

Guidelines for budgeting DUPC2 projects (version July 2019)

This document provides budgeting guidance for applicants developing a proposal for DUPC2 funding. Proponents are requested to use the DUPC2 budget template to present the financial resources needed for their proposed project activities (technical proposal), and follow the budgeting guidelines. In case the proposal is submitted to a specific Call for Proposals, please check the Call guidelines for eligible costs.

Template

The budget template (excel sheet) to be used for proposal submission is available on the DUPC2 website ([here](#)) under 'Documents for project leaders'. The budget format of this template only requires you to fill the 'Budget DUPC2 contribution' sheet as well as the co-funding on the 'Consolidated budget' 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 include all taxes (this includes VAT).

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 DUPC2 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 agreed DGIS tariffs will be applied for reimbursement of staff time based on actual days worked and includes compensation for overheads. For new activities that are part of the DUPC2 Top-Up in 2019 Nuffic tariffs will be applied. Please contact the Liaison Office to get detailed information on the actual tariffs per staff member.

Partner Organizations

There are three options for reimbursement of compensation for the staff time of partners or private consultants participating in DUPC2 funded projects. Tariffs can include a compensation for overhead costs of max 20%, depending on partner organization rules.

The reimbursement is always based on actual days worked.

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.

The rate cannot be higher than the max DUPC rates which are set by our donor the Ministry of Foreign Affairs. You can contact DUPC2 Programme Management for information about these rates.

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 2¹, accounting for social security and overheads (for monthly fee)
- Divided by 21 for daily fee

This rate should not be higher than the DUPC rates and be justified by adequate documentation concerning the gross salary of the staff concerned, 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 and DSA

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

Daily Subsistence Allowances (DSA) will be split in an amount for accommodation and an amount for other costs (e.g. meals) based on local rates. For the accommodation the actual costs of lodging (e.g. hotel, hostel, B&B) will be compensated. In principle the internal rules of the partner organization are followed, with as maximum amount the rates defined by the Dutch Government (as specified in Dutch

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 2019 is 2,51, with relatively high social security in NL and relatively high overhead costs.

Government DSA list 'Reisregeling Buitenland'²). In addition to accommodation 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 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.

Procurement rules of partner organization need to be followed. In case of equipment handover of ownership after the project has to be arranged (templates for handover and acceptance available).

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).

15 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

MSc fellowships **will not** be funded under the DUPC2 programme, however 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 IHE Delft will be € 14,037³ (e.g. € 2,339.50 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, translation, communication material according to normal practice.

Other

² <https://wetten.overheid.nl/BWBR0006914/2019-04-01/#BijlageI>

³ Value Academic Period 2019-2020

Other direct costs needed to implement the project and if applicable, e.g. financial service costs (bank transfers); insurance; audit; duties, taxes and charges, including VAT, paid and not recoverable by the beneficiaries.