

Nordplus Adult

Guide for reporting, documentation of activities and financial management of grants, 2016

All beneficiaries of the Nordplus Adult programme must submit a final report to the programme administration one month after the end of the project period as indicated in the contract.

Beneficiaries will receive a notification with instructions when the final report form can be accessed from Espresso.

The final report must present an account of the activities carried out and the results achieved. Since grants in Nordplus Adult are based on unit costs, all documentation is linked to the realisation of a given activity and not the actual costs incurred. Note that documentation is not to be submitted with the final report, but be kept by the coordinating organisation for a minimum of five years after approval of the final report.

Projects with duration of more than 18 months must additionally submit an interim report. Beneficiaries will be notified when the interim report can be accessed from Espresso. The deadline is fixed to June every year.

The following document presents the guidelines and requirements for the final report and the documentation of activities. It also gives advice on the general financial management of the project grant.

All activities included in the final report must be accounted for and documented according to the requirements of this guide.

The guidelines and requirements should be discussed among the project organisations at an early stage of the project, as they require specific procedures to be adopted and implemented from the very beginning.

Danish Agency for Higher Education
May 2016

Content

1. Access to the final report	3
2. Role and responsibilities of coordinating organisation	3
2.1 Partnership contract	4
2.2 Distribution of grant to partner organisations.....	4
3. General framework for reporting and financial management.....	5
3.1 Assessment of final report	7
3.2 Payments and audits	7
3.3 Force majeure	7
4. Mobility projects.....	8
4.1 General framework for mobility projects	8
4.2 Calculation and documentation of mobilities	9
5. Collaboration projects.....	9
5.1 General framework for collaboration projects.....	10
5.2 Calculation and documentation of project management, implementation and dissemination	10
5.3 Calculation and documentation of transnational project meetings	11
5.4 Calculation and documentation of development work	12
5.5 Budget adjustments.....	13
6. Annexes for documentation	14

1. Access to the final report

The report is accessible from the Nordplus application and reporting system Espresso available at www.nordplusonline.org.

You will receive a notification with instructions and supporting documents from the programme administration when the report form is available in Espresso, which will follow the issuing of the project document¹.

Please note that it is only the contact person of coordinating organisation who is allowed access to the report form and contract. When logging onto Espresso, the e-mail address of the contact person should be used as username. If another person than the contact person has submitted the application, this person will not have access to the report form. In order to get access to the form, the contact person must create a login using his/her name and the e-mail stated in the application.

When you have logged onto Espresso, you can access the report form from “My tasks”.

If you have submitted several applications, make sure to report on the correct project by checking its project reference number² with the number stated in the contract.

The final report has a “content” part, with a description of the activities carried out and the results achieved and a “financial” part accounting for the use of the Nordplus Adult grant.

2. Role and responsibilities of coordinating organisation

The coordinator of the project signs the contract and receives the grant payment from the Nordplus Adult main administrator and is therefore directly responsible for the project vis-à-vis the programme administration.

The main areas of responsibility of the coordinating organisation are to:

- **distribute** the grant to each partner organisation in accordance with the approved project plan and grant and ensure that all the appropriate payments are made without unjustified delay
- be the **intermediary** for all communications between the partners and the programme administration

¹ In the following pages referred to as “contract”.

² The project reference number is this number: NPAD-2016/XXXXXX

- immediately **inform** the programme administration of any change in partner organisation (name, address, legal representative) or any event likely to affect or delay the implementation of the project
- **coordinate** the collaboration between the partner organisations in each country and **oversee** that the activities carried out and the results achieved are accordance with the project plan and budget
- **collect and store** all necessary information and documentation from all partner organisations for the use in the final report and possible future audit
- **submit** the final report within the deadline and ensure that it includes all required information.

2.1 Partnership contract

The programme administration recommends that a partnership contract is made at the project outset in order to align expectations and agree on the individual contribution of each partner.

We recommend that the partnership agreement as a minimum considers:

- the share of grant per partner organisation
- principle of distribution of grant to each partner organisation
- procedure for reporting and collection of supporting documents.

It is the responsibility of the coordinating organisation to draft a partnership contract but it must be ensured that all partners agree and decide on the content of the contract.

2.2 Distribution of grant to partner organisations

It is the responsibility of the coordinating organisation to distribute the grant it receives from the Nordplus Adult main administrator to each partner organisation in accordance with the approved project plan and grant.

The partnership is free to decide their own procedure for the distribution of the grant, depending on the specific context, e.g. the volume of activities, the duration of the project, the size of the partnership and the financial capabilities of the project organisations, for example:

- one pre-payment of the entire grant (80%) covering the entire project period followed by a final 20% payment after a successful reporting

- partial pre-payments for a partial periods based on periodical reporting
- individual payments on the basis of requests from the each partner organisation, when a specific activity has been carried out and costs incurred.

The procedure chosen by the coordinator and its partners should balance what is effective with a concern for the grant investment of the programme and in accordance with the principles for sound financial management.

3. General framework for reporting and financial management

The Nordplus Adult grant is a contribution to a transnational partnership working towards a specific purpose and towards achieving a specific aim.

Grants are based on unit costs for different categories of expenses depending on project type³.

The grants are subsidies and do not fully cover all project costs and participating organisations must anticipate some co-financing. Since the principle of co-financing is embedded in the unit costs, the own-contribution of organisations is not to be accounted for or documented neither in the application nor in the final report.

The system of unit costs further entails that all documentation is connected to the realisation of a given activity and not the actual expenses incurred.

The documentation itself is not to be submitted together with the final report, but must be kept by the coordinating organisation for at least 5 years after approval of the final report in case of an audit. All documentation must be signed and certified by the legal representative of the responsible organisation, and must as a minimum identify type of activity, date(s), possible participant(s) and indicate the organisation and project in question.

The collecting of documentation should be done on the basis of agreed procedures. It is up to the partnership to develop its own methods taking point of departure in the specific project context. However, we strongly recommend to adopt the procedures and methods from the very start of the project and to do the collecting periodically/systematically throughout the project period. Please see 6. *Templates for documentation*.

³ Note that unit cost for collaboration projects is conducted as a pilot in 2016. As consequence the programme administration may introduce minor adjustments and follow-up on the template and the rates when processing the applications.

Please pay attention to the following points before submitting the report:

- the final report must be submitted no later than 1 month after the completion of the project according to the project period stated in the signed contract.
- the final report is a comprehensive report covering *all* activities and costs for *all* participating organisations throughout the entire project period.
- the report has a "content" part with a description of the activities carried out and results achieved and a financial part accounting for the use of grant.
- grants can never be increased or raised from the amount indicated in the contract.
- only activities within the contract period can be included in the final report and financial account.
- only costs directly related to the project and its activities are eligible.
- costs for non-Nordic or non-Baltic participants or costs for activities outside the Nordic or Baltic countries are not eligible.
- a separate bank account is not required, but the project should be established as separate activity within the accounting system of the coordinating organisation, so it can be separated from other activities of the organisation in case of an audit.
- only bank transfers to bank accounts of organisations are to be used for the transfer of grant amounts.
- internet versions, copied, faxed or scanned versions of any type of document are accepted, but must be fully readable and identifiable.
- any communication or publication related to the project (information or promotional materials such as websites, brochures, presentations, reports, teaching material etc.), must indicate that the project has received funding from Nordplus through the use of the Nordplus Adult logo downloaded at nordplusonline.org/Documents2/Logos
- the final account must be certified by the legal representative of the coordinating organisation.

3.1 Assessment of final report

The final report, products and outputs will be assessed by the programme administration on the basis of the following criteria:

- the extent to which the project was implemented in line with the approved grant application
- the quality of activities undertaken and consistency with project objectives
- the quality of the products and outputs produced.

The calculation and establishment of the final is dependent on the realised activities according to the applicable unit costs. See 4. *Mobility projects* and 5. *Collaboration projects* for further description of the unit costs.

3.2 Payments and audits

Grants are paid in two separate instalments with the exception of grants of less than 10.000 euro, where 100% of the grant will be paid when the contract is signed. For all other grants a pre-payment of 80% of the total grant is issued when the contract has been signed and a post-payment of up to 20% is issued when the final project report has been approved.

A final report check will be undertaken by the programme administration for all projects in order to establish the final grant amount.

Desk check of supporting documents after final report stage may be carried out with randomly selected project up to five years after the submission of the final report. Furthermore national Nordplus offices may conduct on the spot check and monitoring visits, which will be notified in due time.

3.3 Force majeure

The Nordplus Adult programme can never provide additional funding to grant amount indicated in the contract. However, in justified cases, expenses for cancelled activities or unforeseen costs may be covered by the grant, e.g.:

- in case of sudden illness (or death in the close family) during a stay abroad, the administration can accept e.g. travel and boarding costs even if the minimum duration of the stay is not fulfilled. Further documentation is required, e.g. a medical statement.

Exchanges cancelled prior to departure due to illness etc. are not accepted as Force Majeure, as cancellation insurance should have been signed.

4. Mobility projects

Grants for mobility projects are contributions to the costs related to transnational exchanges and specifically include contributions to travel and subsistence costs while staying in another country.

Mobility grants are based on a set of unit costs for travel and for board and accommodation respectively, and the actual grant is calculated by multiplication of the approved number of participants, the duration of stay(s) and the applicable rates.

The unit costs differ according to groups of countries and target groups. Information on applicable unit costs is provided in the Nordplus Handbook available from www.nordplusonline.org.

4.1 General framework for mobility projects

Mobility grants are not based on the actual expenses incurred, which means that if mobilities are carried as stated in the grant decision in terms of number of participants, duration, sending/host country, the partnership is entitled to the full grant regardless of the actual costs of the exchanges.

As a result, it is the number of participants, the duration of the stays and the sending/host country which must be reported and documented. Put differently, changes in these categories may have consequences for the grant:

- if fewer participants have taken part in the exchanges and/or if the stays have been shorter than foreseen in the grant decision, the final grant amount will be reduced accordingly.
- changes in sending/host country may in some cases lead to a reduction of grant as different travel rates apply to different groups of countries. Any change in sending/host country must be justified and approved by the administration and cannot lead to an increase in grant.
- the minimum duration for the type of stay/exchange in question must be kept. Shorter stays than the required minimum are ineligible and cannot be granted. See the Nordplus Handbook for the various types of exchanges and their minimum duration.

If exchanges are fulfilled and carried out as indicated in the grant decision, the actual use of the grant can take place with full flexibility, e.g.:

- grant amounts originally allocated to travel costs can be used for subsistence costs and vice versa, e.g. the travel rates are higher than the actual travel costs and unused travel grant amounts are generated.

- grant amounts originally allocated to stays in one country/organisation can be used for costs of stays in another country/organisation in the partnership, e.g. when the travel and board and accommodation costs for one country are higher than the actual costs and unused grant amounts for a country are generated - and vice versa.
- in carrying out the exchanges/stays foreseen in the grant decision, any unused grant amount can be used to include more participants or to cover other costs specifically incurred from the exchanges foreseen.

4.2 Calculation and documentation of mobilities

Each mobility is documented by a documentation of participation for each participant. No documentation for the actual travel is required. The documentation must be signed by the legal responsible of the host organisation.

The documentation must be developed by the coordinating organisation in collaboration with its partner organisations and state the following⁴:

- full name of participant
- sending and host organisation
- start and end date of the stay
- type/purpose of the stay
- reference to the project: Nordplus Adult project number and title
- name and logo of the Nordplus Adult programme
- signature of the legal representative of the host organisation.

The documentation is not to be submitted with the final report, but must be kept by the coordinating organisation for 5 years after approval of final report.

5. Collaboration projects

Grants for collaboration projects are contributions to costs incurred from managing and implementing the project and from disseminating project results. Furthermore grants are contributions to travel and subsistence costs connected to project meetings, network meetings and internal seminars/courses in the partnership and for time invested in development work.

⁴ The programme administration provides a template to be used for this purpose. Please see 6. *Templates for documentation.*

The unit costs differ according to different categories of expenses and different country groups. Information on applicable unit costs is provided in the Nordplus Handbook available from www.nordplusonline.org.

5.1 General framework for collaboration projects

Since grants in Nordplus Adult are based on unit costs, all documentation is linked to the realisation of a given activity and not the actual costs incurred. It means that if activities are carried out as stated in the grant decision (e.g. in terms of number of participants in meetings, number of meetings, number of work days etc.), the partnership is entitled to the full grant regardless of the actual costs.

The unit costs will in some cases fully cover the incurred expenses while in other cases participating organisation must contribute with some co-financing. However, as the co-financing is by default embedded in the unit costs, the own contribution of organisations is not to be explained or documented neither in the application nor in the final report.

In the final report the following requirements must be observed:

- the account must include each applicable unit cost and present both the anticipated activities of the budget and realised activities.
- all deviations between approved activities and realised activities must be explained the approved grant is a maximum and can never be raised, but limited budget transfers between categories of unit cost may be introduced. Please see 5.5. *Budget adjustments*.

5.2 Calculation and documentation of project management, implementation and dissemination

The grant for *project management, implementation and dissemination* is to cover administrative costs of coordinating and participating in a project. Furthermore the grant shall cover costs of disseminating the results of the project, e.g. publication of reports and booklets, translation, creation of websites and organisation of (trans)national conferences, seminars and meetings. Extraordinary cost for external services may also be covered by this grant.

The grant is a lump sum dependent on the number of participating organisations. However the project beneficiaries are free to decide on the distribution of the grant between them according to their respective workload and their individual contribution to the project activities and results. This distribution must be specified in the partnership agreement.

As this grant is a lump sum independent of project duration, type and content, the only required documentation is a an account of the realisation of

the project in the final report. In other words, the project beneficiary is entitled to the full grant amount in so far as the activities have been implemented and the outputs produced as approved by the programme administration.

5.3 Calculation and documentation of transnational project meetings

The grant for *transnational project meetings* is to cover costs for travel and subsistence for staff of participating institutions for meetings between project partners with a view to planning, follow-up and coordination of the project. Other forms of meetings, e.g. network meetings, smaller seminars/courses with the participation of staff⁵/adult learners in partner organisations, can also be covered by this grant. Cost for larger, external events with participation of persons outside the partnership is to be covered by *project management, implementation and dissemination of results*.

The grant is calculated by multiplying the total number of participants by the applicable unit cost for the country in which the meeting takes place.

The beneficiaries are entitled to the grant in so far as the participants have participated in the transnational project meeting and undertaken the reported travels. Please see *4.1. General framework for mobilities* for a further specification.

Minor adjustments e.g. change in host countries and number of meetings/participants can be introduced, but note that this may lead to a reduction of the final grant (e.g. if a meeting is moved to a country triggering a lower rate) and that the total grant given for this unit cost may only be raised through budget transfer from development work, see *5.5 Budget adjustments*.

Each transnational project meeting is documented by a declaration signed by the legal representative of receiving organisation specifying the name of the participant, the purpose of the activity, as well as its starting and end. A joint proof of attendance in the form of a declaration stating names of all participants from one organisation is also acceptable. The administration provides a template to be used for this purpose. Please see *6. Templates for documentation*.

Finally, beneficiaries must be able to demonstrate a formal link between the participants of the meetings and the beneficiary organisations whether as staff or as learners.

⁵ In Nordplus Adult “staff” includes both professionals and volunteers in a participating organisation.

5.4 Calculation and documentation of development work

Grants for *development work* are to cover salary costs for the work invested in preparing substantive, educational products of relevance to stakeholders outside the partnership. It may include curricula, it tools, analyses, studies, open educational resources (OER), methods, etc.

The grant is calculated by multiplying the number of work days performed by the staff member in question by the applicable unit cost for the country in which the staff member is established.

The beneficiaries are entitled to the grant in so far as the developed the product(s) are approved by the programme administration.

Please note the following points:

- development work is not applicable for thematic networks, but only for development and mapping projects.
- only time invested in developing and mapping work is eligible while time invested in project management and project participation is to be covered by *project management, implementation and dissemination of results*.
- only persons considered as "staff" involved in education in beneficiary organisations are eligible⁶.

The proof of time invested in development work is a time sheet per organisation, identifying the name of the staff member, the country, the dates and the total number of days of work of the staff member for the development of the product(s) certified by the legal representative of the organisation in question. The administration provides a template to be used for this purpose. Please see 6. *Templates for documentation*.

Furthermore, beneficiaries must be able to demonstrate a formal link between the staff member and the beneficiary organisation (such as type of employment contract, voluntary work, etc.), as registered in the official records of the beneficiary.

⁶ Nota bene: *development work* may not be sub-contracted to external parties, and persons working on the basis of service contract (e.g. translators, web designer etc.) are not considered as staff, and their working time cannot be claimed under *development work* but may be covered by *project management, implementation and dissemination*.

5.5 Budget adjustments

As a general rule, the project should be carried out in accordance with the grant and activity plan of the approved application. However, projects occasionally take unforeseen directions, and limited adjustments of the existing plan and grant may be necessary. Certain flexibility is thus foreseen by the regulations of the programme and described below. The guiding principle for all changes is that the main objectives and results of the project must never be put at risk and the total grant can never be increased from the amount indicated in the contract.

Please observe the following point regarding adjustments:

- For development and mapping projects: beneficiaries may transfer up to 25% of allocated funds between the categories *transnational project meeting* and *development work* without prior approval from the programme administration. Note that the transfer may never result in an increase/decrease of more than a 25% of the existing category.
- Minor adjustments within *transnational project meetings*, e.g. change in host countries and number of meeting participants, can be made without prior approval from the programme administration, but note that the grant given for this unit cost may only be increased through transfer from *development work* (see point above).
- Likewise minor adjustments within *development work* may be introduced without prior approval, e.g. regulating number of work days per partner. Again, please observe that the total grant allocated to this unit cost may only be increased through transfer from *transnational project meetings*.
- *Project management, implementation and dissemination* is a lump sum and can as such be used to cover any project related costs provided that the general purposes with this grant are fulfilled, e.g. executing and implementing the project smoothly and disseminating project result (see 5.1 *General framework for collaboration projects*). The distribution of the grant between project partners must be agreed by the partnership depending on the respective workloads and particular activities planned in the project.

Large transfers between unit costs above 25% or major changes within unit costs must be approved by the programme administration. These changes must be requested in writing in due time and present a revised budget to the programme administration.

All changes, including minor adjustments described above, must be explained and argued for in the final report.

6. Annexes for documentation

The programme administration strongly recommends that the project organisations from the start agree on and adopt all necessary procedures and methods to ensure the required collecting of information and documentation from each of the project organisations.

It is recommended that the collecting of information and documentation takes place from the start of the project and is done systematically throughout the entire project period.

The programme administration offers the coordinating organisation and its partner organisations a number of templates that may be used in support of this documentation. The templates can be found in the following annexes:

- Annex I: a participant list for documenting participation in mobility projects
- Annex II: a participant list for documenting transnational project meetings in collaboration projects
- Annex III: a time registration form for documenting development work in collaboration projects

The templates may be altered to better fit the individual project context. However, if doing so, the project organisations should ensure that the templates still meet the requirements for information and documentation as stated in this guide.

Please note these forms of documentation are not to be submitted with the final report, but must be kept by the coordinating organisation for 5 years after approval of final report.

Annex I: participant list for documenting participation in mobility projects

Project ID:

Coordinator institution:

Host institution:

No	Sending institution	Name/surname of travelling person	Host institution	From country	To country	Type of exchange	From date	To date
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Date

For the beneficiary

 Signature of the legal responsible of the host organisation

Annex II: participant list for documenting transnational project meetings in collaboration projects

Project ID:

Coordinator institution:

Host institution:

No	Travelling institution	Name/surname of travelling person	Host institution	From country	To country	Type of meeting/purpose	From date	To date
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Date

For the beneficiary

Signature of the legal responsible of the host organisation

Annex III: time registration form for documenting development work in collaboration projects

Project ID:

Coordinator institution:

Institution in which the development work is carried out:

No	Name of organisation	Name of staff member	Position	Task/activity	Number of work days for development work	Period of work Month/year
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Date

For the beneficiary

 Signature of the legal responsible of the organisation in
 which the development work is carried out