Project Administration Manual

Subsidy Scheme for Social Initiatives Transatlantic Slavery Past for the Caribbean part of the Kingdom

Version 1.0

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1. Introduction

1.1 General

This is the *Project Administration Manual* (PAM) for the Subsidy Scheme for Social Initiatives Transatlantic Slavery Past for the Caribbean part of the Kingdom, published in the Official Journal (OJ 2025, no. 22437) (hereinafter referred to as: SUMS-C). Implementation of Policy (UVB), part of the Ministry of Social Affairs and Employment, implements the scheme. The manual assists you in setting up a project administration and explains how you need to demonstrate that the realised and claimed expenses fall under the subsidy. By following the instructions of this PAM for your project, you ensure that the project administration corresponds with the obligations mentioned in the scheme.

Please note: the PAM is not legislation but a guideline. The ultimate responsibility for compliance with the subsidy scheme is always vested in you as the applicant.

By following the guidelines and formats in this manual, you limit the risk of your project administration falling short during an audit and expenses being rejected. Hence, it is recommended opting, as much as possible, for expenses that can easily be justified.

The project administration indicates what was done in the project and how much money was spent. This also comprises what persons participated, e.g. salaried(paid) employees of the applicant or volunteers. In addition, you need to demonstrate what products or results the project yielded. In the next chapters, it is indicated per component what obligations are applicable and how you can comply with them. Clear guidelines were used for this.

Keep your administration at one central (digital) location for potential audits. Because this manual is of a general nature, potential exceptional situations or detailed questions are not addressed. For specific cases you can contact the UVB via Postbus.SUMSC@minszw.nl.

1.2 Subsidy scheme

On the one hand, the subsidy scheme supports not-for-profit organisations that focus on the slavery past in their professional development (category 1). On the other hand, it stimulates projects that contribute to awareness and better understanding of the impact of the slavery past (categories 2 up to and including 4).

1.2.1 Objectives

What is the subsidy for?

You can receive subsidy for activities and projects that clearly contribute to at least one of the objectives mentioned in the Cabinet's response of 19 December 2022[1]:

- the acquisition of a better understanding of the impact of the slavery past and the combating of the consequences of the impact of the slavery past in the present;
- the processing of the slavery past;
- the promotion of knowledge and awareness about the slavery past; or
- the recognition and commemoration of the slavery past.

1.2.2 Categories

How much subsidy can you apply for?
The scheme makes four categories available that subsidy can be applied for.

Category 1: The professionalising of applicants who are operational in the Caribbean part of the Kingdom with a maximum term of one year and who operate for the benefit of the indicated objectives from the scheme. In this category a subsidy of USD 10,000 is provided per application.

Category 2: Small-scale social initiatives (projects) in the Caribbean part of the Kingdom with a maximum term of one year and that contribute to the indicated objectives from the scheme. In this category, a subsidy of at least USD 10,000 up to at most USD 25,000 is provided per application.

Category 3: Medium-sized social initiatives (projects) in the Caribbean part of the Kingdom with a maximum term of four years and that contribute to the indicated objectives from the scheme. In this category, a subsidy of at least USD 25,000 up to at most USD 125,000 is provided per application.

Category 4: Large-scale social initiatives (projects) in the Caribbean part of the Kingdom with a maximum term of four years and that contribute to the indicated objectives from the scheme. In this category, a subsidy of at least USD 125,000 up to at most USD 500,000 is provided per application.

1.3 Changes

As an applicant, you must immediately report changes during the implementation of the project (compared to the submitted plan of activities and the budget) to UVB (Postbus.SUMSC@minszw.nl). You clearly indicate what has changed, what the relevant cause is, and how the project is continued in order to realise the objective. On the basis hereof, the UVB can accept or reject your change.

1.4 Comply or explain

The motto 'comply or explain' applies to this manual. This implies that, when you follow the instructions in this manual during the implementation of your project administration ('comply'), you can assume that you comply with the requirements of the subsidy scheme. You are free to deviate from the PAM in a substantiated manner ('explain'). As

[1] Letter to Parliament with Cabinet's response to report of Advisory Board Slavery Past Dialogue Group | Parliamentary Papers | Rijksoverheid.nl

the occasion arises, you must contact UVB. Namely, the risk that the accountability does not comply with the regulations is vested in you as the subsidy recipient.

2. Subsidy progress

2.1 Subsidy process

The subsidy process has various phases. To gain a general picture of the phases, you can examine the figure below. Please note: this scheme consists of four categories. The subsidy obligations per category differ.

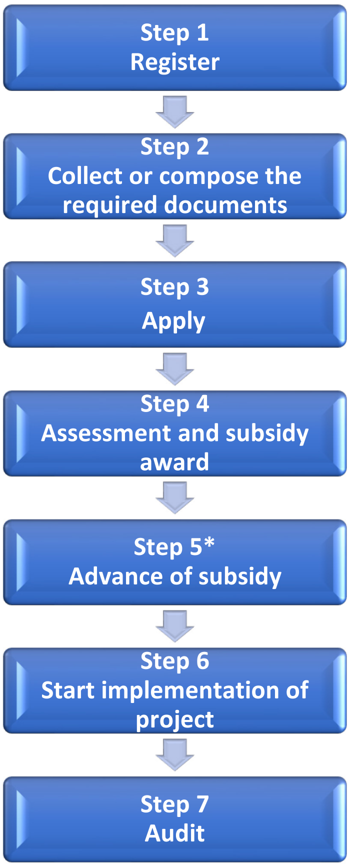

Figure 1: subsidy process

* In case of categories 1 and 2, 100% is advanced. In case of categories 3 and 4, half-yearly up to 80%.

Step 1 – Register: Before you submit an application, you register as an applicant. To this end you go to the subsidy portal of 'Uitvoering van Beleid'. You must be authorised to sign in order to submit the application. If you are not independently (administratively) authorised, or if another person, e.g. a subsidy adviser, submits the application on your behalf, authorisation is required.

If you do not have an account yet then you first create an account.

If you already have an account, you can log in and go to the tab 'Mijn regelingen'('My schemes'). Add the registration for the SUMS-C scheme here.

After the registration on the subsidy portal of 'Uitvoering van Beleid' (hereinafter: UVB), you can submit an application when the period has opened. With your login name and password, you have direct access to the subsidy application form.

You can find an introduction to the subsidy portal in the Manual Subsidy Portal UVB. The manual contains screen prints with brief explanations.

Step 2 - Collect or compose the required documents: Prior to the application you can already collect and fill in the relevant appendices. On the website of the UVB you can find an overview of the required appendices, namely:

- format for the plan of activities (categories 2, 3, 4)
- budget format (categories 2, 3, 4)
- evidence of bank account number and name account holder (categories 1, 2, 3, 4)
- *where applicable* an authorisation form (categories 1, 2, 3, 4)

The formats are made available on our website prior to the period.

In the plan of activities, you specify exactly what you are going to do with your project, what goals and results you want to achieve with it, and what benefits it will yield. You should also indicate the timeline (planning) within which this will take place and, if necessary, introduce a phasing plan. You do this by filling in the format.

In the budget format, you indicate the project costs for each activity. Subsidisable costs include wage costs for relevant employees working for your organisation, volunteer allowances and external costs, i.e. costs charged by third parties for the performance of the subsidisable activities. For an overview of the subsidisable costs, you can consult the next chapter.

Step 3 - Apply: An application can be submitted within the application period via the subsidy portal of UVB. In the portal, go to the tab 'Mijn aanvragen'('My applications) and choose the scheme you registered for in the previous step, then you fill in the online application form (e-form). Ensure that you filled in and submit all required documents.

Application periods
There are two application periods per category. You can only submit a subsidy application in these periods. Consult the subsidy scheme for the most up-to-date overview of the application periods.

Step 4 – Assessment and subsidy award: If, after the application period has closed, it appears that more subsidy has been applied for than is available in the budget (subsidy ceiling) then the civil-law notary will first draw lots to determine the order in which applications will be processed. UVB assesses whether the submitted subsidy application complies with the conditions imposed. An assessment takes place both on the completeness of the documents and on the content.

Completeness
Your subsidy application must be complete. This implies that all requested data and completely filled in documents must be included. Hence, immediately submit a complete application. If you do this within the application period, you have an equal chance of being awarded the subsidy as someone who submits an application on the first day.

Are documents nonetheless missing? Then you receive an email from the UVB about this. You then still have two weeks to yet submit the missing documents. Your application is then yet assessed, however it will be last in line. Therefore, it may be that you have less of a chance of being awarded the subsidy.

Substantively
The subsidy application is assessed substantively on the basis of the rules set out in 'Het Kaderbesluit BZK Subsidies' (the Framework Decree BZK Subsidies) and the subsidy scheme. UVB checks whether the activities and costs are eligible for subsidy. UVB can ask additional questions about this. The assessment by UVB does not regard the quality and does not change your position in the order of processing. If UVB concludes that an application for categories 3 and 4 is not in line with the objectives set out in article 2 of the subsidy scheme, an opinion is sought from the Advisory Committee[2]. This opinion is included in the ultimate assessment by UVB. This will also not affect your position in the processing order.

Timeline
After the closing of the application period, an assessment and decision-making process of approximately 13 weeks starts. Within this period, a decision is made on whether to approve or reject the application. If additional information is requested during the assessment, the time-limit is postponed. For applications in categories 3 and 4, if the Advisory Committee is involved, the decision-making process may take up to 22 weeks. UVB strives to assess applications as quickly as possible.

It is important that you take these periods into account when drawing up your plan of activities and budget. The implementation of the project can start immediately after the subsidy has been awarded to you; you must have started at the latest 13 weeks after that day.

Step 5 - Advance of subsidy: The payment of the subsidy differs per category. For categories 1 and 2 it is noted that establishment takes place ex officio. This implies that the full subsidy amount is paid automatically by way as advance upon approval of the application.
For categories 3 and 4 it is noted that the subsidy amount is paid in instalments (advances). You receive the last instalment of the subsidy amount upon conclusion of your project and after your request for establishment has been assessed. Use the establishment form for this, which you can find on the subsidy portal.

Step 6 – Start implementation of project: Has the subsidy been awarded? Then you receive the approval in an award decision of UVB. As the occasion arises, you must start the implementation of your project activities within 13 weeks after the date of the award

[2] Advisory Committee: an external party that is asked to provide an independent and impartial opinion on projects in categories 3 and 4 that initially appear to be insufficiently aligned with the objectives of the scheme. It advises the Minister of BZK whether or not to grant the subsidy.

decision. Only activities in the project period, as included in the award decision, are eligible for subsidy.

Step 7 – Audit: The audit of the projects differs per category. For categories 1 and 2 it is noted that the activities are concluded within a year. Afterwards UVB randomly conducts audits in order to assess if the subsidy conditions are met. That is why you are required to retain the administration diligently so that it is available for any random audits. If you did not conclude the activities in full or if you cannot properly demonstrate this then the subsidy may be reclaimed, either in whole or in part.

For categories 3 and 4 it is noted that you must include full accountability regarding the implementation and the results of the project when submitting the request for subsidy establishment. UVB conducts a full audit in respect of the said accountability. An audit opinion of an external auditor is moreover mandatory for category 4. That is why you must retain your complete project administration diligently and keep it ready for an audit.

3. Subsidisable costs

3.1 General

The financial administration shows what costs were incurred, what payments were made, and how income and expenditure pertain to the project. This information is used in order to evidence that the costs are eligible for subsidy.

You can only receive subsidy for costs that are truly necessary and that are directly related to the project. It involves costs that you actually incurred and paid. The subsidisable costs can be divided into the following types of costs:

- External costs *(categories 1 up to and including 4)*
- Mark-up for overhead costs *(categories 1 up to and including 4)*

- Volunteer fee *(categories 2 up to and including 4)*
- Direct wage costs *(categories 2 up to and including 4)*
- Mark-up for fee of a subsidy adviser or the regulatory burden costs *(categories 2 up to and including 4)*
- Costs for an external adviser *(categories 2 up to and including 4)*

- Costs for an audit opinion by an external auditor *(category 4)*

3.2 External costs

External costs are eligible for subsidy for all four categories. These are costs for the performance of subsidisable costs by a third party. You can claim the external costs as subsidisable costs in conformity with article 8 paragraph 1 under a of the subsidy scheme. To this end, the external party must send an invoice to the subsidy recipient. To this end, the invoices, receipts, and any order confirmations and offers will need to be recorded in the accountability.

3.3 Mark-up for overhead costs

Overhead costs are eligible for subsidy for all four categories. This is a fixed mark-up of 15% of the subsidisable costs for the implementation of your project. A fixed amount of USD 1,304 for the overhead costs applies to category 1 because the subsidy for category 1 is also a fixed amount. The amount for overhead costs is an allowance for all other project-related costs, e.g. travelling and transport expenses, catering, office expenses, and purchase of materials. You do not need to keep an administration for these costs, which fall under the overhead costs.

The costs for an audit opinion for an amount of USD 10,000 and the mark-up for the fee of a subsidy adviser or the regulatory burden costs of the applicant are not included in it.

3.4 Volunteer fee

A volunteer fee is eligible for subsidy for categories 2, 3, and 4. This applies to volunteers who are directly involved in the performance of the subsidisable activities. You can claim the volunteer fee in conformity with article 8 paragraph 2 under a of the subsidy scheme. You must conclude a volunteer agreement in advance. In 2025, this fee cannot exceed USD 5.60 per hour[3].

3.5 Direct wage costs

The direct wage(labour) costs are eligible for subsidy for categories 2, 3, and 4. This applies to staff in the employ of the applicant who are directly involved in the performance of the subsidisable activities. You can claim the direct wage costs for all hours that the staff spend on the project as subsidisable costs in conformity with article 9 paragraph 2 under b of the subsidy scheme. A fixed hourly rate of USD 65 must be applied[4].

3.6 Mark-up for compensation of the fee of a subsidy adviser or the regulatory burden costs

When submitting a subsidy application you can receive a fixed additional allowance (mark-up) in order to cover (a part of) the costs that you incur when applying for the subsidy. Consider the following:

- costs for the hiring of a subsidy adviser;
- time and resources that you, as an applicant, dedicate to administration and regulatory burden tasks.

The level of this allowance depends on the type of application (category) and amounts to:

- USD 1,000 for applications for category 2;
- USD 2,500 for applications for category 3;
- USD 3,750 for applications for category 4.

This allowance is awarded automatically in the budget as part of the subsidy and does not need to be applied for separately.

3.7 Costs for an external adviser

The hourly rate for an external adviser amounts to a maximum of USD 135 excluding VAT. Unless your organisation falls under the 'Aanbestedingswet 2012' (Public Procurement Act 2012)[5].

3.8 Costs for accountantsprotocol (auditor's report)

An accountant/audit opinion is mandatory for category 4. A fixed allowance of USD 10,000 applies to this. This allowance is awarded automatically in the budget as part of the subsidy and does not need to be applied for separately.

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[3] This rate is in conformity with the subsidy scheme.
[4] The fixed hourly rate of USD 65 for direct wage costs is based on scale 10 of the Government Rates Manual (GRM) direct hours, because this is, on average, appropriate considering the tasks and job level of employees in a project team.
[5] Aanbestedingswet 2012 (The Public Procurement Act 2012) is applicable to so-called "organisations subject to tendering"; think about public or semi-public institutions.

3.9 Restrictions on subsidisable costs in case of related parties

If (parts of) the project are carried out by the subsidy applicant or by organisations with which there is a close personal or administrative relationship, restrictions are applicable to the subsidisable costs.

As the occasion arises, only the following types of costs are eligible for subsidy:

- Volunteer fees;
- Direct wage costs (of the applying organisation);
- Mark-up for overhead costs.

Other costs, e.g. commercial rates, profit mark-ups, or invoices of these parties are not eligible for subsidy.

This limitation applies when the performing party:

- is the subsidy applicant;
- is part of the board of the subsidy applicant (or vice versa);
- shares directors with the subsidy applicant;
- is an organisation in which a director or employee of the applicant holds a financial interest;
- is under the direct or indirect control of the subsidy applicant;
- or if there is question of a conflict of interests due to, for instance, family ties or personal relationships that jeopardise the impartial or objective performance.

3.10 Non-subsidisable costs

Only certain costs for the performance of the project can be reimbursed. The following costs are not eligible for subsidy:

- Costs that are meant as restitution, compensation or indemnification;
- Costs for statutory tasks that the organisation must carry out mandatorily;
- Wage costs of employees during non-productive hours (e.g. release from work in order to participate in the project);
- Lease costs of, for instance, cars or equipment;
- Investments in sustainable consumer goods (e.g. equipment or furniture that must be written off);
- Depreciation costs;
- Licence fees (e.g. software licences);
- Costs for individual therapies;
- Costs for general scientific research;

- Purchase of immovable property or objects of art.
- Training costs in case of categories 2 up to and including 4 are also not eligible for subsidy.

3.11 VAT

The VAT payable is only eligible for subsidy if you cannot offset it against the sales tax. When you present VAT in your subsidy application, evidence that offsetting is not possible may be requested.

4. Project administration and accountability

4.1 General

It does not suffice to only present the costs for the subsidy. You must also demonstrate that the costs pertain to the project, can be audited, and were recorded correctly and completely. This implies that you must be able to explain the costs and must retain the correct documents as evidence. The furnishing of evidence and a transparent administration are important in order to be able to properly account for the subsidisable costs. Always retain all relevant documents, e.g. pay slips, signed volunteer agreements, two-sided signed time registrations, invoices, and receipts. By having these documents in order, you reduce the risk that costs are rejected during an audit.

4.2 Required documentary evidence per type of costs

Below, an overview is provided of the main documentary evidence that you must retain with the various types of costs.

4.2.1 External costs

- Offers, order confirmations, contracts or agreements with external suppliers or service providers who perform activities for the project. It is recommended referring to the project number, which is included in the award decision, in the aforementioned documentation.
- Invoices that clearly specify what services were provided or what goods were delivered and that demonstrate the relationship with the project. It is, again, recommended having the supplier or service provider include the project number on the invoice.
- Receipts that demonstrate that invoices were actually paid.

4.2.2 Direct wage costs

- Pay slips or an overview of the signed time registration per employee who works on the project.

- A substantiation that the employee is employed by your organisation (an employment agreement).
- Time registration that renders the project hours worked transparent, with date, activity and signature of the employee and the manager. You can use the format from the appendix.
- The salary does not need to be visible, however the presence of salaried employment and the allocation of the hours are mandatory.

4.2.3 Volunteer fee

- A volunteer agreement that establishes the arrangements regarding the activities and remuneration signed by the volunteer and the person responsible within the organisation.
- Time registration that keeps track of the deployment of the volunteer, with date, activity, name, and signature of the volunteer and signature of the person responsible within the organisation. You can use the format from the appendix.

4.2.4 Other documentary evidence

In addition to the documents mentioned above, additional documentary evidence is also required that demonstrates that the activities actually took place and that the project results (output) were realised. Combined, these documents form the presentation accountability. Think about:

- **Administrative documents**: an up-to-date extract from the Chamber of Commerce, articles of association of the organisation, and potentially board minutes that substantiate the decision-making regarding the project.
- **Evidence of participation**: certificates or diplomas for instruction or training followed (category 1).
- **Project results (see 4.3)**

Make sure that documentary evidence can clearly be traced to the project and corresponds with the activities described in the subsidy application.

4.3 Project results (output)

An important part of project administration is the establishment of the output: the specific results that your project yields. This output shows that the activities were actually performed and forms the basis for the subsidy accountability.

What do we consider as output?

Output covers all visible and measurable results that directly derive from the project, including:

- Activities: the number of meetings, workshops, exhibitions, educational programmes, lectures, podcasts or other activities performed.
- Participants / reach: the number of participants or visitors, including a description of the relevant target groups.

- Products: materials developed, e.g. educational materials, publications, flyers, films, exhibition catalogue or digital platforms.
- Cooperations: partnerships and networks created as a result of the project.
- Awareness and impact: a short description of how the activities contributed to awareness or a better understanding of the slavery past and its impact.

How do you record the output?

- Keep an overview or logbook in which you record per activity: date, type of activity, number of participants / visitors and cooperation partners.
- Collect supporting documentary evidence, e.g. invitations, photos, presentations or (press) publications.
- Briefly describe per activity what the main result was.
- Retain all administrative documents (invoices, receipts, offers) and provide for a separate project administration in order that subsidisable costs can easily be traced.

	Category 1	Category 2	Category 3	Category 4
Payment	Ex officio (automatic)	Ex officio (automatic)	Request for establishment by subsidy recipient	Request for establishment by subsidy recipient
Audit	Random	Random	Integral	Integral
Documentation to retain and/or to submit	Invoices or receipts of the training / courses Invoices or receipts of the website builder Diploma, certificate or proof of participation Articles of association from which the board members follow who participate in the training / courses	Invoices or receipts of all costs incurred in the context of the project Agreements like contracts with suppliers, cooperation partners, employees or volunteers Minutes and reports Time registration upon deployment of employees or volunteers Project results must be transparent and accessible	Invoices or receipts of all costs incurred in the context of the project Agreements like contracts with suppliers, cooperation partners, employees or volunteers Minutes and reports Time registration upon deployment of employees or volunteers Project results must be transparent and accessible Submission upon establishment: final report	Invoices or receipts of all costs incurred in the context of the project Agreements like contracts with suppliers, cooperation partners, employees or volunteers Minutes and reports Time registration upon deployment of employees or volunteers Project results must be transparent and accessible Submission upon establishment: final report and audit opinion of auditor

Figure 2: overview of payment method and documentation for retention

4.4 Requirements imposed on documentation

- All documents must be retained in such manner that they are easily and speedily available in case of an audit.
- The relationship between the costs and the project must be clear from the documentation (e.g. via a project number, reference or a clear description).
- Where applicable, the identity and role of the persons involved (e.g. directors or volunteers) must be demonstrable.

4.5 Retention periods

In the context of the subsidy scheme, you are required to retain the administration related to the implementation and accountability of your project for a minimum of five years after the date of the decision on subsidy establishment.

This administration includes, among other things:

- Invoices and receipts
- Signed time registration and pay slips
- Signed volunteer agreements
- Contracts and agreements with suppliers and cooperation partners
- Reports and other project results

If your project falls under state aid, a different retention period may apply, as established in a ministerial regulation or decree[6]. If this applies to your project, you must retain the administration during that deviating period.

Please note: in addition to this scheme, other statutory retention periods may apply, e.g. the tax retention obligation of seven years for payroll administration. That is why you must always comply with the longest applicable retention period.

The archiving of your project administration is essential. Retain your documents in a secure manner and ensure that they are accessible during the full retention period for any audits by the UVB or other competent authorities.

[6] Section 21 under h of the Framework Decree BZK Subsidies