

Guidelines on Eligible Expenditures for Grants

Category	Definition	Threshold/Limit	Details required in Budget submission
Staff costs	Costs of staff time directly related to implementation of specific project activities i.e. providing technical inputs/expertise. This excludes any general supervision of the project.	Reasonable amount depending on the nature of each project, the type of expertise required as well as the availability of such capacity within the recipient organization.	<p>Only costs of Staff of the implementing entity and/or local partner organization should be included under this category. Staff included under this category must provide technical input to the outputs/deliverables specifically identified in the project activities. TORs for each staff indicating the nature of work and expected outputs/deliverables should be provided.</p> <p>Details of Salary costs should be provided including the below:</p> <ul style="list-style-type: none"> ● Function/TOR; ● Specific expertise to be provided under specific project activity; ● Monthly/daily salary/fee rate; ● Time to be charged to project; and ● Total costs to be charged to the project. <p>For costs related to staff mission travel and accommodation, the following details should be provided:</p> <ul style="list-style-type: none"> ● Nature of travel i.e. international or local; ● Mode of transport (air, vehicle, train etc.); ● Number of missions; ● Average transportation cost per mission; ● Average days per mission; ● Average unit cost per diem; and ● Total costs of transportation and per diem. <p><i>The eligible staff costs charged against this expenditure category</i></p>

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			<i>should also be verifiable against time sheets and signed contracts.</i>
Goods, Works and Services	Cost associated with procurement of Goods, Works and Services which are directly related to achievement of project objectives and outputs/deliverables.	Amount depends on need of the project and its main activities	<p>Goods, Works and Services to be procured with grant funds must be critical for successful implementation of project activities and achievement of its objectives and outputs/deliverables.</p> <p>Details of costing for Goods/Works should be provided including the below:</p> <ul style="list-style-type: none"> • Type of goods/works (description); • Method of procurement; • Unit Description; • Unit cost; • Number of units; and • Total costs. <p>Details of cost of services (Individual and/or Firm Consultancy Fees) should be provided including the below:</p> <ul style="list-style-type: none"> • Type of services (description); • Method of Procurement; • Unit Description (Monthly/Weekly/daily/Lumpsum); • Unit cost (Fee per Month/Week/Day/Contract) • Number of units (Months/Weeks/Days/Contract) • Total costs to be charged to the project. <p>For costs related to Consultant's mission travel and accommodation, the following details should be provided:</p> <ul style="list-style-type: none"> • Nature of travel i.e. international or local; • Mode of transport (air, vehicle, train etc.); • Numbers of missions • Average transportation cost per mission • Average Days per mission • Average unit cost per diem; • Total costs of transport and per diem

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			<i>The costs of goods, works and services charged against this expenditure category should also be verifiable against deliverables defined in the signed contracts</i>
Training/ Workshops/ Seminars costs	Costs associated with the training/seminars or workshops for the beneficiaries, partners and/or stakeholders the necessary for achieving the project goals/objectives and sustaining the results.	Amount depends on the needs of the project and its main activities.	<p>Details of costing for each event should be provided including the below:</p> <ul style="list-style-type: none"> • Number of expected participants per event; • Cost of venue; • Cost of renting equipment; • Cost of translation for the event; • Cost of training supplies and materials (individually itemized and costed); • Travel cost of participants (unit cost/participant, number of participants, and total). Tickets, accommodation, per diem and other transportation costs should be detailed per participant (see details on travel costs under Staff/Services above); • Facilitators for workshops/trainings/seminars (see Services section above for details required); and • Travel and accommodation costs for facilitators (see assumption for consultants' mission travel under Goods/Works/Services above)
Dissemination Costs	Costs for the preparation, production, acquisition, and distribution of project outputs e.g. reports/study materials including multimedia, web hosting, newspaper, radio and television.	Amount depends on need of the project	<p>Details of Dissemination costs should be provided including the below:</p> <ul style="list-style-type: none"> • Type of media to be used for dissemination such as newspapers, radio or television programmes, tools/reports to be published; • Unit cost per type of media to be used for dissemination; • Number of each type of media to be used for dissemination; and • Total costs
Purchase of Equipment and/or other small fixed	Specific costs of acquiring small non-expendable equipment/items that are	Limited to 5% of total CA grant or \$20,000 (whichever is lower). Such items are limited to those related to	Equipment and/or other small fixed assets to be purchased with grant funds must be critical for a successful implementation of

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assets	considered critical for the successful implementation of a project	data collection and analysis e.g. laptops, GPS and handheld devices.	<p>project activities and achievement of its objectives and outputs/deliverables. For example: laptop, printer, handheld devices for data collection, mobile phones etc</p> <p>Details provided should include the following:</p> <ul style="list-style-type: none"> • Type of asset/equipment (description); • Method of procurement; • Unit cost; • Number of units; and • Total costs <p>If any equipment that meets the criteria to be considered as an asset should be tracked, accounted for and reported during planning/proposal development, implementation and closeout stages.</p> <p>The newly proposed threshold for an equipment to be considered as an asset is if the cost is more than USD 1,000.</p> <p>The guidelines for the management of ownership of other types of equipment, supplies and other property including intangible assets is outside the scope of Cities Alliance approved expenditure category.</p> <p>Requirements for asset management, disposal shall be outlined in the GSA and the provisions in the GSA shall be in conformity with the engagement agreement.</p> <p>A UNOPS project manager shall ensure that the asset disposal requests from a Grantee are reviewed and approved.</p> <p>Asset reporting template to be shared as part of the CFP pack with grantees</p>
Other Operating	Direct costs which do not lie	Limited to 5% of total CA Grant Value or	Details should include the following:

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Costs	under any of the above categories but are necessary for successful implementation of project activities and delivering project outputs.	\$20,000 (whichever is lower)	<ul style="list-style-type: none"> • Type of cost (description); • Unit Description; • Unit cost; • Number of units; and • Total costs
Grant Administration/Supervision costs	Indirect/overhead Personnel of administering or supervising the grant & independent audit costs	Limited to 10% of total CA Grant Value.	Breakdown details of this item of cost is not required. Audit fees should be shown separately.
Co-Financing	Cash/in-kind contribution or a combination of both to support implementation of project activities.	Minimum 20% of total CA Grant Value. Verifiable commitment to be provided (e.g. letters from co-financiers)	<p>The details of Co-Financing should be provided including the below:</p> <ul style="list-style-type: none"> • Names of co-financiers; • Type of co-financing - cash and in-kind contribution; and • Signed letters of commitment showing amount of cash or value of in-kind contribution and expected timing i.e. when the amounts will be made available.