

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 20 may 2017.*

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)

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

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

21 1.2 Power to authorise

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

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

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

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

36 e) Organisation's bank accounts and online banking: The president or vice president

37 sign all invoices and receipts of payment. The president or vice president may not sign their
38 own invoices. The leader of the secretariat and the financial adviser have access to the
39 organisation's online banking. The leader of the secretariat has the right of procuration for the
40 NSO.

41 *1.3 Working conditions for the EC, employees and contract workers*

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

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

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

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

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

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

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

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

75 h) Deposit loan: If an employee or delegate in a paid position is required to pay a deposit when
76 moving into a rented residence, the organisation can cover this. The deposit will be
77 administered according to the Tenancy Act. When the rental period is ended or the person terminates
78 their employment or engagement in the organisation, the deposit must be paid back together with

79 accrued interest. The employee or delegate to whom the deposit is paid must sign a debt
80 acknowledgement declaration for the entire sum to the organisation. By agreement, holiday pay may
81 be used as security for the loan

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

- The EC is paid according to wage scale 25.
- The organisation covers EC's monthly travel cards for use on public transport.
- The NSO also covers documented expenses for exercise and sporting activities of up to 3,600 kroner per EC member per EC period.
- In case of extraordinary events and travel, members of the EC may receive remuneration according to the state's rates for travel, but it must be agreed on with the president or vice-president and the leader of secretary.

83 **2 Reimbursement scheme for delegates in the organisation**

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

87 *2.1 Travel and accommodation expenses*

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

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

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

103 *2.1.1 Attendance at meetings and events*

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

Board's nomination meeting(s) for the General Assembly.

113 b) If delegates are absent for more than 25% of the duration of meetings or events, the
114 organisation renounces its self-imposed duty to cover travel and accommodation expenses.
115 Attendance at meetings and events is registered by calling members' names. Absence which
exceeds the stated limit 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.

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

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

134 2.1.2 *Use of motor vehicles*

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

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

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

151 2.1.3 *Per diem Allowance*

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

156 b) Authorised per diem allowances (as billed)

157 Breakfast 90 kroner

158 Lunch 160 kroner

159 Dinner 190 kroner

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

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

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

174 f) Per diem allowance for official journeys abroad is calculated according to the state's rate of remuneration
abroad.

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176 2.2 *Payment and reimbursement*

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

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

188 c) An appropriate advance to cover travel expenses may be granted, subsequent of approval by
189 an official with signing authority. A new advance cannot be applied for until advances from previous

- 190 trips have been settled.
- 191 d) In the case of journeys for which advances have already been received, if the receipts for travel
192 expenses are not delivered before the deadline, the NSO may demand repayment of the advance,
193 either through an agreement in deduction in wages, cash payment or bank transfer.
- 194 e) In special cases, written claims for reimbursement of expenses incurred on official journeys may
195 be granted, even if there are no receipts. This will be decided by the president or vice president.
196 Such cases will be based upon the cheapest means of transportation by public transport. This does
197 not include travel by air or taxi.
- 198 *2.3 Other arrangements for delegates of the NSO or those representing the organisation*
- 199 a) Expenses for childcare: Documented expenses for childcare, up to 4,000 kroner per annum, is
200 covered by the organisation.
- 201 b) A medical certificate must be presented in cases where health considerations impinge upon the
202 Financial Regulations.
- 203 c) Telephone: The organisation covers all expenses in connection with the organisation's own
204 mobile telephones. Expenses for private mobile telephones for delegates or employees may be
205 covered by agreement, if approved by the president or vice president.
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- 207 d) In the cases of representation where the financial regulation breaches agreements made by
208 the organiser, exceptions can be made. For example if the hotel or catering is part of total
209 package, or orders that have been booked by the organiser.
210
- 211 e) Unless otherwise specified, the Financial Regulations of the organisation follow government
212 directives.
- 213 f) Expenses for alcoholic beverages are not covered.
- 214 g) Delegates who are nominated by the NSO and are chosen for positions within the European
215 Students' Union (ESU) have a right to get expenses for travel insurance covered.