



Aurora

Administrative routines

This document includes questions about the administrative practices in your organisation. Please note that there are different questions to answer whether the project uses the 40 % method or all cost categories.

The description of administrative routines should be submitted once; with the first payment application.

Project name

Name of project partner

Accounting practices – Answered by ALL projects

1. Describe your accounting practices in the organisation. Which accounting system is used? Is it automatic and/or manual posting in the accounts? Who manages the continuous accounting? Are expenditures in separate verifications or lumped in one single verification?

2. Specify the accounting code for the project that the expenditures and possible revenues are booked at. Is the code posted in the financial records when the grant decision is received or when accounting starts? Are expenditures covered by flat rates in a separate code or the same? *(There is no need to register costs covered by flat rates in the project accounts as they will not be checked, but if they are registered on the same accounting code, please mention this for the information of the controller.)*



Aurora

3. How do you ensure that no costs covered by flat rates are reported as real costs?

4. How do you follow up the project? Are there deadlines for making changes in the ledger before a period is closed? Is it the same procedure with annual accounts? How can errors in the ledger be discovered and how are they adjusted?

5. Describe your procedures of retention. Reminder that all material that contributes to the project and is of importance should be saved. Describe your procedure with physical and digital documents.



Aurora

Questions regarding staff costs – Answered by ALL projects

1. Describe your procedures regarding salaries. Which system is used? How do you ensure that a person do not report more than 100% of working time when working in several projects? Are there automatic or manual postings of the staff costs? How do you differ between ordinary operations and project operations in the bookkeeping? Are staff costs for several people entered in the same verification or are there single verifications for each person and month in the ledger? *Remember that only staff costs that are paid and booked in the separate accounting code are eligible.*

2. How do you ensure that the right percentage is reported in the project? Do you enter the percentage according to the task assignment for each person in the system, so it automatically posts the right amount in the ledger? If you report hours in your organisation, how do you handle only reporting fixed percentage in the project? (If your organisation reports hours internally, it is recommended that you post the amount of hours equivalent to the percentage according to the task assignment in the ledger.)

3. Specify what is included in the employer's contributions and other costs directly linked to the salary payment (*such as employment taxes and social security including pensions*). Are employer's contributions and other costs linked to the salary included in the same verification as the salaries?



Aurora

Questions for projects with all cost categories (hence, not answered by projects with the 40% method)

1. Specify if your organisation is obliged to follow laws about public procurement or if other regulations exist in your organisation. How do you ensure that these internal procedures are followed? *All partners should oblige to the principles of equivalence, transparency, mutual recognition, and proportionality.*

2. Describe your procedures when making purchases, ordering and attestation. Is the verification number and the coding box written on invoices and other verifications, so they are easily identified? How do you do if the information is missing?

3. Describe the procedure when an invoice is received, how is the scanning, posting, review, certification, and payment done? Is it posted on the day of issuing, arrival, or day of payment? Are invoices sent to specific persons in the organisation? Are there any set amounts of what an employee can order/review/ attest? If yes, specify.



Aurora

4. Are there any practices that assures that solely goods and services that are delivered are reported to controllers? Are there any practices that assures that solely expenditures that are associated to the stated activities and fits in the budget according to the grant decision are reported?

5. How do you ensure that there is no conflict of interest for example with companies when making purchases?

6. Are there costs to be shared between EU-projects, other projects, and ordinary operations? (Projects can be divided into several part projects and/or you as beneficiaries run several EU-projects.) How does this distribution take place? How do you ensure that there is no double financing of expenditures?