

IDRC grants to institutions: A guide to administrative procedures

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*This document is also available at: http://www.idrc.ca/admin/brochures/Admin_Proc_e.htm
http://www.idrc.ca/admin/Pdf/admin_final_e.pdf*

BA200207E

IDRC grants to institutions: A Guide to administrative procedures

Introduction

IDRC has approved a project grant to your institution, and funds have been committed to support your research. This brochure was written to help you understand the administrative procedures that must be followed with regard to IDRC-funded projects. Please read this brochure carefully in conjunction with the grant agreement you received from IDRC and ensure that everyone administering IDRC funds in your institution does so as well.

The attachments that accompany the grant agreement cover the specifics of your institution's contractual agreement with IDRC. It is important that you carefully review the various clauses and conditions. Please pay particular attention to the section that addresses allowable expenses because problems in this area can lead to delays in project payments. Note that only expenses incurred during the project period can be reimbursed. Also included in this section is important information with regard to the use of grant funds to cover expenses for air travel and per diems, the exclusion of payments for custom and import duties and taxes, and the items that can be included as indirect project costs.

You should also pay particular attention to the schedule of project milestones. These milestones are significant events that are planned during the life of your project and are used by IDRC to schedule project payments. Typically, these milestones are technical or financial reports, but they can also be such project activities as workshops or publications. Attachment B to the grant agreement includes a table with the project milestones for your project. It is critical that milestones be met during your project to avoid delays in project payments and subsequent disruption to your research. Reaching these mile-

stones on time will also help ensure that your project will not exceed the duration of the grant agreement.

IDRC discourages extensions and encourages sound project management practices to prevent delays in reporting. However, if you encounter significant difficulties or delays in the execution of your project, please contact IDRC immediately to discuss your situation so that an amendment to your grant agreement can be considered.

IDRC is concerned that research results are shared broadly throughout the research and development community. Therefore, the attachments to the grant agreement include clauses related to the dissemination of research results and to intellectual property rights. These clauses help ensure that your work is both protected and made available to others working in related fields of research.

If you have further questions about procedures and conditions, or about what you are required to do, please contact either the responsible officer or the administrative contact person identified in your grant agreement for help.

IDRC accountability

IDRC requires that a minimum standard of accountability be met because it is directly responsible to the taxpayers and agencies that provide the funds it uses to support research. The research that IDRC supports is a partnership with your institution. IDRC depends on its partners to provide accurate and timely financial and technical reports to allow it to account for the funds it spends to support development research.

Management philosophy

IDRC regards project administration as an integral part of the research process. Accurate and timely financial and administrative information ensures that your project activities have access to the resources they need to proceed on time and within budget. This information helps you monitor the progress of ongoing activities and also allows IDRC staff to see how your project is evolving with regard to its research, administrative, and financial aspects.

IDRC is aware of the problems that can arise during the implementation of projects and recognizes that the institutions it funds have different accounting systems and administrative procedures. IDRC is therefore as flexible as possible in its requirements and its program officers and administration staff are committed to work as a team with you and your administrative and financial staff to provide ongoing support for your research.

Recipient accountability

Recipients are expected to manage the technical aspects of the activities they undertake with the grants they receive from IDRC and to exercise adequate financial controls. Collaboration between researchers and their administrative counterparts is essential to ensure that both the substantive and financial aspects of projects are administered effectively.

The grant agreement you received from IDRC specifies the type and frequency of the technical outputs and financial reports (milestones) that must be submitted. Project milestones are significant events such as scheduled reports, meetings, or workshops that mark progress within your project. If you encounter significant difficulties during the execution of your project, please

contact IDRC immediately to discuss your situation so that an amendment to your grant agreement can be considered.

Normally, you must submit at least two documents annually: an interim technical report, which marks the project's technical progress; and a financial report, which outlines the financial status of the project. These are usually submitted at the same time. You will also have to submit final technical and financial reports as a condition for receiving the final payment from IDRC after your project is completed. Grants for research-support projects also require the submission of satisfactory technical and financial reports on completion of project activities. The responsible officer and administrative contact person at IDRC are always available to answer any questions you might have.

Technical reporting

Your technical report should provide details on the progress you have made toward reaching the project's stated objectives. This report should allow IDRC staff to assess both the technical progress of your project and the purpose and relevance of all project expenditures to date. If your work is being undertaken in collaboration with other organizations, it is generally expected that all technical reports will be prepared jointly. You will likely be required to provide both interim and final technical reports.

In an interim (or progress) report, you should provide a concise description of the activities that were planned and completed during the period covered by the report (see Guidelines in Appendix 1). Clearly specify the exact time period that the report covers, and for each project objective provide details of the work carried out, the results obtained, the activities planned for the next period, an evaluation or assessment of the progress made, and an outline of any problems that were encountered and the

actions you plan to solve them. You should also report briefly on administrative aspects such as changes in staffing, organizational changes in the institution, the status of any trainees supported by the project, and future training requirements. You may submit your interim reports either electronically or in the number of hard copies stipulated in your agreement.

In the final technical report you are expected to explain what was achieved with the money and time spent on your project and to draw lessons from the experience (see Guidelines in Appendix 2). IDRC places a high value on these reports and may use them to publicize or disseminate the results of the project. Scientific papers are not a substitute for the final project narrative. Copies of such scientific outputs of the project should be submitted separately and synthesized or referenced in the final technical report. If scientific outputs of the project are submitted separately from the final technical report, they should meet the scientific standards of the research discipline(s) involved in the project. Copies of research instruments such as questionnaires, interview guides, and any other documentation judged useful for understanding the project should be appended to the final technical report, especially if they are not included in any of the scientific outputs of the project. You may submit your final reports electronically; however, normally five hard copies of each volume must be submitted on or before the planned completion date of your project.

If you require additional information on either the interim or the final technical reports, please contact the responsible officer named in your grant agreement.

Financial reporting

Recipient organizations are expected to administer and manage most items

covered in the grant budget. The items you must administer are included in the recipient-administered portion (RAP) of the budget that forms part of the grant agreement. A second section of this budget, called the Centre-administered portion (CAP) may be included in Attachment C of your grant agreement. IDRC holds CAP funds on your behalf and spends them at your request. You do not need to account for these funds in your financial report.

IDRC supports project costs in eight categories: personnel; consultants; evaluation; equipment; international travel; training; research expenses; and indirect costs. (Specifics on the costs that can be included in each category are outlined in Appendix 3.) If you require additional information on any of the budget categories, please contact the administrative contact person named in your grant agreement.

IDRC never pays the entire cost of the research. Recipient institutions are expected to contribute to their projects, and these contributions must be certified in the financial report you submit. IDRC strongly encourages recipient institutions to use form FR5 (see Appendix 4).

Financial reports must be submitted to IDRC in the currency used in the budget attached to your grant agreement. Forms for this purpose are found in Appendix 4. The final financial report is due on or before the planned completion date of your project (if expenditures take place up to the completion date of your project, IDRC will accept submission of the financial report within 60 days of project completion).

The financial report must provide enough detail for both you and IDRC to assess the project's financial situation. Interim financial reports must outline both the actual and forecast expenditures (for interim reports) of your project. Before rolling up the expenditures into the eight IDRC budget categories

(in form FR3), you must itemize your expenditures in the financial report following the format used in the budget that was included with the grant agreement sent to you by IDRC (see forms FR2a-h).

Appendix 4 includes forms IDRC has designed to make it easier and faster for you to prepare your financial reports. Each form captures specific financial information.

- **FR1 — Project Information Summary.** Identifies your project and the period covered by the report, other summary information, and certifies the accuracy of the report.
- **FR2a-h — Detailed Expense and Forecast Worksheets.** Provides details of all items of expenditure in each budget category and projects future expenditures, including notes to explain variations from the original budget.
- **FR3 — Expense and Forecast Summary.** Summarizes or rolls up budgets, expenses and forecasts of expenditures to the budget category level.
- **FR4 — Cash Receipts and Foreign Exchange.** Records all payments received from IDRC and the corresponding exchange calculations.
- **FR5 — Notice of Receipt of Parallel Funds and Disbursement of Local Contributions.** Reports funds received from other donors as well as local contributions to your project.

Certification of financial report

All financial reports submitted to IDRC must be signed by both the project leader and the chief financial officer (or his/her authorized representative) of the recipient institution. Failure to include both signatures will result in significant delays in project payments.

Projects with funding from several donors

In some cases, your project may draw funds from several donors. When additional resources are provided directly by another donor to your project, you should itemize in your financial report to IDRC the level of resources received from each donor (see form FR5). If global project reporting is used (i.e., when funds are used and reported without regard to donor source), you may not be able to use the forms provided with this brochure. In such cases, use the format of the budget found in Attachment C of your grant agreement.

Importance of reports

Further grant payments are triggered by the satisfactory achievement of the milestones in Attachment B of your grant agreement. These milestones can be based either on events or reports. IDRC analyzes the technical and financial reports that you submit to determine their technical and financial accuracy and completeness. Because these documents are a condition for further advances of funds or for the final project payment, missing or insufficient documentation will lead to delays in project payments.

The technical report is reviewed in detail by the responsible officer identified in the grant agreement. This officer assesses the progress that the project is making in achieving its stated objectives and determines whether satisfactory progress has been made to justify making additional project payments from a research perspective.

IDRC's analysis of financial reports focusses on three different aspects (grant receipts and exchange rates; variances in actual and forecast expenditures and explanations of these variances; and cash flow) to determine the

amount of the next payment.

If questions are raised in either of these IDRC reviews, either the responsible officer or the administrative contact person will seek clarification from you. After you have provided all missing information, IDRC's analysis will be completed and the next payment processed, if warranted.

Project closure

IDRC expects your institution to submit a satisfactory final technical report on or before the planned completion date of your project. When required, the final financial report must arrive at IDRC within 60 days of the planned completion date of your project. This delay gives recipients plenty of time to close their books and process any residual project expenses. Read carefully your schedule of milestones in Appendix B of your grant agreement to ensure that the financial reporting delays are not built in your planned project completion date.

The final financial report must cover all funds expended by the project and be in the same form and detail as outlined in the grant agreement. The final technical report should review the research undertaken with project funds and include, among other things, the research results dissemination plan. Following review and approval of both reports, IDRC will make the final payment (if applicable) and proceed with project closure. After this, no other funds can be made available to your project.

Please note that IDRC may close the project at any time if you fail to comply with the terms of your agreement, including meeting reporting and other milestone deadlines.

Questions you might have

The best sources of information about the technical and administrative aspects of your project are the responsible officer and administrative contact person identified in your grant agreement. They are the people who are most familiar with your project and who are best able to deal with your concerns and questions.

What happens to project funds that are received but not used?

All unused funds must be returned to IDRC as soon as your project is completed. If you have funds remaining, please ask the administrative contact person for instructions.

How does IDRC account for exchange rate fluctuations?

IDRC limits its total commitment to your project to the Canadian dollar amount specified in the budget attached to your grant agreement. The IDRC grant equals the projected costs of your project based on the exchange rate between the working currency of the project and the Canadian dollar at the time the project was approved. Payments during the life of your project are determined in Canadian dollars and are adjusted to reflect ongoing changes in exchange rates. For this reason, it is important to record and report all expenditures and project payments in the working currency of your project. When the project is closed, the final project payment is adjusted to account for exchange variations, and any shortfall must be absorbed as part of your institution's local contribution to the project. Exceptionally, where the shortfall is a significant percentage of the total budget (for example, when the local inflation rate surpassed the currency devaluation), a request for supplementary funding can be considered. However, local contributions toward such a deficit will still be expected.

What are CAP funds?

The Centre-administered portion (CAP) of your project budget includes funds that are held and spent on your

behalf by IDRC. IDRC spends CAP funds only after consulting you about your specific needs. Please allow sufficient time for transactions to take place, especially when either difficult to obtain goods must be procured and shipped, or international travel arranged.

Expenses that are to be included in CAP must be negotiated before the grant is approved, and cannot be switched to the recipient-administered portion (RAP) without IDRC approval.

What happens to any funds generated by the project (such as interest, sales, etc.)?

Any funds that are generated by the project from such sources as interest paid on bank deposits or the sale of products or publications must be accounted for as project income, reported to IDRC, and included as income in the analysis of the cash portion of your financial report.

What happens if there is a delay in the project?

IDRC considers that the project starts on the date stipulated in the grant agreement and will move forward according to the project milestones. If there are delays in the project, you must contact IDRC as soon as possible so that a change to the project completion date and other project milestones can be considered.

What if the project incurs costs before the grant agreement is signed?

IDRC does not provide funds to cover any expenses incurred before the pro-

ject's commencement date, which is stipulated in the grant agreement.

What if the project incurs costs after the grant agreement expires (i.e., beyond the planned completion date)?

IDRC does not provide funds to cover any expenses incurred after the planned completion date of the project. If serious delays are encountered, the recipient must discuss the situation with the responsible officer who may decide to proceed with an amendment to the agreement.

How can I revise the budget for my project?

IDRC expects all projects to remain within their budget; however, it recognizes that unforeseen circumstances can require changes in plans to ensure that projects meet their objectives. Three types of budget revisions may be considered.

- Horizontal transfers (from year to year) are acceptable when the budget needs to be changed to match the timing of activities — as long as these changes do not involve an extension to the duration of your project. All changes must be explained in a note in the financial report.
- Vertical transfers (between budget categories) may be required because of inflation, underestimates, or changes in the research. These changes should be discussed with the responsible officer if they exceed 10 % of the original budget category and must be noted in the financial report.
- Any addition of new line items to the budget attached to your grant

agreement must be approved, in advance, by IDRC.

Will IDRC cover costs that exceed the grant amount?

All changes to your budget must be kept within the total amount of the original IDRC grant. If there are cost overruns, discussions between you and the responsible officer should take place to see where savings can be made on other expenses. Only as a last resort will IDRC consider making a supplementary grant to cover such over-expenditures.

How does IDRC transmit funds?

IDRC sends funds by either electronic transfer (outside Canada) or cheque (inside Canada and in cities where IDRC has regional offices). To avoid delays in the receipt of project funds it is important that recipients discuss this issue with their bankers and make sure the necessary details are recorded on the banking information form that is included as part of the grant agreement. The bank identifier code (BIC) is essential to allow electronic fund transfers. Any changes to your institution's banking information must immediately be brought to the attention of the administrative contact person. A banking information form must be completed for each new project.

Does my institution need to keep project funds in a separate bank account?

Institutions that open separate accounts for each project should continue to do so. If your institution does not normally open separate accounts for each project, you need not do so unless this is specifically requested by IDRC. If a separate account is deemed necessary by IDRC, this requirement will be stipulated in your grant agreement. Please address further questions about the need for separate bank accounts to the administrative contact person.

How long does it take for IDRC to

analyze my reports and process payments?

IDRC will advise you in writing if there are any errors, omissions, or clarifications required in your submissions. Payments are held until you provide the additional information and the reports are deemed acceptable. Normally, 30 days are required to process payments after receipt of acceptable reports.

How do I find out about the status of my payment?

The project leader is advised each time a payment is made to the project. If you have not heard from IDRC within 30 days, please ask the administrative contact person to trace your payment.

Can we change the working currency of the project?

Normally, no. However, in very exceptional circumstances, a change in the working currency of the project may be considered if, for example, the currency of the project ceases to be legal tender or the country is facing hyperinflation coupled with significant economic uncertainty. Any request for a change in the currency of the project must be thoroughly discussed with IDRC, and no recipient can proceed with such a change without prior written consent from IDRC.

Can grant funds be used to cover the cost of local taxes or import duties?

No, these costs must be absorbed by the recipient. In many countries, IDRC has negotiated duty and tax exemptions on all imported goods paid for with IDRC funds. Please check with the administrative contact person to determine if such an agreement is in place in your country. IDRC will issue a certificate of donation to facilitate customs clearance.

In Canada, recipients can use grant funds to pay the net goods and services tax (GST) on their purchases (i.e., the

portion still payable after applying the research institution rebate from the Canada Customs and Revenue Agency).

What accounting standards and policies should we use for the project?

The generally accepted accounting principles that are applicable in your jurisdiction must be used by your institution to administer the grant. Interim financial reports may be prepared using accrual accounting principles. If you prepare interim financial reports on a cash accounting basis, please ensure that deferred disbursements are included in the forecast for the next reporting period. Please note that all final financial reports must include only actual disbursements made by the institution. All reports must be reconciled against your institution's accounting ledgers. IDRC reserves the right to audit these books at any time.

Do I have to use the IDRC forms to submit the financial report?

IDRC prefers that you use the forms in Appendix 4 to ensure completeness, ease of processing, and timely processing of your payments. Further instructions on the use of these forms are available from the administrative contact person.

You cannot use the forms to report global contributions, such as when the IDRC grant goes in to a pool of funding to support a project in parallel with other donors. In such cases, the IDRC portion may be indistinguishable from the rest of the budget and include non-standard budget categories. Such an arrangement would be stipulated in Attachment C of your grant agreement. For this type of project, you could report globally (i.e., a single report to all the donors) using the budget line items and categories presented in your grant agreement with IDRC. If the IDRC contribution is expressed as a percentage of the total, exactly the same infor-

mation included in forms FR1, FR2, FR3, FR4, and FR5 will be required by IDRC.

Does IDRC require submission of receipts with financial reports?

No. However, original receipts should be available to support entries in your accounting ledgers. Should IDRC want to view these receipts, it may do so by sending someone to your institution or by asking you to send original receipts to one of its offices. If your institution must retain original receipts to satisfy local rules and regulations, IDRC will accept certified copies of the receipts.

IDRC recognizes that, for certain expenses in the field, it is sometimes difficult to get receipts, and will accept expenses up to 50 CAD without receipts as long as the total of these expenses only amounts to a small percentage of the overall budget.

How long do we need to keep receipts for?

Recipient institutions should retain receipts for at least two years after submission of the final financial report to IDRC, or after completion of the project, whichever is later.

How can I submit my reports to IDRC?

No matter how **financial reports** are submitted to IDRC, they must be signed by both the project leader and an authorized financial officer of the recipient institution. If the required signatures are missing, the financial reports will not be accepted by IDRC. Three methods can be used for submission of financial reports:

- Original, signed financial reports can be sent by mail or courier.
- Financial reports can be submitted by facsimile so long as the signa-

tures are clearly visible.

- Financial reports can be sent as attachments to emails. Attachments that are scanned and show both signatures are acceptable. If electronic (word processing or spreadsheet) files are submitted, they must be certified by a covering letter mailed or faxed to IDRC. This letter of certification must bear both required signatures.

Technical reports do not need signatures. They can be submitted in the requisite number of hard copies stipulated in the grant agreement. An electronic copy, when available (which should be the majority of the time), must also be submitted to the IDRC representative indicated in the grant agreement.

Appendix 1

IDRC guidelines for preparing Interim technical reports

Submission of interim technical reports

During the implementation of projects supported by an IDRC grant, recipients are expected to submit a number of interim (or progress) reports, usually as a condition for receiving further grant advances (payments) from IDRC.

Interim technical reports have a definite project management bias since their primary objective is to satisfy IDRC of the progress of the work being supported. It is not excluded, however that certain projects produce and document final technical outputs as the project progresses. See the guidelines for final scientific outputs.

The interim technical report explains what was achieved with the money and time spent on a project during a specific reporting period. The interim report specifically refers to the project management schedule and budgets that were set out at the beginning. The interim report represents the best opportunity to request and discuss changes or amendments to any aspect of the project.

It is very important that the IDRC officers responsible for the grant be able to determine the progress of the work so they can approve the release of further funds. For that reason, incomplete or unclear interim reports will be rejected. Thus, a list of scientific outputs of a project and scientific narratives can not be construed as a substitute for the interim report. See the "Guidelines for preparing final technical reports" to learn how to include the major scientific outputs of the project.

Depending on the size and complexity of a project, the interim reports may vary in length from two-to-three single-spaced pages, to up to 15 or 20. At least two copies of each report are normally required. If possible, the interim report and accompanying documents should be submitted in electronic form as well.*

Recipients must complete and submit interim technical reports on or before their due dates, as stated in the grant agreement.

* Text can be prepared in Corel WordPerfect, Microsoft Word, or a text file. They are preferably sent by email to avoid damage in shipment. If diskettes are sent, they should be labelled appropriately with the words "Interim Technical Report," the IDRC grant number, the software program(s) used, the date, and the sender's name. Graphic files should be named using the three-letter extension that identifies the file format used (i.e., TIFF, GIF, JPEG, etc.)

Using these guidelines

Although fairly structured guidelines are provided below, we suggest to project leaders that they begin by reflecting on the main messages they would like to convey in order to focus mainly on those messages. IDRC's principal interest in the reports can be summarized by the following questions:

- Is the project on track to meet its objectives? Has the scope changed?
- What activities were supported by the project during the reporting period? Were they all part of the original project plan?
- Has the approach or the methodology changed?
- Is the project still on time for completion on or before the grant expiry date (which includes preparation of final reports)?
- Are there important research findings and outputs coming out of the project? What are they and what will be done with them?
- Is the project helping build up the research capacity of your institution or of the individuals involved?
- What adjustments are needed to improve future performance?
- What activities are planned for the next period and until the end of the project?
- Will the project be completed on budget?

In sum, the report should be an opportunity to reflect on the management of the project from various perspectives: technical, administrative, and financial.

IDRC does not wish to impose an undue burden on project leaders in preparing these reports. The amount of effort required can be reduced if project leaders are aware of the required content for these reports from the beginning, so that they can think about it during the life of the project. An ongoing exercise of self-assessment of this nature can be a useful tool for keeping a project on track and making any necessary adjustments.

Format

The report should include the following:

Title page and table of contents

The title page should include the name of the project, the IDRC grant number, the name of the research institution and country where the project was carried out, the names of members of the research team, the time period that the report covers, and the date of presentation to IDRC. A table of contents is optional, but is recommended for longer documents.

Synthesis

The report should begin with a half-page to one-page synthesis of the project which situates the work in the period with respect to the project as a whole. The abstract of the project written when the grant was initially approved by IDRC and the objectives listed in the grant agreement should be useful inputs for preparing this part of the report.

The research problem

The reader should be reminded of the basic rationale of the project and the research problem or problems being addressed. Often, the researchers' understanding of the problems will have evolved since the project was approved. The report should describe this evolution and the reasons behind it. Restate the objectives where necessary. Major changes must be acknowledged and agreed to by IDRC.

Research findings

The main research results to date should be described and interpreted by highlighting the contribution to knowledge that this project represents from a scientific and policy perspective.

The report should address the degree of progress toward the achievement of each objective specified in the grant agreement, including the general objective. Include any new or modified objectives.

Project implementation and management

Briefly describe the activities supported under the project during the reporting period. Describe and discuss the research methods and analytical techniques used and any problems that arose. Indicate and explain any changes in orientation that may have occurred since the project was designed. Where applicable, comment on the financial variances which resulted from the activities of the project.

If relevant, please comment on specific aspects of project design such as:

- any partnerships with Canadians or with other researchers, and their usefulness in achieving the project's objectives;
- the disciplinary orientation of the project;
- the involvement of research users or ultimate beneficiaries, or their representatives, in identifying the project idea, project design and implementation, reviewing results, and utilization; and
- features addressing gender issues.

Address other project management issues that affected the project during the reporting period and that will bear on the future of the project:

- administration by the research organization;
- human resources (staffing, turnover, etc.);
- forecasted expenditures for the next reporting period and until the end of the project (comment on the financial forecast included in the interim financial report, with respect to the activities planned for the next reporting period, highlighting variances from the original plan or from the last forecast);
- the project schedule; and
- technical and other support and administration by IDRC.

Project outputs and dissemination

Provide a list of project outputs to date. Identify any outputs that are anticipated, but which have yet to materialize.

Wherever relevant, please specify what dissemination efforts were made.

Three general categories of outputs can be identified:

- information sharing and dissemination (reports, publications, conferences, Web sites, CD-ROMs etc.);
- knowledge creation (new knowledge embodied in forms other than publications or reports: new technologies, new methodologies, new curricula, new policies etc.); and
- training (short-term training, internships or fellowships, training seminars and workshops, thesis supervision etc.).

Capacity-building

Indicate what capacity-building impact the project may have had on the following:

- institutional reinforcement and sustainability of the research organization (new equipment, training, improved administrative skills, lessons learned etc.);
- increased research or administrative skills of the researchers involved; and
- any particular contribution to capacity-building of women or marginalized social groups.

Impact

Describe and assess any development impact that the project may have had or might be expected to have. A useful distinction can be made here between the concepts of reach and impact. Reach refers to the reception and use of the knowledge produced. Impact refers to the influence of this new knowledge on decisions or on development more generally. Special attention should be paid to the expected impact on marginalized social groups.

Recommendations

Include a summary of any recommendations you would like to make to IDRC with respect to the administration of the project (scope, duration, or budget). These recommendations should draw on all the background information provided under “Project implementation and management”.

Appendix 2

IDRC guidelines for preparing Final technical reports

Submission of final technical reports

Upon completing a project, recipients of IDRC project grants are expected to submit final technical and financial reports as a condition for receiving final payment from IDRC.

Final technical reports have two components: a final project narrative and final scientific reports (or outputs).

The final project narrative explains what was achieved with the money and time spent on a project, while at the same time draws lessons from the experience. These reports are becoming more important at a time of increased accountability to the Canadian taxpayer, and are a primary source of information and analysis for IDRC. The project narrative report, or parts of it, may be used to publicize or disseminate the results of the project.

The scientific output of a project should not be seen as a substitute for the narrative report. The major scientific outputs of the project should be submitted separately (i.e., under separate cover, or in appendix, as appropriate based on the nature of the outputs) and synthesized in the narrative report. Copies of research instruments such as questionnaires, interview guides, and any other documentation judged useful to understand the project may also be submitted.

Depending on the size and complexity of a project, the narrative part of the final report may vary in length from two-to-three single-spaced pages, to up to 15 or 20. Five copies of each document are normally required. If possible, the narrative report and accompanying documents should be submitted in electronic form as well.* Faxed submissions are not accepted.

Recipients must complete and submit the final technical report on or before the planned completion date of their project grant, as stated in their grant agreement.

Using these guidelines

Although fairly structured guidelines are provided below, we suggest to project leaders that they begin by reflecting on the main messages they would like to convey in order to focus mainly on those messages. IDRC's principal interest in the reports can be summarized by the following questions:

- Did the project meet its objectives?

* Text can be prepared in Corel WordPerfect, Microsoft Word, or a text file. They are preferably sent by email to avoid damage in shipment. If diskettes are sent, they should be labelled appropriately with the words "Final Report," the IDRC grant number, the software program(s) used, the date, and the sender's name. Graphic files should be named using the three-letter extension that identifies the file format used (i.e., TIFF, GIF, JPEG, etc.).

- What were the most important research findings and outputs of the project? What will be done with them?
- What contribution did the project make to development?
- What activities were supported by the project?
- Were certain aspects of project design, management, and implementation particularly important to the degree of success of the project?
- Did the project help build up the research capacity of your institution or of the individuals involved?
- What lessons can be derived that would be useful in improving future performance?

In sum, the report should be an opportunity to synthesize and assess the main results of the project, while reflecting on the project's management, limitations, and achievements.

IDRC does not wish to impose an undue burden on project leaders in preparing these reports. The amount of effort required can be reduced if project leaders are aware of the required content for these reports from the beginning, so that they can be thinking about it during the life of the project. An ongoing exercise of self-assessment of this nature can be a useful tool for keeping a project on track and making any necessary adjustments.

Format

The report should include the following:

Title page and table of contents

The title page should include the name of the project, the IDRC grant number, the name of the research institution and country where the project was carried out, the names of members of the research team, and the date of presentation to IDRC. A table of contents is optional, but is recommended for longer documents.

Synthesis

The report should begin with a half-page to one-page synthesis of the project that can be easily disseminated to a wide audience. It should contain the rationale for the project, the research problem that was addressed, the objectives, methodological approach, principal findings, results, and expected impact of the project. The abstract of the project written when the grant was initially approved by IDRC and the objectives listed in the grant agreement should be useful inputs for preparing this part of the report.

Research problem

The reader should be reminded of the basic rationale of the project and the research problem or problems that were addressed. Often, the researchers' understanding of the problems will have evolved since the project was approved. The report should describe this evolution and the reasons behind it.

Research findings

The main research results should be described and interpreted by highlighting the contribution to knowledge that this project represents from a scientific and policy perspective.

Fulfillment of objectives

The report should address each objective specified in the grant agreement, including the general objective, and assess the extent to which it was fulfilled. If any objectives were modified, added, or removed during the life of the project, this should be explained. The degree of fulfillment of any new objectives should also be assessed.

Project design and implementation

Briefly describe the activities supported under the project and the period of time covered by these activities. Describe and discuss the research methods and analytical techniques used and any problems that arose. Indicate and explain any changes in orientation that may have occurred since the project was designed.

If relevant, please comment on specific aspects of project design, such as:

- any partnerships with Canadians or with other researchers, and their usefulness in achieving the project's objectives;
- the disciplinary orientation of the project;
- the involvement of research users or ultimate beneficiaries, or their representatives, in identifying the project idea, project design and implementation, reviewing results, and utilization; and
- features addressing gender issues.

Project outputs and dissemination

Provide a list and self-assessment of project outputs. Identify any outputs that are planned, but which have yet to materialize. Please specify what dissemination efforts were made wherever relevant. Three general categories of outputs can be identified:

- information sharing and dissemination (reports, publications, conferences, Web sites, CD-ROMs etc.);
- knowledge creation (new knowledge embodied in forms other than publications or reports: new technologies, new methodologies, new curricula, new policies etc.); and
- training (short-term training, internships or fellowships, training seminars and workshops, thesis supervision etc.).

Capacity-building

Indicate what capacity-building impact the project may have had on the following:

- institutional reinforcement and sustainability of the research organization (new equipment, training, improved administrative skills, lessons learned etc.);
- increased research or administrative skills of the researchers involved; and
- any particular contribution to capacity-building of women or marginalized social groups.

Project management

Briefly assess and comment on the quality of project management with reference to the following through all stages of the project cycle:

- administration by the research organization;
- scientific management of the project; and
- technical and other support and administration by IDRC.

Impact

Describe and assess any development impact that the project may have had or might be expected to have. A useful distinction can be made here between the concepts of reach and impact. Reach refers to the reception and use of the knowledge produced. Impact refers to the influence of this new knowledge on decisions or on development more generally. Special attention should be paid to the expected impact on marginalized social groups.

Overall assessment

Briefly provide your own views on the value and importance of the project relative to the investment of time, effort, and funding involved.

Recommendations

Include any recommendations that you would like to make to IDRC.

Appendix 3

Acceptable project expenditures

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 1,000 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 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, sabbatical, etc.).

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:

- salaries and benefits of personnel which support and administer the project, such as secretaries, clerks, accountants, etc.;
- 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.

Appendix 4: Financial reporting forms

This appendix is a companion to “IDRC Grants to Institutions: A Guide to Administrative Procedures.” Its purpose is to guide the project’s financial personnel through the process of completing IDRC’s Financial Reporting Forms. Forms should simplify and speed the process of financial reporting. The forms follow this short description.

Project Information Summary — FR1

This page asks you to identify the project, specify the time period covered by the report, and certify your institution’s endorsement of the accuracy of all statements made in the report.

Identification

The information to be recorded in this section can be found in the grant agreement and in attachments B and C to that agreement. Please record the project title and IDRC grant number exactly as they appear in the grant agreement. The working currency of the project must be provided as well as the commencement date of the project.

Period Covered by report

Please indicate the time frame (dd/mm/yy) covered by the report. You should note the period of actual expenses (the dates during which project expenditures took place) and the time period for which you are making forecasts of project expenditures).

Certification by the institution

Both the project leader and an authorized financial officer must sign and date the financial report to certify that the financial report is accurate. Reports that do not include both signatures will not be accepted by IDRC, and further project payments will be delayed.

Detail Expense and Forecast Worksheets — FR2

This form asks you to record the detailed expenses incurred under each budget category. Should you wish to use them, forms for recording the details under each budget category are available from IDRC’s website (http://www.idrc.ca/admin/tools_e.htm)

Next, please record the forecast of expenditures, in detail, for each budget category for the next financial period. Please explain any variances that exceed 10 % of the budgeted amount. If more space is needed to explain the reasons for the difference please attach separate sheets to the financial report.

Expense and Forecast Summary — FR3

Use this portion of the report to summarize the total actual and forecast expenditures per major budget line item and as per the details provided in FR2.

Cash Receipts and Foreign Exchange — FR4

In this section, please provide details of all foreign exchange transactions. Record the date and amount of all payments received from IDRC for the project during the reporting period. Note that you must include bank charges as indirect costs.

Cash Exchange Form

Complete this section if the funds received from IDRC are held in a currency other than the project currency (US dollars for example) for subsequent conversion to the project currency. Indicate the currency in which you hold the funds, as well as the date of the transaction, the amount exchanged, and the amount received in the project currency.

Interest and Other Income

Please record the total amount of interest earned on bank deposits of IDRC funds in either the project currency or any other currency. You must also record other income generated by the project from such activities as sales of products or publications, etc.

Notice of Receipt of Parallel disbursement of Local Contributions — FR5

This section **must** be completed if the grant you received from IDRC was conditional on additional funds from other donors. If you were successful in attracting other funding to your project, but IDRC funding was not contingent on this funding being received, IDRC requests that you share this information to better understand the scope of your project.

Parallel Funds

Parallel funds are all funds that were to be provided by other international funding agencies or foundations. Please record the date of the contract (dd/mm/yy) guaranteeing the funding, the amount of funding, the currency in which the grant was made, the name of the donor organization, and the name of the contact person within the donor organization. Please use a separate line for each grant agreement you received in support of the IDRC project, and record all such grants for the entire life of the project.

Local Contributions Estimates

Completion of the section on local contributions is voluntary. IDRC expects that recipients of Centre funding will also receive local contributions to the research project, and is interested in knowing the value of these contributions. Therefore, we encourage recipients to share this information. Contributions recorded here should include contributions made by your institution from its own resources, as well as contributions from private grants or from grants made by local, provincial, or national agencies. In-kind contributions such as salaries of regular staff, equipment, infrastructure, and overhead costs should not be included.

Project Information Summary (FR1)

Project Title*:

IDRC Grant Number*:

Institution Name:

Working Currency:

Currency of Bank Account:

Commencement Date:

dd/m m/yy

Parallel/Local Contribution: **If parallel and / or local contributions have been made to this project, please complete and return form FR5 (Notice of Receipt of Parallel Funds and Disbursement of Local Contributions).**

Report No.:

Period of Actual Expenses:

dd/m m/yy

to

dd/m m/yy

Period of Expense Forecast:

dd/m m/yy

to

dd/m m/yy

Certification by the Institution:

We hereby certify that this financial report, and all its schedules, correctly and fairly reflect the expenses of the project, and more specifically the portion supported by IDRC. No expenses charged against the IDRC grant have been, or will be, recovered from another donor.

| | |
|--|-----------|
| Name of Project Leader | Signature |
| Name/Title of Authorized Financial Officer | Signature |
| Date | |

**The grant agreement contains this information.*

Detailed Expense and Forecast Worksheets (FR2)

Use this format to report expenses for each budget category of your grant agreement
(Number sheets 2a to 2h)

| For each category : | Budget vs Expenses | | | Forecast of Expenditures | |
|---|------------------------------------|----------|----------|--------------------------|-----------------------|
| Budget item (List allowable expenses as per the agreement) | Budgeted amount for this period | Expenses | Variance | For next period | For remaining periods |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | | | | |

*This should correspond to a general ledger account in the recipient's book of accounts or, where details are warranted, to a line item under an account.

| Explanations and comments: |
|----------------------------|
| |

Expense and Forecast Summary (FR3)

| Budget category | Budget vs. Expenses | | | Forecast of Expenditures | |
|-------------------|---------------------------------|----------|----------|--------------------------|-----------------------|
| | Budgeted amount for this period | Expenses | Variance | For next period | For remaining periods |
| Personnel | | | | | |
| Consultants | | | | | |
| Evaluation | | | | | |
| Equipment | | | | | |
| Travel | | | | | |
| Training | | | | | |
| Research Expenses | | | | | |
| Indirect Costs* | | | | | |
| Totals | | | | | |

| | |
|--|---|
| | % |
|--|---|

* If the percentage of actual indirect costs for this period exceeds the allowable indirect cost percentage, reduce before submitting this report to IDRC.

Cash Receipts and Foreign Exchange (FR4)

Payment Receipt Form

| | Date (dd / mm / yy) | Amount received from IDRC (before bank charges)* | Currency in which the funds were received and held |
|---------------|------------------------|--|--|
| Payment 1: | | | |
| Payment 2: | | | |
| Payment 3: | | | |
| Payment 4: | | | |
| Payment 5: | | | |
| Payment 6: | | | |
| Payment 7: | | | |
| Payment 8: | | | |
| Total: | | | |

If the currency of your bank account is different from the working currency, please complete the following section:

Cash Exchange Form

| | Date (dd / mm / yy) | Amount received from IDRC in: (before bank charges)* | Amount transferred in currency of project | Rate of Exchange |
|------------------------------|------------------------|--|---|---------------------|
| Opening balance => | | | | |
| Transaction 1: | | | | |
| Transaction 2: | | | | |
| Transaction 3: | | | | |
| Transaction 4: | | | | |
| Transaction 5: | | | | |
| Transaction 6: | | | | |
| Transaction 7: | | | | |
| Transaction 8: | | | | |
| Transaction 9: | | | | |
| Transaction 10: | | | | |
| Transaction 11: | | | | |
| Transaction 12: | | | | |
| Transaction 13: | | | | |

Balances in accounts:

| | | |
|-----------------------------|--|--|
| Plus interest earned: | | |
| Plus other income received: | | |
| Closing balance: | | |

**Note: Bank charges must be treated as expenses under the Indirect Cost category.*

