



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***

This **non-binding document** has been developed by the TESIM project. It does not necessarily reflect the views of the European Commission on the topic, and is presented to programme and project practitioners **for** **illustrative purposes only.**

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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** |