

# Water and Development Partnership Programme

## DUPC3 Guidelines for budgeting projects

*Last updated on 22 November 2021 by DUPC3 management team*

This document provides budgeting guidance for applicants developing a proposal for funding from the third phase of the Water and Development Partnership Programme (DUPC3). Applicants are requested to use the programme budget template to present the financial resources needed for their proposed project activities described in the proposal narrative, and follow these budgeting guidelines. In case the proposal is submitted to a specific Call for Proposals under the programme, please also check the Call guidelines for specific conditions that may apply.

### Template

The budget template (excel sheet) to be used for proposal submission is available on the Water and Development Partnership Programme webpage ([here](#))<sup>1</sup> under 'Documents for project leaders'. Please read the first sheet of the template 'Instructions' carefully before filling out the other tabs.

In case you have questions and/or remarks about the budget format please contact the Programme Management ([secretariat\\_dupc3@un-ihe.org](mailto:secretariat_dupc3@un-ihe.org)).

Budgets should include all eligible costs and co-funding contributions. Costs that are not included in the approved budgets, cannot be reimbursed. For **IHE Delft staff**; please be aware that your (part of the) budget will need to be checked by Liaison Office before it is submitted. Please contact the Liaison Office timely.

### Budget indications

The Water and Development Partnership Programme strives to have a minimum of 40% of the budget of projects under the programme to be spend by the project partners from low- and middle- income countries as defined by OECD in the latest DAC [list](#)<sup>2</sup> of ODA Recipients. In case the proposal is submitted to a specific Call for Proposals, please check the Call guidelines for (additional) budget criteria and eligible costs.

### Compensation for staff time

#### IHE Delft

For staff of IHE Delft Nuffic OKP tariffs (see Annex 1) will be applied for reimbursement of staff time based on actual days worked and includes compensation for overheads. Please check these rates in

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<sup>1</sup> <https://www.un-ihe.org/dupc3-ihe-delft-partnership-programme-water-and-development>

<sup>2</sup> <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/daclist.htm>

AFAS or contact the Liaison Office to get detailed information on the actual tariffs per staff member per year.

Only citizens from low- and middle- income countries can be hired as Post Docs with funding from the programme. Please check [IHE Delft's Internal guidelines for project budgeting](#)<sup>3</sup> on how to include a (full-time) Post Doc in a project.

Under certain circumstances, citizens from low- and middle- income countries can be hired as a junior researcher to conduct PhD research (IHE standard PhD) with funding from the programme. See Annex 2 for further conditions on including PhD research in projects as well as guidelines on budgeting the associated costs.

### Partner Organizations

The following options can be used for budgeting staff time of partners in a 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 maximum Nuffic OKP tariffs which are set by the Dutch Ministry of Foreign Affairs (see Annex 1) and are based on an eight-hour working day. You can contact the DUPC3 Programme Management for information about these rates ([secretariat\\_dupc3@un-ihe.org](mailto:secretariat_dupc3@un-ihe.org)).

2. *If a partner cannot provide a pre-defined calculation of rates 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 1.5, accounting for a lumpsum compensation of social security and overheads (for monthly fee) divided by 21 working days to determine the daily fee.

This rate should not be higher than the Nuffic OKP rates (see Annex 1) and be justified by adequate documentation concerning the gross salary of the staff concerned, for example by a letter of their head of Finances or Management – 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	€ 290,-	Appointed as full Professor at partner university

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<sup>3</sup> Only accessible for IHE staff: <https://source.un-ihe.org/info-staff/archive/staff-source-info/liaison-office/budget-templates/internal-guidelines/>

Senior staff	€ 170,-	> 7 years' experience after post-graduate studies
Junior staff	€ 110,-	< 7 years' experience after post-graduate studies
Field/research assistants	According to standard regulations of the partner organization	With no postgraduate degree

All above-mentioned rates are based on (maximum) 21 working days per month. Daily tariffs are based on an eight-hour working day. The reimbursement of costs is always based on actual days worked.

### Overheads

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

### Cost for travel and DSA

Transportation: Cost for national and international air 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 programme's ambition to reduce greenhouse gas emissions, travel by train or other public transport is encouraged (even when it leads to higher costs) and travel in first-class is allowed for public transport. Project teams should only include travel costs in case the planned activities cannot be carried out by teleconferencing or online collaboration.

Accommodation and Daily Subsistence Allowances (DSA): For the accommodation the actual costs of lodging (e.g. hotel, hostel, B&B) will be compensated. 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. In principle the internal rules of the organization are followed, with as maximum amount the rates defined by the Dutch Government (as specified in Dutch Government DSA list '[Reisregeling Buitenland](#)'<sup>4</sup>).

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, bringing the total (maximum) lump sum DSA to €61 per day. This is based on the [IHE Manual for claiming expenses natural persons](#)<sup>5</sup> that is in place since 1 April 2020.

### Consumables

Cost for consumables will be reimbursed based on actual costs made for as long as they are not included in the standard overhead budgeted for the organization.

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

<sup>5</sup> Only accessible for IHE staff: [https://source.un-ihe.org/info-staff/archive/staff-source-info/financial-management/claiming-expenses-0/claiming-expenses/?authenticate\\_token=9fba1f70-c872-486e-9382-77a466b7dd0e](https://source.un-ihe.org/info-staff/archive/staff-source-info/financial-management/claiming-expenses-0/claiming-expenses/?authenticate_token=9fba1f70-c872-486e-9382-77a466b7dd0e)

## **Equipment**

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

Procurement rules of partner organization need to be followed. In case the partner does not have these rules in place, please contact the programme management team. Project leaders are responsible to arrange the handover of ownership of equipment (contact the programme management team for templates for handover and acceptance).

## **PhD Research**

PhD research can be included in a project in several modalities. Annex 2 explains the different modalities in order of preference from the programme's perspective. The annex also stipulates the conditions for including PhD research in projects as well as guidelines on budgeting the associated costs.

## **Funding for MSc fellowships**

One- or two-year MSc fellowships for citizens from low- and middle-income countries can be funded under the programme as long as the MSc research is explicitly linked to the content of the project and part of the broader capacity strengthening strategy of the project. Fellowships will be reimbursed in line with the standard regulations of the hosting organization and may include tuition fees, living allowances for the fellows and other associated costs. In addition, 14 days can be added against the applicable 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.

In case IHE Delft is the hosting organization, staff can contact the Liaison Office for the most recent information on fellowship costs for different kinds of MSc studies at IHE Delft.

## **Communication and Dissemination**

These costs are eligible for funding and can include (logistic and out-of-pocket) costs for among others (online) workshops, training and education, events, translation and communication materials according to normal practice as well as time for experts from low- and middle-income countries and/or IHE Delft supporting this.

## **Other costs**

Costs related to financial services (e.g. bank transfers, exchange rates), insurance, duties, taxes (including non-refundable VAT) and other charges are eligible in case they are directly related to implementing the project.

If the partner's total budget is higher than 125,000 EURO an audit report is required. The audit fee can be included in the budget.

Any other costs items, not fitting under the above-mentioned categories, can be considered for reimbursement if they are directly related to implementing the project. This needs to be discussed with and will be assessed by the DUPC3 management team.

## 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 [secretariat\\_dupc3@un-ihe.org](mailto:secretariat_dupc3@un-ihe.org) to get in contact with IHE's Liaison Office.

Projects are requested to budget per activity and year, according to the budget template. It is highly recommended to avoid carrying over budget to the next year due to strict overall planning of the programme 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 Programme Coordinator. Budget shifts between activities of more than 10% also require written approval of the Programme Coordinator. This applies for shift between budget activities as well as shifting budget between partner organizations. Changes in a budget need to be clearly justified and still adhere to the budget requirements in these guidelines and those specific to the call the project was submitted under.

Costs can only be reimbursed if included in the approved budget. All proof of costs made (e.g. time writing, receipts) need to be administered and submitted to IHE's Finance department to receive the next advance payment and in case an audit report is required (budget is above 125,000 EURO) all proof of costs made during the timeline of the project need to be shown during the audit. In case your organization does not have the administration to keep track of time writing, you can contact the programme management for templates that can be used.

## Questions or information

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

Applicants from partner organisation can contact their IHE counterpart or the programme management at [secretariat\\_dupc3@un-ihe.org](mailto:secretariat_dupc3@un-ihe.org).

## Annex 1. IHE Delft Nuffic OKP tariff list as of 1 August 2019

Gross Monthly Salary	Gross Monthly Salary	Daily Tariff
From:	To:	
€ 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
€ 4,313	€ 4,540	€ 720
€ 4,540	€ 4,767	€ 757
€ 4,767	€ 4,994	€ 794
€ 4,994	€ 5,221	€ 832
€ 5,221	€ 5,448	€ 867
€ 5,448	€ 5,675	€ 904
€ 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
€ 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
€ 8,172	€ 8,291	€ 1,134

Max 21.67 days per month.

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.

## Annex 2 PhD research

There are several ways of involving PhD students in projects under the Water and Development Partnership Programme. This Annex explains these different options, including the benefits and associated budget implications. In all cases, the PhD students (partially) funded by DUPC3 have to come from low- and middle-income countries, preferably from the DUPC3 focus regions. Moreover, preference will be given to female candidates and/or candidates from marginalized and/or underrepresented groups in society. PhD students (partially) funded by DUPC3 are expected to deliver additional outputs, such as facilitating events, participating in DUPC3 learning networks, conducting outreach activities, and writing impact-stories as part of their research plan.

In order of preference, the following options are available for involving PhD students in projects funded by the programme:

1. PhD candidate enrolled at partner university:
  - Arrangement: a person is enrolled as PhD candidate at the partner university in a low- or middle-income country where the research takes place and supervision is done jointly between staff members of the partner university and an IHE colleague (e.g. as co-supervisor).
  - Benefits: ownership in low- and middle-income countries; cost-effective; stimulating joint research; strengthening capacities on PhD supervision.
  - Assumptions: the salary/living allowance paid to the candidate is considerably lower than estimated costs for option 4 (see below); the (length of the) administrative procedures of enrolling PhD candidates at partner university are reasonable; co-supervision by IHE is possible.
  - Eligible costs: tuition fee, living allowances/salary for candidate, time for supervisory team, research related costs (e.g. field research, lab, travel, conferences), all for a maximum period of the formal time set to conduct PhD research at partner university and within the duration of the DUPC3 project.
  - Not eligible costs: costs related to the (public) defence, printing of the thesis.
2. PhD candidate employed and funded by partner and enrolled at IHE ("IHE contract PhD"):
  - Arrangement: a person is funded (via employee contract or fellowship arrangement) by a partner – preferably an organization based in a low- or middle-income country where the research takes place – and enrolled as a PhD candidate at IHE. Supervision is done jointly between staff members of IHE and a staff member of the partner organization (e.g. as co-supervisor). Payment of salary/living allowance to the candidate goes via the partner organization and the partner organization pays tuition fee to IHE Delft.
  - Benefits: cost-effective; stimulating joint research; strengthening capacities on PhD supervision.
  - Assumptions: the salary/living allowance paid to the student is considerably lower than estimated costs for option 4 (see below); co-supervision by partner organization is possible.

- Eligible costs: tuition fee, salary/living allowance for student<sup>6</sup>, time for supervisory team, research related costs (e.g. field research, lab, travel, conferences), all for a maximum period of 4 years and within the duration of the DUPC3 project.
  - Not eligible costs: costs related to the (public) defence, printing of the thesis.
3. PhD candidate employed by and enrolled at IHE and partially funded by DUPC3:
- Arrangement: a person is employed as junior researcher (“IHE standard PhD”) at IHE to conduct PhD research which is for at least 50% funded by another source than funding originating from the Dutch Ministry of Foreign Affairs (DGIS). The remaining budget for funding the PhD involvement can be charged on DUPC3 programme. Supervision is done jointly between staff members of IHE and a staff member of (one of) the partner organizations from a low- and/or middle-income country involved in the DUPC3 project (e.g. as co-supervisor).
  - Benefits: collaboration with non-DUPC3 projects (matching funds); administratively easiest.
  - Assumptions: only direct-salary related costs of the junior researcher need to be budgeted plus time for IHE supervisory team based on DUPC3 tariffs; co-supervision by partner organization is possible. The Junior Research position is approved by the IHE Rectorate as part of the IHE Departmental annual work plan and budget.
  - Eligible costs: direct salary-related costs of the junior researcher, time for supervisory team, research related costs (e.g. field research, lab, travel, conferences) for a maximum period of 4 years and within the duration of the DUPC3 project.
  - Not eligible costs: costs related to the (public) defence, printing of the thesis.
4. PhD candidate employed by and enrolled at IHE and fully funded by DUPC3 (“IHE Standard PhD”):
- Arrangement: a person is employed as a junior researcher at IHE to conduct PhD research. Supervision is done jointly between staff members of IHE and a staff member of (one of) the partner organizations in the DUPC3 project (e.g. as co-supervisor).
  - Benefits: administratively easiest.
  - Assumptions: only direct-salary related costs of a junior researcher need to be budgeted plus time for IHE supervisory team based on DUPC3 tariffs; co-supervision by partner organization is possible. The Junior Research position is approved by the IHE Rectorate as part of the IHE Departmental annual work plan and budget.
  - Eligible costs: direct salary-related costs of a junior researcher (*estimated at 224,600 euro for four years*), time for supervisory team, research related costs (e.g. field research, lab, travel, conferences) for a maximum period of 4 years and within the duration of the DUPC3 project.
  - Not eligible costs: costs related to the (public) defence, printing of the thesis.

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<sup>6</sup> Eligibility of paying salary/living allowance for this modality is still under discussion and a decision will be made before the end of 2021. Please consult the Graduate School about this in case you consider this option ([graduateschool@un-ihe.org](mailto:graduateschool@un-ihe.org)).