

Documentation of working hours – «European Universities» 2022

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1. Legal Principles

Proper project documentation and document retention are required for reporting and possible audits¹. A financial audit happens after the end of the project. In the case of a financial audit by Movetia, grant holders are requested to submit the entire project-related accounting (budget and actual costs), including information on any contractually agreed minimum own contributions. The following principles are contractually agreed:

Guidelines for grant holders 2022

- The hours worked should be documented (e.g. with timesheets or a digital timekeeping system).
- All project documentation must be retained for up to 10 years after project completion.

General Conditions 2022 (European Universities)

II.20.2 Duty to keep documents

The beneficiary shall keep all original documents, especially accounting and tax records, stored on any appropriate medium, including digitalised originals when they are authorised by its national law and under the conditions laid down therein, for a period of ten years starting from the date of payment of the balance, unless a longer duration is required by national law.

¹ Movetia requires proof that taxpayers' money transferred to grantees for a specific project was actually used for that project, i.e. that salaries are being paid for working on that specific project. This connection must be evident in the documentation.

Working hours that are claimed as own funds must also be documented (to prove the 40% co-financing by the grant-receiving institution).

2. Implementation of the principles

Apart from *detailed timesheets*, the following **alternative** documentation options are permitted:

1. **In the case of project-related employment:** For persons who are employed by the project and therefore devote their entire workload to the project (or an explicitly stated part of their workload), *the contract/decreed/job specification* can be used as proof, provided that the documents contain relevant information such as percentages, function/role and project-related activities (e.g. employee x works 20% on the "European University xy" project as a senior communications officer with tasks xyz). A *Declaration on Exclusive Work for the Action* (template available online) should be completed for each employee once a year.
2. **In the case of project-specific work contributions within an existing employment relationship (e.g. rector):** For people whose work for the project only makes up part of their employment relationship, a *Time Declaration* signed by the employee and, where relevant, their supervisor detailing the number of days spent on the project. (1 day = number of hours that a full-time employee of the participant institution has to work in a standard day, e.g. 8.4 hours). The hours worked should be attributed to a work package. Depending on the scope of work, the listing can be made for a month or more but confirmed at least once a year. A *Time Declaration* template is made available to participants.
3. **In the case of project-specific contracts** with people who are not in an employment relationship with the participant institution (e.g. hourly wage for a student who is preparing an event for one month): In these cases, a simple *list of working hours* (according to work packages) confirmed to the employer, e.g. in an xls document, serve as proof (sent by the employee via e-mail or electronic submission system, or else signed on paper). The *Time Declaration* template can be used for the same purpose.

In any case, the costs covered by the Movetia grant must comply with the general eligibility rules (maximum daily rate, etc.). This also means that only costs incurred in relation to the Erasmus+ "European Universities" project resp. the related project under the Swiss Programme for Erasmus are eligible for funding (and not, for example, for other Alliance activities that go beyond the scope of the project).

These documents must be kept for 10 years.