

## Factsheet for budgeting audits in Horizon Europe projects

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The European Commission requires an audit (also named Certificate on the Financial Statement- CFS) as soon as the **total requested contribution reaches 430'000 €**. Only one audit will be submitted for the overall duration of the project, together with the final financial report.

For SERI-funded projects the threshold as of which an audit is mandatory is 500'000 CHF (incl. indirect costs, i.e., as of direct costs > 400'000 CHF)

For SNF transitional measures, NO audit is required.

For both ETH Zürich and UZH, audit costs must be budgeted in the following category:

- Collaborative projects: „**Other Direct Costs (B)**“
- ERC grants: „ **Direct costs – Other goods and services – Other** “

The estimates on the following page –calculated according to efforts– should be applied at both institutions (please note that the project costs are given incl. indirect costs and in CHF).

Project costs incl. indirect costs	Audit costs at UZH and ETH Zürich, excl. VAT
Up to 700'000 CHF	3'000 CHF
700'001 – 900'000 CHF	3'500 CHF
900'001 – 1'100'000 CHF	4'000 CHF
1'100'001 – 1'300'000 CHF	4'500 CHF
1'300'001 – 1'500'000 CHF	5'000 CHF
1'500'001 – 1'700'000 CHF	5'500 CHF
1'700'001 – 2'000'000 CHF	6'000 CHF
2'000'001 – 2'300'000 CHF	6'500 CHF
2'300'001 – 2'600'000 CHF	7'000 CHF
2'600'001 – 2'900'000 CHF	7'500 CHF
2'900'001 – 3'100'000 CHF	8'000 CHF
3'100'001 – 3'400'000 CHF	8'500 CHF
3'400'001 – 3'700'000 CHF	9'000 CHF
3'700'001 – 4'000'000 CHF	9'500 CHF
4'000'001 – 4'300'000 CHF	10'000 CHF
4'300'001 – 4'600'000 CHF	10'500 CHF
4'600'001 – 4'900'000 CHF	11'000 CHF
4'900'001 – 5'200'000 CHF	11'500 CHF
5'200'001 – 5'500'000 CHF	12'000 CHF
5'500'001 – 5'800'000 CHF	12'500 CHF
5'800'001 – 6'100'000 CHF	13'000 CHF
6'100'001 – 6'400'000 CHF	13'500 CHF
6'400'001 – 6'700'000 CHF	14'000 CHF
6'700'001 – 7'000'000 CHF	14'500 CHF
7'000'001 – 7'300'000 CHF	15'000 CHF
7'300'001 – 7'600'000 CHF	15'500 CHF
7'600'001 – 7'900'000 CHF	16'000 CHF
7'900'001 – 8'200'000 CHF	16'500 CHF
8'200'001 – 8'500'000 CHF	17'000 CHF
8'500'001 – 8'800'000 CHF	17'500 CHF
8'800'001 – 9'100'000 CHF	18'000 CHF
9'100'001 – 9'400'000 CHF	18'500 CHF
9'400'001 – 9'700'000 CHF	19'000 CHF
9'700'001 – 10'000'000 CHF <sup>2</sup>	19'500 CHF

<sup>2</sup> Please approach us for higher values