

Advice on financial management and documentation for granted projects 2023 and onwards

Nordplus Junior

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1. Introduction

You have been granted support for a project within Nordplus Junior - congratulations! Based on questions the Junior administration is often asked, this document was composed to help you get started.

The purpose is to give you advice on the general financial management of the project grant, as well as other useful information concerning responsibilities and requirements regarding documentation of activities.

Please ensure that the guidelines and requirements are discussed among the project organisations, as they require specific procedures to be adopted and implemented at an early stage of the project.

There are two project types in the Nordplus Junior programme. The term ***mobility projects*** will be used as a collective name and refers to: class exchanges, teacher exchanges, individual pupil exchanges, preparatory visits, and study visits. ***Development projects*** may involve strategic partnerships add/or networks.

Mobility projects: These grants are based on unit cost categories for travel and for board and accommodation, and the actual grant is calculated by multiplication of the approved number of participants, the duration of stay(s) and the applicable rates.

N.B. For mobility projects with budgets exceeding 15 000 € there is also a fund for project management.

Development projects: These grants are based on unit cost categories for travel, board and accommodation and management, implementation and dissemination of results.

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 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 staff/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*.

Any communication or publication related to the project must indicate that the project has received funding from Nordplus Junior. Information or promotional materials such as websites, brochures, presentations, reports, teaching materials, etc. must promote the programme and display its logo. The Nordplus logo can be downloaded at nordplusonline.org/about/design-manual/.

2. Role and responsibilities of the coordinating institution

The coordinator of the project signs the Project document (contract) and receives the grant payment from the Nordplus Junior main administrator and is therefore directly responsible for the project vis-à-vis the Junior administration and the project's participant organisations.

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

- **distribute** the grant to each partner institution in accordance with the approved project plan and ensure that all the appropriate payments are made without unjustified delay,
- be the **intermediary** for all communication between the partners and the Junior administration,
- immediately **inform** the Junior administration of any changes in a partner institution (e.g. contact persons or legal representatives) or any event likely to affect or delay the implementation of the project,
- **coordinate** the collaboration between the partner institutions in each country,
- **oversee** that the completed and intended activities, actions and focus are in accordance with the approved project's objective(s), plan and budget,
- **collect and store** all necessary information and documentation from all partner institutions for the use in the final report and for a possible future audit,
- **submit the final report** (and interim report if required) within the deadline and ensure that it includes all required information.

2.1 Project partnership contract

The programme administration **recommends** that a partnership contract is set up in the beginning of the project in order to align expectations and agree on the individual contribution of each partner, as well as the distribution of the grant. If you establish this contract, it is an internal project affair and the Junior administration does *not* require it.

We recommend that the partnership contract as a minimum considers:

- the share of grant per partner organisation,
- the principle of distribution of grant to each partner organisation,
- the procedure for reporting,
- the 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 and particularly on the principles for distribution of the grant – see examples 2.2 below.

2.2 Distribution of grant to partner institutions

It is the responsibility of the coordinating organisation to distribute the grant it receives to each partner institution in accordance with the approved application and project plan.

The distribution can follow the unit costs of the programme, but the participant institutions can also decide on a different distribution, e.g. by considering the actual costs of the activities. In either way, the **principle of distribution** and the share of grant by each partner should be agreed on from the outset of the project.

Likewise, the project partnership is free to decide their own **payment procedures** depending on context or need. Possible procedures are:

- one pre-payment of the entire sum which was granted for that specific partner institution (based on allocated unit costs). Later followed by a final 20% payment after a successful reporting, if the project received 80% as a first payment,
- partial pre-payments for a partial period based on internal project reporting,
- individual payments based on requests from each partner institution, when a specific activity has been carried out and costs have incurred.

The procedure chosen by the coordinator and its partners should balance what is most effective considering the grant size and according to principles for sound financial management.

3. General framework for financial management

Grants from Nordplus are regarded as contribution to project costs and do not fully cover all actual project related 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. All participating institutions must therefore expect a certain degree of **co-financing**.

The co-financing is *not* to be specified or documented neither in the application, nor in the final report as it is presupposed in the unit cost system.

The system of **unit costs** for Nordplus Junior projects further entails that all documentation is connected to the realization of a given activity and not the *actual* costs incurred. Because of the unit cost system:

mobility projects are asked to report the number of performed mobilities (a person traveling to and from another country) during the project period,

Development projects are asked to report the number of performed transnational meetings and the number of participants in those meetings, during the project period. Also, report the number of participating organisations.

This means that if activities are carried out as stated in the grant decision (eg. participation in exchanges and meetings), the project is entitled to the full grant regardless of the actual costs.

The collecting of **documentation** should be done systematically throughout the project period. We recommend that you use the templets provided in this guide, please see 6. *Templets for documentation*.

All documentation must:

- as a minimum identify type of activity, countries, date(s), name of participant(s) and indicate the organisations and the Nordplus Junior project number in question. Also, include logo of the Nordplus programme,
- be signed and certified by the legal representative of the responsible host organisation,

The lumpsum received for *project management, implementation and dissemination* is based on the number of participating organisations. The only required documentation of this grant is an account of the realisation of the project in the final report, as it is independent of project duration, type and content.

This documentation is not to be submitted together with the final report but must be kept by the coordinating institution for at least 5 years after the approval of the final report, in case of an audit.

Grants can never be increased or raised from the amount indicated in the contract.

3.1 Payments and audits

When the Swedish Council for Higher Education has received the contract, grants are paid in two separate instalments; except for grants of less than 15.000 Euro where 100% of the grant will be paid at once. 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.

After the final report has been submitted, the Nordplus Junior administration will make a financial assessment in order to establish the final grant amount.

Desk checks of supporting documentation after the final report stage, may be carried out on randomly selected projects up to five years after the submission of the final report. A desk check means that the administration collects documentation connected to the project activities (e.g. participant lists). Furthermore, national Nordplus offices may conduct monitoring visits where you might be asked to present documentation and results; such visits will be notified in due time if you are selected.

3.2 Practical advice handling the grant

Below is some practical advice on how to handle the grant:

- A separate bank account is not required, but the project should be established as a separate activity within the accounting system of the coordinating institution. This because it should be possible to separate project activities from other institutional activities in case of an audit.
- When receiving the grant, make sure it is kept in Euros. Otherwise changes in currency rates can affect the total grant sum negatively.
- Only bank accounts of institutions are to be used when the coordinator transfers grant amounts, never private accounts.

3.3 Force majeure

The Nordplus Junior programme can never provide additional funding to the 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 a pandemic, 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 and contact with the Junior administration is required.

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

4. Budget adjustments

As a 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 of the project must never be put at risk and the total grant can never be increased from the amount indicated in the contract. All changes, including minor adjustments described below, must be explained and argued for in the final report.

As mentioned earlier, grants are not based on the *actual* expenses incurred, which means that if mobilities or meetings are carried out as stated in the grant decision in terms of number of participants, duration and 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.

The grant for *project management, implementation and dissemination of results* in project/networks is a lump sum dependent on the number of granted organisations. Therefore, the actual participating organisations must be reported. The partnership is entitled to the full grant amount if the activities have been implemented and the outputs produced as stated in the grant decision.

Put differently, changes in these categories may have consequences for the grant size:

- If **fewer participants** have taken part in the exchanges/meetings, 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 countries. Any change in sending/host country must be justified and cannot lead to an increase in the grant amount.
- Changes in **number of meetings/activities** compared to the approved activity plan, might also result in a financial adaptation. These changes must also be motivated.
- The **minimum duration of stay for the exchange** in question must be kept. Shorter stays than the required minimum are ineligible. See the Nordplus Handbook for the various types of exchanges and their minimum duration.
- If **fewer organisations have participated** in the project/network than granted, the final grant amount will be reduced accordingly.

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. These examples **do not require** approval by the Junior administration and show how you can use surplus allocations:

- Grant amounts originally allocated to travel costs can be used for **subsistence costs** and vice versa, e.g. the granted travel rates are higher than the actual travel costs and unused travel grant amounts are generated. Surplus money from travel rates can also be used for accommodation for pupils.
- Grant amounts originally allocated to stays in **one country/institution** can be used for costs of stays in **another country/institution** in the project 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.
- When carrying out the exchanges approved in the grant decision, any unused grant amount can be used to include **more participants** or to cover **other costs** specifically incurred from the surplus of the exchanges.
- Surplus money in the end of the project can be used for **dissemination** of project results, or extra **evaluation** activities. As long as these events and activities are directly linked to the project and benefits its objectives.
- Minor adjustments within planned *exchanges and meetings* e.g. change in host countries and number of meeting participants.

4.1 General guidelines for ineligible costs

As stated earlier, grants from Nordplus Junior are based on unit costs for different categories of expenses depending on project type. However, there are some costs that the grant cannot cover.

These costs are *not* eligible:

- costs for activities outside the approved project period,
- costs unrelated to the project and its activities,
- costs for participants not living in Nordic or Baltic countries,
- costs for activities outside the Nordic or Baltic countries,
- overheads, i.e. general unspecified costs not directly connected to the project,
- office equipment or tool kits in larger scales (e.g. IT equipment and fixed inventory),

Approved unit cost for *project management, implementation and dissemination of results* can be used to cover costs for wages if the situation of surplus money arises.

If you are hesitant on which costs can be covered by the grant, contact the Junior administration.

4.2 General guidelines for inclusion support

Costs involving participants with inclusion support may be met by a grant of up to 100%. Additional funds may be approved to cover the cost of a companion, interpreter or similar.

If support for special needs is required, coordinators may apply both in the ordinary round, and if the project is funded after the application deadline. When applying in the ordinary round, the need must be explained in the application. The application should be addressed directly to the main administrator if the application is after the ordinary round, and only applies to participants in projects which have already been funded.

Documentation of any receipts for actual costs must be kept by the coordinating organisation for at least 5 years after the approval of the final report, in case of an audit.

This is not to be submitted together with the application nor the final report but must be kept.

5. Annexes for documentation

The project organisations must agree on and adopt all necessary procedures and methods for collecting information, to ensure the required documentation from each of the project partners.

The collecting of information and documentation should take place from the start of the project and continue systematically throughout the entire project period.

The Nordplus Junior administration recommends that you use the templates provided to support your 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 project/networks.

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.

6. Guidance and contact with the Junior administration

If you have further questions, do not hesitate to contact the Junior administration on nordplus@uhr.se.

We wish you the best of luck with your project!

// Nordplus Junior administration

Annex I: participant list for documenting participation in mobility projects

Project ID:

Coordinating organisation:

Hosting organisation:

No	Sending organisation	Name/surname of travelling person	Host organisation	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 development 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

