

Policy on Usage of HRB Overheads (December 2015)

As part of the Budget the HRB will contribute to the Indirect Costs of project-based research work that it supports through an overhead payment of 30% of Total Direct Modified Costs ("TDMC") for laboratory and clinical research, and 25% of TDMC for desk studies. The HRB will not provide any contribution to overheads with regards to scholarship and fellowship awards, except for a number of specific cases linked to International training fellowships where HRB will contribute 10% TDMC.

1. TDMC do not include the costs of equipment, student fees or capital building.
2. The HRB contributes to the Indirect Costs of project-based research. Under no circumstances should HRB overhead contributions be used to support the Direct Costs of research.
3. Host Institutions are expected to operate transparent accounting practices in relation to HRB funding awards such that funding is used for research and research support and is not viewed as part of the general host institution operating budget.
4. In being given discretion in the allocation of research overheads, Host Institutions are responsible for ensuring that the Indirect Costs are correctly spent in providing the central and departmental support that underpins HRB funded research projects and programmes.
5. Eligible Direct Costs include vouchable additional costs directly incurred by the research project (additional salaries, consumables and small items of equipment, travel and subsistence, conference attendance etc.)
6. Eligible Indirect Costs include:
 - a. the indirect central costs of support for HRB-funded research programmes e.g.
 - finance function including costs arising from the provision of data for HRB reports and audits etc.
 - the costs of the HR function, recruitment costs etc.
 - costs associated with thesis submission and viva voce
 - provision of IT infrastructural support
 - library services
 - building and support services, laboratory and bench fees, equipment maintenance etc.
 - b. research capacity building in the organization (non-capital) as it relates to health research e.g. the costs associated with the Research Support and Technology Transfer Offices.
 - c. research capacity building of the department/unit/institute/centre (non-capital) in support of HRB-funded research programmes.
7. Ineligible Indirect Costs include:
 - direct costs of the research programme
 - any interest, or return on capital employed;
 - provisions for possible future losses or charges;
 - interest owed;
 - provisions for doubtful debts;
 - resources made available to a Grantee free of charge;
 - unnecessary or ill-considered expenses;
 - marketing, sales and distribution costs for products & services;
 - entertainment or hospitality expenses, except such reasonable expenses accepted as wholly and exclusively necessary for carrying out the work under the grant-aid.