

CSOs and Indirect Cost

A Survey: Part 1

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1.0 The Backstory in Brief

The first detailed study of civil society organisations in Myanmar was conducted in 2003. It suggested there were around 270 local NGOs¹ in the country. The first Local NGO Directory was published the following year and identified 60 local NGOs based in Yangon alone².

Many of these had re-surfaced following the daunting restraints of the “socialist” regime and SLORC periods of 1962-1997. Others emerged with funding support from international agencies who decided to “re-engage”. Most of this initial support was through Embassy-funds, or from off-shore churches, INGOs, and Foundations. Embassies provided grants only for specified activities. Almost all off-shore supporters restricted their support to project-grants.

In the early 2000s, costs and expectations were relatively low. Most support came from the unrestricted funds³ of international agencies. Monitoring was generous and occasional. Organisational support was rarely on the agenda of either party.

In 2008, the civic response to Cyclone Nargis resulted in an exponential increase in the number of non-governmental groups and organisations with relief and services missions; scaling-up by many of the already established organisations; and much more interaction between local and international agencies. Each of these factors raised questions about how local organisations might sustain themselves beyond occasional one-off and project grants.

With rare exceptions⁴, this increased interaction was based on sub-contractual relationships as funders increasingly engaged with CSOs through international intermediaries. Civil society actors perceived that intermediaries (INGOs and others) were able to partially sustain their own organisations through Indirect Costs recovered from funders.

1 This booklet uses the term CSO for all the participating local organisations independently of their size, reach, or status.

2 Others chose not to be listed or to publicise their existence.

3 Notes on terminology are attached as Annex A.

4 In 2008, a first (and only?) CSO attracted substantial core funding from their international partner “to be allocated by the CSO leadership” for a period of 5 years.

5 In May 2018, funders went on record for the first time, “Addressing the disparity between INGOs and CSOs and ensuring the latter’s core funding is key for sustainability ... requiring that a portion of overhead allowances be passed from INGOs to local CSOs”. CPG 18 May 2018.

Might local organisations also recover some of their Indirect Costs as one way to sustain their programmes and teams beyond project-grants? The first meeting of CSO leaders on this question was in July 2011. They proposed to their funders and INGO grant-makers that recovered costs be shared between all partners in any project/programme. Progress has been slow⁵. By 2014, a first local organisation in Myanmar adopted an Indirect Costs Policy, and others have followed. These set a rate for funders and grant-makers wishing to partner with them.

As CSOs have become more established, with medium-term programme vision and institutional mission, the challenge of recovering Indirect Costs has hovered continuously over their managers and at times re-shaped CSO relationships with funders and grant-makers.

In 2015, LIFT⁶ revised its Operational Guidelines to read “In partnerships and consortiums, the 6% indirect costs should normally be shared among implementing partner organizations, including local civil society organizations, proportionate to their implementation budget (6% of their total budget).”

In 2016-17, three small-grant funds were launched with LIFT support. For the first time in Myanmar, a sufficiently large group of smaller CSOs are recovering some of their indirect costs. The opportunity arises to learn how CSOs allocate this income and what the implications are for the funding practice of institutional donors.

From a CSO perspective (at least) the array of mechanisms for accessing international funding support is increasingly complex. This booklet uses the terms “grant-maker” and “grant-holder” to describe the direct contractual partners.

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2.0 The Survey

The survey addresses three main questions⁷:

- Where do CSOs allocate Indirect Costs (and unrestricted funds more generally)? *Do CSOs have (feel a need for) their own unrestricted funds (or core costs) policy?*
- What processes do they use to make these allocation decisions? *Do Indirect Costs have an added value in strengthening CSO governance, decision-making, accountability, or financial planning?*
- Are there potential co-relationships between these allocation decisions/processes and CSO capacity? *Are capacity gains resulting directly from receiving and managing Indirect Costs?*

Five supplementary questions are also included in the survey which takes place in two parts: March 2018 and November 2018. This booklet reports the results of Part 1 and consultations with 36 Township-level CSOs. In some areas, this first part has resulted in as many new questions as definitive findings. The 2nd part of the survey will build the sample up to 80 CSOs and will be slightly re-designed to test these initial findings, and to explore the follow-up questions that have emerged.

All 36 CSOs are grant-holders of the Uplands Township Fund which operates in 15 Townships in Kachin, Chin, Kayah and Shan States. The UTF is funded by LIFT. The grant-maker (Fund Facilitator) is a consortium of NGOs⁸.

Survey informants were all grant-holders that had been in receipt of a grant for at least 3 months by December 2017. Consultations were facilitated by the Fund's Township-based field-teams. Matt and Shwe designed and tested the survey template and convened a half-day familiarisation workshop with the field-teams prior to the consultations.

⁷ Terms of Reference "Civil society consultant" LIFT Sept. 2017

⁸ GRET, Metta Foundation, SWISSAID

3.0 Findings of the Survey

3.1 Do CSOs recover some of their Indirect Costs (ICs)?

All of these CSOs report that they are recovering Indirect Costs (ICs) at the rate of 6% as stipulated by the Fund donor. This could not be assumed. Some grant-makers in Myanmar have organisational policies that over-ride donor requirements to share recovered costs. Others will only recognise these costs if they are claimed by the grant-holder.

3.2 Who do the CSOs recover ICs from?

For 35 of the CSOs in the survey, the Upland Townships Fund is the only source of ICs. Six CSOs also receive other funding, but only one of these grants provides for the recovery of ICs (at a rate of 10%).

3.3 How much of their ICs do CSOs recover?

The average amount of ICs received in 2017 is slightly over MMK 1,000,000⁹. The range is zero to MMK 3,600,000.

Booklet Annexes

Annex A. Explanatory notes on Indirect Costs (ICs).

Annex B. An initial table of grant-maker policy on Indirect Costs recovery by CSOs in Myanmar.

Annex C. The survey template.

⁹ MMK1,034,749

¹⁰ MMK1,647,630

The average amount forecasted as IC income in 2018 is around MMK 1,600,000¹⁰. The range is MMK 60,000 to MMK 3,100,000.

These figures reflect the relatively small grants, and the acceleration of the Upland Township Fund in 2018.

A detailed calculation of other sources of “unrestricted income” was beyond the scope of this initial study. However, the CSOs generally reported little other unrestricted income.

When CSOs start receiving grants it is neither possible nor desirable to try and formulate their total Indirect Costs. Most often, their Indirect Costs are being met by lean budgeting, voluntary contributions, or periods of inactivity. These CSOs see formulation as a non-productive exercise given the uncertainty of future funding. Both the “overheads” and the investment portions of IC allocation tend to be supply-driven. “If we have the resources we’ll do it, if not we won’t.”

3.4 How do CSOs hold their IC income?

Even though this is often their first experience of cost recovery, most of these organisations have immediately tried to ring-fence this income. Eight of them are using two mechanisms of separation e.g. separate cashbooks and separate accounts.

A third of the CSOs are making no distinction yet between project and non-project funds. This is a recommended area for follow-ups by the field-teams (Para 3.6e also refers).

Do you keep these ICs separate from your project (grant) funding?

Together	Separately	Separately	Separately
Together with project (grant) funds	Separate bank account	Separate cashbook	Separate safe/cashbox
12	7	12	9

3.5 Do these CSOs have other sources of “unrestricted income”?

Seventeen (47%) of these CSOs reported that the ICs recovered are their only source of “unrestricted income”. Twelve CSOs have one other source. Seven told us they had two or more other sources. Even those CSOs with more than one source of unrestricted income report that ICs are “by far” their main source.

The striking result is the low numbers who are requiring staff contributions to sustain their organisation and programme. A 2017 study of state/region CSOs suggested that up to two thirds of unrestricted income comes from staff contributions. Can the difference be explained by this Fund’s emphasis on more flexible funding, or by the lower “fixed costs” of Township-level organisations?

What other unrestricted funding did your CSO generate in 2017/18?

Bank interest	5
Staff contributions (<i>including members, beneficiaries¹¹</i>)	5
Donations	3
Training/consultancy services	1
Product sales (<i>sewing, soap, etc.</i>)	8
Equipment hire	2
Rent out room	4
(<i>Interest from small-scale loans to communities, fines</i>)	4

¹¹Italics where the CSO informants provided additional information/categories beyond our survey format.

3.6 How do CSOs allocate their ICs?

How does your CSO spend its indirect costs? Priorities (may be more than one)?

a	Reserve fund	3
b	Exec. Committee costs	5
c	Salaries/honoraria for non-project staff or members	9
d	Building/property fund (e.g. furniture, IT equipment, vehicle payments)	15
e	Unbudgeted project costs (mainly transportation, fuel)	21
f	Donations (gov. programmes, public appeals, youth, community, etc.)	8
g	Spend on whatever is most urgent (mainly rent, electricity, emergency travel)	19
h	The donor tells us how to spend ICs sometimes	18
i	Pass share of ICs on to CBO partners	1
k	Haven't decided yet	2
l	Staff training in PCM or finance	2
m	Staff training (other)	3
n	Visibility (publications, t-shirts, calendar, etc.)	2

Reflections on CSO allocations.

3.6a/d. For Myanmar CSOs, establishment of Reserve Funds tends to happen once the annual budget approaches USD200k. Reserves are often first conceived as a buffer to retain staff (and the recruitment/training investment) during gaps in grant funding. Later they become genuine cost-saving investments to eventually reduce expenditure in their organisational budgets (office accommodation, equipment, vehicles, etc.).

The three organisations in this survey that report a Reserve Fund are in a much lower budget range¹² than this. It is likely their “reserve funds” are for day-to-day expenses. Two of the three also report that recovered costs are allocated to “whatever is most urgent”.

Fifteen organisations told us that some ICs are spent on furniture, IT equipment, and vehicle payments. This is more typical of the types of asset investment amongst smaller CSOs in Myanmar.

3.6b. Only 5 CSOs report that some ICs have been allocated to Executive Committee costs. These field-teams must have provided sound budget advice to the grant-holders. EC costs (mainly for travel) are usually the most commonly unbudgeted item in first grants, as CSOs underestimate the number of meetings involved in holding a grant.

3.6e. As with many newer organisations, the most common allocation of ICs in this survey is to “unbudgeted project costs”. There are a number of possible explanations:

- CSOs are identifying new opportunities in the communities where they work and are deciding to fund these project enhancements with some of their ICs.
- For many of these CSOs, this is their first grant-project, and the first time they have prepared a project budget. Omissions and under-budgeting of some activities can be expected.
- For the fund-facilitators (grant-makers), these are also the first grants under this type of Fund. There may be gaps or restrictions in the budget templates provided to CSOs.

¹² Between USD13k-20k

- CSOs are being advised by field-teams to spend ICs on unexpected or unbudgeted project costs (3.6h refers).

It would be timely for the Fund, together with likely 2nd-round grant-holders, to now review its budget template, particularly on how transport, fuel costs, rent, and electricity are covered and costed within the template.

3.6g. Over half of the informants told us that their ICs are allocated according to the perceived urgency of the expenditure. This makes sense given their new ambitions, precarious funding, and limited unrestricted funds. Short-term organisational survival is the priority.

Nevertheless, there is a real potential for (even small) amounts of ICs to enable these Township organisations to build their own capacity in planning, decision-making, and financial management. A worthwhile goal for any 2nd-round grants is to move from an ad-hoc allocation of ICs to a more considered and planned approach.

Implementation of project-grants has a limited potential for building these capacities. Budgets and plans are almost always drawn up in close consultation with grant-makers before a contract is signed. The implementation phase is largely driven by the contract. Few decisions are required. Project funds enable CSOs to build their administrative capacities far more than their management capacities.

3.6h. Half of the informants told us that “The UTF (grant-maker) tells us how to spend ICs sometimes”. This needs follow-ups with the field-teams.

- Do they and their agencies understand the unrestricted nature of recovered costs?
- Are grant-holders adequately briefed on the nature of ICs?
- Do field-teams perhaps understand them as a reserve for plugging gaps in their own planning, contracting, or payment systems¹³?
- Do they see them as additional incomes for the project they are supporting?
- Is this “telling” being done through accompaniment, facilitation, suggestion, or instruction?

¹³ CSOs interviewed in 2017 provided examples of being directed to use ICs for: unplanned donor (grant-maker) meetings, additional costs of donor visits, salaries, bridging funds to cover the late payment of grant instalments, and translation of their Myanmar-language reports.

If grant-makers do not appreciate the potential added value of ICs, they will miss opportunities to support CSO autonomy and independence. They will also undermine a significant capacity-building tool.

3.6i. One of these CSOs report that they share ICs with their community-level partners. It would be most interesting for the Funds to learn more about why and how they do this. Only now is this question arising for much larger CSOs with much larger unrestricted budgets.

3.6l/m. Very few of these CSOs are allocating ICs to staff training. There are three possible explanations.

- “Demand driven”¹⁴ capacity-building is being fully met by the Funds from their own budgets.
- Staff training can seem very expensive when the total IC income is MMK1,000,000 per year.
- There is a low demand for training as a way of meeting the capacity needs of their teams.

3.7 How do CSOs decide how to spend ICs? Who decides?

The Director	According to an approved annual “core-fund” budget.	According to an approved “core-fund” policy.	Case-by-case by a decision-making group (e.g. all members/staff, EC, multi-stakeholder meetings)
0	3	4	32

It is very unlikely¹⁵ that any of these CSOs has a Core Fund¹⁶ budget or policy.

Almost all of these CSOs are using a group decision-making process for each expenditure of ICs yet none of them (para 3.8f) are reporting an increase in “organisational democracy”. Unfortunately, we didn’t ask for more details of the decision-making group in this round of consultations.

14 One of the principles of these small-grants’ Funds is that any capacity support will come from CSO-defined requirements.

15 Possibly a question of translation. We will get this right before the 2nd part of the survey.

16 To our knowledge, there are 4 CSOs in Myanmar with a policy for unrestricted income and its expenditure. The term they use is “core fund”. Another 5 CSOs are in the process of developing such a policy.

3.8 Can ICs help develop the capacity of CSOs?

The decision-making processes above are very different from how decisions are usually made for project expenditure. This again points to the potential of ICs for developing organisational capacity. The survey probes this in its final question.

Do you (the fund facilitator) observe any added CSO capacity as a result of the ICs?

a	<i>Management of funding gaps (bridging funds)</i>	24
b	<i>Development of indirect costs (or core funds) procedures</i>	9
c	<i>Development of indirect costs (or core funds) policy</i>	7
d	<i>Designing project budgets</i>	28
e	<i>CSO decision-making systems and processes</i>	26
f	<i>Becoming a more "democratic" CSO</i>	0

Some of the raw data looks rather unlikely to us, but the patterns are of interest. They allow for a valuable further analysis (and clarification of terms) by the field-teams. A first step may be to validate the facilitators' observations with the CSOs themselves and revise where necessary. Some further questions for accompaniment meetings with the relevant CSOs could be:

- What costs are you planning to bridge?
- Could you describe your core-costs policy and procedures?
- How can we ensure your improved budgeting capacity is reflected in your next grant applications?
- How would you distinguish between a "democratic organisation" and other types of organisations?

4.0 What Happens with Indirect Costs When CSOs Scale Up?

The surveyed organisations are Township-based and often holding their first grant of international funding. Are the patterns that are starting to emerge in this survey applicable to larger CSOs that have a state-wide or national mandate?

We also tested the format with 4 “large” CSOs¹⁷ and 4 “medium-sized” CSOs¹⁸. Collectively these organisations have contractual and partnership relationships with more than 50 international funders and/or grant-makers. While this sample is very small, these consultations suggest areas of enquiry for further understanding of CSO organisational growth in Myanmar.

- Large CSOs, like these Township CSOs, rely heavily on ICs as their main source of unrestricted funding.
- The search for alternative sources of unrestricted income has stalled, although large CSOs are genuinely concerned about their reliance on ICs as another form of “donor dependency”.
- Six of these organisations have already considered whether ICs are linked to their higher cost-structures in recent years. All have identified project-grant funding as the more likely culprit.
- Exchange rate concerns¹⁹ mean bank interest as a source of income is not considered until unrestricted income approaches the highest end of the scale.
- Income from staff contributions is not significant for smaller CSOs, but it is likely that project staff of many medium-sized CSOs are subsidising the ICs that are not being recovered from grant-makers and funders. As IC recovery increases, organisations will quickly reduce or eliminate staff contributions.

17 Annual ICs recovered between USD45k-200k.

18 Annual ICs recovered between USD6k-30k.

19 In other medium-sized CSOs, non-interest-earning USD accounts are preferred to interest-earning accounts in Kyat. In one instance, the grant-maker does not allow CSOs to earn interest on the grant balance.

- Both medium and large CSOs allocate much more of their ICs to traditional “overheads” (rent, electricity, transportation, etc.).
- For the large CSOs, a building fund gets established and a target date for moving into their own premises is set. Other common priorities once unrestricted funds approach USD40k are: investing in organisational planning and development; building research and communications capacity; project pre-financing and study²⁰; and leadership and management development.
- Management development is seen as a major need not met through the project-focused capacity-building which is often provided by grant-makers. Larger CSOs spend on financial management capacity (decision-making policies and structures) rather than financial administration capacity, and on strategy development and programme management.
- As income from ICs increases, there is a growing internal push to quantify actual organisation/programme costs and to develop organisational procedures and policies for “core costs”.
- The four “large” CSOs were very clear on two areas of capacity that ICs have enabled them to build: strategic planning & budgeting, and development of decision-making structures and policies (for core costs and more broadly). Two of the large CSOs also highlighted the “capacity” or “strength to stand up for what we believe” which they attributed to their unrestricted income (95% of which is ICs). Two pointed to their growth in research and advocacy capacity which has been enabled by their IC recovery.
- The “medium-sized” CSOs were strangely silent on this question of capacity-growth as a result of IC recovery.
- The four large CSOs raised the “real challenge” on how to ensure that their own grant-holders (usually CBOs) can be enabled to recover some of their own Indirect Costs.
- Large or small civil society organisations value the opportunity to discuss their Indirect and Core Costs. On the contrary, grant-makers generally anticipate that CSOs will be anxious (even resistant) about such discussions. This is a fruitful, but frequently neglected, topic for civil society partnerships and accompaniment.

Annex A.

Notes on Indirect Costs

From a CSO perspective (at least) the array of mechanisms for accessing international funding support is increasingly complex. This booklet uses the terms “grant-maker” and “grant-holder” to describe the direct contractual partners. There are a range of definitions of Indirect Costs:

- Expenditure on a project which is not covered by the project-grant.
- Expenditure on an organisation during a project which is not covered by project-grant(s).
- Expenditure on an organisation or programme, at any time, which is not covered by project-grants or by other income.

In Myanmar, this third definition is most commonly used. The sending of recovered costs is neither confined to the project, nor to the project period. For this reason, CSOs receive and manage Indirect Costs as part of their unrestricted funding.

While Indirect Costs are usually not restricted by the funders, they are still subject to other “restrictions”. The law of the land has restrictions on organisational expenditure. CSOs have their own mission and values which direct how all their funds are spent. Unrestricted funding is subject to organisational (but not project) audit.

Indirect Costs are recovered, not awarded or granted. This acknowledges that they are real costs incurred by an organisation to sustain the minimal operation needed to deliver on its medium-term mission.

Almost always, funders calculate Indirect Costs on expenditure and not on budget. Many CSOs do not recover these costs until the end of the grant instalment²¹. Even when they do, some are

²¹ In some cases, not until the end of the project.

reluctant to allocate them until final financial reports are signed off. In the absence of other income, planning and management of unrestricted funding are constrained by these factors.

Indirect Costs are different from “overheads” or “administration”. While some of the expenditure will be on general operating costs, many Myanmar CSOs also place a high priority on organisation development, design of strategy and programmes, consultation and planning with communities, developing their own leaders, civil society networking, and building their funding reserves.

Many Myanmar CSOs are using the concept of Core Costs to cover this range of priorities. A Core Costs policy is critical for CSOs developing their own integrated planning and budgeting systems. It raises their capacity to engage proactively in contract-setting and contract-management.

In Myanmar few CSO grant-contracts are signed with a bilateral or multi-lateral funder. Most CSO contracts are signed with an intermediary (INGO, fund-manager, facility, etc.). While intermediaries almost always recover a share of their Indirect Costs from the funder, few put similar provisions in their contract with the CSO.

In recent years, funders rather than intermediaries have taken the lead on assuring that some CSOs recover a share of their Indirect Costs. They have done this by requiring intermediaries to include Indirect Costs in their CSO contracts. The implications of funders “restricting” the “unrestricted income” of intermediaries have yet to be tested.

Annex B.

	Indirect Cost Recovery - Policy/Practice for in-country grants²²	
Donors		
	The Co-operation Partners Group (work stream on liaison with CSOs) will circulate the table amongst Co-operation Partners and ask them to complete it.	
Grant managers		
	Do you have a policy allowing for ICR²³ in your direct contracts with CSOs?	If yes, do you have a set rate of ICR?
3MDG	Yes	6%
Global Fund	Yes	0%
HARP To be confirmed	Yes	7%
LIFT	Yes	6%

²² This table is reprinted from “CSO Sustainability in Myanmar’s States and Regions” PIN, Sept. 2017

²³ Indirect Cost Recovery

²⁴ This is a proxy question for “Must the expenditure of indirect costs be related to the funded project-grant?”

Do you determine the rate, or does your donor/back-donor?	Do you have a policy for ICR when your CSO partners on-grant (sub-contract)?	Must indirect costs be expended during the grant-project period²⁴?
We do, it is approved by our donors.	Yes, 6%	No. 3MDG audits do not include partners' use of indirect costs. There is no time limit on the utilization of these funds.
Donors	No	N/A
We do, it is approved by our donors.	Yes, 7%	No
We do, it is approved by our donors.	Yes. 6%	No

Annex B.

Indirect Cost Recovery - Policy/Practice for in-country grants²²		
Donors		
	The Co-operation Partners Group (work stream on liaison with CSOs) will circulate the table amongst Co-operation Partners and ask them to complete it.	
Grant managers		
	Do you have a policy allowing for ICR²³ in your direct contracts with CSOs?	If yes, do you have a set rate of ICR?
Joint Peace Fund	Yes	5% up to 100k
5.5% over 100k	The rate was negotiated with the donors when the Fund was created.	No. The negotiation of ICR is between our grant-holders and their partners.
British Council	No	Depending on project design, donor conditions, & structure.

Do you determine the rate, or does your donor/back-donor?	Do you have a policy for ICR when your CSO partners on-grant (sub-contract)?	Must indirect costs be expended during the grant-project period²⁴?
No. The only restriction is that the funds must be used for the organisation.		
We do.	No	Yes

Annex B.

Indirect Cost Recovery - Policy/Practice for in-country grants²²		
Donors		
	The Co-operation Partners Group (work stream on liaison with CSOs) will circulate the table amongst Co-operation Partners and ask them to complete it.	
Grant managers		
	Do you have a policy allowing for ICR²³ in your direct contracts with CSOs?	If yes, do you have a set rate of ICR?
UNDP (To be consulted)		
UNOCHA (To be consulted)		
FHI360	Indirect costs are awarded according to our (different) donor policies.	It will vary depending on what is permitted by each donor.
NPA	Practice rather than policy. Case by case.	“Admin/management fees” for some CSO partners at 7%.
Oxfam	a) When we (in-country) receive full ICR we share with our partners. b) When we (in-country) do not receive ICR we aim to award ICR from other sources.	As per donor contract 5%.

Do you determine the rate, or does your donor/back-donor?	Do you have a policy for ICR when your CSO partners on-grant (sub-contract)?	Must indirect costs be expended during the grant-project period ²⁴ ?
=		
Our donors	N/A	Yes
We do.	No	Yes. Admin/management costs are pre-allocated in the grant-budget.
Donor We do.	No	No

Annex B.

Indirect Cost Recovery - Policy/Practice for in-country grants²²		
Donors		
	The Co-operation Partners Group (work stream on liaison with CSOs) will circulate the table amongst Co-operation Partners and ask them to complete it.	
Grant managers		
	Do you have a policy allowing for ICR²³ in your direct contracts with CSOs?	If yes, do you have a set rate of ICR?
PIN	No	N/A
Paung Ku	We will pay a % “management costs” where justified and where a CSO has a clear core-costs policy	No
SWISSAID	No. Indirect Costs are usually held centrally for partner forums, trainings, etc.	N/A
Christian Aid	Depends on donor. We generally pass on to CSOs the rate of ICR that our donors provide.	As per our donor contract.
Action Aid	No	N/A

Do you determine the rate, or does your donor/back-donor?	Do you have a policy for ICR when your CSO partners on-grant (sub-contract)?	Must indirect costs be expended during the grant-project period²⁴?
We do	N/A	N/A
We do	N/A	Yes
We do. However, where our donor policy is to include ICR in on-grants, we follow donor policy.	No	No, as per donor policy.
Donor	No	No
We do	N/A	N/A

Annex C.

Survey Template

1. Does your CSO receive indirect costs?

၁။ သင်တို့ အဖွဲ့အစည်းသည် Indirect Cost (စီမံကိန်းအတွက် တိုက်ရိုက်မဟုတ်သော အသုံးစရိတ်များအတွက် ရန်ပုံငွေ) ရရှိပါသလား။

Yes ရရှိပါသည်။	Don't know မသိပါ။	No မရရှိပါ။

2. Who from?

၂။ မည်သူ့ဆီက ရရှိပါသလဲ။

1 ဝ	2 ဂ	3 ဃ	4 င

3. How much total IC's do you expect in 2018 (funder and %)?

၃။ ၂၀၁၈ ခုနှစ်တွင် စုစုပေါင်း Indirect Cost မည်မျှ ရရှိမည်နည်း။ (ရန်ပုံငွေပေးသူ နှင့် ရာခိုင်နှုန်း)

1 ဝ	2 ဂ	3 ဃ	4 င

Annex C.

4- How much ICs did you receive in 2017?

၄။ ၂၀၁၇ တွင် Indirect Cost မည်မျှ ရရှိခဲ့ပါသလဲ။

1 ဝ

2 ၂

3 ၃

4 ၄

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5- Do you keep these IC's separate from your project (grant) funding?

၅။ Indirect Cost ကို စီမံကိန်းအတွက် ထောက်ပံ့ရန်ပုံငွေနှင့် သီးခြား သိမ်းဆည်းပါသလား။

Together with
project funding
စီမံကိန်း
ရန်ပုံငွေနှင့် အတူ
သိမ်းဆည်းပါသည်။

Separate bank a/c
သီးခြား
ဘဏ်စာရင်းစာအုပ်ဖြင့်
ထားပါသည်။

Separate cashbook
စာရင်း သီးခြား
ခွဲထားပါသည်။

Safe/cash/
cashbox
ရုံးတွင် ငွေသားဖြင့်
သိမ်းဆည်းပါသည်။

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Other CSO income?

အခြား ဝင်ငွေများ

Training services
သင်တန်း
ဝန်ဆောင်မှုများ

Product sales
ကုန်ပစ္စည်း
ရောင်းချခြင်း

Equipment hire
ရုံးသုံးပစ္စည်း
ငှားရမ်းခြင်း

Rent out room
အခန်းနေရာ
ငှားရမ်းခြင်း

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Annex C.

6. How does your CSO allocate its indirect costs? Priorities (may be more than one)?

၆။ သင်တို့၏ CSO အဖွဲ့အစည်းသည် Indirect Cost ကို မည်သို့ စီမံ သုံးစွဲပါသနည်း။

a) Reserve fund (with a target)

က) စုဆောင်းထားငွေ (သတ်မှတ် ပမာဏ ထားရှိပါသည်။)

b) EC costs

ခ) EC အသုံးစရိတ်များ

c) Salaries/honoraria for non-project staff or members

ဂ) စီမံကိန်း ဝန်ထမ်း မဟုတ်သူ ဝန်ထမ်းများ၊ အဖွဲ့ဝင်များအတွက် လစာနှင့် ဂုဏ်ပြုအသုံးစရိတ်များ

d) Building fund

ဃ) အဆောက်အဦးအတွက် ကုန်ကျစရိတ်

e) Project plus

င) စီမံကိန်းအတွက် ဖြည့်စွက်သုံးငွေ

f) Donations (govt programmes,

စ) အလှူငွေ (အစိုးရသို့ စသည်ဖြင့်)

Annex C.

g) Spend on whatever is most urgent (e.g. rent, electricity)

ဆ) မည်သည့် အရေးပေါ် အသုံးစရိတ် အတွက် မဆို(ငှားရမ်းခ၊ လျှပ်စစ်ဓါတာခ စသည်ဖြင့်)

h) The donor tells us how to spend ICs sometimes.

ဇ) ရန်ပုံငွေပေးသူသည် တစ်ခါတစ်ရံတွင် Indirect Cost ကိုမည်သို့သုံးနိုင်ကြောင်း ပြောပါသည်။

i) Pass share of IC's on to CBO partners.

ဈ) မိတ်ဖက် CBO အဖွဲ့များသို့ ပြန်လည် ဝေမျှပေးခြင်း

j) Haven't decided yet

ည) ယခုထိ မဆုံးဖြတ်ရသေးပါ။

7. How are these spending decisions made?

၇။ အသုံးပြုရန် မည်သို့ဆုံးဖြတ်ကြသနည်း။

<p>By Director ဒါရိုက်တာမှ ဆုံးဖြတ်သည်။</p>	<p>According to an annual "core fund" budget. နှစ်စဉ် "core fund" အဖွဲ့အစည်းပိုင် ရန်ပုံငွေဘဏ်ဂျာနယ် အစီအစဉ်အတိုင်း</p>	<p>According to a written "core fund" policy "core fund" အဖွဲ့အစည်းပိုင် ရန်ပုံငွေမူဝါဒအတိုင်း</p>	<p>By a decision-making group (e.g. EC, stakeholder meeting) ဆုံးဖြတ်ချက်ချမှတ်သော အုပ်စုများမှ ဆုံးဖြတ်သည်။(ဥပမာအားဖြင့်- EC,ရပ်ရွာတွင်း သက်ဆိုင်သူအုပ်စုများ အားလုံးပါဝင်ဆုံးဖြတ်သည်။)</p>
<p></p>	<p></p>	<p></p>	<p></p>

Annex C.

8. Do you (the fund facilitator) observe any examples of how ICs have resulted in new capacities for this CSO?

၈။(ရန်ပုံငွေကို စေ့စပ်ညှိနှိုင်းပေးသူအနေဖြင့်) Indirect Cost သည် CSO အဖွဲ့အစည်းများ၏စွမ်းရည် မြှင့်တင်ရေးကို ဖြစ်ပေါ်စေသော ဥပမာများကိုလေ့လာတွေ့ရှိမိပါသလား။

ICs contributing to strengthened CSO capacities. ၈။ CSO အဖွဲ့အစည်းများ၏ စွမ်းရည်မြှင့်တင်ရေးတွင် Indirect Cost ၏အထောက်အကူပြုပုံ

Management of bridging funds စီမံကိန်းများ ကြားကာလ ရန်ပုံငွေ စီမံနိုင်စွမ်း

Development of Indirect costs (or core costs) procedures Indirect Cost သို့မဟုတ် အဖွဲ့ပိုင်ရန်ပုံငွေ ဆိုင်ရာ လုပ်ငန်းစဉ်များ ဖြစ်ပေါ်လာခြင်း

Development of indirect costs policy Indirect Cost မူဝါဒ ဖြစ်ပေါ်လာခြင်း

Designing project budgets စီမံကိန်း ရန်ပုံငွေများ ပြင်ဆင် ရေးဆွဲတတ်လာခြင်း

CSO decision-making systems and processes CSO

အဖွဲ့အစည်း၏ဆုံးဖြတ်ချက် ချမှတ်ခြင်း စနစ်များနှင့် လုပ်ငန်းစဉ်များ တိုးတက်လာခြင်း