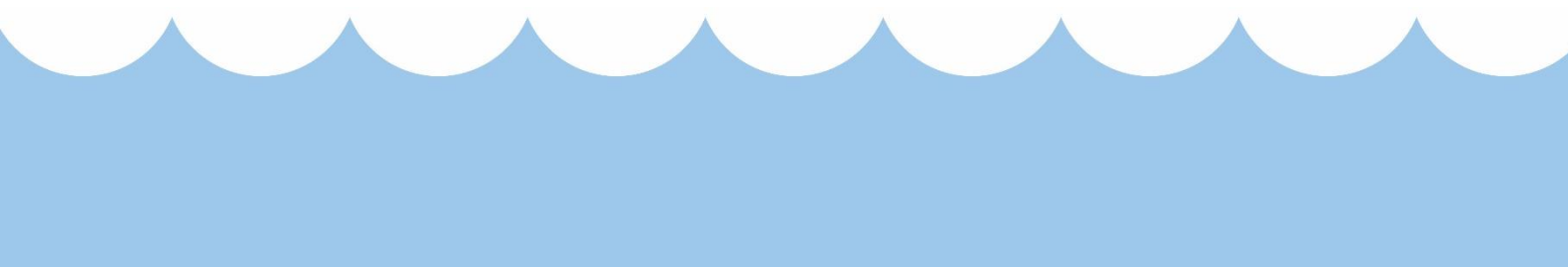


Grants for sports **APPLICATION GUIDE 2023**

City of Helsinki

The Sports Sub-committee of the City of Helsinki Culture and Leisure Committee



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1. GRANTS FOR SPORTS

The Act on the promotion of sports and physical activity (390/2015) sets out provisions on the promotion of physical activity and sports and cooperation between the central and local government, government administrative bodies and funding to be provided by the state in the field of sports.

The objective of the Act is to promote:

1. the opportunities of various demographic groups to engage in physical activity
2. the well-being and health of the population
3. the maintenance and improvement of the capacity for physical activity
4. the growth and development of children and young people
5. civic action in the field of physical activity, including club activities
6. top-level sports
7. integrity and ethical principles in the context of physical activity and top-level sports
8. greater equality in sports and physical activity

The efforts to achieve these objectives are based on the principles of equality, non-discrimination, social inclusion, multiculturalism, healthy lifestyles, respect for the

environment and sustainable development. The responsibility for creating opportunities and facilities for engagement in physical activities at the local level rests with the local authorities. Local government shall provide opportunities and facilities for physical activity by:

1. providing physical exercise services and organising physical activities that promote general health and well-being with due regard to the various target groups
2. civic action in the field of physical activity, including club activities
3. constructing and maintaining facilities for physical activity.

(Sports Act 390/2015, Section 5)

Physical activity is, to a large extent, voluntary civic action. Municipalities receive a calculated state subsidy for the costs of sports activities each year, which, according to their decision, allows them to support clubs as well as sports activities for pensioners and special groups.

1.1. City of Helsinki grants for sports

According to the City of Helsinki Administrative Regulations (City Council 18/5/2022, Section 106, Chapter 17), the Culture and Leisure Committee decides on the principles for allocating the Division's grant appropriations and oversees the implementation of the grant principles at the division level (Section 1). The Sports Sub-committee decides on the allocation of the grant appropriations available,

approves the criteria and limits, according to which the office-holder decides on the allocation of the grant appropriations and oversees the use of said grants (Section 3).

When the City Council has reached a decision on the budget and the Culture and Leisure Committee has reached its decision on the result budget for the grant year, the Sports Sub-committee shall make a decision on splitting the grant appropriations between the different forms of grants for physical activity. The Sports Sub-committee shall decide on allocating the grants within the limits of the appropriations allocated to it.

At their meeting on 6 October 2022, the Sports Sub-committee decided, in accordance with this application guide, on the forms of grants and their criteria, the application period for the grants as well as on the criteria for distributing them. These criteria and instructions supplement the general instructions to be followed in distributing City grants (City Board, 28 October 2019, Section 723). In addition to the City's general instructions, the applicant shall follow the more detailed grant-specific instructions when applying for, using and reporting the grant.

The grant may be distributed to eligible applicants fulfilling its criteria who have applied for it by the given deadline. The grant amount may not exceed the amount of the grant applied for. If a community receives a grant for its sports activities from other branches of administration within the city, the Sports services will not support the same activities.

The City of Helsinki grants for sports can only be granted to registered associations for sports activities that support the public interest. The requirement does not apply to the event grant.

The grants will support the activities organised by the association itself. The grants do not support, for example, activities acquired by the city as a purchase service from the association or such activities that are otherwise supported, e.g., by means of cooperation agreements.

2. FORMS OF GRANTS AND CRITERIA

2.1. Operating grant, facility usage grant and orienteering map grant

Operating and orienteering map grants may be distributed on application to sports clubs as well as for sports groups for pensioners and specialised organisations which fulfil the following conditions:

1. The domicile in accordance with the association's statutes is in Helsinki, and the activities are open to all residents of Helsinki. The activities to be supported shall mainly be directed at Helsinki residents.
2. In accordance with the Associations Act, the association shall be registered with the Finnish Patent and Registration Office. The activities of the association are well established. The association shall have been in operation for one full calendar year before applying for the grant. This does not apply to associations in the case of a name change, the registration of a division as an independent association or a full or partial merger of the activities of two or more associations that have previously received grants.
3. Sports clubs are required to organise sports activities as their main activity in accordance with their statutes, and the sports organisation representing the type of physical activity they carry out is an actual member of a national central organisation of physical activities and sports and/or is in the scope of the state subsidies for national sports organisations of the Ministry of Education and Culture. Sports groups for pensioners and specialised organisations are required to organise regular guided sports activities for their members living in Helsinki.
4. The sports club organises regular guided physical activities for the same group at least 10 times during a continuous period of 3 months, taking into account the nature of the activity. The sports group for pensioners and specialised organisations shall organise regular physical activities for the same group.
5. At least 50 of the club's active hobbyists living in Helsinki, or alternatively at least 20 active hobbyists under the age of 20, shall participate in the club's guided regular physical activities. Regular physical activities for the sports groups for pensioners and specialised organisations require a suitable number of participants to participate, taking into account their physical activities and the training.
6. The association adheres to the principles of good governance and the ethical principles of the sports community in all of its operations.

The ethical principles of the sports community (in Finnish): <https://www.olympiakomitea.fi/uploads/2021/11/a49b971c-reilu-peli-2021.pdf>

Good governance by associations (in Finnish): https://www.soste.fi/wp-content/uploads/2018/12/hh-opas_nettiin.pdf

2.1.1. Operating grant

The operating grant is a general grant for the sports activities of sports clubs.

The grant for the activity groups of pensioner or special associations is targeted funding that must be used for the association's costs resulting from physical activities.

The operating grant is a discretionary grant based on calculated allocation criteria.

The final operating grant to be distributed is determined by the association's calculated grant in proportion to the share of other applicants applying for the operating grant in the total appropriations available.

The operating grant is calculated based on the following criteria:

1. The number of active hobbyists in Helsinki (juniors/adults)
 - 1.1. For sports clubs, the emphasis on activities for children and young people in the calculation is 80% and that of adults is 20%. In the grant application process of 2023, people born in 2003 or later are considered children and young people.
 - 1.2. An active hobbyist is defined in the application as a club member who participates in regular guided training activities organised for the same group at least 10 times, during a continuous period of at least 3 months. The organised regular activities shall be the club's own activities and they shall not include physical activities acquired from the city as a purchase service or such activities carried out in cooperation with the city.
 - 1.3. A person can be only be reported as an active member for calculation purposes once, even if the same person participates in the activities of several exercise groups over the course of the calendar year.
2. The number of those instructors and coaches who have completed at least VOK 1, i.e. the first level of national coach and instructor training. In addition to the VOK 1 training arranged by regional sports organisations, the calculation accounts for the number of instructors and coaches who have completed a sports federation's coach and instructor training that are at least equal in terms of level and content, or who have completed a basic qualification in sports instruction (vocational college), a degree in sports instruction (university of applied sciences) or a master's degree in sports sciences (sports pedagogy or sports biology).

The grant application for pensioners and specialised organisations shall only include the number of active participants in physical activities in Helsinki as well as information on their activity. The emphasis on the sports groups for pensioners and specialised organisations in the calculation is 80%.

In the grant calculation, a brake percentage is used in terms of the number of active hobbyists, which prevents the activity share of the grant from decreasing by more than 20% compared to the activity share of the operating grant for 2022. If the change is due to a structural change in the club, e.g., when one or more entire divisions leave the club, the brake percentage will not be used.

The grant may not exceed 80% of the eligible expenditure. Eligible expenditure is costs incurred by the activities of the association. Loan repayments, interests and write-downs, depreciations, provisions or other calculated items that are not based on realised costs will not be taken into account as expenditure incurred by the activities of operation.

The grant may not be used for fundraising or for business and investment expenditure, or to increase financial assets or other long-term investments. The grant may not be distributed further to other associations or as individual grants to members. The funds shall be used for the operations of associations in general.

The smallest operating grant to be distributed is EUR 200. The decision to distribute the operating grant is made by the Sports Sub-committee.

2.1.2. Facility usage grant

The facility usage grant is a discretionary grant based on calculated allocation criteria. The grant can be issued to those sports clubs and sports groups for pensioners and specialised organisations that receive an operating grant for sports in 2023.

The facility usage grant is provided for activities that take place outside the sports facilities and locations owned by the Sports Services. As such, the facility usage grant takes into account regular guided sessions organised in facilities owned and/or managed by other communities and in school gyms.

To be eligible for consideration in the calculation, the facility usage must also meet the following criteria.

1. A sports club or sports group for pensioners and specialised organisations has used a time slot for regular guided sports activities and paid rent for this.
2. The calculation considers the association's actual facility use in 2022.
3. In using facilities, only the regular guided training classes organised by the association in the sports facilities of the Helsinki Metropolitan Area, which include at least four active hobbyists and an instructor or a coach, will be taken into account. Sports facilities of the Helsinki Metropolitan Area are considered to be those located within the areas of Helsinki, Vantaa, Espoo and Kauniainen.

On a discretionary basis, the amount of the facility usage grant may take into account significant changes in the association's use of sports facilities in the year of application. Significant changes include: merging

of clubs, joining of a division or divisions to the club, leaving of a division or divisions from the club, new sports facility leased by the association (the lease agreement for said facility shall be attached to the application) or the renunciation of a sports facility managed or owned by the association. The association must report these significant changes separately on an application form.

The calculation of the facility usage grant is based on the following factors:

1. The calculated maximum hourly rate, which determines the maximum grant amount per approved hour of facility use. One hour is 60 minutes.

If the hourly rent paid by the association has been lower than the calculated maximum hourly rate, the amount of the actual support will decrease accordingly. The maximum hourly rates are as follows:

- Sports facilities and locations €24/h
- Swimming hall lane reservations €14/h
- Ice time hours in the ice hall for people under the age of 20 €42/h.

The association does not need to consider the aforementioned calculated maximum price when reporting the rent. Instead, the application form must list the actual rent expenses.

2. The calculation emphasises the activities for children and young people under the age of 20 as well as the activities of sports groups for pensioners and specialised organisations by 100% and the activities for adults by 90%.

In the case of a sports facility managed by the association itself, the hourly rent for the facility shall be calculated as follows: The rental income received by the association for its facility shall be deducted from the rent paid by the association. The difference (between the rent and income) is divided by the number of hours used by the association itself for regular training activities, which results in an hourly rate for the use of the facility. For facilities managed by the associations themselves, the rent share of the sports facilities can be included in the hourly rent. The rent share of office, meeting and storage spaces will not be considered.

The final amount of the facility usage grant and per-hour support is affected by the funds apportioned for the support type, the association's approved rent expenses, the number of hours approved for the calculation of the rent expenses and the maximum hourly rates approved by the Sport Sub-committee for facility support. The final facility usage grant is determined when the facility usage grant calculated for the association is evaluated in proportion to the share of the other applicants of the total funds available.

Applicants of the facility usage grant must provide the previous year's facility usage information in a separate facility usage appendix (the Excel appendix is available on the support-specific web pages). The

calculations of the facility usage grant are based on the information entered in the facility usage appendix.

Clearing slots for ice hockey and figure skating juniors are not supported in this form of grant and shall not be included in the grant application.

The decision to distribute the facility usage grant is made by the Sports Sub-committee.

2.1.3. Orienteering map grant

The orienteering map grant is a grant provided to sports clubs to cover the production costs of orienteering maps printed in 2022.

The grant covers the orienteering and teaching maps reported to the map register of the Finnish Orienteering Federation. The grant only applies to new, remapped and updated maps printed in 2022.

Eligible costs for the grant include the costs of printing, background materials (permits, aerial photography, copying and drawing) and fieldwork. The application shall include specifications of all the costs for each map.

Invoices and receipts related to the production costs of orienteering maps are submitted separately upon request. The invoices and receipts are not attached to the grant application.

Work performed as a community effort will be taken into account according to the table below:

Map type	Maximum hours/km ²	Maximum euros/hour	Maximum euros/km ²
New map	50	10	500
Remapped map	30	10	300
Updated map	20	10	200

If the map includes different methods of mapping (new, remapping and updating), the amount of voluntary work reported in the application is distributed to each method of mapping in proportion to the number of mapped square metres. The income from the map, such as advertising revenue, grants and sales income, are deducted from the map-specific costs.

The grant is distributed within the limits of the appropriation, with a maximum of 60% of the loss resulting from the difference between the costs and revenue. Maps produced as a joint effort between clubs are granted funding according to the percentages reported by the clubs. The map to which the grant application pertains shall feature the logo of the City of Helsinki.

The decision on distributing the orienteering map grant is made by the Sports Services Director.

2.2. Grant for other associations promoting physical activity

The grant for other associations promoting physical activity is a general grant intended for sports clubs and other associations that organise sports activities. In distributing the grant, children's and young people's physical activity as well as the volume of activities shall be emphasised. The grant is discretionary.

A grant may be distributed on application to associations that fulfil the following conditions:

1. The domicile in accordance with the association's statutes is in Helsinki, and the activities are open to all residents of Helsinki. The sports activities to be supported must mainly be directed at Helsinki residents.
2. The applicant association must be registered with the Finnish Patent and Registration Office in accordance with the Associations Act, and it must have been active for one whole calendar year before applying for a grant. The activities of the association are well established. This does not apply to cases where an association has changed its name, a division has registered as a separate association, or the operations of two or more associations that have been granted funding in the past have entirely or partially joined together.
3. The association organises regular guided physical activities for the same group at least 10 times during a continuous period of 3 months, taking into account the nature of the activity.
4. The association's instructor-led sports activities must be attended by at least 50 active members who live in Helsinki, or, alternatively, at least 20 active members under the age of 20 who live in Helsinki. Active hobbyists are club members who participate in regular guided training activities organised for the same group at least 10 times, during a continuous period of at least 3 months. A person can only be calculated as an active hobbyist once, even if the same person were to participate in the activities of several training groups during the calendar year.

The organised activities shall be the association's own activities and they shall not include physical activities acquired from the city as a purchase service or such activities carried out in cooperation with the city. The operations must support the public interest.

5. The association adheres to the principles of good governance and the ethical principles of the sports community in all of its operations.

The ethical principles of the sports community (in Finnish): <https://www.olympiakomitea.fi/uploads/2021/11/a49b971c-reilu-peli-2021.pdf>

Good governance by associations (in Finnish): https://www.soste.fi/wp-content/uploads/2018/12/hh-opas_nettiin.pdf

The grant may not exceed 80% of the eligible expenditure. Eligible expenses refer to expenses that result from the association's physical activities. Loan repayments, interests and write-downs, depreciations, provisions or other calculated items that are not based on realised costs will not be accounted for as expenditure incurred by the activities of operation.

Grants shall not be used for fundraising or business and investment expenditure, or to increase financial assets or other long-term investments, or be distributed further to other associations, or distributed as individual grants to members, but they shall be intended for the activities of clubs in general,

The decision to distribute grants to other associations promoting physical activity is made by the Sports Sub-committee.

2.3. Start grant

The start grant may be distributed to sports clubs that have been active for less than one year or to sports clubs that have commenced their registration process. The start grant is EUR 500 (five hundred).

The start grant may be distributed to sports clubs that fulfil the following criteria:

1. The domicile in accordance with the sports club's statutes is in Helsinki, and the activities are open to all residents of Helsinki.
2. According to the statutes, the main activities of the club shall be physical activities.
3. The club undertakes to adhere to the principles of good governance and the ethical principles of the sports community in all of its operations.

The ethical principles of the sports community (in Finnish): <https://www.olympiakomitea.fi/uploads/2021/11/a49b971c-reilu-peli-2021.pdf>

Good governance by associations (in Finnish): https://www.soste.fi/wp-content/uploads/2018/12/hh-opas_nettiin.pdf

The start grant can only be distributed to an association once.

The decision on issuing the start grant is made by the Sports Services Director.

2.4. Event grant

The event grant is a grant provided to registered associations, companies or communities for the purpose of organising sports events. The event must fulfil the following requirements:

1. The event is a physical activity and is organised within the City of Helsinki.
2. The event will engage Helsinki residents in physical activity and it will diversify the city's range of events.
3. The organiser of the event is a registered association, company or community.
4. The grant shall be applied for prior to the event.
5. The event shall be reported after it is over.

The following criteria are emphasised in evaluating the applications and issuing the grant:

- Events that aim to inspire new target groups to engage in everyday activity, independent or guided physical activities
- Events targeted at children and/or young people.
- The scope and visibility of the event.
- Seasonal thinking, i.e. events organised in different seasons
- The regionality of the supported events throughout Helsinki
- The diversity of the events in terms of the sports represented
- The responsibility of the event from an ecological, economic and social perspective:
 - Environmental matters are considered in organising the event
 - The participation fee or lack thereof enables as many people as possible to take part
 - The impact on promoting non-discrimination and equality
 - the promotion of inclusion and communality

The event grant is discretionary. The issuing and amount of the event grant depends on the applicant's own assets, the income received from the supported activity and other external funding possibilities (e.g. public support).

The event grant is not distributed to support the applicant's normal practice, competition and tournament activities, internal events, camp and course activities, prestige competitions for adults (Finnish Championship) or international prestige competitions. Supported competition events may not be bigger than competitions for young people at the national level (Finnish Championship).

Eligible expenditure includes the actual costs incurred from organising the event, such as facility fees, communications/marketing as well as additional employee expenditure related to the event.

The event grant may only be used to cover the expenditure incurred by the event. The event grant is paid to the event organiser after the final report on the event has been submitted to the Sports services.

One event grant may be distributed per event. On a discretionary basis, the same event organiser can receive a grant for more than one event during a year.

The decision on distributing the event grant is made by the Sports Services Director.

2.5. Targeted grant

The targeted grant is a grant aimed at Helsinki-based registered sports clubs and other associations organising physical activities for the purpose of targeted sports and exercise. The targeted grant is discretionary.

In 2023, the targeted grant will be provided for activities that enable children aged 10–15 to remain engaged in the operations of a sports club/association, and/or for activities that enable taking up a sports hobby during upper secondary school. The activities to be supported shall mainly be directed at Helsinki residents.

The following criteria regarding the activities are emphasised in evaluating the applications and issuing the grant:

- Prevents the drop-out phenomenon
- Increases the availability of sports activities and lowers the threshold of getting involved
- Increases the number of new hobbyists/groups in the club
- Enables people at risk of social exclusion to engage in sports club activities

In addition to the criteria hereinabove, attention will also be paid to the following matters when assessing the applications:

- Continuity of activities
- New innovations and experiments;
- Cooperation with other operators
- The activities cannot be supported with other form of support provided by the City of Helsinki

The targeted grant cannot be used to support business activity, activities organised in cooperation with the City of Helsinki or short-term activities such as camps, events or tournaments.

Alongside the activities organised, the issuing and amount of the targeted grant depends on the applicant's own assets, the income received from the supported activity and other external funding possibilities (e.g. public support).

The grant may not exceed 80% of the eligible activity-related expenditure. Eligible expenditure is that directly related to the activities being supported. Acquisition of equipment directly related to or enabling the implementation of the activities can account for up to 20% of the total budget of the project.

Grants for the same activity or project may only be distributed once a year. The amounts of the grants to be distributed will be €1,000–20,000.

The decision on issuing the targeted grant is made by the Sports Services Director.

2.6. Clearing

Clearing grants is allocated to support training slots for children and young people under the age of 20 in the ice hockey and figure skating clubs covered by the operating grant. Jääkenttäseura (The Finnish Ice Rink Association) invoices for sports services based on the actual arranged training sessions for juniors' ice hockey and figure skating. The amount of the support is €42/hour, but within the framework of the grant appropriation for clearing.

The clubs cannot apply for grants other than the one for the use of facilities for training slots in ice rinks from the Sports services. About six times a year in conjunction with invoicing, Jääkenttäseura informs the Sports Services how the appropriations allocated to the clearing grant have been distributed between different clubs.

3. APPLYING FOR A GRANT

Grants can primarily be applied for through the City of Helsinki's electronic services within the application period specified in the table below. In the event that an application is not submitted by the deadline, it will be regarded as late. Late applications are rejected.

In exceptional cases, the grant application may be submitted to the City Register Office in the following address: City of Helsinki Register Office, Culture and Leisure Division/Sports, PO Box 10, 00099 City of Helsinki (Street address: City Hall, Pohjoisesplanadi 11–13). Applications to the City Register Office shall be submitted by 16:00 on the due date.

FORM OF GRANT	APPLICATION PERIOD
1) Operating and facility usage grant	9 January–15 February 2023
2) Orienteering map grant	9 January–15 February 2023
3) Grant for other associations promoting physical activity	9 January–15 February 2023
4) Start grant	1 January–10 December 2023
5) Event grant	1 January–10 December 2023
6) Targeted grant	1 January–10 December 2023

Each form of grant has its own form to be used when applying. The form can be found through the City's electronic services. The grant-specific mandatory appendices must be added to the application form. The required appendices are specified in the table below.

FORM OF GRANT	E-SERVICES FORM	MANDATORY APPENDICES
Operating grant AND Grant for other associations promoting physical activity	Sports: operating and facility usage grant application	<ul style="list-style-type: none"> - Action plan for the application year - Budget for the application year - Financial report (the most recent confirmed report, 2021 or 2022) - Audit or operations report (most recently confirmed) - Annual report (the most recent confirmed report, 2021 or 2022). <p>*Additional notes under the table</p>

Facility usage grant	Sports: operating and facility usage grant application	- Separate facility usage appendix (Excel) – can be found on the grant-specific web pages - Receipts are submitted separately upon request
Orienteering map grant	Sports: orienteering map grant application	Receipts are submitted separately upon request
Start grant	Sports: General grant application	- Extract from the Register of Associations - The rules of the association - Budget for the current or beginning operating period - Action plan for the current or beginning operating period *Additional notes under the table
Event grant	Sports: event grant application	- Event plan - Event budget (if it is not sufficiently indicated in the application form) *Additional notes under the table
Targeted grant	Sports: General grant application	- Separate application appendix which can be found in the sports grant web pages *Additional notes under the table

*If the applicant has not previously applied for City of Helsinki grants or the relevant information has changed, the following appendices must be attached to the application:

- Rules of the community
- The bank's notice of the account holder or a copy of a bank statement (the applicant must have its own Finnish bank account into which the grant will be paid)
- Extract from the Register of Associations.

The operations of the authority, which in this case is the city, are governed by the Act on the Openness of Government Activities (621/1999). The Act states that official documents are public, unless otherwise stipulated. An official document can also be a document in the possession of an authority that has been delivered to it for the processing of the matter at hand. This means that the documents appended to the grant application are also regarded as public. If the appendices provided contain information that needs

to be kept secret under the Act (621/1999), this information must be clearly indicated in the relevant appendix, with the requisite justifications.

4. INFORMATION ON THE GRANT DECISION AND PAYMENT OF THE GRANT

The grant decision, including the instructions for appeal, will be communicated to all the applicants. Should the information in the grant decision not be apparent, the applicant will receive a separate notice with the decision, which indicates: a) the purpose, amount and conditions of the grant distributed and how its use will be monitored; or b) the grounds for denying the grant.

The grants shall be paid in accordance with the grant decision, using the banking information provided by the recipient. If the recipient does not have a bank account, said recipient shall open a bank account. The City of Helsinki will only pay the grant to a bank account with the name of the recipient. To verify the banking information, a bank declaration of the account holder (new applicant or changed banking information) or a copy of the bank statement shall be submitted along with the application. If said statement is not submitted, the grant will not be paid.

The prerequisite for distributing and paying the grant is that no discrepancies have come up in the grants distributed by the city to the recipient in previous years. The city has the right to suspend the payment of the grant distributed until the matter is resolved, if there is reason to suspect that the conditions for the recovery of the grant specified in section 10 of the City of Helsinki's general grant conditions are met.

Grants for sports will be paid in the following instalments in 2023:

The operating grant, grant for other associations promoting physical activity, orienteering map grant, start grant and targeted grant for physical activity, are paid in one instalment after the grant decision.

The facility usage grant shall be paid after the grant decision in one instalment to those whose grant amount is less than EUR 100,000. The facility usage grant shall be paid in two instalments to those whose grant amounts to EUR 100,000 or more.

The event grant is paid after the event, when the organiser has submitted the report of the organised event via a separate form. The link to the form can be found on the sports grant web pages.

The city has the right to set off the grant distributed in whole or partially against its recoverable claim against the recipient.

5. USE AND MONITORING OF THE GRANT

- 1) The grant may only be used for the purpose indicated in the grant decision. If the purpose has not been specified in the grant decision, the grants shall be used for the purpose indicated in the application.
- 2) Recipients may not use the grant for fundraising or for business and investment expenditure, or to increase their financial assets or other long-term investments.
- 3) The grants shall not be distributed to further parties or central organisations.
- 4) The recipient shall arrange its accounting and auditing as required by law and in such a way that it is possible to monitor the use of the grant from the accounts. The recipient shall arrange an audit as required by the Auditing Act.

The recipient shall arrange an audit, even if this is not required by the Auditing Act. In this case, the audit can also be carried out by a so-called layperson auditor. The audit carried out by the layperson auditor shall be subject to a statement, referred to as a performance audit report.

- 5) The recipient shall notify the City of Helsinki without delay of any significant change affecting the use of the grant.
- 6) The recipient shall provide the City of Helsinki with the information it deems necessary for processing the grant application and monitoring it, free of charge. The instance distributing the grant has the right to audit the accounting and administration of the grant applicant/recipient and, if necessary, carry out inspections of other activities as well. Monitoring can also be directed at the activities of the association other than monitoring the use of grants.
- 7) When applying for a new grant from the City of Helsinki, the recipient shall submit a report on the use of any previous grants distributed to the extent required by the city.

6. REPORT ON THE USE OF THE GRANT

The grant shall be used for the purpose for which it was distributed. A report on the use of the grants shall be drawn up, indicating how they are used and allocated to the purpose for which they are intended.

Grant-specific information on report forms and more detailed deadlines can be found on the sports grant web pages and in the grant decision.

The report on the use of the grants must be submitted by the deadline.

7. ADVISORY RELATED TO THE GRANTS

Current information on the grants for sports as well as more detailed grant-specific application instructions will be updated on the grant web pages.

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