

## **Recording of documents and list of expenditure**

### Auditable documents

The income and expenses of the approved project must be auditable by means of verifiable and proper documents (invoices, travel-expense accounts, cash reports etc.). In particular, the documents must state the recipient of the funding. If appropriate, the project reference is to be documented on the individual document by means of explanatory notes (e.g. place of departure and destination, reason, other persons traveling in the case of taxi receipts).

### List of receipts

A list of receipts and similar documents relating to the Stiftung funding is to be submitted to the Stiftung together with the accounts. The receipts and similar documents relating to the expenses financed out of the Stiftung funding are to be presented in numbered form in the list of receipts and other documents. They are to be sorted according to their numbers. Provided that all the required details in the "List of receipts and similar documents" form are included, other forms of lists of receipts and similar documents can be used (SAP print-outs, Excel charts etc.).

Enter the receipt's date, the issuer/payment recipient, the invoice amount, and the expense's relationship to the project in the receipts list. If the relationship to the project is not clear from the receipt itself, you can explain it in the comments field. A cost type as set forth in the budget and financing plan needs to be entered into the column "Cost Type."

Receipts and documents in foreign languages are to be translated into German or English.

With receipts and similar documents in foreign currencies, the exchange rate valid on the date of currency conversion and the converted amount in euros are to be entered. We additionally require documentation of the conversion from euros into the relevant foreign currency for example in the form of bank statements or similar documents.

On invoices paid out of various sources of finance, it is necessary to enter the share financed out of the Stiftung funding as well as the other shares of the broken-down total amount and if applicable also the basis of calculation (e.g. number of participants, percentage method).

### Receipts

Please submit all receipts and similar documents relating to Robert Bosch Stiftung funding with the list of expenditure. The items of expenditure out of RBSG funding are to be documented with receipts and similar documents in electronic form. Please scan the documents, if possible as TIF data files, alternatively as PDF data files, in black and white with a resolution of up to 300

dpi. Date files up to 10 MB can be sent to the Stiftung by e-mail. Please send us any date files above 10 MB on CD or DVD.

Seite 2

Any differing form of documentation (e.g. in paper form) must be announced in writing before the funds are called off and must be confirmed by the Stiftung.

## Fees

In the case of fee negotiations, please refer to the principle of funds applied in a non-profit context. Contracts are to be fixed in writing (subject matter of the contract, clear description of the services to be rendered by the contracting party and the period in which they are to be rendered, the basis of calculation of payment, as well as obligations for tax, insurance and other levies etc.). Invoices must include not only the general details (name, address, tax number of fee recipient) but also the services rendered, the period in which they were rendered, the cost of the services (e.g. number of hours worked), if appropriate the rate of value-added tax and confirmation of the details through signature.

## Travel expenses

Travel expenses are to be evidenced with a list of expenses signed by the traveler. They must include the name, address and/or place of departure, destination, reason for the journey, other persons traveling and duration of the journey, and must be documented by means of receipts or similar documents (including airplane tickets, e-tickets, boarding cards etc.). If no airplane ticket and boarding pass are available, we also accept as suitable evidence an invoice with the traveler's confirmation that the flight was used and that no reimbursement has been received from any third party.

## Cost of meals and accommodation

In addition to the usual details, with any costs of meals claimed, the specific occasion and the number of persons must be stated. In connection with costs of accommodation claimed, in addition to the usual details, the number of nights and of persons and the dates of the accommodation must be stated.

## Personnel costs

Personnel costs are to be detailed for each type of position. With the full-time positions involved in the project, it is sufficient to provide an extract from the wage accounting or statements of account. With part-time positions, it is also necessary to provide an overview showing the hours worked on the project and the respective hourly rates.

## **Note on lists of expenditure**

Accounts are submitted using the "Expenditures" form with regard not only to the funding of the Robert Bosch Stiftung but also to the total costs of the project.

- Column 1 The total funding expended for the project is to be stated here.
- Column 2 The own funds used for the project are to be stated here, including income (e.g. participant contributions).
- Column 3 If the project has been supported by other institutions, foundations etc., the total of funding amounts expended are to be stated in this column.
- Column 4 The funding amounts approved by the Robert Bosch Stiftung (RBSG) from the last column of the cost and financing plan are to be entered here. If the amounts paid differ from the amounts approved, the RBSG payments are to be additionally entered below the approved amounts.
- Column 5 The actual items of expenditure out of the RBSG funding are to be entered here.
- Column 6 The difference between the RBSG payments (column 4) and the actual items of expenditure (column 5) is to be calculated and reasons are to be given for any significant differences.