

1 FINANCIAL REGULATIONS FOR THE NATIONAL UNION OF STUDENTS IN NORWAY

2 *Adopted by the Central Board of the National Union of Students in Norway (NSO) on 3 June 2016.*

3 ABOUT THE FINANCIAL REGULATIONS

4 According to NSO statute chapter 15 paragraph 3, the Financial Regulations govern the
5 management of finances and routines for activities which have direct economic significance for the
6 organisation. They state who has the internal power of authorisation within the organisation, which
7 procedures should be followed and which rates apply. The Financial Regulations can be revised by
8 the Central Board, according to NSO statute chapter 3 paragraph 2.

9 1 Internal power of authorisation and conditions

10 1.1 *Executive Committee* (EC) is the governing body of the NSO. The EC, together with the
11 president, has responsibility for ensuring that the finances of the organisation are managed
12 and used in a responsible manner, in accordance with the guidelines laid down by the Central Board
and the General Assembly. The EC is responsible for:

- 13 • effectuating all resolutions of a financial nature, the accounting of the organisation and
14 management of budgets.
- 15 • good and effective management of financial resources within the organisation.
- 16 • preparing accounting reports, expenditure projections/analyses, and budget proposals.
- 17 • keeping the Central Board up to date with the organisation's financial situation and
18 its development.
- 19 • passing individual budgets for arrangements and larger projects.

20 1.2 *Power to authorise*

21 a) Borrowing: The General Assembly and the Central Board can take out loans on behalf of the NSO.
22 In such cases, the Control Committee (CC) must be notified and is required to make a pronouncement,
23 according to NSO statute chapter 9 paragraph 1. The organisation is not accountable for loans
24 which have not been approved by the General Assembly or Central Board. The responsibility for such
25 loans remains with the loan taker/s.

26 b) Exceptions from the Financial Regulations are handled and decided by the
27 CC. The reasons for the departure must be stated in the application.

28 c) Authority to order goods and services on behalf of the organisation: This right is held by the
29 president, vice president, leader of the secretariat and the financial adviser, in accordance
30 with the current budget. A written and signed contract between the organisation and supplier is
31 required when ordering services on a large scale.

32 d) Signing authority: This right is held by the president, vice president and the leader of the
33 secretariat. The persons holding this authority shall be named in a special regulation of the EC, each
34 time a new EC is appointed.

35 e) Organisation's bank accounts and online banking: The president or vice president
36 sign all invoices and receipts of payment. The president or vice president may not sign their
37 own invoices. The leader of the secretariat and the financial adviser have access to the

38 organisation's online banking. The leader of the secretariat has the power of procuration for the
39 NSO.

40 *1.3 Working conditions for the EC, staff and contract workers*

41 a) Extra personnel: The EC may employ and pay wages to extra personnel.

42 Wages are stipulated by the leader of the secretariat, together with the president or vice president.
43 All temporary personnel who work as substitutes in the secretariat will be employed as temporary
44 employees, and paid according to current wage agreements. Consultants may be engaged by the
45 leader of the secretariat. If extra personnel are required for a period exceeding four months, this
46 must be approved by the Central Board.

47 b) Wage negotiations: Wage negotiations with the staff are carried out by the leader of the
48 secretariat and the president or vice president of the EC.

49 c) External honoraria: All delegates of the NSO retain their honoraria for external duties, with the
50 exception of those duties which automatically follow positions on the EC.

51 d) Payment of honoraria: The payment of honoraria to contributors to the organisation is
52 decided by the president, vice president or the leader of the secretariat. The payment of honoraria to
53 internal delegates on internal boards and committees is handled by the Central Board.
54 Chairpersons shall be recompensed for lost working hours on weekdays for chairing Central Board
55 meetings and other shorter meetings during the year. For the General Assembly, a fixed honorarium per
56 person is paid for attendance throughout the entire meeting. The sum is decided in consultation
57 between the president, vice president, the leader of the secretariat of the NSO, and two
58 representatives of the chairpersons as nominated by the Central Board. The amount of the honorarium
59 is to be evaluated in the light of preceding examples, as well as the length and scope of the General
60 Assembly meeting. The deadline for setting the honorarium is four weeks before the General Assembly
61 meeting.

62 e) Advance payment of wages: Under special circumstances, an employee may receive up to one
63 month's wages paid in advance. In the case of building a home or paying the deposit on a house, an
64 employee may receive up to two month's wages in advance. A written agreement regarding
65 repayment must be entered into with the employer.

66 f) Guidelines for compensating moving expenses: The organisation can, on application, cover
67 moving expenses in connection with starting and ending an appointment as full-time
68 delegate, up to a total sum of 6,000 kroner. The NSO does not cover packing costs, installation
69 of equipment in the new residence or removal insurance.

70 g) Start loan: On commencing employment or an appointment within the organisation, an interest-free
71 start loan may be granted by the organisation, equivalent of up to two month's wages or fees less
72 taxes. A repayment plan will be stipulated as part of the conditions of the loan, in which the loan is
73 settled against wages.

74 h) Deposit loan: If an employee or delegate in a paid position is required to pay a deposit when
75 moving into a rented residence, the organisation can cover this. The deposit will be
76 administered according to the Tenancy Act. When the rental period is ended or the person terminates
77 their employment or engagement in the organisation, the deposit must be paid back together with
78 accrued interest. The employee or delegate to whom the deposit is paid must sign a debt
79 acknowledgement declaration for the entire sum to the organisation. By agreement, holiday pay may

80 be used as security for the loan

81 i) The following conditions apply to the financial arrangements of the EC:

- 82 • The EC is paid according to wage scale 25.
- 83 • The organisation covers monthly travel cards for use on public transport by the EC.
- 84 • The NSO also covers documented expenses for exercise and sporting activities of up to 3,600
- 85 kroner per EC member per EC period.

86 **2 Reimbursement scheme for delegates in the organisation**

87 This chapter applies to delegates in the organisation, as well as participants at events
88 arranged by the organisation. By further agreement, the terms in this chapter may also be extended
89 to others who carry out work for or act on behalf of the organisation.

90 *2.1 Travel and accommodation expenses*

91 a) Travel and accommodation in connection with meetings and events must be arranged in the
92 most economical way possible, two weeks prior to the event at the latest, providing that the
93 invitation has been sent within given time limits. If the 'most economical way' creates excessive
94 difficulties for the traveller, an alternative travel route may be drafted with the president or vice
95 president before booking the trip. The same applies if special requirements make it necessary
96 to use other, more expensive means of travel. Discount tickets should be used where possible.
97 Accommodation expenses will be covered according to the price of a double room.

98 b) Usually the entire return journey from the private residence or educational institution in Norway will be
99 covered. Trips to or from other places must be drafted with the president or vice president before
100 booking tickets. Travel to or from places outside of Norway must be approved by the president or vice
101 president.

102 c) When the organisation makes arrangements for joint accommodation and meals at meetings and
103 events, no other alternatives will be covered. Expenses incurred by delegates who choose to
104 make alternative arrangements to those arranged or recommended by the organisation will not be
105 covered.

106 *2.1.1 Attendance at meetings and events*

107 a) Each individual event invitation, announcement or meeting notification contains information
108 about whose travel and accommodation expenses are covered by the organisation. In the case of
109 meetings of the General Assembly and the Central Board, the NSO will cover travel and
110 accommodation expenses for those delegates who are obliged or have the right to attend, as well as
111 those chairing the meeting. This is regulated in NSO statute chapter 4 paragraph 5 points 1 and 2
112 for General Assembly meetings, and in statute chapter 5 paragraph 2 point 1 for Central Board
113 meetings. The president or vice president can also decide to cover travelling expenses for others
114 who have special functions at the meeting in question. At the General Assembly meeting, the NSO
115 covers the travel and accommodation expenses of substitute members attending the Central
116 Board's nomination meeting(s) for the General Assembly.

117 b) If delegates are absent for more than 25% of the duration of meetings or events, the
118 organisation renounces its self-imposed duty to cover travel and accommodation expenses.

119 Attendance at meetings and events is registered by calling members' names. Absence which
120 exceeds the stated limit
121 must be approved by the president or vice president. In the case of General Assembly and Central
Board meetings, the consequences of absence are specified in the rules of procedure.

122 c) Travel and accommodation for which a booking has been made is considered to be a binding
123 registration, after the date for registration for meetings and events has expired. If the traveller cannot
124 undertake the journey for any reason, the organisation renounces its self-imposed duty to cover
125 expenses. Unused travel and accommodation expenses will not be refunded, and any of these
126 expenses that the NSO has paid for in advance will be invoiced after the event. Exceptions, such as
127 obligatory attendance at lectures, representation on behalf of the NSO, illness, taking care of
128 children or other exceptional reasons may be approved by the president or vice president.
129 Alterations to booked tickets will only be covered in special cases, which have been approved by the
130 president or vice president in advance. In the case of issuing invoices for failure to attend a meeting
131 or event, or unauthorised absence from this, those who hold positions connected to the election of
132 the General Assembly or Central Board, and who are called upon to attend meetings or events by
133 virtue of these positions, will be personally invoiced. Those who are elected or nominated by local
134 student democracies will not be held personally responsible by the NSO; the student democracy in
135 question will receive the invoice on their behalf.

136 d) If a delegate believes that they have not received reimbursement in accordance with the
137 Financial Regulations, they can send a complaint stating their reasons to the EC. If the delegate
138 concerned does not agree with the judgement of the EC, the complaint may be sent further to the
139 Control Committee, which makes the final decision in the case.

140 2.1.2 *Use of motor vehicles*

141 a) Taxi may be used when it is the most economical or only form of transport available. More than
142 one taxi should not be used unless absolutely necessary. Use of more than one taxi must be
143 approved in advance by the president or vice president.

144 b) The organisation only covers driving allowances for use of private vehicles if permission has been
145 granted by the president or vice president prior to the start of the journey. If permission is granted,
146 the actual route and travel time must be specified on the travel expense invoice. In the case of
147 approved use of private car or motorbike, a driving allowance of 3 kroner per km will be given for
148 journeys exceeding 5 km one way, or return journeys of over 10 km. No extra allowance will be
149 given for passengers. Toll and fuel expenses are included in the standard allowance and will not be
150 covered over and above this. The president or vice president must be consulted first regarding the
151 coverage of any other expenses, at the same time as permission is sought for the use of a private
152 vehicle.

153 c) All use of private vehicles for meetings and events is voluntary, and the organisation will not
154 cover damage caused to or by private vehicles that are used. Fines will not be covered by
155 the organisation. In the case of damage caused to or by vehicles rented by the organisation,
156 expenses will be covered.

157 2.1.3 *Subsistence allowance*

158 a) Expenses for meals other than planned communal meals must be specified in the budget if the
159 organisation is expected to cover this. Special rules can be made for individual events. The
160 president or the leader of the secretariat can make evaluations with regard to personnel in the EC
161 and others.

162 b) Authorised subsistence allowances (as billed)

163 Breakfast 90 kroner

164 Lunch 160 kroner

165 Dinner 190 kroner

166 c) Calculation of subsistence allowance: If there are more than four hours between departure/arrival
167 home and the first/last meal as provided by the NSO, the person has a right to subsistence
168 allowance according to the rates stated. In cases where one person has paid for another person's
169 meal and wishes to claim for reimbursement, the receiver's name must be given.

170 d) On official journeys, when meals are paid for entirely by the organiser/employer or are
171 included in the travel ticket/conference fee etc., a subsistence allowance will not be given unless
172 more than four hours elapse between the first/last meal and departure/arrival home.

173 e) Calculation of subsistence allowance abroad: The foreign leg of the journey is considered to
174 begin at departure of the mode of transport taking the delegate/employee out of the country. On the
175 return journey to Norway from abroad, the foreign leg of the journey lasts until arrival in Norway.
176 The journey abroad concludes with the actual time of arrival in Norway. For journeys lasting less
177 than six hours, subsistence allowance is not given. For journeys which last over six hours,
178 subsistence allowance is calculated at a rate of half of the government rates for the country
179 concerned.

180 f) Subsistence allowance for official journeys abroad is calculated according to the following rates:

181 Breakfast 20% of the daily rate (which is half of the government's daily rate for the country)

182 Lunch 35% of the daily rate (which is half of the government's daily rate for the country)

183 Dinner 45% of the daily rate (which is half of the government's daily rate for the country)

184 The traveller may also make an agreement with the president or vice president to cover expenses
185 in excess of the subsistence allowance. Such expenses must be documented with receipts.

186 2.2 *Payment and reimbursement*

187 a) All receipts and other documentation for all expenses must be received by the NSO in all cases
188 within six weeks after the end of the journey. All receipts for travel and other expenses must be
189 filled out on the appointed form. Travel and accommodation expenses are usually refunded after
190 the journey has taken place. Receipts for travel expenses must be approved and authorised by the
191 president or vice president before reimbursement can take place.

192 b) Travel expenses must be documented and all receipts for all expenses claimed for
193 reimbursement must be attached. NB: In the case of airfares which are not booked through
194 the NSO's travel booking system, the receipt or invoice with details concerning the traveller's name,
195 time and place for arrival and departure, as well as the price must be sent/delivered to the
196 organisation within the same time limit as receipts for travel expenses. In the case of trips
197 without issued tickets, documentation proving that the journey took place must be attached.

- 198 c) An appropriate advance to cover travel expenses may be granted, after being approved by
199 an official with signing authority. A new advance cannot be applied for until advances from previous
200 trips have been settled.
- 201 d) In the case of journeys for which advances have already been received, if the receipts for travel
202 expenses are not delivered before the deadline, the NSO may demand repayment of the advance,
203 either through a deduction in wages, cash payment or bank transfer, as agreed upon.
- 204 e) In special cases, written claims for reimbursement of expenses incurred on official journeys may
205 be granted, even if there are no receipts. This will be decided by the president or vice president.
206 Such cases will be based upon the cheapest means of transportation by public transport. This does
207 not include travel by air or taxi.
- 208 *2.3 Other arrangements for delegates of the NSO or those representing the organisation*
- 209 a) Expenses for childcare: Documented expenses for childcare, up to 4,000 kroner per annum, is
210 covered by the organisation.
- 211 b) A medical certificate must be presented in cases where health considerations impinge upon the
212 Financial Regulations.
- 213 c) Telephone: The organisation covers all expenses in connection with the organisation's own
214 mobile telephones. Expenses for private mobile telephones for delegates or employees may be
215 covered by agreement, if approved by the president or vice president. Committee leaders may
216 apply for a refund of telephone expenses of up to 1,000 kroner over the course of a year. The
217 application must be documented.
- 218 d) In the case of entertainment expenses, exceptions may be made if the Financial Regulation
219 is in conflict with arrangements made by the organiser, e.g. if accommodation and entertainment is
220 part of a total package or has been booked by the organiser.
- 221 e) Unless otherwise specified, the Financial Regulations of the organisation follow government
222 guidelines.
- 223 f) Expenses for alcoholic beverages are not covered.
- 224 g) Delegates who are nominated by the NSO and chosen for positions within the European
225 Students' Union (ESU) have a right to reimbursement for documented expenses for the use of a
226 private telephone in connection with their position. Expenses for travel insurance for delegates will
227 be covered. Delegates may also utilize other rights covered by the Financial Regulations. This must
228 be agreed to by the president or vice president in advance.
- 229 h) If funds have been set aside in the budget for entertainment expenses, those entertainment
230 expenses incurred on behalf of the NSO may be refunded to EC members. In such cases,
231 expenses for alcoholic beverages amounting to one unit will be covered. All reimbursement must be
232 approved by the president, vice president or leader of the secretariat.