

CITIZENS' FORUM EXPENSE GUIDE FOR COURSE SUBSIDIES 2023

COURSE SUBSIDIES 2023

The course subsidy can be up to 50 % of the course expenses. In addition, there are hourly maximum subsidies:

For member organisations: up to 27 € per lesson (45 min)

For other organisations: up to 23 € per lesson (45 min)

SUBSIDISED EXPENSES

All expenses must be directly attributed to the course.

For course subsidies, acceptable expenses of the organisation responsible for the course include the following:

- teacher fees (invoiced fees or fees before taxes plus indirect expenses of the employer)
- travel and accommodation expenses and daily allowances for teachers
- expenses of other tasks closely related to the course (e.g., technical support for online courses, model for drawing lessons, accompanist for dance lessons)
- travel and accommodation expenses of course participants
- rent for the course space and course materials
- marketing and course communication expenses
- training materials
- coffee and food for course participants
- course teacher fees for salaried employees during the course (requires itemisation of working hours and salary)
- expenses of using one's own space for the course (requires allocation of course space expenses)
- other valid and immediate expenses concerning the course

Citizens' Forum will exercise reasonable consideration in accepting expenses for course subsidies.

LIMITATIONS ON COURSE SUBSIDIES

- All breaks in teaching, including lunch breaks, should be included in the course programme, and they are not considered teaching hours.
- Expenses related to field trips and excursions are only subsidised for the time spent at the guided excursion and when the trip is part of a larger course and directly supports the aims of the course. Only one guided excursion per course can be subsidised. Visits to companies are not applicable for subsidies.
- Course subsidies cannot be applied for courses that the government subsidises in some other way (such as with subsidies from other civic associations, folk high schools or adult education centres). It must be checked with other financial backers if the expenses reported at Citizens' Forum can be included as part of the expenses of the project, and can

the central government transfer to Citizens' Forum courses (e.g. STEA, ESR or other project funds) be used for the cost share of the funding they have granted.

- Courses that are part of the commercial activity of the organisation are not subsidised (as they usually fall under income tax and VAT laws). Subsidies can be applied, however, if the non-profit organisation has been granted a tax relief on courses that are considered to be commercial activity.

GUIDELINES ON EXPENSE ITEMISATION

- When permanent staff (i.e., personnel not hired just for the course) act as course teachers: the share of wage costs for course(s) for which subsidies are applied are itemised course-by-course in the payslips and timesheets. For an hourly-paid teacher who teaches multiple courses, the payslip and timesheet should also be itemised course-by-course.
- The wage costs for time spent at planning and preparing courses and tasks that are not considered teaching that take place after the course (such as organising and administrative tasks) cannot be reported as course expenses.
- The travel, accommodation and food costs during the course can be reported as course expenses for both the course organiser and the course teacher.

Working space expenses

- Working space expenses can be reported to the Skaftuki web service, if the course organiser is the owner of the property where the course is held, or if the lease for the property covers more than just the duration of the course.
- If expenses of a space owned or rented by the organisers are reported, the expenses must be allocated so that the following things are itemised: expenses of the space as a whole, the share of the space used for the course, and time spent at the space during the course.
- Things to not include in the allocation: ground rent of the property, loan servicing costs, interest, and amortisation.
- The allocation can be based on the latest year-end financial statements in the case where the space expenses for the current year are not yet known.

RECEIPT REQUESTS

- Receipts of expenses and participant information must be delivered to Citizens' Forum if requested. Random receipt requests are conducted when paying the subsidies.
- Receipts of all expenses must be submitted and itemised in the Skaftuki web service for review. Documents of payslips, timesheets, and allocated space expenses should be included in the receipts if they are reported as course expenses.
- Not sending the requested information or lack of detail in their content will lead to denying the subsidy or reducing its amount.

In matters related to course subsidies, please contact info@skaftuki.fi