

Guidelines for applicants for subsidy under the Norwegian Government's Action Plan for Nuclear Safety and Security in Russia, Ukraine and other countries in Eurasia.



The Ministry of Foreign Affairs has delegated the task of administration of the subsidy funds to Norwegian Radiation and Nuclear Safety Authority (DSA) in the form of an annual authorisation under chapter/item 118.70.11.

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See www.dsa.no/ for more information

INTRODUCTION

This is a guideline for applicants for subsidy under the Norwegian Government's Action Plan for Nuclear Safety and Security in Russia, Ukraine and other countries in Eurasia (the Nuclear Action Plan).

The Ministry of Foreign Affairs (UD) has authorised and delegated to the Norwegian Radiation and Nuclear Safety Authority (DSA) the administration of subsidy funds in connection with the Norwegian government's action plan for nuclear activities and the environment in northern areas.

Against this background, the DSA is now the correct authority for applications, reporting and enquiries regarding the administration of subsidy funds for the Nuclear Action Plan.

General information about the scheme can be found at www.dsa.no.

These guidelines are in two parts. Information can be found here about:

1. **OBJECTIVES OF THE SUBSIDY SCHEME.** Review of the Nuclear Action Plan's governing documents and the subsidy scheme's:
[Geographical target area](#), [Target group for the subsidy scheme](#), [Criteria for goal fulfilment](#), [Criteria for eligibility](#), [The application process](#), [Requirements for reporting and auditing](#), [Evaluation of the subsidy scheme](#)
2. **HOW TO FILL IN THE APPLICATION FORM.**

1. OBJECTIVES OF THE SUBSIDY SCHEME

Norway's Nuclear Action Plan provides the basis for its cooperation on nuclear safety and security with Russia, Ukraine and other countries in Eurasia. Goals and areas for action in the nuclear safety and security cooperation are described in more detail in the current action plan.

Efforts under the Nuclear Action Plan are concentrated around two main goals:

- To reduce the risk of serious accidents and radioactive contamination.
- To prevent nuclear and other radioactive material from going astray.

1.1 Geographical target area

The geographical target area for the Nuclear Action Plan is Russia and Ukraine. Activities in other countries in Eurasia (Armenia, Azerbaijan, Georgia, Belarus, Kazakhstan, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan) may also be supported if they fall under the two main goals of the Nuclear Action Plan.

1.2 Target group for the subsidy scheme

Target groups for the scheme are the population in Norway and Eurasia and the partners in the nuclear safety and security cooperation at the governmental level, in technical areas and in civil society.

Potential recipients of subsidies are public and private operators, including organisations in civil

society, engaged in activities within the geographical and practical scope of the action plan.

1.3 Criteria for goal fulfilment

The relevance of projects in relation to the purpose of the scheme must be documented.

Applicants must prepare clear objectives and indicators for goal fulfilment at project level. The sum of the projects' achieved user effects can give an indication of result achievement at societal level.

The projects' objectives must be operative, result-focused and realistically achievable.

The application must present indicators for goal fulfilment at project (outcome) and result (output) level

1.4 Criteria for eligibility

The criteria for eligibility will be:

- Support is given to concrete projects that are in accordance with the objectives of the Nuclear Action Plan. The following documents give important guidelines for the organisation of subsidy from the Nuclear Action Plan: Prop. 1 S UD, The government's action plan for nuclear activities and the environment in northern areas 2018-2022 - and sub-strategies under this, St. Meld (white paper) 11 (2009-2010), St. meld 27 (2007-2008), St. meld 30 (2004-2005) and St. meld 34 (1993-1994).
- Applications that address specific thematic and geographical priorities set out each year by the Government will be given a high priority.
- Actions supported under this scheme must comply with the rules in the EEA Agreement on state aid; cf. Act on State Aid.
- Norwegian support to the measure must be clearly time-limited.
- Support for projects running for over 1 year will be subject to annual approval by the Storting. Project time frames over 1 year must be justified, and no more than 3 years will be allowed.
- Projects that promote the exchange of information and competence development will be given a high priority.
- Projects that are in line with the recipient country's overall priorities will be favourably weighted.
- Projects must be cost-effective. The administrative costs associated with the project must be limited. Recipients must not profit from the subsidy.
- Projects that can lead to concrete, measurable results in accordance with the scheme's criteria for goal fulfilment will be given a high priority.
- Projects that have good local endorsement will be prioritised. Applicants must be able to document that they have established good contact with local partner(s) in the country in question. Applicants should have assessed how the project fits in with other activities in the same field.
- The recipient country (where the measure is to be implemented) should contribute financially and/or through local efforts. Projects that attract funding or resources from other local or national sources will be prioritised.
- In order to enter into an agreement on support, the applicant must be a legal person. Applicants must state their legal form in the application.
- Applicants must be able to document relevant qualifications/competence, including results of earlier efforts, and demonstrate the added value from the project over and above the transfer of financial resources.

- The application form should normally be used. If the application form is not used by the applicant, it should act as a checklist for the contents of the notification, and for the case-handler to evaluate the application to ensure that all of the necessary elements are present. The goals of the measure should be practical, results-focused and achievable.
- The application should present indicators for goal attainment at the action (outcome) and result (output) level.

Overhead costs may be supported, but **not over 40% of direct manpower costs** (see section 2.6.2 “Overheads (indirect costs)”). Indirect costs/overheads are the expenses incurred by the organisation which are not directly related to implementation of the project.

Support cannot be given for the following purposes:

- financing measures solely concerned with the export or import of goods and services
- marketing goods or services
- private business activity
- establishing a commercial company in Norway
- operating expenses
- development or testing of new technology
- humanitarian aid
- preparation of collaborative projects (feasibility studies)

1.5 The application process

The deadline for applications to the scheme is **15 February**. Applications received before the deadline will be prioritised. Applications received later will be processed in turn until the approved funding has been used up. The DSA’s application form must be used for applications.

1.5.1 Assessment and decision

The DSA prepares a written assessment of applications received, in accordance with the priorities that have been determined for the action plan and other governing documents. For project support, gender and equality concerns, anti-corruption measures, cost-effectiveness, health, the environment and vulnerability to climate change will always be assessed.

Priority will be given to measures that can lead to concrete, measurable results that meet the criteria for goal fulfilment defined for the scheme.

The project must describe risk factors and risk-reduction measures.

The DSA will assess the extent to which the award criteria have been fulfilled in the application for support. If individual award criteria are departed from, specific grounds for this must be given.

1.5.2 Grant/rejection

The subsidy is given in NOK. Only exceptionally can subsidy be given in another currency.

When the application has been processed and a decision has been made, the applicant will receive a written advice of this in the form of a rejection letter or an agreement/award letter.

If the application is granted, an award letter is issued in two copies. Both copies are signed by a person who is authorised to commit the recipient. One copy is kept by the recipient and the other is returned to the DSA within one month.

Decisions on subsidy are regarded as individual decisions in accordance with the Public Administration Act and can be appealed to the Ministry of Foreign Affairs by the parties to the case or others with a legal interest within three weeks of the advice of decision being received, or from the time the appellant learned of, or should have learned of, the decision. Any appeal may be sent to the DSA, stating what is being appealed and the change or changes that are desired. Grounds for the appeal should be given, as well as any other information that is relevant to the case.

With certain limitations, the parties are entitled to see the case documents, in accordance with the Public Administration Act sections 18 and 19. The DSA will provide more information on request. We can also provide other information about case-handling procedures and other matters relevant to the case.

1.5.3 Payment

Norwegian, non-governmental recipients of subsidies must set up a separate account for all subsidies received from the DSA. The first payment is normally made when the DSA has received the signed award letter back from the subsidy recipient. Subsequent payment(s) are conditional on receipt and approval of annual or final reports with accounts and an audit report.

1.6 Requirements for reporting and auditing

Recipients of subsidy must submit the reports stated below to the DSA. If a deadline for reporting cannot be met, the recipient of subsidy must immediately inform the DSA of the reason for this.

Reports must be set out in such a way that they can easily be compared with the information in the application. Reports must be signed by a person at the subsidy recipient who has the necessary authorisation.

Subsidy recipients must notify of significant deviations from the implementation plan and/or budget without undue delay and any changes must be approved by the DSA.

Subsidy recipients must use the DSA's forms for reporting on the project.

The report forms may be obtained from: <http://www.dsa.no>

1.6.1 Progress report and annual report

A progress report, with status as at 1 August must be submitted to the DSA by 1 September the same year.

An annual report is to be submitted by 15 February the following year, unless otherwise agreed.

1.6.2 Final report

A final report with accounts for the entire support period must be submitted to the Norwegian Radiation Protection Authority no later than six months after the conclusion of the project.

1.6.3 Financial reports

Financial reports must consist of project accounts compared with the approved budget. Financial reports are to be submitted together with the reports mentioned above.

The financial report must be approved by a person at the subsidy recipient who has the necessary authorisation and attested to by the organisation's head of finance. The final accounts must be submitted no later than six months after the project's conclusion. The reports must consist of the project accounts with accompanying explanations, with the same structure

and items as the budget in the application, and must include:

- latest approved total budget
- total amount entered as expenses/capitalised
- approved budget for the period
- amount entered as expenses/capitalised for the period
- income from all sources
- difference between approved budget for the period and the amounts entered as expenses/capitalised for the period, expressed as both an amount and a percentage. Differences of more than 10% in any budget line must be explained
- specified budget for the next period
- estimated financing needs until the next reporting date

1.6.4 Amendment request

A separate application must be submitted prior to any major changes to the project. The application must be approved before the change can be implemented:

- change of project goals or results indicators
- change of more than 10% between budget items/lines
- application for additional funding
- extension of the project period by more than 6 months from the original plan

1.6.5 Auditor's report

As a general rule, an auditor's report on the project accounts must be submitted together with the annual reports and final report. The audit must be performed by a certified public accountant and must be prepared in accordance with the standard ISA 800 or ISA 805. Expenses for auditing will be covered by the subsidy. If the auditor submits a Management Letter ("Matters for governance attention") in addition to the auditor's report, this must be attached. The auditor's report should include details of total spending in the reporting period.

For Norwegian recipients where the subsidy funding is included in accounts that are subject to public auditing, it is sufficient that the project accounts are attested to by the organisation's head of finance.

For non-Norwegian organisations, there is a requirement for auditing with a high degree of certainty in accordance with the ISA (International Standards on Auditing). Requirements for financial reporting and auditing of subsidies to international organisations of which Norway is a member follow the organisation's internal rules for financial reporting and auditing.

For subsidy of less than NOK 100,000, the risk will be carefully assessed before an audit is required. The main rule in this case is project accounts attested to by the organisation's head of finance. For recipients that are subject to official control of accounts, it is sufficient for the project accounts to be attested to by the organisation's head of finance.

1.6.6 Follow-up by the DSA

The DSA assesses the reports submitted against the approved application.

The DSA reviews the accounts and auditors reports that are submitted with reports on projects and will follow up if there is a need for further clarification etc.

The DSA may perform its own reviews, inspections or evaluations of projects at any time. The costs of such reviews or evaluations will be covered by the DSA.

If needed, external expertise may also be engaged to assess result achievement for large individual projects or for projects.

1.6.7 Financial irregularities

The DSA has zero tolerance of financial irregularities. If there are grounds for suspecting financial irregularities, these must be reported without undue delay and followed up on in line with the current "Guidelines for handling suspicion of financial irregularities for the Foreign Service". Consideration will be given to withholding further transfers until the matter has been investigated and the underlying facts have been clarified. Funds that are proved to have been used in breach of the agreement must be repaid to the treasury via the DSA. The question of criminal prosecution will be considered.

1.6.8 Conclusion

When the final report is received, the DSA prepares a written assessment of it. If there should be a need for further follow-up, the DSA will contact the subsidy recipient for clarification.

Any unused funds, as well as any accrued interest from the subsidy over the project period exceeding NOK 500, must be repaid to the DSA within six months after the project's conclusion. This coincides with the submission of the final report; see point 1.6.2.

1.6.9 Public archive

Please note that the DSA is required under the Archiving Regulations to record correspondence in our public journal. Under the Norwegian Freedom of Information Act, applications and reports are accessible to all, but confidential information will be redacted before a copy of the document is issued.

1.7 Evaluation of the subsidy scheme

External evaluations of the scheme or parts of the scheme will be performed at regular intervals. This can be done by selecting one or more sectors/technical areas at a time, or by evaluating projects performed within a limited geographical area.

2 HOW TO FILL IN THE APPLICATION FORM

All relevant information must appear in the application, which must contain complete and correct information about the applicant, partners, the project, budget and financing.

2.1 Project title and scope

The project title must cover the project's purpose. A clear time limitation must be shown for the subsidy sought for the project. The cost ceiling must be assessed from a cost-benefit perspective.

2.2 About the applicant and partner(s)

2.2.1 Applicant

The applicant must document relevant qualifications and competence, including results of earlier initiatives, as well as being able to establish the added value that is brought to the project over and above the transfer of financial funding.

2.2.2 Partner

This point must be filled in if the applicant has a partner in the implementation of the project. If the applicant has more than one partner, the same information about the other partners must be

included in a separate attachment to the application.

2.2.3 The roles of the applicant and partner(s) in the project

If one or more partners are performing parts of the project, an explanation must be given of the applicant's added value and role in the project.

If the applicant is alone in performing the project, it is only relevant to answer the question about the applicant's competence and experience under this point.

2.3 About the project proposal

In point 5 and 6 of the application form, the applicant must give a concise description of the project in relation to the overall objectives of the Nuclear Action Plan and the need/grounds for the project. The project's target group and status of any earlier phases of the project must also be described.

The description of the project proposal may be published on the DSA's website as part of information to the public about the subsidy scheme.

2.4 Goal hierarchy for the project

The goal hierarchy must give an overview of the project's planned goals on different levels, as well as how the goals and input factors/instruments are linked together. The goal hierarchy is a useful tool for assessing the realism and relevance of the project in terms of the objectives of the subsidy scheme. It will also be useful in the subsidy recipient's organisation and control of the project's implementation, as well as for measuring result achievement.

The goal hierarchy is set up on five levels and must be filled in with short formulae or point lists that give a concise overview of the project's planned/anticipated goals and results, with indicators on the various levels.

The **baseline** must give a brief description of the present situation as the need/grounds for the project. The baseline creates the basis for assessing the achievement of goals in the project. The description of the baseline must be as concrete as possible so that it can easily be compared with indicators and goals in the goal hierarchy.

An **indicator** is a unit that shows what is to be measured (e.g. need for an increased number of PCs). An indicator value shows the degree of goal fulfilment (e.g. "from 2 to 5"). The indicators must show progress in the project and be able to give signals if the project is not going as planned. It must therefore be possible to use the chosen indicators to measure progress during the course of the project, and some of the indicators must therefore come at an early stage of the project and others towards the end. Both indicator and indicator value today and indicator value after the project is concluded must be entered into the goal hierarchy. It is easiest to measure change with quantitative indicators, but the anticipated change may also be described qualitatively. Each goal may have several indicators for goal fulfilment.

Preconditions must be indicated. What preconditions must be in place in order for the result to be realised and maintained (be sustainable)? What risks might arise that could affect the achievement of results? See also the information below about the project's sustainability and other risk factors.

Good **goal formulae** make it easier to measure the project's result achievement. The goal formulae must be precise, measurable and operable; they must be formulated as a result or a state, not activities. The more precise the goal formulae are, the better the measurability.

Example of goal hierarchy

<p>Baseline description of the present situation and the need/grounds for the project, with reference to concrete measures. The baseline creates the basis for assessing the achievement of goals in the project.</p>		
<p>The laboratory's PCs have limited capacity for analysing environmental samples. New software which can perform the analyses more quickly is available.</p>		
<p>Anticipated results/services/products (output) measurable effects of activities performed within the framework of the project.</p>		
Description	Indicator (present situation)	Indicator (after conclusion of project)
Purchase PCs	2	5
Purchase software	2	5
Course in use of new software	0	2
<p>Preconditions for achieving results</p>		
<p>The project's goals (purpose/Intended outcome) compared with the baseline described in point 6.1. One goal only. The positive situation that is desired to be realised for the target group.</p>		
Description	Indicator (present situation)	Indicator (after conclusion of project)
Increased number of environmental samples analysed at laboratory L.	50 per week	100 per week
<p>Preconditions for achieving results</p>		
<p>Development goals/societal effect (Goal/Intended impact) One goal only. The situation that is desired to be contributed to in the long term.</p>		
<p><i>Increased knowledge about radioactive contamination on the Kola Peninsula.</i></p>		

Read more:

Results management in Norwegian Development cooperation. A practical guide (Norad/Ministry of Foreign Affairs)
<https://norad.no/om-bistand/publikasjon/2009/results-management-in-norwegian-development-cooperation--a-practical-guide/>

2.4.1 Implementation plan

An implementation plan is an overview of the activities that are to be performed in order to achieve the project goal, described and scheduled. The activity descriptions must be brief and precise and sufficiently explanatory for the DSA to be able to assess how realistic attainment of the project objective is. The implementation plan may have different levels and degrees of detail, depending on the project's size and complexity.

The implementation plan must show the following, by activity:

- Activity number (which shows level if relevant)
- Activity description
- Which organisation/partner is responsible for execution
- Planned start. The starting time should be given in relation to project start-up rather than as absolute dates. That is to say, if the project lasts for 24 months, activities should be stated as being in month 1, 2, 3,...24
- Duration
- Project management/control and other administrative activities that are part of the project must be shown in the plan.
- Number of man-years/weeks in the implementation plan or budget

For multi-year or complex projects, levels should be used in planning:

- Activities can be detailed as sub-activities (if relevant, only for the first six months/year of the application).
- Activities can be grouped together to make interim results more evident. In this case, the group must have its own description and a planned start and finish date for the interim result. It is an advantage to link interim results to the goal hierarchy.
- The connection between activities/groups of activities on different levels must be shown in the plan. This could be done by numbering for example (e.g. 1 for group, 1.1 for activity and 1.1.1 for sub-activity).
- If it is a multi-year project, activities from year 2 can be more broadly outlined. In its assessment of the application the DSA will derive most benefit from an implementation plan that shows groups of activities or activities at a more general level. If the project is granted support, detailed implementation plans for the next six months/year must be prepared as these are detailed.

Milestones can be used for important events/results. These are stated with the planned finishing date. It is natural to show milestones if the implementation plan only shows activities (no sub-activities and/or interim results).

The implementation plan may be presented graphically so as to show placing in time (bar chart/Gantt diagram).

If there are special requirements for detailing, these will be arrived at in dialogue with the applicant.

The budget must be linked to the activities in the implementation plan. See under budget.
Example Implementation plan, general level

Implementation plan for activities Concrete activities in order to achieve the desired result. The plan must give an overview of the project's activities and if relevant give milestones for important events/results. The plan may be set up as a separate attachment to the application. Milestones are numbered and stated with planned duration (months).				
Number	Milestones, activities	Responsible party (abbreviation)	Planned start	Duration
1	Developing plan for procurement of PCs and software			
2	Tendering competition(s)			
3	Choice of supplier(s)			
4	Purchase of installation of PCs and software			

Implementation plan, two levels

Implementation plan for activities Concrete activities in order to achieve the desired result. The plan must give an overview of the project's activities and if relevant give milestones for important events/results. The plan may be set up as a separate attachment to the application. Milestones are numbered and stated with planned duration (months).				
Number	Milestones, activities	Responsible party (abbreviation)	Planned start	Duration
1	Developing plan for procurement of PCs and software			
2.	Tendering competition(s)			
2.1	Develop tender documents			
2.2	Announce competition			
3	Choice of supplier(s)			
4	Purchase of installation of PCs and software			
4.1	Purchase of PCs and software			
4.2	Installation of PCs and software			
4.3	Course in use of new software			

2.5 The project's sustainability and other risk assessments

Here, sustainability means the probability of the effects continuing after support ceases. Which elements of sustainability are most relevant will vary according to the area and theme of the project for which support is sought.

2.5.1 Environmental consequence analyses

The application form must state whether it is relevant to perform an environmental consequence analysis before project implementation. Performing an environmental consequence analysis before allocating funding is a requirement if the project might lead to radioactive contamination. If an environmental consequence analysis is needed, the analysis must be made available to the

DSA for assessment.

2.5.2 Internal control

Anti-corruption, the gender perspective, the environment and sensitivity to climate change must be taken into consideration in all projects. This means that subsidy recipients must identify any negative effects that the project might have and counteract these throughout the project cycle. An attempt must also be made to integrate positive anti-corruption, equal opportunity, environmental and climate components into the project or include them as a supplementary component. For applications for subsidy of a smaller scope and complexity, the analysis of these considerations is adapted according to their relevance for the project for which support is being applied.

Subsidy applicants must have satisfactory financial governance and internal control, so that the established goals and result requirements are followed up on, the use of resources is effective and the operation is run in accordance with current laws and regulations. Requirements for competitive tendering, where relevant in accordance with regulations, will be included in the award letter to subsidy recipients.

The extent to which the applicant organisation has documented anti-corruption routines and purchasing routines may be of significance for the DSA's assessment of the organisation. If the DSA wishes to see documentation of the routine, the applicant will be contacted. If the organisation does not have such routines, any comments may be entered in the application form under point 10 Supplementary information.

Subsidy recipients are required to organise their operation in such a way as to counteract corruption, misuse of funds and irregularities. This means that a subsidy recipient must advise the DSA immediately of any indications of corruption or misuse of Norwegian funding that the subsidy recipient becomes aware of in relation to the project. In the performance of activities included in the project, a subsidy recipient must not accept any form of gift, offer, payment or benefit that involves unlawful or corrupt practice. Corruption is a central risk factor in many projects. Norway has a clear anti-corruption attitude both nationally and internationally: there will be zero tolerance of corruption. In assessing the application, the Norwegian Radiation Protection Authority will attach weight to the applicant's explanation of how corruption and financial irregularities are to be prevented and handled in the project.

Read more:

Corruption/irregularities/warning documents on the DSA's website
<https://dsa.no/atomhandlingsplanen/tilskudd>

Assessment of Sustainability Elements/Key risk factors" (Norad/UD)
<https://norad.no/om-bistand/publikasjon/2009/assessment-of-sustainability-elementskey-risk-factors--practical-guide/>

Say no to corruption - it pays. Information for Norwegian companies in a global market (UD)
<https://www.regjeringen.no/globalassets/upload/kilde/ud/pla/2005/0003/ddd/pdfv/254872-korrupsj.pdf>

2.5.3 Purchasing routines

Procurements during the implementation of the project must be based on competition wherever possible and must be done in a manner that ensures good business practice, transparency, verifiability, equal treatment, predictability and non-discrimination on the basis of nationality and locality, so that the best possible conditions can be achieved.

For procurements that exceed NOK 100,000 without VAT, subsidy recipients must keep procurement records that document assessments and decisions in the procurement process from the planning stage to contract signature. The records must also include all assessments and decisions of the above points.

The requirements above also apply for procurements performed by any partners of the subsidy recipient, and the subsidy recipient must set similar conditions in its partnership agreements. Norwegian rules for the announcement of competitive tendering must be followed and this must be explicitly stated in contracts between subsidy recipients on the Norwegian side and their foreign agreement partners. Such a clause in the agreement would give Norwegian project managers sanction opportunities if assignments are not announced.

According to document 3:5(2011-2012) from the Office of the Auditor General, Russian legislation sets requirements for the announcement of competitive tendering when public funding is used for procurements. For some types of project it is not possible to announce all procurements because of requirements for specialist competence linked to the handling of radioactive material. But in cases where such requirements do not exist, the assignment will be announced.

2.5.4 Risk factors

Applicants must identify relevant risk aspects and countermeasures must be formulated.

There are risk factors to a greater or lesser extent in all projects. Applicants are requested to describe and analyse what risk factors might affect the project's goal and result fulfilment, as well as how the organisation plans to manage the identified risk factors, i.e. reduce the probability of their occurring and reduce the consequences if any problems should arise.

2.5.5 Follow up

Description of the applicant's exit strategy for phasing out the project and any follow-up after the project is concluded.

2.5.6 Gender and equal opportunity perspective

The gender and equal opportunity perspective is a consistent consideration that must be emphasised in all projects. The application must include a brief description of how the gender and equal opportunity perspective is included in the project in question, including in relation to recruitment to positions and training.

Some important principles may be the use of gender-divided statistics, safeguarding participation and the inclusion of indicators that capture any positive or negative developments for women and/or equal opportunity as a result of the project.

Read more:

Handlingsplan for kvinners rettigheter og likestilling i utenriks- og utviklingspolitikken 2016-2020 (UD)

[https://www.regjeringen.no/no/dokumenter/plan_kvinner/id2510221/?q=Handlingsplan for kvinners rettigheter og likestilling i utviklingssamarbeidet](https://www.regjeringen.no/no/dokumenter/plan_kvinner/id2510221/?q=Handlingsplan+for+kvinner+rettigheter+og+likestilling+i+utviklingssamarbeidet)

2.6 Budget and financing plan

These guidelines only give the general principles for preparation of a budget for applications for support from the Nuclear Action Plan. The need for level of detail and the use of different types of costs will vary with the size and complexity of the individual project. There is therefore no absolute template for what a specified budget should look like. These guidelines give the most important framework that the applicant must take into account, with some examples of how a budget can be set up.

The further need for specification or detail may however be taken up with the individual applicant in connection with the processing of applications.

In section 8 of the application form, budget and financing plan, information must be given about

the total **project costs** and any distribution of project costs between the applicant and partner(s), as well as any **overheads**. The overview must show the **financing** of the project, i.e. the applicant's contribution and what other sources are contributing to the financing of the project, the amount they are contributing and the status for the awards from these sources.

2.6.1 Project costs (direct costs)

Project costs are costs that accrue for the applicant or partners that are necessary and directly related to the implementation of the project. It must be possible to document all expenses on request, preferably with invoices.

The following types of costs are normally regarded as project costs (direct costs):

- Payroll for personnel (both the applicant's and any partners' personnel) who work in direct connection with the project (including pay, employer contributions, holiday pay, insurance, pension)
- Fees to consultants/external parties who work in direct connection with the project
- Auditing of project accounts
- Travel in connection with the project
- Printing material that is included in/discusses the results of the project
- Rental of equipment when the rental agreement is entered into by the project
- ICT services when these are procured/staffed by the project
- Safety measures connected with the project
- Bank guarantees connected with the project

2.6.2 Overheads (indirect costs)

Grant recipients should strive to limit their indirect costs/overheads.

Indirect costs/overheads are expenses incurred by the organisation that are not directly related to implementation of the project (costs for the use of premises, workplace equipment and running of offices, and administrative costs covering expenses directly related to management, administration and service functions).

Overheads are not a separate item in the project budget, but are included in the calculation of total manpower costs (see annex 1 to the application form for a template for "Calculation of manpower costs").

Overheads may be supported, but **not over 40% of direct manpower costs**.

2.6.3 Detailing the budget

A detailed budget must always be provided as an attachment to the application, with the project costs divided by type of cost. The following types of cost may be used:

- Personnel – own Including number of man-years and manpower costs).
- Personnel - partners/Norwegian
- Personnel - partners/foreign
- Fees - consultants/external parties
- Travel
- Training/course/seminar
- Translation/interpreter services

- Procurements/ purchase of equipment
- Hire of equipment
- Printing/publications
- Transport/insurance
- Other (specify)
- Administration and management

Depending on the complexity of the project, consideration must be given to the benefit of providing a detailed budget in which the costs are distributed across the project's main activities or groups of activities (see point 2.4.1 Implementation plan).

It is relevant to look at the connection between expenses accrued by the applicant and expense accrued by partners. The partners' share must be clearly shown in the detailed budget.

For larger, more complex projects, the applicant may be asked to prepare a more detailed budget for each activity. This will normally mean that the costs are distributed by cost type within the individual activities/groups of activities.

Support can be given to projects lasting more than one year (up to three years) on condition that the Storting's grants and the political priorities for the subsidy item in question remain unchanged. If support is being requested for projects lasting more than one year, this must be justified. For budgeting purposes, in addition to the total amount, information must be given about the amount being requested for each budget year. The budget for the first year must be specified, while subsequent budget years can be estimated at a more general level.

Note that the same set-up must be used throughout the project, so that financial reports can be compared with the budget and it is possible to assess consumption in relation to budget, as well as checking that the funds are being used in line with the approved budget. Significant changes to the budget's main items may be made, within the total ceiling of the budget, with the prior written consent of the DSA.

2.7 Supplementary information

Information or comments that the applicant believes are relevant for the assessment of the application, and which have not been covered in the other points of the application form, may be entered here.

2.8 Bank information

Subsidy recipients must set up a separate account for all subsidies received from the DSA, so that interest income on subsidy funds can be identified. This does not apply to governmental subsidy recipients or to certain international/multilateral organisations that are exempted from the requirement to repay interest.

Bank information may be sent together with the application or on entry into any agreement on subsidy if the applicant wishes to delay opening a specific account for subsidy until a decision on support has been advised.

Only new recipients of subsidy or recipients with changed bank information need to document the bank information stated on the form.

2.9 Date and confirmation

If the application is sent electronically, no signature is necessary, but place, date and name must be stated.