delivery, and overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc. EU must approve of all staff members working in the project.	No flexibility unless formally amended.	Interim and final technical & financial reports required; formats prescribed. Contract states that no expenditure verification is required for global price contracts. Time sheets may be required but are not obligatory under global price contracts.	Full access to records for up to 7 years; EU auditors may inspect at any time	Learn more about global price contracts here: https://wikis.ec.europa.eu/spaces/ExactExternalWiki/pages/152798646/3.+ServiceContracts#3.ServiceContracts.#Toc3.2.1 .
FCDO (Evidence Fund)	Service contract	Partially restrictive	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement. Common practice suggests that FCDO is more comfortable with daily fee rates capped around 1,000GBP daily rate for experienced (senior) technical experts based in the UK, and 895GBP daily rate for senior experts living abroad.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Total fixed amount.	FCDO may request financial reporting, depending on the type of contract. Invoices and delivery of outputs may be the basis for payment too.	FCDO may audit all records for 7 years; access to premises must be granted.	

Oak Foundation	Service contract	Flexible	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Total fixed amount.	Invoices and delivery of outputs as basis for payment for fees. Expenses should be paid by the consultant and submitted for reimbursement using an expenses report template provided by the Foundation. Reimbursement will take up to 30 days.	Must retain records 3 years; not explicit mention of auditing procedures.	By standard practice, Oak doesn't pay more than 50% of the contract value upfront. And it retains 10% to 20% of the payment, to be paid until the final output is delivered.
Laudes Foundation	Service contract	Flexible	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement.	costs that cannot be identified within a programme activity but are needed for the general administration of the organisation	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Fixed daily rates and deliverable-based milestones; changes require written agreement	Invoices must be itemized with work breakdown; advance and final payment based on deliverables	<i>Not mentioned explicitly.</i>	
World Bank	Service contract	Partially restrictive	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement. Fees are paid upon submission of a valid invoice (after the delivery of outputs). Expenses are reimbursed against receipts.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	No unilateral changes; any changes require written amendment to contract. Expenses are budgeted apart from the fees (for staff). Therefore, to increase the budget for expenses, an amendment/written approval is required.	Expenses are reimbursed at cost (without markup) upon receipt of a document listing expenses and receipts of such expenses. Consultant fees are paid against delivery of outputs or time used (depending on the type of contract). Time sheets and other supporting documentation such as receipts/invoices may be requested. Consultant must keep supporting documentation for expenses for at least 3 years.	WBG has right to audit consultant's records for 5 years post final payment	
IMF	Service contract	Partially restrictive	Consultancy contract paid against output delivery, as a fixed-price contract the fees are all inclusive (of consultant's costs, expenses, overhead and profit, explicitly listed in the contract). Expenses are reimbursed upon submission of an itemized list of expenditures and receipts/invoices, including eligible expenses in categories agreed in the proposal budget. Fees are paid upon submission of a valid invoice (after the delivery of outputs).	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Fixed-fee arrangement; modifications require written agreement. Fixed-price for fees may not be exceeded by the contractor (meaning that the budget for expenditure is independent of the budget for fees, and it can't be moved flexibly to one or other budget line).	Invoices submitted according to deliverable schedule; no additional financial reports. If expenses are listed, then the consultant/organisation needs to submit an annotated list of expenses with invoices/receipts to claim reimbursement.	Consultant must retain records and allow IMF access if requested. Audit can happen 2 years after the end of the agreement.	
ABT Consulting	Service contract	Partially restrictive	Consultancy contract paid against output delivery, overhead and indirect costs are not mentioned explicitly in the contract agreement. Fees are paid upon submission of a valid invoice (after the delivery of outputs). Expenses are reimbursed against receipts (or ABT can pay for expenses directly).	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Fixed-fee (lumpsum contract), deliverable-based. Expenses are set with receipts and reimbursed to the contractor.	The contractor needs to keep financial records of proper accounting standards. Contractor is required to prepare financial and/or narrative reports with complete accurate information.	ABT reserves the right to audit the contract. If ABT has concerns about the Contractor's financial management of the contract's funds, they can hire an independent organisation (at the Contractor's cost) to undertake an audit.	
DAI	Service contract	Restrictive (cost-reimbursable contract)	Indirect cost rate is calculated at the start of the contract, complying with the original funder's guidelines. The indirect cost rate is calculated using audited financial statements. The indirect cost rates cannot exceed the ceilings listed in the contract unless DAI gives written approval through a formal modification. In principle, DAI states that it's not obligated to cover any increase but it can be negotiated. Any increase in indirect costs must be supported by audited statements or an approved NICRA. Contractors should also use a consistent method for classifying and allocating indirect costs and cannot change this method without DAI's prior written approval and relevant documentation.	No definition found	Included as part of agreed budget for services rendered. Contractor responsible for all compensation, benefits, taxes, etc.	Fixed-price contract; modifications require written amendment. A not-to-exceed price contract means that DAI cannot disburse more than this amount under any circumstances unless the contract is formally amended in writing. Even if the work continues or expenses increase, DAI is legally bound to pay no more than the NTE value without a contract modification. But the contract has an "obligated amount" that refers to the amount of funds that have been legally committed and set aside for payment.	Invoice submission tied to deliverables; the invoices must contain details of the number of days worked per consultant, the daily cost rate. Overhead is charged separately (in the same invoice).	DAI, or their representatives may audit records during and after the contract	Travel expenses must be approved by DAI before expenditure. Expenses made without approval will not be reimbursed.