

# **Grant Obligations & Conditions for Group Training Orange Knowledge Programme (OKP)**

## **Obligations & Conditions for Group Training version 6.0**

- Tailor Made Training
- Tailor Made Training Plus

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## **1. Introduction**

This document presents the terms for organisations that submit a grant application and for organisations that receive a grant under the Orange Knowledge Programme – Group Training for a Tailor Made Training (TMT) or a Tailor Made Training Plus (TMT+).

These Grant Obligations and Conditions form part of the grant award for grant recipients and provide the obligations and conditions that apply to the grant. By submitting a grant request the grant applicant accepts these grant obligations and conditions.

## 2. General obligations and conditions

1. The grant applicant and/or the grant recipient must endorse the objective of the Orange Knowledge Programme.
2. The outputs for which the grant is awarded will be carried out under the responsibility of the grant recipient.
3. The grant recipient must implement the group training in an effective, efficient and accountable manner.
4. Grant applicants and/or recipients must take note of all information provided about the Orange Knowledge Programme on the [www.nuffic.nl/okp](http://www.nuffic.nl/okp).
5. The following legal framework applies to the Orange Knowledge Programme: [General Administrative Law Act](#), [Ministry of Foreign Affairs Framework Act on Grants](#), [Ministry of Foreign Affairs Grant Decree](#), [Ministry of Foreign Affairs Grant Regulations](#) and the [Policy framework Orange Knowledge Programme](#).
6. The grant is awarded subject to the condition that sufficient funds are made available out of the national budget.
7. The grant recipient, as well as the scholarship holder, alumnus or any other party involved in the group training are required to cooperate in surveys or evaluations conducted by or commissioned by Nuffic or the Netherlands Ministry of Foreign Affairs and to provide the requested information.
8. The Dutch institution must comply with the [EU General Data Protection Regulation](#) (GDPR).
9. The personal data will be used by Nuffic, the Ministry of Foreign Affairs, external evaluators of the programme, the Netherlands embassies and Dutch institutions for administration, assessment, selection, evaluation of the programme, in accordance with the EU [General Data Protection Regulation](#) (GDPR).
10. 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 group training funded by the grant.
11. The grant recipient 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.
12. The 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.
13. The grant recipient is obliged to establish processes and/or to take other measures in order to prevent child labour or other offences concerning trafficking in human beings as referred to in Article 2 of Directive 2011/36/EU of the European Parliament and of the European Union.

14. All activities for which a grant or scholarship is awarded under a programme managed by Nuffic must take place in an environment in which deliberate unacceptable behaviour is counteracted and in which there is awareness of unconscious behaviour with good intentions, but which can have negative consequences. The grant recipient therefore must have and comply with a Code of Conduct on integrity which is in accordance with the Nuffic Code of Conduct for integrity. Nuffic may at all times verify whether the Code of Conduct of the grant recipient complies.
15. 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.
16. Any communication or publication made by the grant recipient that relates to the subsidised group training, must, indicate that
  - the group training is part of the Orange Knowledge Programme (written in full, not OKP);
  - the programme is funded by the Ministry of Foreign Affairs as part of the Netherlands' development policy;
  - the programme is managed by Nuffic.

Where possible/relevant include the above mentioned parties' logos: the orange coloured Nuffic - meet the world logo, as well as the English version of the Ministry of Foreign Affairs' logo. Logos can be downloaded from [www.nuffic.nl/en/subjects/orange-knowledge-programme/communication-guidelines-okp-msp](http://www.nuffic.nl/en/subjects/orange-knowledge-programme/communication-guidelines-okp-msp).

17. The obligation to display the logo does not confer on the grant recipient or any partner a right of exclusive use. The grant recipient or any other partner may not appropriate the logo or any similar trademark or logo, either by registration or by any other means.
18. Any communication or publication that relates to subsidised group training in any form and using any means, must indicate that it reflects only the author's view; and that Nuffic and/or the Netherlands Ministry of Foreign Affairs are not responsible for any use that may be made of the information it contains.
19. The grant recipient is obliged to inform Nuffic immediately by sending an e-mail to [tmt@nuffic.nl](mailto:tmt@nuffic.nl) as soon as it becomes clear that the outputs for which the grant was awarded will not be achieved, will not be achieved in time, or will not be achieved in full or the grant obligations will not be met.
20. The grant recipient must comply with the economic sanctions laws or other financial or economic restrictions by the European Union (EU) and the United Nations (UN). In particular the grant recipient may not directly or indirectly make any transfers out of the grant to organisations or individuals sanctioned under these laws.
21. Nuffic accepts no responsibility, financially or otherwise, for expenditures (or liabilities emerging from these expenditures) or liabilities arising from the group training funded by

the grant. Nuffic will not indemnify the grant recipient, the scholarship holder or any other party or 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 grant recipient may be liable as an employer or otherwise or for which any such person may be liable.

22. The applicant and/or recipient is responsible for all communication and for correctly informing partners, candidates, scholarship holders or any other party involved in the group training about the details (e.g. aim, criteria, procedures, obligations and conditions) of the Orange Knowledge Programme and the specific grant.
23. Nuffic can withdraw, amend, settle the grant on a lower amount and demand the return of all or part of any sum it has already transferred if the grant recipient fails to fulfil the obligations and conditions attached to the grant or if the outputs and/or the outcomes for which the grant was awarded have not or will not be achieved, have not or will not be achieved in time or have not or will not be achieved in full.
24. The grant administration and files must be kept for 7 years after the grant settlement.
25. Nuffic can deviate from the provisions in the Grant obligations in exceptional circumstances if implementation and /or execution of the Grant obligations result in injustice or inequities of considerable nature.

### **3. Eligibility**

1. The grant applicant and/or recipient must comply with all criteria set out in the Orange Knowledge Programme Policy Framework: [www.nuffic.nl/node/867](http://www.nuffic.nl/node/867).
2. The grant applicant is responsible for providing correct and complete information in the grant application. Nuffic will use the information provided to manage the application and possible awarding of the grant.
3. The grant applicant must submit the grant application before the applicable deadline. Grant applications that are not submitted before the relevant application deadline will not be handled and considered for a grant under any circumstances.
4. Nuffic can give specifications of the criteria and the application and selection process in the relevant call.

## **4. Grant Management**

### **4.1 Grant administration rules**

1. The grant recipient must keep an administration that complies with the following:
  - procedures allow for an efficient implementation of the group training;
  - the administration is open to external audit;
  - relevant files concerning payments made with regard to the group training should be kept for 7 years after grant settlement;
  - expenditures are taking place in accordance with the grant award and the applicable grant obligations and conditions;

- a transparent administration of petty-cash transactions is kept.
2. The grant recipient must be able to provide orderly records from which it can be established that:
    - expenditure is taking place in accordance with the grant award letter;
    - expenditure is being recorded under the proper headings;
    - expenditure is not in breach of legal regulations that apply in the country where the group training is being conducted;
    - expenditure is taking place within the framework of the Universal Declaration of human rights and relevant ILO declarations;
    - expenditure, including time spent, is identifiable and verifiable and can be backed up with original documents presented as supporting evidence. A time registration procedure or system must be used, which must be in accordance with the time registration procedure/system accepted by the audit firm of the grant recipient. In case such a time registration procedure/system is not in place and/or not accepted by the audit firm of the grant recipient, the Nuffic registration format is to be used. This format is available from Nuffic on request.
    - authorisation of expenditure is in accordance with the local procedures and subject to a system of internal control.
  3. Nuffic has the right to perform infrequently-held audits as part of Nuffic's control system. The grant recipient must provide Nuffic with all necessary details to ascertain whether the expenditures are in agreement with these Grant Obligations and Conditions and the submitted report, if so requested.
  4. The 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.
  5. The grant recipient is obliged to inform Nuffic as soon as it becomes clear that:
    - the group training is cancelled;
    - the outputs and/or outcomes for which the grant was awarded will not be achieved, will not be achieved in time or will not be achieved in full or the grant obligations will not be met;
    - the group training will not start within 1 year after the relevant deadline.
    - proposed experts that originally had been included in the grant application have to be replaced by other experts. In the grant application, the legal representative of the grant recipient has certified that any team member proposed in the grant application who for some reason is unable to perform their project duties will be replaced, at no extra cost, by at least equally qualified experts.

Nuffic will assess the notification. If the notification is of major matter or urgent Nuffic will respond immediately with further actions to be done by the grant recipient. If the notification is of minor matter Nuffic will confirm the receipt of the notification and will ask to include the effect on outputs or outcomes in the report.

The continuation of the project depends on Nuffic's approval. If Nuffic is not informed about the changes to the group training that have occurred previously, this may lead to the amendment or withdrawal of the grant awarded by Nuffic.

6. Orange Knowledge Programme - Group Training programme should be implemented in an effective and accountable manner.
7. In order to obtain the Orange Knowledge Programme - Group Training funding as specified in the grant award letter, the Dutch partner must keep an orderly administration. This is required for grants for which:
  - the Dutch partner is required to give a statement of actual costs related to the outputs (grant amounts equal to or greater than € 25,000 and less than € 200,000);
  - the Dutch partner is required to submit a statement of expenditures and an auditor's report (grant amounts equal to or greater than € 200,000).
8. The Dutch partner has to include a budget with the application. This budget must cover the entire group training period, including the preparation time. The following rules apply:
  - the budget must be in accordance with the criteria mentioned in this document and should be submitted in the prescribed format for budgets;
  - the budget should be linkable to the workplan as mentioned in the joint proposal for the training in question;
  - the fees used to calculate the price of the proposal may be lower than the fees listed in the *List of fees* prescribed in chapter 5.6 of this document;
  - in case of co-funding, the budgeted amount of own or other contribution must be visible in the budget.

The Orange Knowledge Programme - Group Training has prescribed financial formats for budgeting. The latest version of the formats and the accompanying guidelines can be found on the call page which can be reached through [Open calls | Nuffic](#).

9. Nuffic reserves the right to conduct (or to appoint a third, independent party to conduct) an investigation into the activities carried out in the context of the training. Among other things, this means examining the reports and financial records. The grant recipient will cooperate fully with such an investigation and will, amongst other things, grant access to any documents that are requested.
10. Nuffic can suspend activities, withdraw or amend its award of this grant, and/or demand the return of all or part of any sum it has already transferred, under the following conditions:
  - if the Dutch partner and OKP Country partner fail to fulfil the obligations, including reporting obligations, associated with the grant or fail to fulfil them on time;
  - if money is spent for a purpose other than that for which it was intended;
  - if a third party also contributed to the activity in question without Nuffic being informed of the third party's involvement;
  - if training activities are so far behind of schedule or progress is otherwise so slow that it is doubtful that the training objectives will be achieved;
  - if the Dutch partner and the OKP Country partner cannot reach agreement on how the training is to be carried out or if cooperation between the parties is lacking;
  - if irregularities or fraud occur;
  - if parties appear to offer or give to a third party or solicit or accept from a third party any gift, reward;
  - compensation or benefit of any kind and in a way that could be construed as illegal or corrupt.



Before Nuffic decides to withdraw or change the grant, the parties will be heard on the matter.

## **4.2. Payments, bank account and reporting**

1. All payments by Nuffic will be made in Euro (EUR) to the Dutch partner.
2. All payments will be made in name of the grant recipient to the bank account number known to Nuffic.
3. In accepting the grant, the grant recipient commits himself to send on official paper and signed by an authorized person with information on: the project bank account number, the IBAN/BIC number, the name of the account holder and bank address to Nuffic.
4. The 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 grant recipient's responsibility.
5. Reports relating to different grants must be submitted separately.
6. If the 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.
7. 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.
8. Nuffic can suspend activities, withdraw or amend the award of this grant, and/or demand the return of all or part of any sum it has already transferred. Depending on the circumstance, Nuffic can take various measures if the grant recipient does not (fully) fulfil the grant obligations. Before Nuffic decides to withdraw or amend the grant, the parties will be heard on the matter.
9. Submitting the final report will be considered as a request to settle the grant.
10. Depending on the grant amount there are different reporting requirements. The specific grant and reporting obligations for 3 project arrangements are specified in this chapter, for grants with an amount:
  - Of less than € 25,000, see paragraph 4.3;
  - Equal to or greater than € 25,000 and less than € 200,000, see paragraph 4.4;
  - Equal to or more than € 200,000, see paragraph 4.5.

## **4.3. Grant amounts of less than € 25,000**

1. The grant will be awarded as a lump sum.
2. Within two months after the end date of the grant period the grant recipient must show in a narrative report that the outputs for which the grant was awarded have been performed and are in accordance with the grant. A narrative report must be submitted through Akvo-RSR, instructions can be found on the [www.nuffic.nl/tmt](http://www.nuffic.nl/tmt).
3. Nuffic will transfer advance payments as stipulated in the grant award letter. This can be up to 100%.

4. The account will be settled together with the grant or by a date specified in the grant award letter.

#### **4.4. Grant amounts equal to or greater than € 25,000 and less than € 200,000**

1. The grant will be awarded in the form of a lump sum related to the (expected) outputs, based on the group training budget as submitted by the grant recipient. Nuffic reserves the right to remove ineligible costs from the budget. As a result, the grant amount may be lower than the budget requested. For information about eligible costs see chapter 5 (Eligibility of costs).
2. Within two months after the end date of the grant period the grant recipient is required to show in a narrative report that the outputs for which the grant was awarded are implemented and achieved.
3. The narrative report must be submitted through AKVO-RSR, instructions can be found on [www.nuffic.nl/tmt](http://www.nuffic.nl/tmt).
4. After the grant period the grant recipient is required to give a statement of actual costs related to the outputs. The costs mentioned in the statement of actual costs must be incurred within the grant period and signed by the legal representative of the grant recipient.
5. The expenditures must be in compliance with these Grant Obligations and Conditions for Orange Knowledge Programme - Group Training.
6. The grant recipient will receive an advance payment to implement the group training. Nuffic will supply an advance payment of 80% of the grant amount. The remaining 20% will be paid after the final settlement of the grant (after the report has been approved).  
  
A different payment schedule applies for grant recipients for whom COCA approval is o.a. based on a compilation statement: the first advance payment will in this case consist of 20% of the grant amount, the remaining percentage of 80% will be paid following grant settlement.
7. The account will be settled based on the outputs, after Nuffic has received and approved the documents provided by the Dutch partner which shows that the outputs for which the grant was awarded are implemented and achieved.
8. The statement of actual costs is to be signed by the legal representative of the grant recipient and can be submitted in soft copy.
9. For group trainings where co-funding is a condition for the grant the total of all expenses incurred must be reported. The statement of actual costs must state which expenses are covered by the grant and which are covered by own or other contributions.
10. The grant will be settled at an amount corresponding to the actual eligible costs minus the actual own and/or other contributions in case of co-funding. If the actual contribution is less than the minimum required amount of co-funding as specified in the call, the grant will be set at an amount corresponding to the actual eligible costs minus the minimum contribution.

11. After the account is settled, any funds that have not been spent should immediately be returned to Nuffic.

#### **4.5 Grant amounts equal to or more than € 200,000**

1. Within two months after the end date of the grant period the grant recipient must submit a narrative report, a statement of expenditure and an auditor's report.
2. The grant recipient must show in the narrative report that the outputs for which the grant was awarded have been performed and are in accordance with the grant.
3. The narrative report must be submitted through AKVO-RSR, instructions can be found on [www.nuffic.nl/tmt](http://www.nuffic.nl/tmt).
4. The grant recipient will receive an advance payment to implement the group training. Nuffic will supply an advance payment of 80% of the grant amount. The remaining 20% will be paid after the final settlement of the grant after the final report has been approved.

A different payment schedule applies for grant recipients for whom COCA approval is o.a. based on a compilation statement: the first advance payment will in this case consist of 20% of the grant amount, the remaining percentage of 80% will be paid following grant settlement.

#### **Statement of expenditures**

This paragraph gives the rules and regulations on submitting a statement of expenditures.

5. The statement of expenditures is in accordance with these Grant Obligations and Conditions for Group Training grants and must be submitted in the mandatory format for budgets and statements of expenditures which can be found on [www.nuffic.nl/tmt](http://www.nuffic.nl/tmt).
6. The statement of expenditures must be signed by the legal representative of the grant recipient and submitted in soft copy.
7. The signed auditor's report must be submitted in hard copy. For information about the audit report see chapter 6 (Audit protocol Group Training (TMT+)).
8. The statement of expenditures is in accordance with the approved budget. Deviations between lines in the budget of more than 25% of the approved grant budget must be explained.
9. The statement of expenditures is in Euro (EUR). The costs in local or other currency are converted in accordance with the prevailing average exchange rate of the month the costs are incurred. Please note exchange rate difference will not be reimbursed.
10. All expenditures claimed should be based on actual time spent and actual costs unless otherwise specified in these Grant Obligations and Conditions for Group Training (see subsistence allowance and list of fees).
11. The costs mentioned in the statement of expenditures must be incurred within the period of the grant with the only exception being the costs related to the writing of the narrative report and the audit costs (if applicable). These costs need to be incurred before the audit report is submitted (within two months after the group training has ended).

12. For group trainings where co-funding is a condition for the grant all expenses incurred must be reported in the statement of expenditures. The statement of expenditures must state which expenses are covered by the grant and which are covered by own or other contributions.

### Settling the account

13. The account will be settled after Nuffic has received and approved the narrative report, the statement of expenditures and the accompanying auditor's report.
14. The grant will be settled at an amount corresponding to the actual eligible costs minus the actual own and/or other contributions in case of co-funding. If the actual contribution is less than the minimum required amount of co-funding as specified in the call, the grant will be settled at an amount corresponding to the actual eligible costs minus the minimum contribution.
15. If Nuffic, after consultation with the grant recipient, is of the opinion that some of the funds have been spent improperly, that is, not in accordance with the terms under which the funds were made available, or not in accordance with these Grant Obligations and Conditions, Nuffic can decide to adjust the financial contribution.
16. After the account is settled, any funds that have not been spent must immediately be returned to Nuffic.
17. The grant recipient must use the prescribed format for the statement of expenditures. The format is published on the [www.nuffic.nl/tmt](http://www.nuffic.nl/tmt).

## 5. Eligibility of costs

### 5.1 Introduction

As not all costs are eligible for funding under the Orange Knowledge Programme - Group Training, the OKP Country partner and Dutch partner should take these financial rules and regulations into account, as well as other formal documents such as the grant award letter and, if applicable, other formal correspondence.

1. The cost items mentioned within this chapter are applicable to all Orange Knowledge Programme - Group Training grants. However, if administrative requirements are mentioned (e.g. documentation of invoices, time registration etc.) then these are only applicable for grants for which the Dutch partner is required to give a statement of actual costs or a statement of expenditures.
2. For these grants costs must be real (made and paid) and documented. This means that lump-sums and fixed-fee rates can only be used if specified as such in these grant obligations. Any discounts on materials purchased, such as airline tickets, should be refunded to the group training budget.
3. Orange Knowledge Programme - Group Training will cover eligible costs only. These are specified in detail in the following paragraphs. The budgeted items and expenditures are subject to approval by Nuffic.
4. Expenditures exceeding the maximum grant amount will not be reimbursed.

## 5.2 Costs related to staff

### OKP Country partner

1. Not eligible are costs related to staff of the OKP Country partner participating in the training.
2. Please note that the following costs are NOT covered by the group training and should therefore not be included in any part of the group training budget or statement of expenditures:
  - salaries, incentives, fees, allowances or any other rewards paid or to be paid for the time which staff of the OKP Country partner of the group training spends on the group training, neither for contributing to nor for participating in the training;
  - the costs of replacing staff members who are working on the group training. These costs will have to be paid by the OKP Country partner.

### Training provider

3. The actual amount of time spent by the Dutch partner on the preparation and coordination of the group training can be claimed at the rates indicated in the List of fees. There should be no separate charges for general administrative support, secretarial services (such as arranging of visas, travel, tickets, agenda management, sending e-mails or making telephone calls) and time spent on bookkeeping. This is considered overhead and those costs are included in the rates charged for group training coordination.
4. The actual time spent by staff of the Dutch partner and its consortium partners must be identifiable and verifiable and substantiated by original documents, presented as supporting evidence. A time registration procedure/system must be used in accordance with the general administration rules. The time spent must be submitted monthly and signed by the staff member and the supervisor. The date and signatures must be visible on the underlining documents.
5. Only if due to privacy regulations it is not possible to make signed, dated and authorized time registration (monthly or weekly) available, a project coordinator's statement from the Dutch (Consortium) Partner supplemented with an authorization from the project director can serve as replacement evidence.
6. Costs of language training are not eligible for funding.

## 5.3 Costs related to visits conducted by staff

### *For visits made by staff of the Dutch partner and its consortium partners*

#### Staff time

1. The actual time spent on a visit, which includes both time spent on preparation and the time spent during the actual visit, can be claimed at the rates indicated in the List of fees.

#### Hotel cost and daily allowance

2. Hotel: as regards the subsistence allowance, parties can claim no more than:

- the actual costs of hotel and breakfast in a medium-range hotel;
  - a fixed amount as allowance per day to cover the other costs of daily subsistence. The grant recipient checks the costs.
3. The daily allowance: a fixed amount of:
    - € 63 per day for a stay in [OECD - DAC aid recipient countries 2022-2023](#)
    - € 92 per day for a stay in other countries, including the Netherlands.
  4. A daily allowance is only eligible if it can be proved that the days concerned were spent in a hotel for the purpose of the project.

### International travel

5. The costs of an airline return trip (including the airline ticket, airport tax and the visa) will be reimbursed. The flight should be by the most direct route between the destination and the airport nearest the person's place of residence. The grant recipient checks the costs.

### In-country travel

6. Eligible for funding are actual costs of public transport or travel by own transport based on a rate per kilometre that fits the country rate, with a maximum amount is € 0.19 per kilometre.

### **For visits made by staff of the OKP Country partner**

All costs related to the visits of persons from the OKP Country partner for management purposes or for taking a course or receiving training, except salary or other rewards of these persons, are eligible costs. The following rules apply:

#### Visitor's employers

7. Visitor's employers are expected to continue to pay visitor's salaries and these costs are therefore not eligible for funding. Orange Knowledge Programme - Group Training only covers an allowance meant to cover visitor's costs, including accommodation, while they are in the Netherlands or the other country being visited.
8. If a visitor is joined by family members, these extra costs are not eligible.

### International travel

9. The costs of a return trip will be reimbursed (including the airline ticket, airport tax and the visa). The flight should be by the most direct route between the destination and the airport nearest the person's place of residence (please note that the airline ticket may not be exchanged for cash).

### In-country travel

10. The costs of local travel in connection with the purpose of the visit will be reimbursed. Visitors are expected to travel by bus, tram and/or train. Travel by taxi will be reimbursed only if other options were not available.

### Hotel cost and daily allowance

11. Hotel: As regards the subsistence allowance, parties can claim no more than:
  - the actual costs of hotel and breakfast in a medium-range hotel;

- a fixed amount as allowance per day to cover the other costs of daily subsistence. The grant recipient checks the costs.
12. The daily allowance: a fixed amount of:
    - € 63 per day for a stay in [OECD - DAC aid recipient countries 2022-2023](#) ;
    - € 92 per day for a stay in other countries, including the Netherlands.
  13. A daily allowance is only eligible if it can be proved that the days concerned were spent in a hotel for the purpose of the project.
  14. An OKP Country partner is free to pay its own staff more or less than the eligible lump sum for daily allowance, but expenses over the maximum eligible lump sum will not be reimbursed.
  15. The Dutch partner can only declare daily allowance for the OKP Country partner's visits if the amounts have been actually paid to the staff member of -, or to the OKP Country partner.
  16. The project file for the auditor, in case of hotel costs must include at least the hotel's notes for the costs of the stay. If no use is made of a hotel, but for example a temporary accommodation, the rental notes of this accommodation are required as proof.

#### Insurance

17. Participants of a training must be insured when going abroad in the framework of this training. The actual amount that must be paid for insurance should be listed.

#### **5.4 Costs related to enlisting services of external local or regional experts**

1. The costs of enlisting the services of external local or regional experts for specific purposes can be eligible for funding. Remuneration is based on the time spent by the expert and the consulting fee paid to the expert.
2. A 15% handling fee can be added (but this is optional). Only costs actually made and paid are eligible. The consulting fee should be consistent with what the external expert would normally charge for comparable services in the country in question. The budget should include a detailed breakdown of these costs. Nuffic has the right to reject the proposed fee rate.
3. An external expert may not be employed by the OKP Country partner, neither full time nor part time. If an external expert is employee (part-time or full time) of the OKP Country partner, the costs for his or her services are never eligible for funding.

#### **5.5 Principles for other types of costs**

1. Costs that are not mentioned in paragraph 5.2 up to and including 5.6 can be included in the budget on the following conditions:
  - They must directly contribute to the achievement of the outputs and be sufficiently specified;
  - If this document does not contain any specific rules or rates that would apply, the rules and rates that apply in general to the OKP Country partner and/or country in question should be used and should be submitted for approval to Nuffic. The Dutch

partner should exercise common sense in identifying which costs are eligible and which are not;

- If an OKP Country partner uses its own departments to perform services (such as production, printing, distribution or translation.), the fees charged should be consistent with the organisation's own regulations and should not exceed what the organisation would normally charge internally.
2. Costs for small material can be included in the budget to enable the digitalisation of training (e.g. blended learning, e-learning) when face to face trainings are very unlikely to take place due to travels limitation. It concerns costs related for instance to ICT and connectivity. These costs must be properly substantiated in the training proposal, under the description of the training methods.

## **5.6 List of fees**

1. The fees specified below apply to Orange Knowledge Programme - Group Training grants for training related activities by employees of Dutch organisations or organisations involved as consortium partners that are registered in Europe, North America or Australia. The fee rates are determined by the level of the salary of the individual expert. The fee rates are a lump sum payment for the time of the expert.
2. The salary groups are considered to be gross monthly income of employees and therefore do not include, among other things, a thirteenth month and a contribution for holiday expenditures.



**Fees paid to employees of Dutch partner (amounts are in Euro) per working day:**

Salary group			Fee
1,362	>	1,589	<b>240</b>
1,589	>	1,816	<b>278</b>
1,816	>	2,043	<b>314</b>
2,043	>	2,270	<b>351</b>
2,270	>	2,497	<b>388</b>
2,497	>	2,724	<b>425</b>
2,724	>	2,951	<b>463</b>
2,951	>	3,178	<b>498</b>
3,178	>	3,405	<b>535</b>
3,405	>	3,632	<b>573</b>
3,632	>	3,859	<b>609</b>
3,859	>	4,086	<b>647</b>
4,086	>	4,313	<b>683</b>
4,313	>	4,540	<b>720</b>
4,540	>	4,767	<b>757</b>
4,767	>	4,994	<b>794</b>
4,994	>	5,221	<b>832</b>
5,221	>	5,448	<b>867</b>
5,448	>	5,675	<b>904</b>
5,675	>	5,902	<b>925</b>
5,902	>	6,129	<b>944</b>
6,129	>	6,356	<b>963</b>
6,356	>	6,583	<b>984</b>
6,583	>	6,810	<b>1003</b>
6,810	>	7,037	<b>1023</b>
7,037	>	7,264	<b>1042</b>
7,264	>	7,491	<b>1061</b>
7,491	>	7,718	<b>1081</b>
7,718	>	7,945	<b>1100</b>
7,945	>	8,172	<b>1119</b>
8,172	>	8,291	<b>1134</b>

3. The fees apply to all experts that are employees of the consortium that was described in the TMT or TMT+ proposal. The costs for the experts used during the project period may not exceed the budget as offered (for TMT/TMT+) or the maximum amount available for staff of the Dutch organisation.

**External experts**

4. If external experts are hired that are employees of an organisation (i.e. on a payroll), the fee rates as mentioned above apply. A maximum of 15% handling fee can be added (optional).
5. The handling fee cannot be added for experts who are employees of an organisation that is part of the consortium that was described in the group training proposal as they are not considered external to the group training.

6. If external experts are contracted that are **not salaried employees of an organisation** (“freelance experts”), the actual fee paid to them will be reimbursed. A maximum of 15% handling fee can be added (optional).

## **5.7 Costs related to investments (TMT+ only)**

1. A maximum of 10% of the grant amount or the specific amount mentioned in the call for grant applications is eligible for costs of equipment, infrastructure and other investments.
2. The proposed investments must contribute to achieving the outcomes and realisation of the outputs of the project and must be included in the annual report.
3. Procurement procedures must follow applicable laws and regulations.
4. For procurements above € 25,000 at least 3 bids and the criterion “economically favourable” must form the basis for the investment.
5. The auditor of the grant recipient must establish that the procurement requirements in the country concerned have been complied with. The audit focuses on proof of these procedures, such as the minimum number of 3 bids.
6. The project file must in any case include the (minimum) 3 offers and the award decision. In addition, photographs must be available for construction investments.
7. The value-added tax (VAT) paid for goods acquired in the Netherlands or another country of the EU and destined for export is not eligible for funding. VAT-refund can be requested at the tax office at the time of export. It is the full responsibility of the project parties to have VAT reimbursed. Investments in such goods must be included in the grant budget excluding VAT.
8. Grants may be taxable (for instance VAT) in other countries than the Netherlands. It is the responsibility of the Dutch Partner and the Country A Partner to pay these taxes when necessary.
9. Costs directly related to acquisitions and other investments, such as the costs of transport, insurance and installation are eligible for funding

## **6. Audit protocol Group Training (TMT +)**

### **6.1 Introduction**

#### **Purpose and structure of the Orange Knowledge Programme**

The Orange Knowledge Programme (OKP) is the successor to the Netherlands Fellowship Programme (NFP) and the Netherlands Initiative for Capacity Development in Higher Education (NICHE). For background information on the programme, please consult the Nuffic website.

Where reference is made to grant recipient (coordinator) in this protocol, this means the entity that receives the grant on the basis of the grant decision.

Expertise of Dutch organisations is used to assist organisations and individuals in the Orange Knowledge Countries. After the selection of a Dutch organisation (“Provider”), Nuffic awards a grant for the implementation of the group training.

### **6.1.2 Framework of standards**

For the 'Orange Knowledge Programme' the following framework of standards applies:

- Grant for OKP grant award, including the relevant appendices.

For information on this framework of standards, the following documents can be consulted:

- A. The Orange Knowledge Programme (OKP), Group Training, Grant Obligations & Conditions;
- B. The Checklist Organisational Capacity Assessment (COCA);
- C. <https://www.nuffic.nl> and more specifically the English-language version.

### **6.1.3 Purpose of audit protocol**

This protocol sets out in more detail the reference points to be applied in the audit. The way in which the results of the activities are to be reported by the auditor is also discussed.

The coordinator acts as the client to the auditor. At Nuffic's request, a review may be performed by the coordinator's current auditor to review compliance with this protocol. This review will take place in consultation.

### **6.1.4 Reading guide**

The protocol addresses the financial OKP report that has to be submitted by the coordinator for the closed period. A distinction is made between costs that rationally lead to an audit opinion and costs where a report of findings is required.

### **6.1.5 Method of accounting**

The grant under the 'Orange Knowledge Programme' grant scheme is awarded to an organisation that acts as coordinator for an alliance. The funds made available are spent via the partner organisations involved and the coordinator itself.

The reporting structure is organised as follows:

The financial Orange Knowledge Programme report showing the total reporting of costs incurred in accordance with the format prescribed by Nuffic.

In an appendix entitled "Processing and Supporting Documents", the coordinator / alliance partner describes (on a maximum of two A4 pages) on the basis of which process and supporting documents payments to cooperation partners are deemed to be spent/accounted for. If processes or supporting documents are not uniform, but depend on certain conditions (e.g. amount of expenditure, location of programme implementation, quality of the cooperation partner, etc.), these variations (= different combinations of supporting documents and process(es)) and the circumstances under which they occur, will be stated in the appendix. The description must be prepared in accordance with the prescribed format and address a number of elements of the COCA supplied by the organisation.

### **Auditor's activities**

The coordinator's financial report must be audited in accordance with Standard 800/805. In addition, a Standard 4400 engagement must be performed with regard to the "Processing and Supporting Documents".

See also chapter 6.2 (Activities related to the financial Orange Knowledge Programme reporting) of this protocol.

## 6.2 Activities related to the financial Orange Knowledge Programme reporting

### 6.2.1 Introduction

This section discusses the activities that the auditor performs in relation to the coordinator's financial OKP report. These activities consist of an audit of part of the financial Orange Knowledge Programme report on the one hand (see 6.2.2 and 6.2.3) and an additional Standard 4400 engagement on the other (see 6.2.4).

The activities as referred to in section 6.2.3 will result in an audit opinion on the financial OKP report in accordance with Standard 800/805 and the corresponding audit report in accordance with the template in chapter 6.2.5.2 to this protocol. The activities referred to in section 6.2.4 result in a report of findings (Standard 4400). Both the audit report and the report of findings are made available to Nuffic by the coordinator.

### 6.2.2 Purpose and scope of the audit

The auditor determines whether the transactions as processed in the financial OKP report comply with the framework of standards of section 6.1.2. In performing the activities, the auditor acts in accordance with the requirements of this protocol and the relevant Further Regulations on Audit and Other Standards (NV COS).

The object of the audit is the coordinator's financial OKP report for the year to be audited, including the processes and accounts underlying these financial OKP reports where relevant.

### 6.2.3 Audit approach to financial reporting (Standard 800/805)

The audit is carried out in accordance with Dutch law and the applicable standards for auditors.

The auditor applies a reliability level of at least 95%. The following materiality applies when determining the tenor of the report:

Type of audit opinion	Unqualified opinion	Qualified opinion	Disclaimer of opinion	Adverse opinion
Errors in the reporting	See the following table	< 6%	-	> 6%
Uncertainties in the audit	See the following table	< 10%	> 10%	-

The basis for materiality should be the project partner's total expenses in the audited period. A basic percentage of 2% applies.

As part of the audit activities on the financial statements, the auditor explicitly reviews whether the specific conditions that form part of the Grant and/or whether general conditions have been met.

The auditor prepares the audit opinion in accordance with the model under point 6.2.5.1 in this protocol, or in accordance with a more recent replacement sample text as published on the NBA site.

The auditor requests confirmation with the financial statements (letter of representation; LOR) from the management of the grant recipient which states that to the best of its knowledge the financial statements include all transactions and receipts, that this statement is true and

complete in all respects and that all grant conditions have been met, including the grant conditions that fall outside the scope of the auditor's activities.

As part of this letter of representation, the management must specifically confirm compliance with article 10 of chapter 2 of these Grant Obligations & Conditions: "The grant recipient 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."

#### **6.2.4 Investigation approach "Reporting of partner costs"**

The grant recipient's auditor is responsible for drawing up a report of findings for the "Reporting of partner costs" accompanying the financial Orange Knowledge Programme report. This engagement has the character of a Standard 4400 engagement and should be elaborated as follows.

Performing a Standard 4400 engagement means that the auditor does not provide any assurance, but only reports research findings. This protocol describes the points of attention for the examination. The user of the report must form his/her own opinion and draw his/her own conclusions. The auditor must properly coordinate the nature, timing and scope of the agreed specific activities with the client and express them in the report (see Standard 4400 sections 11 and 17). It must be clear what activities the auditor has carried out and what the scope of his/her activities was. The auditor is not expected to make a statement about the adequacy and suitability of the activities performed in relation to the purpose for which they are performed, nor for any other purpose.

The following activities are performed by the auditor:

- Description of procedural requirements
  - The auditor establishes that the description in the "Processing of Partner Costs appendix" at least contains the elements from the model prescribed by Nuffic (see appendix B);
- Reconciliation of the reporting of partner costs
  - The auditor establishes that the partner costs reported by the grant recipient are in line with the reports submitted by the partner and that the advance payment reconciles with the grant recipient's financial accounts. Any differences, for example corrections made by the grant recipient, are explained by the auditor in his report of findings.
- Existence of supporting documents and process
  - The auditor will take note of the coordinator's description as set out in the "Processing of Partner Costs appendix". The auditor determines whether all the elements of the business operations described above are followed by the grant recipient for all the partners included in the accounts.

If there are discrepancies with regard to supporting documents, processes or figures, the auditor will communicate this in his report, stating the nature and extent of the discrepancy. In addition, the auditor will also state the reason for the discrepancy (if he is aware of this). If the reason for the discrepancy is not known, the auditor will ask the coordinator for an explanation and will state in the report of findings which explanation the coordinator has given. Given the nature of the engagement, the

auditor does not need to carry out an additional investigation into the reason for the discrepancy or the explanation by the coordinator.

## **6.2.5 Reporting per alliance partner**

### **6.2.5.1 Audit opinion on the financial OKP reporting (Standard 800/805)**

The audit opinion will in any event include the objective and scope of the audit, the applied audit criteria where relevant and the opinion.

The auditor reports in accordance with the latest sample text as published on the NBA website regarding (un)qualified audit opinions.

### **6.2.5.2 Report of findings (Standard 4400N)**

The report of findings contains the elements prescribed in accordance with Standard 4400N, describes the activities and findings regarding the aspects referred to in section 6.2.4 of this audit protocol.

To: Client

Report of actual findings concerning Orange Knowledge Programme reports

#### **Engagement**

We have performed a number of specific activities with regard to the financial OKP reports and the partner costs mentioned therein as described in our letter of assignment dated ... (date of letter of assignment confirmation). This report contains the results of these activities.

The intention is for you to form your own opinion about the activities and about the findings presented in this report and to draw your own conclusions on that basis. For the record, we should point out that if we had undertaken additional activities or performed an audit or review engagement, other matters may have been identified that would have been eligible for reporting.

#### **Nature and scope of activities performed**

We have performed our activities in accordance with Dutch law, including the Dutch Standard 4400, 'Engagements to perform agreed specific work with respect to financial information', and the Orange Knowledge Programme Audit Protocol, specifically section 6.2.4. The purpose of this engagement for the performance of agreed specific activities is the performance of the activities that we have agreed with ... (name of entity/entities) and the reports on the actual findings.

As we only report actual findings in respect of the agreed activities, this means that the figures and notes included in the OKP financial report have not been audited, nor have any review engagements been carried out. This implies that our report provides no assurance regarding the reliability of the figures referred to in the financial OKP reports and the notes thereto.

#### **Description of specific activities performed**

We have carried out the activities as agreed with you and as described in the Orange Knowledge Programme Audit Protocol, specifically section 6.2.4. The adequacy and

suitability of the activities to be performed is the responsibility of the users of this report with whom these activities have been agreed. We therefore make no statement about the adequacy and suitability of the activities performed in relation to the purpose for which they are performed, nor for any other purpose.

For the record, we should point out that if we had undertaken additional activities, other matters may have been brought to light, which could have been significant to you.

We performed the following activities:

- we ascertained that the description that forms part of the Processing of Partner Costs appendix as referred to in the Orange Knowledge Programme Audit Protocol, section 6.1.5, has been drawn up in accordance with the prescribed format;
- we ascertained that the amounts stated in the description referred to reconcile with the partner accounts for the reporting period in question and cumulatively;
- we have taken cognisance of the description of the Processing of Partner Costs appendix and ascertained whether all the elements of the described business operations are adhered to by the grant recipient.

*Description of the actual findings*

Our audit has revealed that [...];

**Other aspects - restricted distribution and use**

This report is only intended for (name provider) and Nuffic since others who are not aware of the purpose of the activities may misinterpret the results. The report may not be distributed to other parties, nor may it be quoted from, or referred to, without our prior written consent.

Place and date

... (name of audit firm)

... (name of auditor)

## **Appendix B - Format Processing of Partner Costs**

In this appendix, the coordinator describes the way in which he has designed the coordination and project monitoring. This description forms part of the basis for the auditor's reporting on his findings in this respect. This description corresponds as far as possible with the description included in the COCA in Chapter 3.1 Systems, procedures and policies.

### **B.1 General processing**

With regard to the processing, the way in which costs incurred abroad are dealt with, whether or not by selected partners, should be monitored. The selection of partners and the monitoring of the project should be described. In addition, the issue of advance payments and reporting should be discussed.

#### **B.1.1. Selection of foreign partners**

Describe the way in which the selection of foreign partners is performed by the coordinator, how it is established that this partner can meet the requirements of legitimacy in the use of funds, pursues an anti-fraud policy and is not subject to corruption.

#### **B.1.2. Monitoring of the project**

Describe how the monitoring of the project takes place, with what frequency, local observation and internal and external reporting.

#### **B.1.3. Advance payment**

Indicate the conditions under which the advance payment to regional partners takes place, including how to ensure that the advance payments and actual costs incurred are in line with each other. It should also be described how the conversion of the foreign currency is handled.

#### **B.1.4. Reporting and (internal) control**

How often do regional partners have to account for themselves, what requirements should the reporting meet and what underlying documentation should underlie the reporting? Minimum requirements are substantive report, possible external local audit, prescribed formats and reconciliation with the issued budget.



## Glossary

In this document the following words have the following meanings:

<i>Budget:</i>	expected costs in relation to outputs, activities, and the required inputs in terms of personnel and materials.
<i>Grant:</i>	maximum financial contribution mentioned in the grant letter, based on the budget-forecast made by the group training Dutch partner.
<i>Grant application:</i>	the request for a grant, submitted by the Dutch partner.
<i>Grant award:</i>	the decision to award a grant, taken by Nuffic.
<i>Grant letter:</i>	the letter in which Nuffic informs the Dutch partner about the decision to award a grant.
<i>Grant period:</i>	the period as from the date stated in the grant letter until the agreed-upon (completion) date of the group training.
<i>Narrative report:</i>	the report concerning the progress, outputs and outcomes, made during the group training.
<i>Dutch partner:</i>	selected Dutch organisation that will assist the OKP Country partner with the realisation of the group training objectives concerning capacity building.
<i>OKP Country partner:</i>	organisation in an <i>Orange Knowledge Programme</i> country that requests a group training, to be executed with the assistance of a Dutch organisation (the Dutch partner).
<i>Staff Member:</i>	any person that is a full time or part time employee of the organisation.