

# Financial Guidelines for National Projects

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This document is intended to serve as a guiding framework for preparing the budget of a National Project implemented within the framework of the ROLE Subgrant. **It is important to note that the proposed budget is an approximation, and the actual financial execution is not required to match it exactly.** Small deviations are acceptable and expected, as long as the expenditures remain reasonable and aligned with the project's goals. More on budget change terms further below.

This document aims to help National Groups prepare a budget that is realistic, transparent, and proportionate to the scope of activities proposed.

## 1. Purpose and General Principles

Each local project foreseen under the grant is expected to provide a simple, clear, and realistic estimation of its financial needs. The budget should reflect the project's scope i.e. training, school visits and possibly curriculum localisation.

The primary purpose of the budget is to demonstrate thoughtful and reasonable planning, not to commit to exact figures. It is not necessary to present formal offers, quotes, or invoices to estimate expenses for the budget. However, each budget line must include a brief and transparent explanation showing how the amount was calculated.

For instance: "Travel costs for 10 facilitators visiting 3 schools, estimated at 40 EUR per person" "Trainer's fee for two training sessions, 100 EUR per session" The emphasis should be placed on transparency and plausibility.

## 2. Eligible costs

In order to be eligible, your costs must:

- be necessary for the purpose of the subgrant;
- comply with the principles of sound financial management, in particular best value for money and cost-effectiveness;
- have actually been incurred by the Organising Group between the end of the ROLE Training Conference (organised by ELSA International) and the 21st June during the calendar year immediately after the year of signing;
- be identifiable and verifiable, in particular being recorded in the Organising Group's accounts;

- comply with the requirements of applicable tax and social security legislation;
- be backed up by originals or certified copies of supporting documents;
- have been indicated in the estimated overall budget of the Subgrant Application;
- be categorisable into one of the active budget items from the template.

### **3. No-profit rule**

No National Group shall make a profit from this grant. This means that the budget must be balanced.

### **4. Budget isolation**

In order to make the application process simpler, we employ BUDGET ISOLATION. This means:

- You must not include any extra expenses or revenue stemming from the ROLE National Project in the budget for the subgrant application. Keep this budget to the amount you expect to receive from ELSA and the expenses that will be covered by it.
- You must not include any activities that take place outside of the eligible time frame in this budget and application.

### **5. Budget Structure**

The budget structure **must** follow the standard template provided. It is not permitted to add new cost categories or insert custom budget lines, or activate inactive costs. All expenses must be classified under the existing active categories listed in the budget template. When applying, you may only allocate or reallocate expenses between categories that contain a non-zero amount in the provided template (AKA are active).

Likewise, if your application is approved, any category marked as 0 EUR in the approved version of the budget is considered inactive, and may not be used or re-activated at a later stage without the explicit approval of ELSA International. Similarly, any category marked with a non-zero amount in the approved version of

your budget is considered active, and may not be deactivated without ELSA's approval.

Below are the possible active categories (budget lines, budget items) eligible for costs, along with their typical uses and examples on how to specify them:

#### **a. Travel/Accommodation**

This category includes different types of logistic costs:

- Participants travel: can cover travelling BETWEEN cities/towns for facilitators to and from the training event(s), and to and from schools in different cities/towns
- Participants accommodation and meals: covers accommodation and meals for the participants (facilitators who are being trained) during training event(s) and school visits
- Travel Team and Trainers: covers the travel expenses for trainers and OC members in between cities/towns to training events, meetings or partner meetings, EXCLUDING school visits (that goes in the first category, "Participant travel")
- Team and Trainers accommodation and meals: covers the accommodation and meals for OC members and trainers during training event(s)
- Travel other (interpreters...): covers travel in between cities for any expert external trainers/facilitators, or ITP/NTP members if they are not OC members
- Other accommodation and meals: covers accommodation and meals during the training event(s) for any expert external trainers/facilitators, or ITP/NTP members if they are not OC members
- Local transportation: this covers any costs for moving INSIDE the same city/metropolitan area to get to/from training and schools - as opposed to the TRAVEL costs before which serve between cities

#### **b. Human resources/experts**

If the project includes structured educational activities/workshops with external trainers, it is possible to allocate a flat-rate remuneration to a trainer. This should be clearly justified.

Example: "Trainer for two workshops delivered at training at a flat fee of 100 EUR per session".

As per ROLE's scope, external trainers are only allowed during ROLE training – schools must exclusively be visited by student facilitators.

This category includes two types of remuneration for different experts:

- Trainers/experts: this line can be used for methodology, non-formal education and facilitation expert trainers;
- External experts: this line can be used for legal experts, professors, advisors etc. (for example, to deliver rule of law training or advise on curriculum structure).

### **c. Material / Administrative costs**

This category covers venue and equipment costs required to deliver the project, that is not printed:

- Equipment/room hire: can cover the rental costs for necessary equipment (e.g., projectors, sound systems) and rooms for the training events;
- Equipment/office supplies: can cover the costs of office supplies, such as stationery, pens, notebooks, and other materials required for the project.

### **d. Communication/Visibility**

Reasonable costs related to visibility may be included, such as:

- Printing: printing of materials necessary for both visibility and the functioning of the project, such as shirts, brochures, banners, pens, and participant guides.

### **e. Other costs:**

- Bank fees: if you are making payments, especially in the case of international payments to experts, or ordering via bank transfer etc, this item can cover international transfers, exchange rates, and processing fees. It CANNOT cover regular administration fees for your bank/accounting.

## 6. Budget explanation and balancing

Each budget line should be accompanied by a clear, concise explanation.

Examples:

- costs related to participants' travel, including airfare, train tickets, bus tickets, and other transportation expenses. We allocated up to 150 euros for each participant to support their travel to Conference and make it more accessible. 150 euro x 35 participants = 5250 euro
- rental of equipment and venues necessary for the project. This may include conference room fees, auditorium rentals, and associated costs such as furniture setup and technical support.
- costs of printing materials such as agendas, participant guides, evaluation forms, certificates, banners, T-shirts or other materials used during the Conference.

The requested subgrant and expenditure must be balanced (equal) – your expenses when budgeting must be equal to the grant amount you are requesting. This is a hard criterium, meaning that your application will otherwise be discarded.

## 7. Reporting

During both reporting phases (Interim and Final) you will be expected to report on the expenses that are actually realised and submit a realisation budget each time that reflects the real situation, not the approved budget. You will be required to include all supporting documents to prove and expand on the stated realisation of expenses.

This includes:

- **A narrative report** consistent with the structure and logic of the approved budget;
- **Bank statements** from the national group showing every payment made;
- **Invoices, receipts, or written confirmations** for all paid items:

These must contain appropriate details, depending on the expense type and purpose. The information on the proof documents must make it possible for EYF to confirm with certainty that this expense was indeed connected to the project and executed as explained in the application and narrative report.

Criteria for proof documents depends on the type of expense. Generally, your proof documents (receipts) are required to have the following information:

- Items purchased
- Amount and currency paid
- Date purchased
- Name and details of your National Group
- Name and details of the supplier/vendor
- Date to be delivered/executed (e.g. for meals, accommodation)

Below you can find the required information for some typical travel expenses (same rules apply as for the ROLE Training Conference):

- **Flights:**
  - Required info: Passenger name, company name, Price, Booking reference, all flight numbers, all flight dates, all flight times;
  - Document types (in one or separate) should be: receipt, invoice, flight itinerary, flight confirmation – as long as they have all the above information.
- **Trains:**
  - Required info: Passenger name, company name, Price, ride starts and destinations, dates and times for all rides;
  - Document types (in one or separate) should be: receipt, invoice, trip confirmation – as long as they have all the above information.
- **Coach/bus:**
  - Required info: Passenger name, company name, Price, ride starts and destinations, dates and times for all rides;
  - Document types (in one or separate) should be: receipt, invoice, trip confirmation – as long as they have all the above information.
- **Travel by car:**
  - Required info: amount paid, proof of fuel purchase, vehicle type, owner details, license plate, kilometers travelled;
  - Document types (in one or separate): fuel receipts, toll receipts, traffic permit of the car, kilometre counter pictures before/after the trip.
- **Taxi:**
  - Required info: passenger name, company name, cost, start and end locations, destinations, date and time

- Document types (in one or separate): receipt/invoice, ride itinerary, taxi declaration.
- **Public transport:**
  - Required info: cost, travel time and date, location(s);
  - Document types (in one or separate): ticket, receipt, invoice.

## 8. Budget changes and active items

You are **only allowed** to submit expenses reasonably categorized under an **active** (non-zero) budget item (view 5. Budget Structure). Applications that create new budget lines will be discarded.

**General rule for budget changes:**

**Minor discrepancies between planned and actual values are acceptable within reasonable limits, especially if justified.**

**NARRATIVE changes must always be previously APPROVED by ELSA International** and must still **fulfil the scope of the project**. This is done through communication with your ROLE Coach and ELSA International. The reason for this is that changing the scope of the project as approved can require approval of EYF in communication with the International Board.

**BUDGETARY changes must only be COMMUNICATED to ELSA International.**

They do not need prior approval by ELSA, if:

- They are communicated promptly and reported properly
- They do not significantly impact the implementation and output of your National Project
- They do not activate previously inactive budget lines
- They do not deactivate previously active budget lines (ELSA will consider them deactivated even if they are fictitiously still there – e.g. if you reduce a large expense to a symbolic amount just so that it stays in the budget)
- Your budget still remains balanced after the change.