

Guideline for budgeting DUPC2 projects

A budget template (excel sheet) for DUPC can be used. This template is available on DUPC2 website (www.un-ihe.org/dupc). The budget format of this template only requires you to fill the 'Input Details' sheet as well as the co-funding on the 'Budget Overview' sheet (if applicable). The other sheets will be calculated automatically.

In case you have questions and/or remarks about the budget format please contact the DUPC2 Programme Management (dupc_project@un-ihe.org)

Budgets should be prepared excluding all taxes. Taxes are not-eligible costs.

Budgets for projects funded by DUPC2 will be allocated on an annual basis. Carrying-over of the available budget to the next year needs prior approval by the DUPC Coordinator, however it is highly recommended to avoid carry-over due to strict overall DUPC 2 planning and therefore it's important to budget the project per year in a realistic way.

Budget indications

Compensation for staff time

IHE Delft

For IHE Delft the DGIS tariffs will be applied as compensation of staff time based on actual days worked and including compensation for overheads. Please contact the Liaison Office to get detailed information on the actual tariffs per staff member.

PostDocs hosted at IHE Delft will in principle be budgeted at the start of Scale 11.

Partner Organizations

There are three options for reimbursement of compensation for the staff time of partners or private consultants participating in DUPC2 funded projects.

This compensation is based on actual days worked and includes a compensation for overhead costs.

1. **Preferred option, and if adequate financial structure is in place, is that partner uses their own pre-defined rates, based on their own accounting system.** Partners have to be able to justify the rates used with adequate documentation, i.e. by a letter from their head of Finances or management – to be checked before the grant is issued. This is also in view of potential audits to be conducted at the end of the project.

2. If a partner can't provide a pre-defined calculation of rate per day, it is proposed that they will calculate a rate per person based on:

- Monthly gross salary times a multiplier of 2^[1] accounting for social security and overheads (for monthly fee)
- Divided by 21 for daily fee

Also this rate should be justified by adequate documentation concerning the gross salary of the staff concerned, i.e. for example by a letter by their head of Finances or administration – to be checked before grant is issued.

3. If no proof of salary or rates can be provided, the following compensation is proposed:

Position	Compensation [euro/day]	Criteria
Professor	€ 250,-	Appointed as full Professor at partner organization
Senior staff	€ 150,-	> 7 years experience after post-graduate studies
Junior staff	€ 100,-	< 7 years experience after post-graduate studies

For field and/or research assistants with no post-graduate degree a different compensation will be reimbursed for time input in line with the standard regulations of the partner organization.

All above-mentioned amounts are based on (maximum) 21 working days per month.

Cost for travel

Cost for national and international travel will be reimbursed based on actual costs of economy class tickets.

Daily allowances will be split in an amount for accommodation and an amount for other costs (e.g. meals) based on Daily Subsistence Allowances Rates defined by the Dutch Government (DSA list¹, published on the DUPC2 website). For the accommodation the actual costs of lodging (e.g. hotel, hostel, B&B) will be compensated with a maximum amount mentioned in the DSA list. In addition an amount will be reimbursed for other costs based on the non-room rate percentage of the DSA list.

For stays in the Netherlands a deviating rule will be applied, namely costs of lodging of maximum €90 euro per night, excluding breakfast and taxes (Tourist, VAT) plus DSA € 65,- per day for other costs. In the event the visitor claims more than 8 overnight stays the petty expenses will be reduced with 10

¹ <https://zoek.officielebekendmakingen.nl/stcrt-2018-16913.html>

Euro. The total (maximum) lump sum DSA becomes 55 Euro. This is based on the IHE Manual for claiming expenses that is in place since 1 April 2018.

Consumables & Equipment

Cost for consumables and equipment will be reimbursed based on actual costs and should represent market conformity.

PhD Fellowships

PhD fellowships **will not** be funded under the DUPC2 programme, however out-of-pocket costs of PhD students contributing to the project can be included (i.e. field research costs including travel).

22 days per year can be added against the DGIS tariffs for supervision of the PhD fellow by the mentor. This supervision time also includes time for the mentor to integrate the research activities of the fellow into the broader project and to participate in general project activities. PhD supervision can be shared with partners.

Funding for MSc research

Costs for the MSc research part will be reimbursed in line with the standard regulations of the partner organization and may include tuition fees (for the research part only) and living allowances for the fellows.

The costs for the MSc research of 6 months at UNESCO-IHE will be Euro 13,473.- (e.g. Euro 2,245.- per month), excluding airfare. In addition 14 days can be added against the DGIS tariffs for supervision of the MSc fellow by the mentor. This supervision time also includes time for the mentor to integrate the research activities of the fellow into the broader project and to participate in general project activities. MSc supervision by PhD students is (partly) allowed.

Communication and Dissemination

This can be (logistic) costs for workshops, training and education, debates, communication material according to normal practice (see also the guidance doc of Communications for support as reference, published on the DUPC2 website).

[1] Based on guidance for typical multiplier to calculate consulting fees, as found in <http://www.cey.ca/library/consultingfees.pdf>. As comparison: IHE multiplier in 2016 is 2,76, with relatively high social security in NL and relatively high overhead costs