



## Special grant decision/favourable decision

### Applicant

Grant recipient Address  
of the grant recipient  
Contact person and contact information of the grant recipient

### Grant application

Grant application information here [...]

### Decision

The Ministry of the Environment has, as the state aid authority referred to in the Act on Discretionary Government Transfers (688/2001), decided to grant EUR xxxx as a discretionary government transfer (hereinafter referred to as “the Grant”) to the applicant.

The Grant is granted from budget item Add here the  
item number and item name XXXX.

The Grant is awarded in accordance with the Act on Discretionary Government Transfers and the provisions of applicable decrees and regulations on the grounds, prerequisites, procedures and supervision of the Grant.

In addition, the terms and limitations concerning the Ministry of the Environment's special grants apply, Annex X.

The decision will enter into force when the Ministry of the Environment has signed the grant decision.

### Justifications of the decision

The terms and conditions and assessment criteria provided in the invitation to apply for the Grant, xx xx 20xx, have been considered in the decision-making.

The decision was made to fund the project as the project fulfils the set terms and conditions and has succeeded in the comparison between all the project applications in accordance with the assessment criteria.

### Terms and conditions of the decision

1. The Grant may be used for the eligible costs resulting from the implementation of the project according to what the grant recipient has proposed in its grant application and the cost estimate for the duration of the project; however, **until xx xx 20xx at the latest.**
2. Costs eligible for funding that are in accordance with the application and have arisen after this grant decision entered into force will be accepted as project costs.
3. The grant recipient is obliged to present without compensation all necessary account documents and other documents to clarify the use of the funding. In accounting, it must be possible to clearly separate the costs of the activities subject to the Grant from the costs of the grant recipient's other activities. The accounts must be kept and stored in accordance with the Accounting Act (1336/1997) and in such a way that all receipts for expenses relating to the Grant can be examined without any difficulty.
4. The project must be implemented according to the appended grant application. The Grant will be available until and the project must be completed by **xx xx 20xx.**
5. When communicating information on the project, the grant recipient must ensure that the Ministry of the Environment is mentioned as the funder of the project.
6. The Act on Discretionary Government Transfers (688/2001) will be complied with in the granting, payment, use and supervision, audit and possible repayment and claw-back of the Grant.
7. The Ministry of the Environment may interrupt the payment of the Grant if such changes have taken place in the objectives, progress, total funding or circumstances of the project or personnel of the grant recipient that the payment of the Grant cannot be considered appropriate. Upon interruption of the project funding based on the above, the Ministry of the Environment shall pay the share of actual costs of the project according to the decision until the time of the interruption.
8. The Ministry of the Environment may discontinue the funding of the project if the grant recipient essentially violates the terms of this decision or if there have been faults in the information presented in the application or information that could have affected the decision to award the Grant or the terms of the Grant has been concealed. If the Ministry of the Environment discontinues the Grant, the grant recipient is obliged to repay the received Grant in part or fully if required by the Ministry of the Environment. If the aid has been awarded jointly to several beneficiaries, all of them share the responsibility for returning the grant to the state. Interest must be paid on the repaid amount as provided in section 24 of the Act on Discretionary Government Transfers.
9. The Ministry of the Environment may supplement the terms and conditions of this grant decision.

### **Grant payment and reporting**

The Grant shall be paid to to the grant recipient as soon as the grant decision has entered into force and the grant recipient has delivered the information necessary for the payment.

The grant recipient undertakes to report on the project in accordance with the reporting models set for the project/the Ministry of the Environment's instructions.

## Auditor's statement

The grant recipient must deliver the cost declaration concerning the entire project **appended with an external's auditors statement** to the Ministry of the Environment in connection with the final reporting. The auditor's statement, which is the prerequisite for the final instalment payment, must prove that

- The expenses itemised in the cost statement have been paid, and they are based on acceptable receipts in the beneficiary's accounting.
- The payment application complies with the terms and conditions of the award decision issued by the Ministry of the Environment, and the operations covered by the aid have not received funding from other sources.
- The cost statement only includes expenses that are pursuant to the accepted project plan and belong to the funded project.
- The income from the project and other funding to the beneficiary are recorded in the beneficiary's accounts and are acknowledged in the payment applications.

The beneficiary must deliver an independent auditor's auditing report in connection with the final settlement. The auditing report concerns the entire duration of the project.

In the audit, the auditor must pay special attention to whether the project accounting and working hours monitoring have been implemented according to these terms and conditions.

The costs arising from the auditing report prepared by the project's auditor can be accepted as project expenses. The beneficiary must deliver a copy of the invoice and the receipt of the payment/bank statement copy of the auditing to the Ministry of the Environment in connection with the final settlement.

## Processing of VAT

As a rule, discretionary government transfers are granted only for project costs that are not subject to VAT, which means that, as a rule, the granted transfer/aid sum/amount does not include VAT. If the VAT remains to be paid as a final cost by the transfer recipient, VAT may be considered an acceptable cost.

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## Supervision of Grant use

The use of the Grant is supervised by project supervisor **xxxx** appointed by the Ministry of the Environment.

**//the project supervisor is reported to the grant recipient after the grant decision.**

The Ministry of the Environment or another authority or external auditor authorised by the Ministry has the right in accordance with section 16 of the Act on Discretionary Government Transfers to perform such audits of the recipient's finances and operation that are necessary for the payment of the Grant and the supervision of its use.

When the discretionary government transfer has been granted for a project or activity of a party other than that of the transfer recipient for the implementation of a purpose that is in accordance with the purpose defined in the transfer decision, the Ministry has the right to audit, as needed, the finances and operations of the party engaged in the activity or project for which the transfer was granted.

The recipient of the discretionary government transfer must provide the auditing official and the auditor with all information and reports, documents, records and other material needed for the purposes of the audit and assistance free of charge.

### **Applicable legal norms**

The Act on Discretionary Government Transfers (688/2001) **and required decrees.**

### **Appendices and order of interpretation**

If a conflict arises between this decision and its appendices, the following order of interpretation will be followed:

1. This decision and its terms and conditions
2. Invitation to apply, Annex **X**
3. Terms and restrictions concerning special discretionary government transfers awarded by the Ministry of the Environment, Annex **X**
4. Grant application, Annex **X**
5. Application of rectification and appeal instructions, Annex **X**

### **Appeal**

This decision is not subject to appeal. A party dissatisfied with the decision may apply for rectification from the Ministry of the Environment within thirty (30) days of receiving notification of the decision (section 34 of the Act on Discretionary Government Transfers). Request for rectification instructions are appended to this decision as Annex **X**. The decision on the request for rectification can be appealed as laid down in the Administrative Judicial Procedure Act (808/2019).

Director-General

Specialist

**Decision** to the applicant