

Financial audit: Documentation to be submitted for cooperation projects

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Principles

1. A financial audit is carried out **after** completion of the project.
2. The applying institutions are contractually obliged to keep the entire accounting documentation, including any contractually agreed minimum own contributions, **for 10 years**.
3. The documentation can be submitted on paper or digitally.

Checklist

In the case of a financial audit by Movetia, project promoters are requested to submit the entire project-related accounting (budget and actual costs). Evidence is requested for the categories below:

Personnel costs (both domestic and international)¹

- For project-related employment: Employment contract/work contract
- For project-specific work within an existing employment relationship or for volunteer work: Confirmation with information on the number of days/hours and the daily or hourly rate **signed once a year** by the project leader and project staff (e.g. Declaration of days worked on a project or Declaration on exclusive work for the action).
- Alternative: Time recording (export)

Travel expenses

- Receipts and vouchers for travel (tickets, hotel bills, etc.)
- Confirmation of the events attended with information on **location** and **duration** and **reference** to the project (e.g. confirmation of participation, invitations, info mails or the schedule of a network meeting, agenda, meeting programme). The evidence must prove that the meetings took place for or in the context of the relevant project.

Material costs

- Receipts and vouchers of material expenses
- Project-related invoices for external contributions to the project, participation fees, memberships, room hire for events, etc.

All costs must fulfil the basic conditions (see GTCs).

¹ For Cooperation Projects and the Swiss Programme on Erasmus+ Key Action 2, only staff costs of persons from the own institution can be claimed.