



Guidance to applicants on the use of voucher schemes

The North Sea Programme's joint secretariat has issued this guidance on vouchers in the VIB period to clarify what a voucher scheme is and how it can be used by projects. The guidance is not exhaustive and should be considered a minimum standard for how voucher schemes should be understood, what to consider when including a voucher scheme in a project application, and how a voucher scheme is approved within the context of the application assessment.

Definition of 'voucher scheme'

A voucher scheme, in the context of the North Sea Programme, allows a project partner to pay for limited services and/or goods on behalf of a recipient. The voucher must serve as an activity clearly needed for the successful delivery of the project. The voucher scheme must be considered reasonable in terms of both the number of vouchers available and the costs associated with them.

An example

A voucher scheme could provide, for example, consultancy aid to SME's or start-ups. The scheme would be included in one of the project work packages and focus on how the capacity of this type/s of organisation could be expanded with the right guidance. This guidance would be procured and paid for by a project partner, broken down into vouchers which could then be made available to relevant organisations selected from a predefined set of criteria.

What should I keep in mind when designing a voucher scheme?

A voucher scheme proposed as part of a project's implementation (i.e. an activity) must be described and justified in the application form. It should be clear when reading the application that there is a clear link between a work package objective and the suggested voucher scheme (described in the list of activities) and that the scheme will contribute to the project outputs.

In the application the following principles should be acknowledged:

- 1. Justification** – A transparent justification must be provided. The justification has to include an explanation of why the voucher scheme is essential for the delivery of the project.
- 2. Benefit** – There has to be a clear benefit for the project (and the programme) in operating the suggested voucher scheme.
- 3. Activities** – The voucher scheme should be included in the list of activities.



4. **External service(s)** – It should be clear from the application that the services offered in conjunction with the voucher scheme will be procured in line with the programme rules and that the services will not be delivered by a project partner.
5. **Budget** – The eligible expenditure associated with the vouchers should be included in the project budget under the relevant partner and cost category.
6. **No cash** – A voucher recipient can never get cash paid out. Voucher schemes are only intended for services/goods provided by the project (directly or indirectly) to the recipient of the voucher.

Both during planning of - and when implementing - a voucher scheme, please observe the following points:

7. **Procurement** – External services must be procured in line with regular external services contracts and in line with the programme rules.
8. **Documentation** – All parts of the voucher scheme must be properly documented in line with programme rules on the audit trail.
9. **Selection of recipients** – The selection of recipients should not distort competition in an established market. The rules for indirect aid, as stated in the General Block Exemption Regulation (GBER), Art. 20a, must be followed. Please see Fact Sheet 16 for more information.

Who approves the scheme?

The Monitoring Committee approves projects in the North Sea Programme; hence, it is also the Monitoring Committee that indirectly approves a voucher scheme in a particular project. In order to enable the committee to approve a project that includes a voucher scheme, the scheme must be outlined in the application form in accordance with the principles listed above.

No project can operate a voucher scheme unless it is approved by the Monitoring Committee. Expenditure related to a voucher scheme **not approved** by the programme Monitoring Committee is not eligible for reimbursement.