

Grant Conditions

Knowledge Development Programme (KOP)

7 November 2017

KOP Grant Conditions

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Definitions

- Nuffic: Netherlands organisation for international cooperation in education which awards KOP grants to the Dutch institution for funding of individual KOP fellowships.
- Dutch institution: Dutch higher education institution that can apply for a KOP grant.
- KOP grant recipient: the Dutch institution which has been awarded a grant to subsidize individual KOP fellowships
- Grant request: request for a KOP grant submitted by the Dutch institution via Atlas.
- Grant award: grant awarded to the Dutch institution by Nuffic as funding for individual KOP fellowships.
- Grant period: period for which the Dutch institution has been awarded the KOP grant by Nuffic.
- Application deadline: deadline for submitting the KOP grant request via Atlas by the Dutch institution.
- Candidate: individual that submits a request to the Dutch institution for a KOP fellowship.
- Nominee: candidate that has been nominated by the Dutch institution for a KOP fellowship.
- Fellowship holder: candidate who has been awarded a KOP fellowship and has accepted the fellowship.
- Fellowship period: period for which the fellowship holder has been awarded the KOP fellowship.
- Atlas: support system for managing grant applications and grant awards.
- Nominal study period: the study period of a short course as registered in Atlas.
- Fixed amount: a fixed amount of compensation for expenses incurred which is paid to grant recipient and/or fellowships holders regardless of actual costs.

I. Introduction

KOP grants are awarded to Dutch institutions in order to subsidize individual KOP fellowships that will enable fellowship holders to pursue and complete KOP eligible educational courses or programmes. This document presents the terms for Dutch institutions that submit a request for a grant and for Dutch institutions that receive a grant for the Netherlands Fellowship Programmes (KOP) for the sub-programme:

- KOP-Short Courses

The KOP Grant Conditions do **not** apply to KOP-Masters, KOP-PhD, KOP-Tailor Made Training (TMT), KOP-Refresher Courses (RC) and KOP Alumni Activities.

These Grant Conditions form part of the grant award for grant recipients and provide the obligations that apply to the grant. By submitting a KOP grant request in Atlas the Dutch institution accepts these Grant Conditions.

The Dutch institution is responsible for providing the candidates with the Obligations for KOP Fellowship Holders as stated in Annex 3.

Dutch institutions must take note of all information provided about the KOP on [the Nuffic website](#).

More information on Atlas: [KOP Atlas Manual for Dutch Institutions](#).

II. General Terms

1. The activities made possible by the grant will be carried out under the responsibility of the KOP grant recipient.
2. The following framework of standards apply to the KOP programmes:
 - Ministry of Foreign Affairs Framework Act on Grants;
 - Ministry of Foreign Affairs Grant Decree;
 - Ministry of Foreign Affairs Grant Regulations;
 - General Administrative Law Act.
3. The Dutch institution as well as the KOP fellowship holder and KOP alumnus is required to cooperate in surveys or evaluations conducted by Nuffic or the Netherlands Ministry of Foreign Affairs and to provide the requested information.
4. The fellowship holders personal data will be used by the KOP programme, Nuffic, the Ministry of Foreign Affairs, external evaluators of the programmes, the Netherlands embassies and Dutch institutions for administrative, assessment, selection, evaluation of the program, and alumni purposes (Holland Alumni Network - www.hollandalumni.nl/KOP) in accordance with the Dutch Personal Data Protection Act (*Wet Bescherming Persoonsgegevens*).
5. If Dutch government policy is violated by the funding of a particular activity, because for instance circumstances have changed, Nuffic can issue binding requirements regarding the activities funded by the grant.
6. The Dutch institution is not allowed to offer or give or solicit or accept from a third party any gift, reward, compensation or benefit of any kind in any way that could be construed as illegal or corrupt. Any such practice could be grounds for Nuffic to withdraw the entire grant or parts of the grant.
7. All materials wholly or partly produced with the help of the grant, with the exception of images and illustrations, must be published under the Creative Commons License – Attribution Non-commercial. As a result, third parties wishing to make use of these materials are required to cite (attribute) the work in the manner specified by the author or licensor and the citation or reuse should in no way imply that the author or licensor endorses the scope of the derived work. Third parties are not permitted to use the work for commercial purposes.

8. The Dutch institution must comply with the Dutch Personal Data Protection Act (*Wet Bescherming Persoonsgegevens*, or WBP).
9. Nuffic accepts no responsibility, financially or otherwise, for expenditures (or liabilities emerging from these expenditures) or liabilities arising from activities funded by the grant. Nuffic will not indemnify the Dutch institution, the fellowship holder or any other person working on the grant against any claims for compensation or against any other claims (whether under any statute or regulation or at common law) for which the Dutch institution may be liable as an employer or otherwise or for which any such person may be liable.
10. The KOP grant recipient must keep all grant administration for 7 years after the grant has been settled and the file has been closed.
11. The grant recipient is responsible for administrating the KOP grant. The grant administration entails a range of activities and obligations, which are set out in this document.
12. The Dutch institution is responsible for informing (future) candidates about the details (e.g. aim, criteria, application and selection process, etc) of the KOP.
13. The KOP Grant Conditions are applicable to specific application deadlines. The Dutch institution must take note which version of the KOP Grant Conditions apply to which deadline.
14. Nuffic is authorized to deviate from the provisions in the Grant Conditions in exceptional circumstances if implementation and /or execution of the Grant Conditions result in injustice or inequities of considerable nature. When applied, the application of this provision will be stated in a well-founded decision.

III. KOP grant request

15. The Dutch institution can submit a request for a KOP grant to subsidize individual KOP fellowships for candidates, who comply with the following eligibility criteria:
- a) The candidate must be a professional and a national of, and working and living in one of the countries on the [KOP country list](#) valid at the time of application;
 - b) The candidate must not be employed by an organisation which can be expected to have its own funds for staff development, e.g.:
 - a multinational corporation (e.g. Shell, Unilever, Microsoft)
 - a large national and/or a large commercial organisation;
 - a bilateral donor organisation (e.g. USAID, DFID, Danida, Sida, Dutch ministry of Foreign affairs, FinAid, AusAid, ADC, SwissAid);
 - a multilateral donor organisation (e.g. a UN organisation, the World Bank, the IMF, Asian Development Bank, African Development Bank, IADB);
 - an international NGO (e.g. Oxfam, Plan, Care).
 - c) The candidate must have a current employer's statement which complies with the [format](#) Nuffic has provided. All information must be provided and all commitments, which are included in the format, must be endorsed in the statement;
 - d) The candidate must have a government statement that meets the requirements of the country in which the employer is established (if applicable);
 - e) The candidate must have an official passport valid at least three months after the submission date of the registration form by the candidate.
16. The Dutch institution can only submit a request for a KOP grant to subsidize individual fellowships for short courses which are registered in Atlas. Information such as the names of the programmes/courses, their starting and end date, their duration and their tuition fee as stated in the grant award is based on the information registered in Atlas. The information in Atlas is leading in the determination of the grant amounts. The Dutch institution is responsible to verify that all details of the eligible programmes and courses are correctly registered in Atlas.
17. The following criteria apply for programmes and courses to qualify for KOP:
- a) The programme/course must be registered in HODEX or Studiekeuze Webformulier;
 - b) The duration of the programme/course (maximum grant period excluding possible extensions):
 - KOP-Short Courses between 12 and 365 days
 - c) The course must be full-time (except e-learning);

- d) The programmes and courses must have English, French or Spanish as language of instruction;
18. The Dutch institution must submit the KOP grant request using Atlas before the relevant application deadline. Grant requests that are not submitted before the relevant application deadline and/or which are not submitted via Atlas will not be accepted under any circumstances.
19. The Dutch institution can only submit one grant request per deadline, per KOP sub-programme. In this grant request a limited number of candidates can be nominated for a KOP fellowship. This number will be communicated two weeks before Atlas opens for grant applications.

Additional grant for housing costs

20. The Dutch institution must arrange suitable housing for the fellowship holder, preferably including furnishings, a kitchen or cooking facilities and services. A grant for additional housing costs can be awarded to fellowship holders if these conditions cannot be met using the subsistence allowance alone.
21. The Dutch institution can request an additional grant for housing costs for short courses which take place in the Netherlands or in KOP countries.
22. The additional grant for housing costs is only available for courses with a duration between 12 and 42 days. Additional housing costs are fixed amounts listed in Annex 1.
23. The Dutch institution must submit the request for a grant for additional housing together with the grant request in Atlas.

Additional grant for arrival and departure of fellowship holder for KOP-SC

24. The Dutch institution can request an additional grant for a maximum of 3 days for arrival and departure of the fellowship holder.
25. The additional grant consists of the following fixed reimbursements as indicated in Annex 1: subsistence allowance, insurance and if applicable additional housing costs.
26. The Dutch institution must submit the request for an additional grant in Atlas as soon it becomes clear the additional grant is needed.

IV. KOP grant

27. The KOP grant is for one or more individual fellowships. It is composed by fixed amounts and is a contribution towards the costs fellowship holders make during their studies. It covers the fixed reimbursements for fellowship holders as stated in Annex 1 and the predetermined institutional costs. The amount of the grant is calculated using the programme/course details as registered in Atlas (i.e. course duration, the KOP-tuition fee, the location of the course, the educational form of the course, etc) and the fixed reimbursements for fellowship holders according to the specification in Annex 1.
28. The fixed reimbursements for subsistence allowance, study materials and if applicable e-learning facilities as stated in Annex 1 must be paid on behalf of the fellowship holder. The other fixed reimbursements are expected to meet on average the fellowship expenses paid by the grant recipient, as further explained in [Toelichting normbedragen](#).
29. The KOP grant recipient is explicitly responsible for:
- a) organising and conducting the course(s) or programme(s) to which fellowships are awarded;
 - b) guaranteeing that the fellowship holders receive the course(s) or programme(s) as agreed without any further charges;
 - c) applying for visas and residence permits for fellowship holders, if applicable;
 - d) arranging fellowship holders' flights;
 - e) arranging health insurance for the fellowship holders;
 - f) arranging housing for the fellowship holders;
 - g) disbursing the fellowships to fellowship holders as outlined in Annex 1 of the Grant Conditions;
 - h) monitoring the implementation of the course(s), programme(s) and progress made by the fellowship holder(s) and keep the administration in Atlas accurate and up to date during the fellowship period;
 - i) awarding a certificate, diploma or degree to the fellowship holder upon successful completion of the course(s), programme(s) or research, or if not completed, providing certificates or transcripts of total study credits earned at termination;
 - j) making information on fellowship holders available to Nuffic on request, for alumni communication or evaluation purposes;
 - k) informing all nominated candidates for a KOP fellowship individually on the outcome of the selection. The KOP grant recipient will inform selected candidates (sending a KOP fellowship award letter), candidates who have not been selected and

candidates with a non-eligible application, including informing them of the reason their application is non-eligible.

- l) communicating the rules for fellowship holders to fellowship holders and uphold these rules.

30. The KOP grant period:

All fellowships for short courses have a nominal study period which can be extended with 3 months unfinanced (budgetary neutral) extension. The grant period is therefore:

- a) for KOP-Short Courses: the grant period will be from the first start date of a fellowship stated on the grant award until the date that the last fellowship has ended (taking into account the maximum extension of three months).

31. The KOP grant awards will be generated automatically by Atlas following the final selection of fellowship holders and will be sent by e-mail only.

32. The KOP grant recipient receives one grant award per grant application deadline and sub-programme. The grant award contains:

- the names of the selected candidates to whom fellowships are awarded;
- the names of the nominated eligible candidates who have not been selected for a KOP fellowship;
- the names of all nominated non-eligible candidates.

33. The candidate must not be nominated for more than one KOP fellowship for courses/programmes that take place at the same time.

34. All nominated eligible candidates who have not been selected are potential replacement candidates.

KOP grant administration

35. The KOP grant recipient must keep an administration that complies with the following:

- a) procedures allow for an efficient implementation of the grant;
- b) the administration is open to external audit;
- c) files concerning fellowship holders and payments to fellowship holders should be kept for seven years after grant settlement;
- d) the grant recipient must be able to provide orderly records from which it can be established that expenditures are taking place in accordance with the grant award and the applicable grant conditions.

36. Nuffic has the right to perform infrequently-held audits as part of Nuffic's control system. The KOP grant recipient must provide Nuffic with all necessary details to ascertain whether the expenditures are in agreement with these Grant Conditions and the submitted report, if so requested.
37. The KOP grant recipient is obliged to establish processes and/or to take other measures in order to prevent fraud or other illegitimate use of the grant. If (suspicion of) fraud occurs, this should be reported to Nuffic immediately.
38. The KOP grant recipient is obliged to inform Nuffic about any changes with regard to the grant or grant activities:
- a) Cancellation of the course or programme should be reported to Nuffic immediately;
 - b) The following changes must be reported and submitted in Atlas before the applicable reporting deadline as indicated in article 49 of the Grant Conditions:
 - withdrawal of a fellowship holder before the start of the course/programme and (if applicable) selection of a replacement;
 - financed extension of a fellowship;
 - changes in start/end date of the course/programme ;
 - termination of the course/programme, with or without diploma.

Payments by the grant recipient to the KOP fellowship holder

39. The KOP grant recipient is responsible for the administration of the fellowships and makes all payments to or on behalf of the fellowship holder according to the specifications in Annex 1 of the Grant Conditions.

Payments by Nuffic

40. All payments will be made in Euro's (EUR).
41. All payments will be made in name of the KOP grant recipient to the bank account number known to Nuffic.
42. The KOP grant recipient is responsible for providing Nuffic with the correct bank account details. Consequences arising from not providing these details, or not providing them on time, will be the KOP grant recipient's responsibility.
43. The initial advance payment will be transferred to the KOP grant recipient's Dutch bank account at the time of the grant award. For KOP-Short Courses an initial advance payment of 80% of the total grant is made at the time of the grant award. The final payment will be made after grant settlement.

V. Grant management

Replacement of selected candidates

44. The KOP grant recipient can withdraw the KOP fellowship of a fellowship holder if it becomes clear that the fellowship holder is not able to successfully complete the course or programme within the fellowship period (including possible extension).
45. The KOP grant recipient can replace KOP fellowship holders for KOP-Short Courses until 7 days after the start of the course or programme. The fellowship holder can be replaced with eligible, nominated candidates of the same deadline who have not already been selected. The selection of the replacement candidate is automatically generated by Atlas. This in case the originally selected candidate will not make use of his KOP fellowship (withdrawal or no-show). The fixed reimbursements for fellowship holders according to the specification in Annex 1 of the Grant Conditions also apply to the selected replacement candidates.
46. The KOP grant recipient is entitled to:
 - a) In case of a no-show: the fixed reimbursement for travel and visa costs incurred as specified in Annex 1 of the Grant Conditions in case the grant recipient cannot claim the costs from their own insurance.
 - b) In case of a withdrawal (for a period larger than 0 days/months): the fixed reimbursement for travel, visa costs, handlingfee, study materials, subsistence allowance, insurance and tuition fee (proportionally). If applicable also: e-learning facilities and additional housing as specified in Annex 1 of the Grant Conditions.

Financed extension

47. The KOP grant recipient may grant a financed extension with a maximum duration 3 days to fellowships for KOP – Short Courses The following conditions apply to the financed extension:
 - a. Only severe health issues of the fellowship holder or death of a first-degree relative of the fellowship holder are justifications for a financed extension with a maximum of three days;
 - b. When specifically requested by Nuffic, the grant recipient needs to provide documentation in which the interdependence between the cause of delay, the actual study delay and the emergence of it during the study period is apparent;
 - c. A financed extension comprises of the fixed reimbursement for subsistence allowance and the insurance fee times the amount of days which are approved for financed extension;

Reporting by the KOP grant recipient

48. Reporting is done by submitting an intermediate (if applicable) and a final report in Atlas and if applicable an auditor's report. This report contains all information in Atlas with regard to the fellowship holders and the courses and programmes including the changes registered in Atlas by the KOP grant recipient. The report is in accordance with the grant award.

Final report

49. The KOP grant recipient is required to submit a final report in Atlas.

For KOP-Short Courses the final report has to be submitted within two months after the end date of the grant period.

50. The final report for KOP-Short Courses must also provide the following information:

- a) information whether, when students graduated with a diploma or certificate (available in Atlas);
- b) an uploaded auditor's report of the accountant, if the grant amount is EUR 125,000 or higher.

51. A financed extension of a fellowship needs to be accounted for in Atlas in the final report.

52. Reports relating to different grants must be submitted separately.

53. If the KOP grant recipient does not fulfil the reporting obligations, Nuffic can decide to cease further payments related to the grant, and amend, settle or withdraw the grant and/or demand the refund of payment of all or part of any transferred funds.

54. If reporting deadlines are exceeded, Nuffic is entitled to settle the grant at a lower amount or at zero, reclaiming all or part of the advance payments. Initially, Nuffic will start a [reminder procedure](#) to obtain the final report.

55. Submitting the final report will be considered as a request to settle the grant.

Auditor's report

56. All final reports for a grant with an amount of EUR 125,000 or higher must include an auditor's report (unless Nuffic decides otherwise).

57. The auditor's report must comply with the Audit Guidelines mentioned in Annex 2.

58. The Dutch institution will receive a fixed reimbursement for audit costs of EUR 2,000 per grant award. Auditor's report.

Publicity

59. For the sustainability and visibility of KOP, Nuffic would like to encourage Dutch institutions to invest time and energy in seeking publicity for the results and future plans of the fellowship holders. Examples of this publicity (i.e. articles) are to be included in the final report.

Settlement of the KOP grant by Nuffic

60. Nuffic will determine the exact grant amount within thirteen weeks after receiving the complete final report.

- a) The grant will be settled after Nuffic has received and approved the final report and the included auditor's report, if applicable;
- b) The grant will be settled based on the final report submitted by the grant recipient in Atlas:
 - the actual number of days/months of study by the fellowship holder (taking in consideration extensions and possible premature ending of the study);
 - the standard amounts as listed in the Annex 1;
 - the tuition fee.
- c) If Nuffic concludes that funds have not been spent conform the KOP Grant Conditions (i.e. not in accordance with the Grant Conditions and/or any other terms under which the funds are made available) Nuffic can decide to re-adjust the grant;
- d) If advance payments exceed the final settled amount (after final reporting), the difference must be returned to Nuffic unconditionally and on the basis of an invoice that Nuffic will send;
- e) In the event that a fellowship holder does not or not fully make use of the fellowship, the KOP grant recipient cannot use this fellowship for other purposes or candidates.

61. Nuffic can suspend activities, withdraw or amend the awarded grant, and/or demand the return of all or part of any sum Nuffic has already transferred or take any necessary measures if the KOP grant recipient does not fulfil the grant obligations.

Annex 1: Fixed reimbursements

	<i>Not E-learning, in the Netherlands</i>	<i>Not E-learning, partly in the Netherlands</i>	<i>Not an E-learning programme, in an KOP country</i>	<i>E-learning, in an KOP country</i>	<i>Frequency</i>
Handling fee	455	455	455	455	x 1
Tuition fee	As registered in Atlas				x 1
Travel costs	See table <i>Travel costs</i>	See table <i>Travel costs</i>	See table <i>Travel costs</i>	N/A	x 1
Visa costs > 90 days	317	317	317	N/A	x 1
Visa costs < 90 days	30	30	30	N/A	x 1
Subsistence allowance	32	32	N/A	N/A	x number of days
Subsistence allowance in a KOP country	N/A	16	16	N/A	x number of days
Insurance	1,31	1,31	1,31	N/A	x number of days
Study materials	30	30	30	N/A	x 1
Additional housing 12-42 days	70	70	70	N/A	x number of days

1.1 Fixed reimbursements for KOP-Short Courses

Amounts are in euros (€).

- The fellowship is a contribution to the costs and is composed of fixed amounts with exception of the tuition fee.
- The entries *Subsistence allowance* and *Study materials* must be paid on behalf of the fellowship holder.
- Other entries are allocated to the grant recipient.
- If the total grant amount exceeds € 125.000,-, a maximum of € 2.000,- per grant award will be reimbursed for audit costs.

Table: Travel Costs

Eastern Europe	€ 500,-
South America	€ 1.350,-
Asia	€ 1.000,-
Africa	€ 1.150,-
Middle East & North Africa	€ 700,-

Annex 2: Audit Guidelines for the auditor's report

1.1 Introduction

These audit guidelines provide information for both the audit firm as well as for grant recipients on submitting reports in accordance with the KOP requirements of Nuffic.

These audit guidelines have been assessed and approved by COPRO (Werkgroep Controleprotocollen of the NBA (Koninklijke Nederlandse Beroepsorganisatie van Accountants): <https://www.nba.nl/Vaktechniek/Vaktechnische-themas/controleprotocollen-COPRO/Beoordeling-protocollen-andere-organisaties-door-COPRO/EP-Nuffic/>.

1.2 Framework of standards

The following framework of standards applies to the KOP programme:

1. Ministry of Foreign Affairs Framework Act on grants;
2. Ministry of Foreign Affairs Grant Decree;
3. Ministry of Foreign Affairs Grant Regulations¹.

In addition, the following documents are relevant for the auditor's activities:

1. The grant award letter in connection with the KOP grant;
2. The KOP Grant Conditions
3. The document [Toelichting normbedragen](#)
4. If applicable, findings and recommendations of previous audits

For more information on the KOP programme, go to: <http://www.Nuffic.nl/KOP/institutions> .

1.3 Reporting requirements

Reports are made in Atlas based on data as recorded in Atlas by the grant recipient. Data in Atlas are recorded based on the Grant recipients administration. Once the data are recorded in Atlas, the Grant Recipient can print the report and submit it to Nuffic by uploading it in Atlas. The reports that have been made in Atlas are leading in the process of grant settlement.

¹ Available at www.wetten.overheid.nl

Reporting requirements are stated in the KOP Grant Conditions. All reports for a grant with an amount of EUR 125,000 or higher must include an auditor's report (unless Nuffic decides otherwise).

1.4 Choice of audit firm and audit method

The audit must be conducted by an independent auditor who is acceptable to both Nuffic and the grant recipient. In principle, grant recipients are strongly advised to choose an auditor registered with the national, legally recognised institute of registered accountants in the country of residence, which in turn is a member of the International Federation of Accountants (IFAC). If an accountant without this requirement is chosen, this must be communicated to Nuffic in advance for Nuffic's approval. The audit may not be conducted, however, by the organisation's own internal audit department.

The auditor holds primary responsibility for the audit method. This audit protocol therefore does not intend to prescribe any particular audit method to be used. Auditors mostly base their audit on a (risk) analysis of the accounting system and related internal controls in respect of the grant recipients' submitted report and, based on this, they are in the best position to decide on what means of auditing to apply. As this results in custom solutions per grant recipient, it is impossible to prescribe any particular method. The audit should be carried out in accordance with the International Standards on Auditing (hereinafter: ISA), or equivalent standards i.e. Dutch Standards on Auditing (hereinafter: NV COS).

The auditor who is responsible for the audit of the submitted report is to ensure an adequate audit method and a client-specific work programme, in which context sufficient attention is given to the internal controls of the subsidy accounts and to the level of audit tolerance.

1.5 Objective of the audit protocol and objective and scope of the audit

This audit protocol provides further instructions for the auditor's work and report, and lays down the auditor's tasks and responsibilities. However, this audit protocol does not intend to prescribe an audit approach and it is not an (exhaustive) work programme.

The auditor examines to what extent the submitted report meets the relevant requirements, as set out in the audit protocol. While doing so, the auditor must give adequate attention to the provisions of the framework of standards. The auditor performs the assurance

engagement with due regard to this audit protocol. The auditor's examination results in an auditor's report accompanied by the submitted report.

The objective of the audit is to give an opinion on the submitted report in order to assess, in particular, its accuracy and the legitimacy in all material respects. Expenditures will be regarded as legitimate if: they comply with the conditions of the grant, including Addenda. Furthermore, the auditor has to evaluate the grant recipients' own system of internal control with respect to the KOP Grant, to estimate the audit risk, and to identify any matters worthy of mention, including any material weaknesses in the internal control system.

In addition, the auditor provides in its report an opinion on the submitted report. The auditor is to sufficiently consider whether the grant recipient has complied in all material respects with the grant award letter and with the grant conditions that apply.

1.6 Accuracy

The auditor organises his audit in such a way that he can state with a reliability rate of 95% that the submitted report contains no misstatements with a significance larger than the prescribed levels of materiality. To determine the opinion of the auditor's report, the following levels of materiality apply:

Levels of materiality in percentage of the report amount	Misstatement in the submitted		Uncertainties in the submitted report	
	Qualified	Adverse	Qualified	Disclaimer of opinion
Compliance	> 1 and < 3	≥ 3	> 3 and < 10	≥ 10

1.7 Points of attention

This section provides points of attention for the auditor in conducting his audit.

General

The auditor takes cognisance of the framework of standards, the grant award letter and any additional written agreements. In addition, the auditor takes cognisance of relevant correspondence.

The auditor must receive a letter of representation from the grant recipient's management stating that, to the best of its knowledge, the submitted report, is accurate and complete in every respect and that all grant conditions have been met.

The auditor must ensure that the audit file contains sufficient documents of an appropriate and relevant nature and must record the audit procedures used and the outputs obtained in the file.

Audit requirements

In performing the audit, the auditor is to establish that at least the following has been complied with:

- The data derived from the administration are correct and agree with the underlying records and other documents held by the grant recipient, either in ATLAS or the institutions' student administration. The following should be audited, based on underlying documentation:
 - a. All fellowship holders reported have actually followed the course as reported;
 - b. In case of fellowship holders with the status *withdrawn*, fixed reimbursements for visa cost and travel costs can only be declared if these costs have actually been made;
 - c. Fellowship holder start and end date areas reported, including extensions;
 - d. In case of financed extension: the conditions relating to financed extension have been applied correctly in conformity with article 47 'Financed extension' of the Grant conditions. Please note that the *Extension* field in Atlas and as included in the report can also be used by the institution to register the Additional grant for arrival and departure of fellowship holder KOP -Short Course fellowship holders, if applicable. - If applicable: period of study in a KOP country as described in Annex I of the KOP Grant Conditions;
 - e. Country of Origin of employer as reported is correct as indicated on the KOP employer statement of the fellowship holder;
 - f. The tuition fee as reported is correct as registered in the institutions' student administration.
- the fixed reimbursements for subsistence allowances, study materials and if applicable e-learning facilities included in the submitted reports have actually been made during the grant period and paid to or on behalf of the fellowship holder before submitting the final report.

Points of attention

If the auditor detects any unlawfulness in connection with the grant recipient and other parties involved, for example any gift, reward, compensation or benefit of any kind offered or accepted in a way that could be construed as illegal or corrupt, The auditor acts in accordance with ISA 240 (NV COS 240) and he is obliged to report this to Nuffic.

The auditor's report concerns the certified (stamped and signed) submitted report.

The auditor obtains a Letter of Representation.

1.8 Review

Nuffic reserves the right to have the audit reviewed by engaging an independent auditor who will conduct the review. The auditor concerned, grant recipients and other parties involved must fully cooperate with this review, supplying the reviewer with all relevant documentation related to the audit, provided that supplying this documentation will not be contrary to any law and regulation. The auditor is obliged to provide the reviewer, in mutual understanding, with any information included in the audit file, provided that doing so is not contrary to his professional standards.

1.9 Audit files

The audit firm must keep an orderly and accessible audit file for the subsidy account. This file must be kept for 7 years from the date the audit was completed. All working papers and reports must be in the English language.

1.10 Prescribed model for auditor's report

An unqualified auditor's report must be worded as follows or in accordance with a more recent model text as published on the IAASB (NBA) website:

INDEPENDENT AUDITOR'S REPORT

To: [Appropriate addressee]

We have audited the accompanying report generated in Atlas (herin further: report) of ... (name of entity) at ... (place of registered office) for ... (reporting period).

Management responsibility

Management (or other body, such as, 'the foundation's board', 'the company's executive board', etc.) is responsible for the preparation and fair presentation of this report in accordance with the conditions laid down in the Grant Conditions Knowledge Development Program (KOP) for the purpose of determining subsidy grant CF... . Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on this report based on our audit. We conducted our audit in accordance with Dutch law, including the International Standards on Auditing and Annex 2: Audit Guidelines for the auditor's report (version November 2017) of the Grant Conditions Knowledge Development Program (KOP) . This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the report generated in Atlas of ... (name of entity) for ... (reporting period) with a total amount of ... (amount in €) is prepared, in all material aspects, with the requirements laid down in the Grant Conditions Knowledge Development Program (KOP), laid down in subsidy grant CF....

Restriction on use and distribution

The report generated in Atlas is intended solely for ... (name of entity) and Nuffic and is prepared to assist ... (name of entity) to comply with the requirements as set out in subsidy grant CF..... As a result, the report may not be appropriated for another purpose. Therefore, our auditor's report is intended solely for ... (name of entity) and Nuffic and should not be distributed to or used by other parties than ... (name of entity) and Nuffic.

Place and date

... (name of audit company)

... (name of auditor)

Annex 3: Obligations for KOP fellowship holders

Corresponding to KOP Grant Conditions version 7 November 2017

Knowledge Development Program (KOP)

The overall aim of KOP is to aid the development of the capacity, knowledge and quality of individuals as well as institutions in the field of higher and vocational education. The five year programme is initiated and funded by the Dutch Ministry of Foreign Affairs and managed by Nuffic.

Ministry of Foreign Affairs under the budget for Development Cooperation.

KOP fellowships

An KOP fellowship is intended to supplement the salary that the fellowship holder should continue to receive during the study period. The allowance is a contribution towards the costs of living, the costs of tuition fees, visa, travel, insurance and thesis research. If applicable, the fellowship holder is expected to cover the difference between the actual costs and the amount of the KOP fellowship amount.

The fellowships are awarded in a very competitive selection to highly motivated professionals who are in a position to introduce the newly-acquired skills and knowledge into their employing organization.

Obligations for KOP fellowship holders

KOP fellowship holders should be informed by the Dutch institution about the articles in the Obligations for KOP fellowship holders to which they must comply.

1. The Dutch institution as well as the fellowship holder and alumni is required to cooperate in surveys or evaluations conducted by Nuffic or the Netherlands Ministry of Foreign Affairs and to provide the requested information.
2. The fellowship holders personal data will be used by the KOP programmes, Nuffic, the Ministry of Foreign Affairs, external evaluators of the programmes, the Netherlands embassies and Dutch institutions for administrative, assessment, selection, evaluation of the program, and alumni purposes (Holland Alumni Network - www.hollandalumni.nl/KOP) in accordance with the Dutch Personal data Protection Act (*Wet Bescherming Persoonsgegevens*).

3. Nuffic and the Dutch Ministry of Foreign Affairs do not accept any responsibility, financially or otherwise, for expenditures (or liabilities emerging from these expenditures) or liabilities arising from activities funded by the grant.
4. The Dutch institution can submit a request for a KOP grant to subsidize individual KOP fellowships for candidates, who comply with the following eligibility criteria:
 - a) The candidate must be a professional and a national of, and working and living in one of the countries on the [KOP country list](#) valid at the time of application;
 - b) The candidate must not be employed by an organisation which can be expected to have their own funds for staff development, e.g.:
 - a multinational corporation (e.g. Shell, Unilever, Microsoft)
 - a large national and/or a large commercial organisation;
 - a bilateral donor organisation (e.g. USAID, DFID, Danida, Sida, Dutch ministry of Foreign affairs, FinAid, AusAid, ADC, SwissAid);
 - a multilateral donor organisation (e.g. a UN organisation, the World Bank, the IMF, Asian Development Bank, African Development Bank, IADB);
 - an international NGO (e.g. Oxfam, Plan, Care).
 - c) The candidate must have a current employer's statement which complies with the format Nuffic has provided. All information must be provided and all commitments, which are included in the format, must be endorsed in the statement;
 - d) The candidate must have a government statement that meets the requirements of the country in which the employer is established (if applicable);
 - e) The candidate must have an official passport valid at least three months after the submission date of the registration form by the candidate.
5. The candidate must not be nominated for more than one KOP fellowship for courses/programmes that take place at the same time.
6. The Dutch institution is explicitly responsible for:
 - a) organising and conducting the course(s) or programme(s) to which fellowships are awarded;
 - b) guaranteeing that the fellowship holders participates in the course(s) or programme(s) as agreed at the time of application without any further charges;
 - c) applying for visas and residence permits for fellowship holders, if applicable;
 - d) arranging fellowship holders' flights;
 - e) arranging health insurance for the fellowship holders;
 - f) arranging housing for the fellowship holders;

g) disbursing the fellowships to fellowship holders as outlined in Annex 1;

7. The fellowship holder must comply with the immigration procedures of the Netherlands or KOP country where the course or programme is held. The fellowship will be cancelled if the fellowship holder does not comply with these immigration procedures or cannot obtain a visa for any reason.

The aims of the KOP cannot be achieved if the fellowship holder does not return to his or her home country and employer.

The fellowship holder is required to leave the Netherlands at the end of the fellowship period. After the end of the fellowship period all rights and claims related to the fellowship expire. The Immigration Authorities (IND) will be notified of the end of the fellowship period by the Dutch institution.

For more information on visa and the residence permit, fellowship holders should contact the Dutch institution.

8. If the fellowship holder arrives after the start date of the course or programme or leaves before the end of the course or programme, allowances and reimbursements covered by the fellowship will only apply to the actual number of days or months the fellowship holder attended the course or programme.

9. The fixed reimbursements for subsistence allowance, study materials and if relevant E-learning facilities as stated in Annex 1 are to be disbursed in cash or kind to the fellowships holder. The other fixed reimbursements are expected to meet on average the fellowship expenses paid for by the Dutch institution.

The Dutch institution determines how the reimbursements are paid (e.g. in cash, in kind, by bank transfer etc).

10. All fellowships for short courses have a nominal study period which can be extended with 3 months unfinanced (budgetary neutral) extension.

11. The Dutch institution may grant a financed extension with a maximum duration of 3 days for fellowships for KOP-Short Courses. The Dutch institution can only grant a financed extension if the following conditions apply:

- a) Only severe health issues of the fellowship holder or death of a first-degree relative of the fellowship holder are justifications for a financed extension with a maximum of 3 days;
- b) A financed extension comprises of the fixed reimbursement for subsistence allowance and the insurance fee times the amount of days which are approved for financed extension;

Annex 1: Fixed reimbursements

1.1 Fixed reimbursements for KOP-Short Courses

	<i>Not E-learning, in the Netherlands</i>	<i>Not E-learning, partly in the Netherlands</i>	<i>Not an E-learning programme, in an KOP country</i>	<i>E-learning, in an KOP country</i>	<i>Frequency</i>
Tuition fee	As indicated by the Dutch institution				x 1
Travel costs	See table	See table	See table	N/A	x 1
	<i>Travel costs</i>	<i>Travel costs</i>	<i>Travel costs</i>		
Visa costs > 90 days	317	317	317	N/A	x 1
Visa costs < 90 days	30	30	30	N/A	x 1
Subsistence allowance	32	32	N/A	N/A	x number of days
Subsistence allowance in a KOP country	N/A	16	16	N/A	x number of days
Insurance	1,31	1,31	1,31	N/A	x number of days
Study materials	30	30	30	N/A	x 1
Additional housing 12-42 days	70	70	70	N/A	x number of days

Amounts are in euros (€).

- The fellowship is a contribution to the costs and is composed of fixed amounts, with exception of the tuition fee.
- The entries *Subsistence allowance* and *Study materials* must be paid on behalf of the fellowship holder.
- Other entries are allocated to the Dutch institution.

Table: Travel Costs

Eastern Europe	€ 500,-
South America	€ 1.350,-
Asia	€ 1.000,-
Africa	€ 1.150,-
Middle East & North Africa	€ 700,-