



Expenditure verification pack: list of factual findings

Annex 5 to the adaptation for projects with subgrants of the “Fact sheet on expenditure and revenue verification report”

**July 2020**

***DISCLAIMER***

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| A project funded by the European Union |  | Implemented by a consortium led by |  |
|  |  |  |  |

# Template of list of factual findings

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| **Annex 2 ‘Factual findings’** | | | | | | | | | | | | | |
| Financial Report <dd Month yyyy — dd Month yyyy> | | | |  | | |  | | |  | | | |  |  | | |
| Grant Contract <title and number of the contract> | | | |  | | |  | | |  | | | |  |  | | |
|  |  |  | | |  |  | | |  | |  | | | | |  |  | |
| **Expenditure** | | | | | | | | | | | | |
| **Main budget heading (Staff, Travel & subsistence, subgrants, etc.)** | **Identification of expenditure (reference to project accounting)** | | | **Non-accepted amount of expenditure** | | | | **Legal provision / eligibility rule breached** | | **Description of the reasons for non-acceptance** | | **<other fields if needed>** |
| **Date** | **Number** | **Document** |  | | | |  | |  | |  |
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| **Total** |  |  | | **0,000.00** | | | |  | | | | |

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| **Income** | | | | |
|  | **Amount** | | | **Findings or comments, if relevant** |
| **EU contribution** |  | | |  |
| **Contribution from third parties (i.e. state budget)** |  | | |  |
| **Revenues** |  | | |  |
| **Interest generated by pre-financing received** |  | | |  |
| **Own contribution** |  | | |  |
| **Total income** |  | | |  |
| **Profit** | | | | |
|  | | **Amount** | **Comments, if needed** | |
| **Total eligible expenditure** | |  | N/A | |
| **Total income** | |  |  | |
| **Difference between income and expenditure (profit)** | |  |  | |
| **Conclusion as to whether no-profit principle is observed, including (if applicable) the profit that should be deducted from payment claim** | | | | |