

A Toolkit for  
**equitable budget  
allocations for  
research projects  
in the Global South**

# Overview



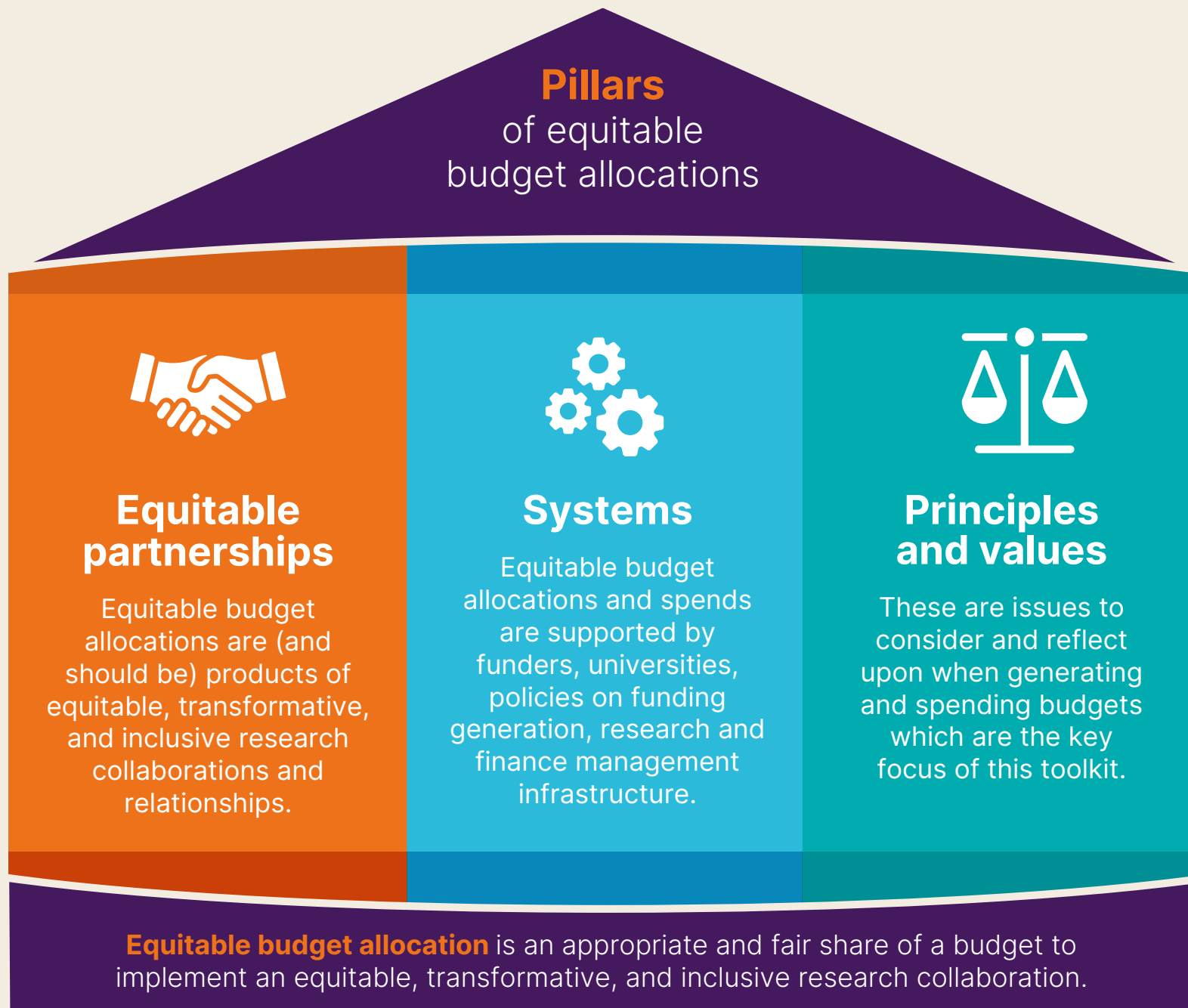
Research collaborations between institutions and researchers in the Global South and North are crucial for addressing both global and local challenges. These partnerships thrive on a foundation of openness and an equitable research culture. However, inequitable budget allocations for research undertaken in the Global South, such as disproportionate spending in the Global North compared to the South, hinder these aspirations.

This toolkit aims to foster an open and fair research culture in Global South-North collaborations by encouraging equitable budget planning, allocation, and spending. It is intended for all researchers in the Global North, particularly the UK, who collaborate with Global South partners.

## Structure of the toolkit

The toolkit comprises of:

- Pillars of equitable budget allocations
- Principles and values of equitable budget allocations – which include explainers and questions to prompt reflection.



# Pillars of Equitable budget allocations

The toolkit identifies three key pillars for achieving equitable budget allocations. While focusing on a single pillar can contribute to equity, optimal equity is realised only when all three pillars are in place. This toolkit specifically addresses the third pillar.



- Equitable budget allocations are (and should be) products of equitable, transformative<sup>1</sup>, and inclusive research collaborations and relationships.
  - » Toolkit users should refer to other relevant resources such as the Africa charter<sup>1</sup> (which applies to other Global South regions) on principles of transformative research collaborations and Equitable Partnerships Resources Hub – UK Collaborative on Development Research<sup>2</sup>
  - » Genuinely seeking an equitable partnership throughout the project is crucial for equitable budgets. Everyone benefits from such partnerships.



- Equitable budget allocations (and spends) are facilitated and supported by systems.
  - » Systems include funders and funding call requirements, universities and their policies on research funding generation, grant applications and grant budgetary allocations, research and financial management infrastructure in coordinating, and partner institutions.
  - » Some principles in the toolkit will target some systems and contribute to equity.



- Equitable budget allocations can be further enhanced by budgetary equity principles and values which are the primary focus of this Toolkit

1. Africa Charter for Transformative Research Collaborations, <https://parc.bristol.ac.uk/africa-charter/>

2. Equitable Partnerships Resources Hub – UK Collaborative on Development Research [https://ukcdr.org.uk/equitable-partnership/?search\\_query=funder](https://ukcdr.org.uk/equitable-partnership/?search_query=funder)



A photograph of a man with short dark hair, wearing a light blue t-shirt under a white and black patterned vest. He is gesturing with both hands while speaking to a woman whose back is to the camera on the left. The background is a blurred indoor setting with green plants and a window. A dark purple semi-transparent shape is overlaid on the bottom left, containing the title text.

# Budget **equity** **principles and values**



# Plan and Connect

- **Know your partner(s) and allow enough time for co-developing the grant application.**

*Rushed applications hinder genuine collaboration, including careful consideration of budget allocation.*

*Connect to understand each other's research, career priorities, funding expectations, and institutional priorities and systems.*

- **Consider starting small**

*Small grants can foster trust and understanding between partners.*

*This approach enables the co-development of larger grants or projects and facilitates due diligence for future collaborations.*

## Questions for reflection and discussion

1. **Have we invested sufficient time to understand our partners' needs and priorities?**
  - a. What are the career and research priorities of each partner?
  - c. How significant is research funding to each partner and their institution?
  - d. What are each partner's funding expectations from this project?
2. **Have we allocated adequate time for collaborative grant application development?**
  - a. Will this allow for a truly collaborative research project?
  - b. Will this enable partners to meaningfully contribute to budget determination?
3. **What is the history of our partnership?**
  - a. Is this project a starting point for future, larger collaborations?
  - b. What are the expectations for institutional due diligence assessments?

# Understand the funding call

- **Discuss direct and indirect cost allowances:**

*Carefully examine the funding call to understand which direct and indirect costs are permitted.*

- **Discuss implications for partners and their institutions:**

*Consider how these cost allowances may impact partners and their institutions.*

- **Explore solutions for low indirect costs for Global South partners:**

*Consider alternative approaches, such as specifying certain 'overhead' costs as line items if percentage-based overheads are not allowed.*

- **Clarify complex cost models:**

*If necessary, ensure partners fully understand complex cost models, such as full economic costs (FEC)*

## Questions for reflection and discussion

1. **Have we fully understood the funding call requirements?**
  - b. Can our Global South partner be the principal investigator (or co-principal investigator)?
  - c. Can funds be disbursed directly to each partner from the funder?
2. **What direct and indirect costs are permitted under this funding call?**
  - d. How do these cost allowances impact each institution?
  - e. How can we mitigate the impact of low indirect cost allowances for Global South partners?
  - f. Can we use line items (e.g., administration costs) instead of overhead costs?
3. **Have we explained the cost model in detail to our partners for enhanced transparency?**



# Autonomy and fairness in budget generation and spends

- **Develop individual budgets then harmonise:** *Each partner should develop their own budget, considering the specific activities, resources, and local costs.*
- **Scrutinise allowable costs:** *Collaboratively review the developed budget against allowable direct and indirect costs, equipment costs, and higher degree fees.*
- **Align budget with activities and timeline:** *Ensure that the budget accurately reflects the planned activities and timeline.*
- **Consider local context and specific needs:** *Understand the unique budgetary needs of the Global South partner, including less feasibility for part-time work for field or technical staff.*
- **Avoid imposing additional, unfunded activities:** *Avoid pressuring Global South partners to take on extra work beyond the scope of the funded project. If new activities arise, consider providing additional resources.*
- **Acknowledge and trust:** *partners' ability to manage their budgets efficiently.*
- **Avoid punitive due diligence:** *Be aware of punitive due diligence and imposing excessive financial oversight based on unfounded assumptions.*

*At an early stage, speak to your research assurance team to explain your project to them and so you and your partners understand the relevant due diligence requirements. Together identify any challenges and discuss any potential mitigation options.*

## Questions for reflection and discussion

1. Have we scheduled meetings to discuss budget allocation with our partners?
2. Have our partners developed individual budget proposals?
3. Do our partners have a clear understanding of permitted costs, including indirect or overhead costs?
  - a. Are partners aware of any cost restrictions imposed by the funder or coordinating organisation (e.g., per diem payments)?
4. How will we adjust project activities if a partner's budget is significantly higher or lower than expected?
5. Have we considered the unique local context and specific needs of each partner when developing the budget?
6. How will we avoid imposing additional and unfunded activities on our partners?
7. Do we trust our partners to effectively manage their budgets?
8. How will we avoid excessive or punitive due diligence and financial oversight?

# Cost everything and do it fairly

- **Comprehensive budgeting**

*If necessary and permitted, ensure that all relevant costs are included in the budget, such as visa fees, bank transfer and withdrawal charges, income tax compliance, social security costs, fuel, vehicle maintenance, mobile phone data, internet, staff recruitment, printing, and any other necessary expenses*

- **Factor in currency exchange rates and inflation**

**Buffer for fluctuations:** *If allowed, consider including a buffer in the budget to account for potential currency exchange rate fluctuations and inflation.*

**Conservative exchange rate:** *Use a conservative exchange rate to mitigate the impact of currency fluctuations.*

**Contingency planning:** *Develop a plan to address potential challenges arising from exchange rate fluctuations, such as adjusting project activities or seeking additional funding.*

- **Equitable Compensation**

**Appropriate salaries:** *Whilst equal pay for equal work regardless of geographical location is our ultimate aim, it is important to recognise country-specific economies are not yet equal. Discuss in detail with partner institution leads on the pay structures, roles and responsibilities and corresponding salaries, so that paid project staff can fit (and do not unbalance) established pay structures within the institutions.*

*It is clearly important to avoid exploitative employment. Ensure salaries are proofed against inflation and allow for salary and job progression within the term of the research project.*

**Payment for research participation:** *e.g. reimbursement for travel or lost earnings should be factored in the budget. Should participants be giving their time for free without compensation? Are there other benefits of taking part in the research? Balance this against indirect incentivisation.*

## Questions for reflection and discussion

1. Have all potential costs been included in the budget?
  - a. Have we accounted for visa fees, bank transfer charges, and other financial transaction costs?
  - b. Have we considered potential tax and employment compliance costs for partners and participants?
2. How have we addressed potential currency exchange rate fluctuations and inflation in the budget, in line with funder guidelines?
3. Is there a justification for unequal pay for equal work, regardless of geographic location?
4. Have we determined fair salaries for project staff, considering local and institution contexts and avoiding exploitative practices?
5. Do we need to compensate research participants for their time (e.g., loss of earnings)? If so, has this been factored into the budget?

# Timely disbursements

- **Advance payments:** Consider making advance payments to partners, rather than relying on invoicing and reimbursement.

*For institutions with limited resources (such as no core funding), this helps them avoid being out of pocket and struggling to pay for consumables and salaries. Paying quarterly in advance is a recognised approach.*

- **Coordinate with finance and contracts teams:** Work closely with finance and contracts teams to establish efficient disbursement procedures.
- **Prioritise timely payments:** *Prioritise the timely processing and disbursement of funds to avoid delays and potential financial difficulties for partners.*

## Questions for reflection and discussion

1. Who will be responsible for monitoring and following up on the timely disbursement of funds to partners?
2. Should we consider advance payments to partners, rather than relying on invoicing and reimbursement, to avoid partner being out of pocket?

# Acknowledge power and Commit to equity

- **Acknowledge actual or potential power imbalances**

*Power imbalances can arise from various sources including funder stipulations on budget allocations (e.g., overhead amounts) or research power imbalances, see more on this [here](#)<sup>1</sup>*

*View your role as facilitating the project, not providing aid.*

- **Commit to a genuine partnership throughout the project, including budget-making, spending, and auditing.**

*Always know that you are working with the partner and not the partner working for you.*

- **Consider the relationship between budget and project activities.**

*Do activities determine the budget, or does the budget determine the activities, and what is appropriate?*

*Prioritise and select appropriate project activities that align with the available funding level and scope, while adhering to principles of equitable budget allocation.*

*Avoid adding extra, unfunded project activities. It is not enough to say, 'We are just offering an opportunity to our partners: they don't have to say yes'.*

1. Aboderin, I., Fuh, D., Balcha Gebremariam, E., & Segalo, P. (2023). Beyond 'equitable partnerships': the imperative of transformative research collaborations with Africa. *Global Social Challenges Journal*, 2(2), 212-228

## Questions for reflection and discussion

**Living in the Global North, and often being the access point to sources of funding, means you hold power, and these power asymmetries will exist when working with Global South partners – you need to acknowledge this.**

1. How will we ensure equitable partnership throughout the project, including in budget allocation, expenditure, reporting, and auditing?
2. How do we balance the relationship between project activities and budget allocation?
  - a. Do activities determine the budget, or does the budget determine the activities?
  - b. Are all prioritised activities adequately funded?
  - c. Are we imposing additional, unfunded activities on our partners?

# Build capacity

- **Empower Global South leadership**

*Global South partners can contribute to reduction and elimination of inequitable budget allocations if they and their institutions fully coordinate or lead research projects. Ignoring these aspects to maximise research costs is likely to perpetuate inequitable partnerships.*

- **Build capacity optimising budget share**

*Global South partners may not know how to optimise their budget share from overseas funding sources so can lose out when budgets are developed. For example, budgeting in ways that optimise overheads, - such as optimising staff time (i.e. increasing staff time), which attracts a higher set % of overheads.*

- **Strengthen research infrastructure**

*Invest in the development of research infrastructure, such as finance and procurement departments, to improve efficiency.*

## Questions for reflection and discussion

1. Do the Global South partners know how to optimise their budget share so as not to lose out without knowing?
2. How will we build the capacity of research partners including in writing grants and leading projects?
3. How will we build the ability of partner research management and infrastructure including finance and procurement departments?
  - a. Have we discussed with partner(s) on expectations of research management including financial reporting frequency?



# Flexibility for equity

- Explore potential adjustments to, and interpretation of, policies and regulations to promote equity

*You will mostly be using policies and regulations that apply to or devised by the Global North, so, throughout the project, explore whether there could be adjustments made, within the rules, that promote equity*

## **Flexibility with Funders**

- **Clarify parameters for flexibility:** *Actively engage with funders to understand the extent of flexibility regarding direct and indirect costs, as well as potential extensions to accommodate unforeseen circumstances like inflation, strikes, or natural disasters.*

## **Influencing Institutional Policies**

- **Advocate for equitable policies:** *Encourage university departments to adopt policies that prioritise equity, such as timely payments, reimbursements, and streamlined procurement processes.*

## **Logistical Considerations**

*Choose meeting locations that minimise visa costs and requirements for Global South partners.*

*In situations where travel insurance options are limited in the Global South, consult with partners to determine the most appropriate insurance arrangements. Consider by consensus options like UK institutions arranging travel plans to ensure comprehensive coverage.*

## Questions for reflection and discussion

1. Is there room for flexibility in the interpretation and application of funder and university policies, requirements, and regulations to promote equitable budget allocations?
2. Have we clarified the extent of flexibility regarding direct and indirect costs with the funder?
3. Can we approach the funder if unexpected circumstances, such as inflation, strikes, or natural disasters, impact the budget?
4. Can we persuade university departments to make adjustments to payment, reimbursement, and procurement processes to benefit Global South partners (e.g., advance payments)?
5. What logistical decisions can we make to minimise costs and maximise benefits for Global South partners (e.g., meeting locations, travel insurance)?

# Be reflexive and feedback for change

- **Be reflexive** on what went well and what could be improved  
*Consider effects of power asymmetries and what promoted (or did not) budget equity in the project*
- **Get feedback from partners** on their experience with the project and budget allocations
- **Share reflections and feedback for change**  
*Discuss with fellow researchers, funders, universities and other stakeholders to promote budget equity for the future.*



## Questions for reflection and discussion

1. How did power dynamics influence budget allocation, expenditure, reporting, and auditing processes in this project?
2. What factors contributed to (or hindered) equitable budget allocation in this project?
3. What strategies can be implemented to improve budget equity in future collaborations?
4. How will we gather feedback from partners on their experiences with the project, including budget allocation?
5. How can we share our reflections and feedback with the broader research community (including researchers, funders, universities, and other stakeholders) to promote equitable practices?

# Development, definition, and scope



Development of these budgetary equity principles and values was evidence-based and collaboratively agreed upon, involving:

- Interviews with 8 UK researchers:
  - » From 6 disciplines
  - » With a combined research experience of 122 years in the Global South
  - » With successful grant applications spanning 19 different research funders.
- Thematic analysis of collected data, which informed the conceptualisation of the toolkit.
- Feedback from a range of stakeholders on the prototype toolkit.
- Presentation of the Toolkit at the International Research Culture Conference 2024 at the University of Warwick, incorporating feedback received.
  - » The toolkit developers define equitable budget allocation as an appropriate and fair share of a budget to implement an equitable, transformative, and inclusive research collaboration. Equitable budget allocation should not be viewed as superficial 50-50 budget splits between partners as even such allocations may be unequitable.
  - » While unequitable budget allocations in research projects may happen in collaborations between Global North partners, it is mostly experienced in Global South collaborations due to power asymmetries hence the focus of this toolkit.

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This toolkit is a 'living document' that we will seek to continuously improve. It is also an open resource - if there is anything that you'd like to see added to it, or if you have any other ideas and suggestions or if you have found it useful ('praise'), please do get in touch via [Anthony.manyara@bristol.ac.uk](mailto:Anthony.manyara@bristol.ac.uk)

