



International Students' Union of Norway

GUIDELINES

Frifond Application/Reporting

Approved by: The National Board/Organizational Consultant

Version: July, 2016

The following guidelines represent principles and practices that guide the International Students' Union of Norway (ISU) National Board and local branches on how to spend the Frifond funds (Frifond organisasjon) which the ISU National Board receives each year from LNU.

General Guidelines

The overall goal of Frifond organisasjon is to promote increased volunteer, member based activity in the local branches.

The Norwegian state allocates millions in funds to activities for children and youth. This is the surplus from Norsk Tipping (see www.spillemidlene.no). The support includes everything excluding sports, and is managed by the three umbrella organizations: Norsk musikkråd, Norsk teaterråd and Landsrådet for Norges barne- og ungdomsorganisasjoner (LNU). If a local branch receives funding from LNU, they can therefore not receive Frifond from the other two organizations. The three umbrella organizations distribute the funds through Frifond organisasjon to their member organisations including ISU. Read more about terms and conditions here:

<http://www.frifond.no/>

<http://www.lnu.no/pages/side.aspx?nr=5923>

Fiscal Year and Reporting

Our partner organisation, LNU, supports ISU with this fund each year. The ISU National Board applies for Frifond during the winter (before 15 April) of each year and receives funds by the end of summer of each year. ISU receives funds according to the number of student members as per Frifond guidelines. The ISU National Office should disperse the funds given by LNU by the **1st of December** of each year and has to collect all the receipts at the latest by the end of the following spring, **30th of June**.

Responsibilities

The ISU National Board has the duty of informing the ISU Local Branches of the Frifond funds, approving the ISU local branch budget for Frifond activities, organising the distribution of the funds as per their application and preparing the final report for LNU.

ISU local branches have to secure the proper allocation of the funds according to these guidelines and the budget lines of their Frifond applications, sending the report by the end of



the activities they applied funds for. The National Assembly will each year agree or amend the thematic areas of interest and what the ISU local branch applications should aim for while preparing their Frifond activities.

Management of Frifond

The ISU National Office can keep a maximum of 5% of the Frifond funding for administrative costs as per the Frifond guidelines; the rest of Frifond has to be distributed to the ISU local branches.

The ISU National Board approves the applications from the ISU local branches as per this guideline and the thematic areas of interest that the Frifond funding was intended for.

Each ISU local branch must apply for Frifond money from the ISU National Board before the 30th of April.

Use of Frifond

1. The Frifond money should be used for activities at **local** level only. (With local activity we mean activity that is carried out where most of the members in the local branch live).
2. The application should base most of its activities on thematic areas of interest that the National Assembly from the previous year has agreed upon.
3. The Frifond money can occasionally be used for teaching of new branch members and local seminars for teaching of local branch members aimed to increase local activity.
4. A maximum of 2000kr can be used for Operational Costs, such as hosting a General Assembly, office supplies. Please be aware that paying rent cannot be paid with Frifond. If you are unsure what is considered O.C./office supplies, contact the national office.
5. The money can occasionally be used for marketing material such as a roll-up or a banner, if the total cost doesn't limit the branches' ability to hold other events. Buying marketing material will be considered as an "Operational Cost" (Example; If a branch receives 5000kr, they may not use 3000 to buy marketing material). The main purpose of Frifond is to have regular activity and to increase local activity.
6. The Frifond can occasionally be used for travelling within Norway, provided that the activity the travelling person is attending is to benefit local branch activity. It should still be organized locally (example; organizing a trip from Lillehammer to Trondheim would not be considered local).



Measures Frifond Can Not be used for

1. The money can NOT be used as salary.
2. The money can NOT be used for activities organised by the National Office.
3. The money can NOT be used outside Norway (including travel tickets bought IN Norway).
4. The money can NOT be used for travel to Leadership Meetings and National Assembly held each year.
5. The money can NOT be used for fundraising activities.
6. The money can NOT be used to build up funds (for example buying t-shirts and selling them with a profit for the local branch).
7. The money can NOT be used to buy drugs and or alcohol.
8. The money can NOT be used on marketing material, unless the marketing material is meant to stay in the branch and be used by future boards (including hoodies, t-shirts, banners, roll-ups etc).

All the Frifond granted for one year must be spent before the 31st May of each year. The Frifond can NOT be used as savings after the 31st May of each year. Left over funds need to be transferred back to the National office Frifond account.

Frifond Allocation

The ISU National Board is responsible for the allocation of Frifond as soon as all the Frifond applications from the local branches have been received by the Organisational Consultant and Frifond has been transferred from LNU. All the money has to be allocated to the local branches by the end of November the same year.

The National Board should allocate Frifond in accordance with the following criteria:

CRITERIA

1. Amount of Frifond applied for in proportion to events planned.
2. Relevance of activities to the promotion of ISU, diversity and inclusion.
3. Number of expected participants and total number of international students per local branch.
4. Possibility of access to other funding opportunities outside Frifond.
5. Ability to profitably spend the money and report back accordingly.
6. Penalty to those local branches who have still not submitted applications or reports including late applications and reports if any.



This is not an exhaustive criterion. The National Board in its allocation of Frifond should endeavour to allocate Frifond so that most local branches have a realistic opportunity to obtain Frifond. This shall include the National Board also to consider what has been allocated previously.

Frifond is given out to local branches with *regular* local activity. Local branches that only organises one General Assembly and one event a year is not considered to have regular activity.

Frifond Payments

After the National Board has allocated all of Frifond to the local branches, a confirmation letter with the Guidelines (email) will be sent out to all the local branches, stating the amount allocated to every local branch in one document, as well as the amount that the National Board has decided to keep for its own for administrative costs (maximum 5%).

Before the Frifond is paid out, each local branch must send an acceptance letter (email) in which the President and the Treasurer of the local branch must confirm that they have read and understood the Guidelines. Frifond cannot be paid out to personal bank accounts anymore. Any funding left from the previous year needs to be paid back before we can pay out funds for this year (2016-2017).

Appeals

If a local branch disagrees with the amount of Frifond allocated to them, the local branch may appeal the decision to the National Board.

The local branch must email the appeal to nationalsecretary@isu-norway.no no later than 2 weeks after the confirmation letter has been sent out to all the local branches. The appeal must be in writing and must include explanation of the reasons for appealing. No appeal is to be considered after the set date.

Accounting Frifond and Audit Requirements

ISU local branches must submit written reports and financial statements of their use of the Frifond to the ISU National Board at the end of all activities. All activities should end and be accounted for by 31st of May of each year.

The local branch has to choose one of their activities and report especially on this activity to the National Office, providing a small report (1/2 to 1 page) and a few pictures from the event. If the Organisational Consultant has not received a full report by June 30th, it will affect the local branch's possibilities to receive funding for the next period.



The local branches should send a list of participants/members to the National Office for 1 or 2 events. The list should contain names, date of birth, which local branch they are connected to (if applicable) and contact information of persons that have taken part in events that are organised by the local ISU branch. The list does not have to be from an event organised with Frifond money.

Local branches must ensure that Frifond is separated and should not be mixed with other local branch budget/funds. This is to ensure clear accounting and easy reporting of Frifond and avoiding mixtures of receipts.

Semester Reporting

At the end of **each semester** local branches are required to submit a financial report of the use of Frifond of that ended semester to ISU National Board.

- The first semester's financial report must be submitted by 24th December to the Organisational Consultant. The report should include proper accounting of all receipts of Frifond used and are recorded neatly, transparently and accurately.
- The second semester's financial report must be submitted by 30th June (or for the entire year if no money was spent before Christmas). The report should include proper accounting of all receipts of Frifond used and are recorded neatly, transparently and accurately.

The National Board will store all reports for at least five years according to Frifond guidelines and accounting laws.

Unused Frifond

The National Office must receive a written confirmation and financial report from each Local Branch that all the Frifond from the previous year has been spent before the 31st of May. **Unless such a confirmation is received, next year's Frifond that have been applied for cannot be paid out from by National Office.**

All Frifond that has not been spent must be transferred back to the ISU National Office's Frifond account 1503.13.00204. This money will be written down in the annual report to LNU as leftover funds and transferred back to LNU, or transferred to next year's allocation to ISU Norway.



Misuse or Abuse of Funds

The President and the Treasurer of each ISU local branch are responsible and accountable for the use of Frifond in accordance with the Guidelines. Failure to follow the Guidelines or the use of Frifond on measures not permitted in the Guidelines may result in the ISU National Board seeking to recover the Frifond.

A local branch that fails to follow the Guidelines may risk not receiving Frifond the next year.

Budgetary Guidelines and Forms

See below for Annexes, samples for application, reports, budget and receipts.

Procedural Requirement

ISU Local Branches shall:

1. prepare a budget for its activities through the year,
2. allocate activities to be funded by Frifond,
3. open a bank account to receive the funds from ISU Organisational Consultant (if the branch does not have such an account),
4. send application to ISU Organisational Consultant by **30th of April** of each year,
5. keep a record of how much of the Frifond money has been spent and how,
6. update ISU Organisational Consultant on the progress of the activity or activities each semester,
7. make sure to archive **all** receipts until the end of the activity or activities,
8. send a report to ISU Organisational Consultant, including copies of all receipts (scanned and sent by e-mail) and a completed list of members and their local branch affiliation by the end of all Frifond funded activities and not exceeding **30th of June** each year.

Please use the forms for application, report and member list attached below. You can make a report/application template of your own, but the minimum requirement of information in the sample template should also be included in the new one. Fill in the name of your ISU local branch on each sheet in order to avoid confusion.



ANNEX 1

**ISU LOCAL BRANCH APPLICATION
(SAMPLE)**

**INTERNATIONAL STUDENTS' UNION OF NORWAY
Local Branch**

Overall description/purpose of the activity or activities	Amount

Description, expected number of participants and date of activity	Amount

Total (NOK)= _____

Name : _____

Branch : _____

Account No : _____

Signature : _____

<p>Comments:</p>



ANNEX 2

**ISU LOCAL BRANCH BUDGET FOR FRIFOND
(SAMPLE)**

Item	Description/Purpose	Participants*	Amount
Total (NOK)			

* Please indicate the expected number of participants



ANNEX 3

**ISU LOCAL BRANCH REPORT
(SAMPLE)**

**INTERNATIONAL STUDENTS' UNION OF NORWAY
Local Branch**

Receipt #	Description/Purpose and number of participants	Amount

Total (NOK)= _____

Name : _____

Branch : _____

Leftover funds : _____ **“Transferred back to account number 1503.13.00204.”**

Account of LB : _____

Signature : _____

Comments:



ANNEX 4

ISU LOCAL BRANCH RECEIPTS
(SAMPLE)

1

RASOI AS
JERNBANETORGET 1
0021 OSLO
TLF 22 17 21 17
ORD NR 990 675 368 NYA
*****+*****+*****+4
PALAK PANEER 89.00
GARLIC NAH 129.00
SUB TOTL 188.00
GRL 25% +88.00
25% NYA +17.60
KONTANT
+88.00
15:56 DASHIEN1
0053 01 1-09-08

2

Studentensanekipoden i Oslo
Nr 948 654 062 nya

1 SJOKOLJ. SIOE 25.00
TOTAL 25.00

Bankkort 25.00
BAX: 229/09 30500800
11/09/2008 11:16
Bankkort1
*****58242-1
REF: 847 009035 63212
SELVF= 25.00

Sals Mva-X Havnv nya
25.00 0.00 0.00

Cashier: 001
Data: 11 September 2008 11:17
Kasse: 509 Bova 3389

Studentkafens kasserer den
velkommen tilbake :-)

3

DEM GODE KAFE B
FREDENSBORSU
OSLO
BAX : 11050069-232906
Bankkort: *****58242-1
13/09/2008 21:41
REF.: 495416945266
BELOP= 29.00
TAKK FOR BESØKET
VELKOMMEN I GJEN

6

EUROPRIS
45 LAURIS AS
TELEFON 64 96 19 99
ORD NR: 9875530 4ND

Kasse 02 Kasserer: I RØDTIN
Kv: 11.09.2008 15:12

BREPOSE	0.39
H.NOMLÉ FRANSY	10.00
PLA.NOMNGER	12.99
BREPURJONDING	5.00
å BETALE	29.00
BANK	29.98

Storles Mva-X Havnv Sum
19.18 25 % 4.80 23.98

Bax: 11962173-282360
Bankkort
*****58242-1
11/09/2008 15:12
Ref.: 168695071007
Ref: = 23.98
3 Antikler
TAKK FOR BESØKET
VELKOMMEN TILBAKE!

Tilke fornødd med varen? Persona tilbake!
Ia med korrekt vare og kvittering så har du
full rett til hos Europris innen 30 dager.
(Gjelder ikke film, spill og musikk)
Kvitteringen gjelder som garanti.

5

7-ELEVEN

SVPORTEIN
JERNBANETORGET 6
0154 OSLO
22175320
Organisasjonsnr.: 983415660 NYA

Kvittering 149658

Ant	Navn	Enhet/pris	Total/kr
1	INDSAL FRUITYANG D.	26.00	26.00
1	PANT FLASKE KR. 1-	1.00	1.00
1	EMLE GRANNY SMITH 2	26.00	26.00
Subtotal			53.00
MVA FRI 0			0.00
Mva 14%			5.34
Total			58.34
Muttatt			51.00
Bankkort			51.00
BAX 20/547-2			
BANKKORT *****58242 1			
16/09/2008 21:44			
Ref: 0-718239			
Operatørnr: 27			
Beløp: NOK 51.00			
00300201004-			

Date: 16.09.2008 T: d: 21:44:36 Butikknr: 706
Kasse: 2 Kasserer: Niina
Frescon to go

4

RINI 3549
POSTBOKSBOKSET
TLF. 22 32 57 01
ORG.NR. NO 98276606 NYA

Operator nr. 50, Yesin
Kvitt. 1089. 16.09.08 10.09 Kasse 3

BANGEMLS	29.50
TOTAL	29.50
TEHN: 005638-23	
16/09/2008 10:08	
Bankkort	
*****58242-1	
STED: 578300	
RESP: 00 649080 0e1	
REF: 168 463048042042	
VAERKJØP	
BELOP= 29.50	
BETALINGSSTERMINAL	29.50
Tilbake	0.00
Type Brutto Mva-X Havnv Netto	
9 29.50 14.00 3.62 25.88	

re en fir dag
Netto: www.rini.no

Note: Please use clean A4 paper sheets with numbered and glued receipts.

ANNEX 5

