

Istanbul

Version 2014-10-27

*Section for Turkish Swedish Cooperation  
at the Consulate General of Sweden in Istanbul*

## **Conditions for grants**

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### **1. Application**

These conditions apply to grants pursuant to a decision taken by the Consulate General of Sweden in Istanbul on grants to entities such as associations, foundations, other organisations or individuals, for projects or activities. Unless otherwise specified in the decision, these conditions apply to grants that are covered by central government budget appropriations and that are not regulated by law.

The 'donor' is the Consulate General of Sweden in Istanbul.

The 'recipient' is the entity that applies for or receives the grant.

### **2. Budget**

If the donor has approved a specific budget as the basis for the grant, that budget must be followed. The extra cost entailed by the requirement that an auditor examine how the grant is used may be included in the budget.

### **3. Purpose**

The grant is given for the purpose specified in the grant decision.

### **4. Requisition and payment**

Approved funds are paid after a requisition has been submitted to the donor. The requisition must be signed by an authorised representative of the recipient and submitted in the original. The appropriate form should be used when requisitioning funds and the requisition must include the information requested on the form. The donor may request that documents verifying the authorisation of the representative(s) who have signed the requisition be submitted.

The requisition must be submitted in accordance with the specifics of the grant decision. The right to a grant is forfeited if the requisition has not been submitted by the date specified in the decision.

The grant decision specifies whether it is necessary to submit interim activity reports and financial interim reports to the donor before further grant payments are made.

The period during which the requisitioned funds are intended to be used must be specified in the requisition.

## **5. Reporting and repayment**

The donor has the right to visit, audit or evaluate each activity or initiative financed by funds provided by the donor. The donor also has the right to request copies of the accounts and other data concerning the use of the grant.

### **5.1. Interim activity reports**

If the decision states that reports of the activity are to be submitted on occasions other than in the final report, i.e. interim activity reports, the appropriate form should be used. The reports must include the information requested on the form and submitted in the original to the donor.

In the interim activity report, the recipient is to include a detailed account of the activity conducted with the support of the grant. An authorised representative of the recipient must sign the report. The donor may request that documents verifying the authorisation of the representative(s) who have signed the report be submitted.

If the report is not received in time, the donor may seek to recover the grant. If the grant decision makes clear that an interim activity report is to be submitted in connection with requisitioning, the grant will not be paid unless the report has been received and deemed satisfactory.

### **5.2. Financial interim reports**

If the decision states that financial reports are to be submitted on occasions other than in the final report, i.e. financial interim reports, the appropriate form should be used. The report must include the

information requested on the form and be submitted in the original to the donor.

The recipient must provide a separate report of the activity the grant is intended to fund. If, in the grant decision, the donor has approved a specified budget for the activity, that budget is to serve as the basis of the report and any deviations must be noted and commented on. The report must be signed by an authorised representative of the recipient. The donor may request that documents verifying the authorisation of the representative(s) who have signed the report be submitted.

If the report is not received in time, the donor may seek to recover the grant. If the grant decision makes clear that a financial interim report is to be submitted in connection with requisitioning, the grant will not be paid unless the report has been received and deemed satisfactory.

### **5.3. Final report**

The final report is to be submitted in the original to the donor in accordance with the specifics of the grant decision. The appropriate form should be used when submitting the final report and the report must include the information requested on the form.

Unless otherwise specified in the decision, the final report must contain a report of the activity and a financial statement certified by an auditor.

An authorised representative of the recipient must sign the final report. The donor may request that documents verifying the authorisation of the representative(s) who have signed the final report be submitted.

### **5.4. The auditor's examination of financial reports**

Financial reports, whether a financial interim report or the financial statement in the final report, must have been examined by an auditor, whose findings are to be reported in a certificate that is attached in the original to the report. The auditor may not be the same person who signed the requisition, the final report or another requested report.

If the recipient's other activities are audited by a professional auditor or if the grant amounts to 65 000 Turkish lira a professional auditor must examine the report. 'Professional auditor' means an approved or authorised public accountant. A recipient whose other activities are

audited by a professional auditor should engage that auditor for the audit.

If the recipient's other activities are not audited by a professional auditor and the grant awarded amounts to less than 65 000 Turkish lira, a lay auditor may examine the report unless there are special reasons to require an examination by a professional auditor. The lay auditor must be independent, both in relation to the recipient's management team and to the responsible fund manager. Furthermore, there must be no conflict of interest concerning the lay auditor due to a private financial interest in the supported activity.

The grant may be used to cover the extra cost entailed by the requirement that an auditor examine how the grant is used. When reporting, the recipient must be able to verify the cost entailed by the audit.

### **5.5. Repayment of unused funds**

The recipient must repay any unused funds without being specially requested to do so in accordance with the specifics of the grant decision.

Repayment is to be made to the donor. The grant decision's registration number must be given as a reference when making repayment.

### **5.6. Extending the period for using the funds**

If the recipient is unable to use the funds within the specified time, the recipient may apply for an extension of the time in which the grant may be used. The application to extend the period in which the grant may be used must be submitted to the donor as soon as the recipient realises that an extension is necessary and no later than the end of the period covered by the grant decision. The donor takes the decision on a possible extension.

## **6. Recovery**

The donor may decide to recover all or part of the grant (recovery) if the recipient has not fulfilled their obligations.

### **6.1. Grounds for recovery**

#### ***6.1.1. The funds have not been used within the specified time***

A repayment demand may be made for funds that are not used within the period specified in the decision.

***6.1.2. The grant's share of the total cost has grown too large in proportion to other funding***

If the grant is only meant to cover part of the total cost of the activity and the total cost proves to be less than estimated and the grant therefore covers a greater share of the costs than specified in the decision, a repayment demand may be made for all or part of the grant.

***6.1.3. The grant has been used for matters other than the intended purpose***

A repayment demand may be made for funds that have been used for purposes that were not specified in the decision.

***6.1.4. The recipient has neglected the obligation to report***

If the recipient neglects the obligation to submit interim activity reports, financial interim reports or a final report, the donor may demand repayment of all or part of the grant.

***6.1.5. The recipient has neglected the repayment obligation***

If the recipient neglects the obligation to repay unused funds, the donor may demand repayment of all or part of the grant.

***6.1.6. The recipient has submitted incorrect information***

If the recipient, by submitting incorrect information or in some other way, has caused a grant to be awarded in error or in too high an amount, the donor may demand repayment of all or part of the grant. This applies regardless of whether or not the funds have been used. If the recipient had not realised, nor should have realised, that the information is incorrect, repayment is only to be demanded of the funds that have not been used. Nor, if the recipient was unaware of the error, will demands be made for repayment of funds to cover future, inevitable costs.

**6.2. Deferment**

An application concerning deferment of recovery is to be submitted to the donor and must have been received no later than the day on which

repayment of the demanded funds is to be made. The donor takes decisions on deferment.

### 6.3. Adjustment

An application concerning adjustment of recovery is to be submitted to the donor and must have been received no later than the day on which repayment of the demanded funds is to be made. The donor can take a decision on adjustment of recovery if, for unforeseen reasons, other revenue in the activity is less than planned and, in view of the circumstances, it is unreasonable to request repayment of the full amount.

### 6.4. Waiver

An application concerning a waiver of recovery is to be submitted to the donor and must have been received no later than the day on which repayment of the demanded funds is to be made. Recovery may be waived if it is clear that, for some reason, it is unreasonable to demand repayment.

## Signature of authorised representative

*The recipient hereby agrees to the Conditions for Grants (signed in two originals, one for donor and one for recipient)*

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Date

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Signature and stamp

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Name in block letters

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