

Budget Guidelines

General Financial Provisions

1. Financial support under the WISER Program shall be provided strictly for the implementation of the **approved project objectives** and within the **sanctioned budget and duration** as specified in the Award Letter.
2. The grant shall be utilised in accordance with:
 - The financial guidelines stipulated herein, and
 - The applicable financial rules and accounting procedures of the implementing institution.
3. Any expenditure not explicitly permitted under these guidelines shall be treated as **ineligible**.
4. Modifications in 'Travel & Stay at Host Country' budget after approval will not be permitted.
5. All expenditures must be:
 - Directly attributable to the approved project,
 - Reasonable and necessary, and
 - Incurred during the approved project period only.

Budget Heads and Permissible Expenditure

Research Head

The Research Cost head covers expenses **directly supporting the execution of the approved research project**.

(a) Consumables, Research Staff and Minor Equipment

- Includes:
 - Consumables required for achieving the approved project objectives
 - Project-based research personnel, and
 - Minor Equipment with cost up to **INR 5 lakhs/4500 Euros in the project duration**. Minor equipment is generally limited to a maximum value of approximately INR 2 lakhs/2000 Euros per item, and funds shall not be used for procurement of major equipment.
- Clear description with justification is required demonstrating relevance to the project.
- Expenditure shall be governed by the institutional norms of the implementing organisation and relevant statutory regulations.

(b) Miscellaneous and Contingency

Permissible up to **15% of the total approved Research Cost**.

- Includes:
 - Repair and maintenance,
 - Registration fees for conferences or workshops directly related to the project,
 - Publication costs, including Article Processing Charges (APCs), and
 - Patent filing and related charges arising from project outcomes.
 - Local conveyance,

- Communication expenses,
- Printing, documentation, photocopying, and stationery, and
- Other incidental and unforeseen project-related expenses.
- Misc/Contingency funds shall not be used for personal expenses.

(c) Institutional Overheads

- Permissible up to **10% of the total approved Research Cost**, calculated excluding Travel and Research Stay (Per Diem).
- Overheads shall be charged as per the norms of the implementing institution and must be reflected transparently in the project accounts.

Travel and Research Stay (Per Diem) Head

(a) Travel to Host

- Supports **one round trip per project year** between India and Germany.
- Covers:
 - Economy-class airfare,
 - Visa fees,
 - Mandatory insurance, and
 - Local conveyance at the destination.
- Financial ceiling:
 - **INR 1,00,000 per year** for the Indian Awardee, or
 - **EUR 1,500 per year** for the German Awardee.
- This budget head:
 - Is applicable **exclusively to the WISER Awardee**, and
 - Shall not be transferred to any other head.

(b) Research Stay (Per Diem)

- Covers living and subsistence expenses during the research stay at the host institution.
- Duration:

For project duration of 36 months the grant includes:

- **Travel support** for a minimum of two and a maximum of three visits to the Host Country (India/Germany), with a maximum of one visit permitted per year.
- **Total research stay** duration is mandated to minimum 30 days and maximum 90 days in the Host country (India/Germany), which is a necessary component of the proposal.
- **Each visit** shall have a minimum duration of 10 days and shall not exceed 45 days.

For project duration of 24 months the grant includes:

- **Travel support** for mandated two visits to the Host Country (India/Germany), with a maximum of one visit permitted per year.
- **Total research stay** duration is mandated to minimum 20 days and maximum 60 days in the Host country (India/Germany), which is a necessary component of the proposal.

- **Each visit** shall have a minimum duration of 10 days and shall not exceed 30 days.
- **Rate:**
EUR 2,300 per month/30 days, calculated strictly on a pro-rata basis according to the actual number of days spent in the host country. For Indian awardee equivalent funds in INR will be provided as per an appropriate exchange rate (Euro to INR) determined by IGSTC.
- **The Research Stay (Per Diem):**
 - Is applicable only to the WISER Awardee, and
 - Cannot be transferred, waived, substituted, or utilised under any other budget head.

Ineligible Expenditure

The following expenditures shall **not be admissible** under the WISER Program:

1. Major equipment purchases, including large laboratory instruments, furniture, vehicles, or computers.
2. Infrastructure development, renovation, or furnishing of institutional facilities or offices.
3. Honorarium, consultancy fees, or salary top-ups to faculty members, investigators, or permanent staff of the parent or host institution.
4. Activities not directly linked to the approved WISER project objectives.
5. Entertainment, hospitality, or social expenses.
6. Procurement of items of personal nature, including personal electronic devices, gifts, or non-research materials.
7. Bank charges, interest penalties, late payment fees, exchange-rate losses, fees for changing flights or extra visa expenses due to late application.
8. Expenditure incurred before the project start date or after the project end date, unless prior written approval is obtained from IGSTC.
9. Per Diem claims beyond the actual duration of stay in the host country.
10. Premium or optional services availed during travel booking or visa processing.

Accounting, Documentation, and Financial Reporting

1. **Utilisation Certificates (UCs)** and **Statements of Expenditure (SEs)** shall be:
 - Submitted in the prescribed IGSTC format with head wise breakup, and
 - Certified by the authorised finance officer of the implementing institution.
2. Release of funds for subsequent project years shall be subject to:
 - Timely submission of financial documents, and
 - Satisfactory review by IGSTC.
3. IGSTC reserves the right to:
 - Seek additional clarification or documentation,
 - Disallow ineligible expenditures, and
 - Recover funds in cases of non-compliance with these financial guidelines.