

(Text applicable from: 23-06-2014)

Regulation by the Minister of Health, Welfare and Sport of 28 April 2011,
No DWJZ/R&E 3059879, laying down general subsidy regulations (Framework Regulations
for Health, Welfare and Sport subsidies)

The Minister of Health, Welfare and Sport,

Having regard to Articles 3 and 5 of the Framework Act for Health, Welfare and Sport
subsidies;

Resolves:

Paragraph 1. General

Article 1

In these regulations the terms below shall be defined as follows:

- a. *minister*: Minister of Health, Welfare and Sport;
- b. *institution*: legal entity under private law with full legal capacity, or a legal entity established pursuant to public law;
- c. *institutional subsidy*: subsidy for the same or essentially the same continuous, structural activities carried out by an institution;
- d. *project subsidy*: subsidy for temporary, occasional activities;
- e. *subsidy*: institutional subsidy or project subsidy;
- f. *financial statements*: financial statements as referred to in Article 361 of Book 2 of the Civil Code;
- g. *auditor*: auditor as referred to in Article 393(1) of Book 2 of the Civil Code;
- h. *expenses*: expenses incurred by the recipient of the subsidy where these are connected with the activity that is to be or that has been subsidised;
- i. *personal contribution*: personal contribution paid by the recipient of the subsidy for the activity that is to be or that has been subsidised;
- j. *contributions from third parties*: contributions that the recipient of the subsidy receives from a third party and that are used by the recipient of the subsidy for the activity that is to be or that has been subsidised;
- k. *revenue*: personal contribution and contributions from third parties, plus the subsidy applied for, granted or determined;
- l. *equalisation reserve*: equalisation reserve, as referred to in [Article 34](#).

Article 2

- 1. The minister only provides subsidies where this is in line with his policy.
- 2. Subsidies of less than €125 000 are not granted. Subsidies of less than €125 000 are not established unless they have been granted in the past.

- 3. The second subsection does not apply to:
 - a. subsidies for war victims and memories of World War II;
 - b. subsidies based on the Policy framework for subsidising patient organisations and organisations for the disabled;
 - c. [no longer applies;]
 - d. [no longer applies;]
 - e. subsidies granted to organisations as referred to in Article 14 of the Individual Health Care Professions Act for activities relating to specialists' registers of legally approved specialist qualifications;
 - f. subsidies pursuant to the Policy framework for anonymous mental health 2014.
- 4. Under the Policy framework for subsidising patient organisations and organisations for the disabled, a subsidy can be granted up to an amount of €25 000 whilst applying [Article 8\(a\)\(2\)](#).

Article 3

The minister outlines his policy to the House of Representatives of the States General.

Article 4

A project subsidy can be granted to an institution or to a natural person.

Article 5

An institutional subsidy can only be granted to an institution.

Article 6

- 1. The minister shall grant a project subsidy totalling less than €25 000 and established without one having been granted previously only once the period for which the subsidy is requested has lapsed.
- 2. The minister shall grant a project subsidy only for a period that commences after receipt of the application for the project subsidy.
- 3. The minister may grant a project subsidy for a period of more than one calendar year.
- 4. A project subsidy is granted for a maximum of four years.

Article 7

- 1. An institutional subsidy is granted for a term of one financial year.
- 2. The recipient of the subsidy shall consider the financial year to be equivalent to the calendar year, unless stated otherwise in the subsidy provision.

- 3. The minister shall grant an institutional subsidy of less than €25 000 only at the end of the financial year.

Article 8

The minister shall provide exclusively:

- a. where the subsidy amounts to less than €25 000:
 - 1. a subsidy that is established directly without having been granted previously at an amount set by the minister when establishing the subsidy or
 - 2. a subsidy that is established ex officio at an amount set by the minister when granting the subsidy,
- b. where the subsidy amounts to €25 000 or more and the activities consist of measurable performance units: a subsidy that is established at an amount for each performance unit achieved, set by the minister when granting the subsidy, up to a maximum of the number of performance units specified by the minister when granting the subsidy,
- c. where the subsidy amounts to between €25 000 and €125 000 and the minister is of the opinion that there is a sufficient degree of certainty regarding the expenses and revenue: a subsidy that is established at an amount set by the minister when granting the subsidy,
- d. where the subsidy amounts to between €25 000 and €125 000 and there is an insufficient degree of certainty regarding the expenses and revenue due to the nature of the activities: a subsidy that is established at an amount consisting of the total actual costs minus the total actual contributions from third parties and the estimated personal contribution, but that is not above the maximum specified by the minister when granting the subsidy,
- e. where this concerns a project subsidy and the subsidy amounts to €125 000 or more: a subsidy that is established at an amount consisting of the actual costs, minus the actual contributions from third parties and the estimated personal contribution, but that does not exceed the maximum specified by the minister when granting the subsidy, or
- f. where this concerns an institutional subsidy and the subsidy amounts to €125 000 or more: a subsidy that is established at an amount set by the minister when granting the subsidy, minus any amount exceeding the maximum permitted equalisation reserve.

Article 9

- 1. The expenses are calculated on the basis of a verifiable method with which the recipient of the subsidy is familiar, this method being based on business principles and standards which are considered acceptable in society and which are routinely used by the recipient of the subsidy.
- 2. The depreciation of tangible fixed assets is calculated on the basis of historical purchase prices.
- 3. Additions to provisions and reserves are not eligible expenses unless these contributions have been approved in writing by the minister.

Paragraph 2. Subsidy limit

Article 10

The minister may set a subsidy ceiling.

Article 11

In the case of project subsidies, the minister allocates the amount available in accordance with the subsidy limit in chronological order in which the applications were received or after considering all the applications.

Article 12

In the case of institutional subsidies, the minister allocates the amount available in accordance with the subsidy limit after considering all the applications.

Article 13

- 1. Where the amount available in accordance with the subsidy limit is allocated to the applications in chronological order:
 - a. where the application is supplemented pursuant to Article 4:5 of the General Administrative Law Act, the date on which the supplemented application was received shall be considered to be the date of receipt;
 - b. the minister shall determine the order of applications received on the same day by drawing lots in cases where payment of all these applications would result in the subsidy limit being exceeded.
- 2. If the amount available in accordance with the subsidy limit is allocated after considering all the applications, the minister shall give priority to those applications which, if they were to be granted, are expected to be of greater interest to the policy and are expected to make a greater contribution to realising the goal of the subsidy than other applications.

Article 14

As well as establishing the subsidy limit, the minister may also stipulate that the amount available in accordance with the subsidy limit is to be allocated in a manner that differs from [Articles 11](#), [12](#) and [13](#).

Paragraph 3. Application

Article 15

- 1. A form drawn up by the minister is used to apply for the granting of a subsidy.
- 2. The application form is signed by the applicant or by an authorised representative of the applicant.

Article 16

An application for the granting of a project subsidy is submitted before the start of the period for which the project subsidy is applied for.

Article 17

An application for the granting of an institutional subsidy is submitted no later than thirteen weeks before the start of the financial year for which the institutional subsidy is applied for.

Article 18

- 1. When setting a subsidy limit for allocating the amount available after considering the applications, the minister specifies that applications must be received by a date set by him.
- 2. The minister can stipulate that applications in a particular policy area are to be received within a period determined by him.
- 3. The minister can grant an exemption or release from the deadline, as referred to in [Article 17](#).

Article 19

The application for the granting of a subsidy consists of:

- a. a programme of activities, unless it can reasonably be assumed that this is not required, and
- b. a budget, unless this is not relevant when calculating the amount of the subsidy.

Article 20

The programme of activities:

- a. includes an overview of the activities for which the application for the granting of a subsidy is being made,
- b. describes the nature, scope, term and method of implementation of the activities and
- c. describes the objectives pursued by the activities.

Article 21

- 1. The budget includes a summary of the applicant's projected expenses and revenue for each activity, where these relate to the period in respect of which the subsidy is being applied for.
- 2. An explanatory note is provided for each of the individual budget items.
- 3. The budget is conclusive.

Article 22

Where the applicant has also applied for a subsidy or other financial contribution for the same budgeted expenses from another administrative authority, this must be disclosed in the application for the granting of a subsidy, providing details of the status of the assessment of this other application.

Article 23

Upon request by the minister, the legal entity under private law or the natural person applying for the granting of a project subsidy shall submit a complete and recent overview of its/his financial situation.

Article 24

- 1. Where the application for the granting of the institutional subsidy is made by a legal entity under private law to which the minister has not granted an institutional subsidy for the financial year preceding the financial year which is the subject of the institutional subsidy application, the application shall also be accompanied by:
 - a. a copy of the deed of incorporation of the legal entity or the articles of association where these have been amended and
 - b. the most recent financial statements or the balance sheet and the statement of income and expenditure and the notes thereto or, in the absence of this documentation, a report on the applicant's financial position at the time of the application.
- 2. The minister is permitted to grant exemption from the first subsection.

Paragraph 4. Granting

Article 25

- 1. The minister shall make a decision on the granting of the subsidy within thirteen weeks of the application being received.
- 2. If [Article 18\(1\)](#) is invoked, the minister shall make a decision, the first subsection notwithstanding, within thirteen weeks of the date he has set.
- 3. The deadlines referred to in the first and second subsections shall be twenty-two weeks instead of thirteen weeks where:
 - a. this involves co-funding in the context of a European Union fund or programme,
 - b. the minister seeks advice regarding the application or
 - c. the minister performs a more detailed investigation into the application.
- 4. The deadlines referred to in the first and second subsection shall be forty weeks instead of thirteen weeks where the granting of the subsidy is dependent on the judgment of an international committee or of foreign experts.
- 5. Where a deadline applies as referred to in the third or fourth subsection, the minister shall inform the applicant of this without delay.

Article 26

A subsidy to be charged to a budget that has not yet been set is granted subject to the condition referred to in Article 4:34(1) of the General Administrative Law Act.

Article 26a

In the decision to grant the subsidy referred to in [Article 8\(a\)\(2\)](#), the minister shall specify:

- a. the period for which the subsidy is granted,
- b. the activities for which the subsidy is granted,
- c. the amount of the subsidy granted,
- d. the latest date by which the activities must have been carried out and
- e. the latest date on which the subsidy is determined ex officio.

Article 27

When making a decision to grant a subsidy, as referred to in [Article 8, part b](#), the minister shall specify:

- a. the period for which the subsidy is granted,
- b. the performance unit for which the subsidy is granted,
- c. the amount of subsidy granted per performance unit,
- d. the maximum number of performance units for which a subsidy is granted,
- e. how the recipient of the subsidy can demonstrate that the performance units for which the subsidy has been granted have been achieved and
- f. how the recipient of the subsidy can demonstrate that the obligations associated with the subsidy granted have been complied with.

Article 28

In the decision to grant a subsidy as referred to in [Article 8, part c](#), the minister shall specify:

- a. the period for which the subsidy is granted,
- b. the activities for which the subsidy is granted,
- c. the amount of the subsidy granted,
- d. how the recipient of the subsidy can demonstrate that the activities for which the subsidy has been granted have been performed and
- e. how the recipient of the subsidy can demonstrate that the obligations associated with the subsidy granted have been complied with.

Article 29

In the decision to grant the subsidy as referred to in [Article 8, part d](#), the minister shall state:

- a. the period for which the subsidy is granted,
- b. the activities for which the subsidy is granted,
- c. the amount of the estimated personal contribution that is taken into account when granting the subsidy and

- d. the maximum amount of subsidy granted.

Article 30

- 1. In the decision to grant the project subsidy, as referred to in [Article 8, part e](#), the minister states:
 - a. the period for which the project subsidy is granted,
 - b. the activities for which the project subsidy is granted,
 - c. the costs for each activity that have been taken into account when granting the project subsidy,
 - d. the contributions from third parties for each activity that have been taken into account when granting the project subsidy,
 - e. the level of the estimated personal contribution that is taken into account when issuing the project subsidy and
 - f. the maximum project subsidy amount granted.
- 2. The expenses stated in the decision to grant a subsidy are equal to the sum of the contributions from third parties, the estimated personal contribution and the maximum project subsidy stated in that decision.

Article 31

- 1. In the decision to grant the institutional subsidy, as referred to in [Article 8, part f](#), the minister shall state:
 - a. the period for which the institutional subsidy is granted,
 - b. the activities for which the institutional subsidy is granted,
 - c. the costs for each activity that have been taken into account when granting the institutional subsidy,
 - d. the contributions from third parties for each activity that have been taken into account when granting the institutional subsidy,
 - e. the level of the estimated personal contribution that is taken into account when issuing the institutional subsidy and
 - f. the amount of the institutional subsidy granted.
- 2. The costs stated in the decision to grant the subsidy are equal to the sum of the contributions from third parties, the estimated personal contribution and the institutional subsidy stated in that decision.

Paragraph 5. Advance funding

Article 32

- 1. In the decision to grant a project subsidy, the minister may also grant advance funding ex officio.
- 2. The advance funding is evenly distributed over the number of months for which the subsidy is granted.
- 3. At the request of the recipient of the subsidy, the minister may deviate from the second subsection.

Article 33

- 1. In the decision to grant an institutional subsidy, the minister shall also grant the following advance funding ex officio: in January 8 %, February 8 %, March 8 %, April 7 %, May 16 %, June 7 %, July 8 %, August 8 %, September 7 %, October 8 %, November 8 % and December 7 % of the amount of the institutional subsidy granted.
- 2. At the request of the recipient of the subsidy or where an application for an institutional subsidy is submitted later than stipulated in [Article 17](#), the minister may deviate from the first subsection.

Paragraph 6. Equalisation reserve

Article 34

- 1. The recipient of the institutional subsidy granted in accordance with [Article 8, part f](#) sets up an equalisation reserve.
- 2. The equalisation reserve is a maximum of 10 % of the amount of the institutional subsidy determined in the decision to grant the subsidy or a maximum of a lower percentage determined by the minister in the decision to grant the subsidy.
- 3. Where the institutional subsidy is reduced on account of some or all of the activities for which the institutional subsidy was granted not being performed, the maximum permissible equalisation reserve is calculated on the basis of the reduced institutional subsidy.
- 4. The minimum equalisation reserve is €0.

Article 35

- 1. The equalisation reserve in any financial year is intended solely for activities for which the institutional subsidy was granted in that financial year and that cannot be funded using the institutional subsidy that was granted for that financial year.
- 2. The spending of the equalisation reserve is accounted for by the activity report and the financial statements, as referred to in [Article 63](#).

Article 36

- 1. The equalisation reserve is set up by an addition in the event of a positive end result and a subtraction in the event of a negative end result. The end result is the sum of the actual contributions from third parties, the estimated personal contribution stated in the decision and the institutional subsidy granted, minus the actual costs.
- 2. The maximum addition to the equalisation reserve is the amount that can be added to the equalisation reserve without exceeding the maximum scope thereof. The maximum subtraction from the equalisation reserve is the amount of the equalisation reserve.

- 3. The addition or subtraction is equal to the end result multiplied by the institutional subsidy granted, divided by the sum of the estimated personal contribution specified in the decision to grant the subsidy and the institutional subsidy granted.
- 4. The addition or subtraction shall not amount to more than the maximum addition or subtraction.
- 5. Where the amount available for the addition is higher than the maximum addition, that amount will be deducted from the institutional subsidy when making the calculation.
- 6. For the application of the preceding subsections, account is taken solely of the expenses, the contributions from third parties and the institutional subsidy with regard to activities for which the institutional subsidy was granted and which have actually been carried out.

Paragraph 7. Obligations

Article 37

Where a subsidy is granted, the recipient of the subsidy shall ensure that:

- a. the objectives of the subsidised activities are pursued in an effective manner,
- b. the implementation of the subsidised activities shall be managed responsibly and
- c. the resources needed to carry out the subsidised activities shall be managed responsibly.

Article 38

- 1. Where a subsidy is granted as referred to in [Article 8, part b](#), the recipient of the subsidy shall keep a record that is organised in such a manner that the performance units achieved can be verified at any time.
- 2. The records shall be organised in a clear, verifiable and efficient manner.
- 3. The records and the associated documentation shall be retained for a period of ten years.

Article 39

- 1. Where a subsidy is granted as referred to in [Article 8, part d, e or f](#), the recipient of the subsidy shall keep a record that is organised in such a manner that the rights and obligations, expenditure and revenue that are relevant when determining the subsidy can be verified at any time.
- 2. [Article 38, second and third subsection](#), shall apply correspondingly.

Article 40

- 1. Where a project subsidy is granted for a period in excess of twelve months, the minister may require the recipient of the subsidy to provide a progress report for the subsidised activities once every twelve months.
- 2. The decision to grant the project subsidy specifies the points in time at which the report should be drawn up and what information it should contain.

Article 41

- 1. The recipient of the subsidy shall inform the minister immediately if:
 - a. it becomes likely during the period for which the subsidy was granted that some or all of the activities for which the subsidy was granted will not be completed or will not be completed in time,
 - b. it becomes likely that some or all of the subsidy obligations will not be complied with or
 - c. other circumstances arise or may arise which may be relevant to a decision to amend, withdraw or determine the subsidy.
- 2. Where a subsidy is granted as referred to in [Article 8, part a, under point 2](#), the recipient of the subsidy shall immediately notify the minister in writing as soon as the final date on which the activities have to be completed has passed without the activities having been completed in full.
- 3. The minister is to be notified in writing and an explanatory note must be provided. The relevant documents are to be submitted alongside the notification.

Article 42

Where the recipient of the subsidy supplies goods to third parties or performs services on behalf of third parties, the recipient shall charge an amount which at least covers its costs, unless these third parties are the subjects for whom the subsidised activities are intended.

Article 43

The recipient of the subsidy shall cooperate, inter alia by providing the information, data and documentation required for this purpose, on research initiated by or on behalf of the minister that is aimed at supplying information to the minister:

- a. that is important when taking a decision to grant the subsidy or
- b. in order to develop the minister's policy.

Article 44

- 1. Where an institutional subsidy has been granted, the recipient of the subsidy insures its movable and immovable property against the risk of theft and fire and also against the risk of third party legal liability.
- 2. Where an institutional subsidy is granted, the recipient of the subsidy shall guarantee the legal liability of volunteers performing work in the context of the subsidised activities.

- 3. At the request of the recipient of the subsidy, the minister may waive the first or second subsection.

Article 45

- 1. Where a subsidised activity results in a publication, the minister may stipulate that the recipient of the subsidy shall ensure that the publication includes details of who provided the funding and granted the subsidy.
- 2. Where the subsidy is intended, in whole or in part, to create a work as referred to in Article 10(1) of the Copyright Act, the recipient of the subsidy shall ensure that it is the holder of the copyright to this work.
- 3. The recipient of the subsidy shall indemnify the State of the Netherlands from any third-party claims for any damage suffered as a result of the publications produced by or on behalf of the recipient of the subsidy.

Article 46

Article 4:71 of the General Administrative Law Act shall apply correspondingly.

Article 47

Where the activities for which the institutional subsidy has been granted are terminated in whole or in part or where the institutional subsidy is terminated, the recipient of the subsidy shall provide the minister, upon request, with all data, reports, information, assistance and rights to use copyright that can reasonably be required in order to continue the activities for which the institutional subsidy was granted.

Article 48

- 1. In the cases referred to in Article 4:41(2) of the General Administrative Law Act, the recipient of the subsidy must pay the minister a fee to be determined by the minister.
- 2. The recipient of the subsidy shall notify the minister immediately should one of the cases referred to in Article 4:41, second subsection, under points a, b, c and e, of the General Administrative Law Act occur.
- 3. When determining the level of the fee, the value of the goods and other assets, including the equalisation reserve at the time when the fee becomes payable, is used as a basis, provided that:
 - a. the value of the equalisation reserve is equal to the amount of the equalisation reserve;
 - b. the value of compensation for loss or damage to property is equal to the amount received by the recipient of the subsidy as compensation;
 - c. the value of immovable property is determined by three independent experts. The minister and the recipient of the subsidy each appoint an expert, with these two experts then jointly appointing a third expert.

- 4. The fee paid to the minister for goods and other assets, including the equalisation reserve, which have all been built up using the subsidy, shall be equal to their value. The fee paid to the minister for goods and other assets, which have been formed in part with the subsidy, is equal to the value by which the subsidisation by the minister has contributed to the creation of these assets compared with other resources.
- 5. Notwithstanding the fourth subsection, the minister may set the fee at a lower amount.

Article 49

When granting the subsidy, the minister may impose obligations as referred to in Articles 4:38 and 4:39 of the General Administrative Law Act.

Paragraph 8. Establishment

Article 49a

The minister shall make an official decision about the establishment of the subsidy no later than on the date stated in the decision to grant the subsidy, as referred to in [Article 8, part a, under point 2](#).

Article 50

- 1. A form drawn up by the minister is used to apply for the establishment of a subsidy.
- 2. The application form is signed by the applicant or by an authorised representative of the applicant.

Article 51

- 1. An application for the establishment of a subsidy as referred to in [Article 8, part a, under point 1](#) is submitted:
 - a. in the case of a project subsidy: within twenty-two weeks of the expiry of the term for which the project subsidy is applied for;
 - b. in the case of an institutional subsidy: within twenty-two weeks of the end of the financial year for which the institutional subsidy is applied for.
- 2. [Articles 18, first and second subsection, 22](#) and [23](#) shall apply correspondingly.

Article 52

The application for the establishment of the subsidy, as referred to in [Article 8, part a, under point 1](#), shall include, in any case:

- a. an activity report, unless it can be reasonably assumed that this is not required, and
- b. a financial report, unless this is not relevant to the calculation of the subsidy amount.

Article 53

The activity report referred to in [Article 52](#):

- a. includes an overview of the activities performed for which the application for a subsidy is made,
- b. describes the nature, scope, term and method of implementation of the activities performed for which the application for a subsidy is made and
- c. describes the targets achieved by way of the activities.

Article 54

- 1. In line with standards that are considered acceptable in society, the financial report referred to in [Article 52](#) provides an insight that allows an informed assessment to be made with regard to the costs and revenue for each activity performed and provides the information needed to establish the subsidy.
- 2. The financial report referred to in [Article 52](#) includes explanatory notes for each item.

Article 55

- 1. The minister shall make a decision regarding the establishment of the subsidy referred to in [Article 8, part a, under point 1](#) within thirteen weeks of receiving the application.
- 2. The subsidy referred to in [Article 8, part a, under point 1](#) is set at an amount to be determined by the minister that is cited in the decision establishing the subsidy.
- 3. [Article 25, second to fifth subsection inclusive](#), shall apply accordingly.

Article 56

The minister shall pay the amount of the subsidy referred to in [Article 8, part a, under point 1](#) as a one-off sum.

Article 57

- 1. The recipient of a subsidy as referred to in [Article 8, part b, c, d, e or f](#) must submit an application for the establishing of a subsidy:
 - a. in the case of a project subsidy: within twenty-two weeks of the end of the period for which the project subsidy was granted;
 - b. in the case of an institutional subsidy: within twenty-two weeks of the end of the financial year for which the institutional subsidy was granted.
- 2. The minister may waive the deadlines referred to in the first subsection.

Article 58

- 1. In the application for the establishment of the subsidy, as referred to in [Article 8, part b or c](#), the recipient of the subsidy demonstrates, in the manner specified in the decision to grant the subsidy, that:
 - a. the activities for which the subsidy was granted have been performed and
 - b. the obligations associated with the subsidy granted have been complied with.
- 2. Where the subsidy referred to in [Article 8, part b](#) amounts to €125 000 or more, the application for the establishment of a subsidy shall be accompanied by:
 - a. an assurance report by an auditor that is drawn up in line with a model determined by the minister, taking into account a protocol established by the minister;
 - b. a report on the actual findings regarding compliance by the recipient of the subsidy with the obligations associated with the subsidy, drawn up by an auditor in line with a model determined by the minister, taking into account a protocol established by the minister.

Article 59

The subsidy referred to in [Article 8, part b](#) is set at an amount for each performance unit achieved, with the level being specified by the minister when the subsidy is granted, and shall not exceed the maximum number of eligible cost units specified by the minister when granting the subsidy.

Article 60

Where the activities for which the subsidy has been granted have been performed in full with due compliance with the obligations associated with the subsidy granted, the subsidy referred to in [Article 8, part c](#) is set at the amount specified by the minister when granting the subsidy.

Article 61

- 1. The application for the establishing of the subsidy referred to in [Article 8, part d](#) consists of a declaration of the actual costs and revenue.
- 2. A declaration of the actual costs and revenue includes:
 - a. a declaration that the activities for which the subsidy has been granted have been performed, this declaration including a brief explanation,
 - b. a declaration that the obligations associated with the subsidy granted have been complied with,
 - c. a statement of the total actual costs of the activities for which the subsidy has been granted and which have actually been performed, and
 - d. a statement of the total actual contributions from third parties of the activities for which the subsidy has been granted and that have actually been performed.

Article 62

- 1. The subsidy referred to in [Article 8, part d](#) is fixed at an amount consisting of the total actual costs, minus the total actual contributions from third parties and the

estimated personal contribution, provided that this does not exceed the maximum specified by the minister when granting the subsidy.

- 2. In order to establish the subsidy referred to in [Article 8, part d](#), the only elements taken into account are the costs and contributions from third parties with regard to activities for which the subsidy has been granted and that have actually been performed.

Article 63

The application to establish the subsidy referred to in [Article 8, part e or f](#) consists in any case of an activity report and a financial report.

Article 64

The activity report referred to in [Article 63](#):

- a. describes the nature, scope, term and method of implementation of the activities for which the subsidy was granted,
- b. includes a comparison of the activities performed with the activities set out in the programme of activities and an explanation for the differences,
- c. includes a comparison of the objectives pursued by the targets achieved and an explanation for the differences and
- d. describes the extent to which the obligations associated with the subsidy are complied with.

Article 65

- 1. In line with standards that are considered acceptable in society, the financial report referred to in [Article 63](#) provides an insight that allows an informed assessment to be made with regard to the use made of the subsidy by the recipient of the subsidy and provides the information needed to establish the subsidy.
- 2. The financial report referred to in [Article 63](#) is in line with the estimate which is used as a basis for the calculation of the subsidy. An explanation should be given of any difference between the financial report and the estimate of 20 % of an individual budget item, unless the difference is less than €25 000.

Article 66

- 1. The recipient of the subsidy draws up the financial report referred to in [Article 63](#), accompanied by an auditor's report that is drawn up in line with a model determined by the minister, taking into account a protocol established by the minister.
- 2. The financial report referred to in [Article 63](#) is accompanied by a report on the actual findings with regard to compliance by the recipient of the subsidy with the obligations associated with the subsidy, drawn up by an auditor in line with a model determined by the minister, taking into account a protocol established by the minister.

Article 67

At the minister's request, the recipient of the institutional subsidy referred to in [Article 8, part f](#) shall submit financial statements to supplement the application for the establishing of the institutional subsidy.

Article 68

- 1. The project subsidy referred to in [Article 8, part e](#) is set at an amount that is made up of the actual costs minus the actual contributions from third parties and the estimated personal contribution, but that does not exceed the maximum specified by the minister when granting the subsidy.
- 2. In order to establish the project subsidy referred to in [Article 8, part e](#), account is taken solely of the costs and the contributions from third parties with regard to activities for which the project subsidy has been granted and which have actually been performed.

Article 69

Where all the activities for which the subsidy was granted have been performed and the obligations associated with the subsidy granted have been complied with in full, the institutional subsidy referred to in [Article 8, part f](#) is fixed at an amount specified by the minister when granting the subsidy, minus any overshoot of the maximum permissible addition to the equalisation reserve.

Article 70

The minister shall make a decision on the application within twenty-two weeks of receiving the application for the establishing of the subsidy referred to in [Article 8, part b, c, d, e or f](#).

Paragraph 9. Final provisions

Article 71

- 1. The minister may provide a subsidy ex officio in accordance with Article 4:51 of the General Administrative Law Act and may refrain from applying or deviate from one or more provisions in these regulations.
- 2. The minister may also refrain from applying or deviate from one or more provisions in these regulations, where applicable, taking into account the fact that the interest that the relevant provision aims to protect will result in extreme unfairness.

Article 72

- 1. The Health, Welfare and Sport subsidies scheme is withdrawn.

- 2. The equalisation reserve built up by the recipient of an institutional subsidy as referred to in [Article 8, part f](#) in accordance with Article 30(3) of the Health, Welfare and Sport subsidy scheme is added to the equalisation reserve.
- 3. The Health, Welfare and Sport subsidy scheme still applies to:
 - a. applications for project subsidies in accordance with the Health, Welfare and Sport subsidy scheme that were received before 1 July 2011 for activities that began before 1 October 2011 and also to applications for project subsidies in accordance with the ‘Sport and Movement in the Neighbourhood Policy Framework 2011: roll-out of interventions’ and the ‘Sport and Movement in the Neighbourhood Policy Framework: private interventions’;
 - b. subsidies that were granted before this scheme entered into force in accordance with the Health, Welfare and Sport subsidy scheme, provided that, notwithstanding the second sentence of Article 30(3) of the Health, Welfare and Sport subsidy scheme, the equalisation reserve built up by the recipient of an institutional subsidy other than as referred to in Article 8, part f, in accordance with Article 30(3) of the Health, Welfare and Sport subsidy scheme can be deducted from the determination;
 - c. subsidies that have been established before this scheme enters into force in accordance with the Health, Welfare and Sport subsidy scheme.

Article 73

These regulations shall enter into force on 1 July 2011.

Article 74

These regulations are cited as: Framework Regulations for Health, Welfare and Sport subsidies.

These regulations and explanatory notes thereto shall be published in the Government Gazette.

The

Minister

of Health, Welfare and Sport,