

(Internal) Guidelines for budgeting DUPC2 projects

Last updated on 30 June 2021 by Nadine Sander (DUPC2)

Changes compared to the previous version of December 2019 are **highlighted**

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**.

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 filled out 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 applicable taxes (including VAT) and overheads.

Budget indications

DUPC2 strives to have a minimum of 40% of its budget to be spend by the project partners from low- and middle- income countries¹ (in case the proposal is submitted to a specific Call for Proposals, please check the Call guidelines for criteria and eligible costs.)

Compensation for staff time

IHE Delft

For staff of IHE Delft, for new activities as of 1 August 2019, new DGIS tariffs² will be applied for reimbursement of staff time based on actual days worked and includes compensation for overheads. Please check these rates in AFAS or contact the Liaison Office to get detailed information on the actual tariffs per staff member per year. **Only Post docs and AIOs from low- and middle- income countries are eligible for DUPC2 funding.**

¹ Low- and middle-income countries as defined by OECD in the DAC list

² See Annex 1

Partner Organizations

There are three options for reimbursement of compensation for the staff time of partners participating in DUPC2 funded projects (see below).

Only if overheads are not included in the tariffs, a maximum of 20% of the total budget is eligible for funding if this is required by the internal rules of a partner organization. The overheads are part of the total partner budget.

The reimbursement of costs is always based on actual days worked.

The following options can be used for budgeting staff time of Partners in a DUPC2 project proposal.

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 or proof of accounts from previous Donor funded projects, 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 (see Annex 1). 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 of experts included in the proposal times a multiplier of 23, accounting for a lumpsum compensation of 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 university
Senior staff	€ 150,-	> 7 years' experience after post-graduate studies
Junior staff	€ 100,-	< 7 years' experience after post-graduate studies

³ 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.

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. **Daily tariffs are based on an 8 hour working day.**

Cost for travel and DSA

Cost for national and international travel will be reimbursed based on actual costs of economy class tickets. Within the budget the number of flights, for IHE and partners, should be clearly shown. In line with the IHE and DUPC2 policy to reduce CO₂ emissions, travel by train or other public transport is encouraged and preferred (even with higher costs), and whenever possible include teleconferencing that replaces some of the travel for IHE and for partners.

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 Government DSA list '*Reisregeling Buitenland*'⁴). In addition to the accommodation costs, a flat rate 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 **€105** euro per night, excluding breakfast and taxes (Tourist, VAT) plus DSA **€71,-** 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 **€61** Euro per day. This is based on the IHE Manual for claiming expenses natural persons that is in place since 1 April **2020**.

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 are available).

PhD Candidates

Full PhD costs **will not** be funded under the DUPC2 programme, **however, if co-funding for existing PhD funds is needed, all costs for a case study (max 1 year), which is part of the PhD research and contributes to the research outputs of the project, are eligible under DUPC2 (this includes salary costs & 15 days supervision per year).** Only PhDs from low- and middle- income countries are eligible.

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.

⁴ <https://wetten.overheid.nl/BWBR0006914/2019-04-01/#Bijlage1>

Funding for MSc research

Full individual MSc fellowships **will not** be funded under the DUCP2 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. **Only MSc students from low- and middle- income countries are eligible to be funded under DUCP.**

The costs for the MSc research of 6 months at IHE Delft are **€ 14,351⁵⁶** (€ 2,339.50 per month), excluding airfare. In addition, 14 days can be added against the **DUPC** 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

These costs are eligible for funding and can include (logistic) costs for workshops, training and education, debates, translation, communication material according to normal practice.

Other and VAT

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

IHE staff can contact the Liaison Office for guidance on including taxes in the budget.

When claiming VAT by a Dutch partner:

Please have a look at the website of the Dutch tax office on how to invoice VAT for different products and services⁷.

When claiming VAT by a partner within the European Union:

The Dutch tax office has an agreement with other European countries. For every partner in the EU with a VAT number the applicable VAT% to be used in the budget is 0%. If an EU Partner has no VAT number, no VAT is applicable.

When claiming VAT by a partner from outside the European Union, two situations:

1. If the non-EU partner has a VAT number
 - The VAT on the invoice must be specified, this is mandatory.
 - The VAT (and VAT%) will be mentioned separately on the invoice.
2. If the non-EU partner does not have a VAT number:
 - The partner can invoice the cost incurred including VAT. In this case there will be no separate VAT on the invoice (already included in the cost).

⁵ Value Academic Period 2021-2023. Value Academic Period 2019-2021 is € 14,037. Source: <https://source.un-ihe.org/info-staff/archive/staff-source-info/education-bureau/fellowships/msc-delft-based/budget-delft-based-0/>

⁶ This amount includes a monthly estimate for cost living and accommodation of € 6,305

⁷ Btw-tarieven: welke tarieven zijn er, en wanneer moet u ze toepassen?

https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/btw/btw_berekenen_aan_uw_klanten/btw_berekenen/btw_tarief/btw_tarief

Budget submission and budget adjustments.

When submitting the final budget, the budget needs to be checked by IHE's Liaison Office. Partners can contact their IHE team member or dupc_project@un-ihe.org to get in contact with IHE's Liaison Office.

Projects are requested to budget per activity and year, according to the DUPC budget template. It is highly recommended to avoid carrying over budget to the next year due to strict overall DUPC2 planning and therefore it's important to budget the project per year in a realistic way. Extension of the end date of the project requires written approval from the DUPC2 Coordinator. Budget shifts between activities of more than 10% also require written approval of the DUPC2 Coordinator. This applies for shift between budget activities as well as shifting budget between parties.

Questions or information

IHE applicants can contact the Liaison Office or the DUPC management.

Applicants from partner organisation can contact their IHE counterpart or the DUPC management at project_dupc@un-ihe.org.

Annex 1. IHE Delft DUPC tariff list as of 1 August 2019

(tariffs are equal to Nuffic OKP tariffs of 2019)

GMS from	GMS to	Daily tariff	Function group ceilings
€ 1,362	€ 1,589	€ 240	
€ 1,589	€ 1,816	€ 278	
€ 1,816	€ 2,043	€ 314	
€ 2,043	€ 2,270	€ 351	
€ 2,270	€ 2,497	€ 388	
€ 2,497	€ 2,724	€ 425	
€ 2,724	€ 2,951	€ 463	
€ 2,951	€ 3,178	€ 498	
€ 3,178	€ 3,405	€ 535	
€ 3,405	€ 3,632	€ 573	
€ 3,632	€ 3,859	€ 609	
€ 3,859	€ 4,086	€ 647	
€ 4,086	€ 4,313	€ 683	Junior lecturer or Communication Advisor (EoS 10)
€ 4,313	€ 4,540	€ 720	
€ 4,540	€ 4,767	€ 757	
€ 4,767	€ 4,994	€ 794	Lecturer or Liaison Officer (EoS 11)
€ 4,994	€ 5,221	€ 832	
€ 5,221	€ 5,448	€ 867	
€ 5,448	€ 5,675	€ 904	Senior Lecturer (EoS 12)
€ 5,675	€ 5,902	€ 925	
€ 5,902	€ 6,129	€ 944	
€ 6,129	€ 6,356	€ 963	
€ 6,356	€ 6,583	€ 984	
€ 6,583	€ 6,810	€ 1,003	Associate Professor (EoS 14)
€ 6,810	€ 7,037	€ 1,023	
€ 7,037	€ 7,264	€ 1,042	
€ 7,264	€ 7,491	€ 1,061	
€ 7,491	€ 7,718	€ 1,081	
€ 7,718	€ 7,945	€ 1,100	
€ 7,945	€ 8,172	€ 1,119	Professor (EoS 16)
€ 8,172	€ 8,291	€ 1,134	

Max 21.67 days per month.

GMS: Gross Monthly Salary (excludes 13th month and holiday surplus)

The fees specified above reimbursed for project activities by employees or consultants of Dutch organisations or organisations involved as partners that are registered in Europe, North America or Australia. The fee rates are determined by the level of the salary of the individual expert. The fee rates are fixed amounts for the time of the expert. The salary groups are considered to be gross monthly income of employees, excluding a possible thirteenth month and a contribution for holiday expenditures, bonuses or any other rewards or/and compensation.