

<p style="text-align: center;">CHECK LIST FOR COST STATEMENTS</p> <p>Note: Yes means that the requirement has been complied with. N/A means that the requirement does not apply to the cost statement. Comment when there is an acceptable justification for the non-compliance in an individual case.</p>	?	Comments
Follow-up (YES, N/A or Comment)		
Advance payment received and distributed?		
Previous interim payment(s) received and distributed?		
Information requested for previous period has been submitted?		
Technical (YES, N/A or Comment)		
All reports due in period submitted?		
All deliverables due in period submitted?		
Annual review results satisfactory?		
General (YES, N/A or Comment)		
Cost statement submitted on time?		
Correct version of E1/E2/E3/E4 (ID) forms submitted? (Check on eTEN web site).		
Two signed paper copies and one electronic copy of the financial statements and supporting documents submitted?		
Invoice summary table submitted?		
Original Cost Statement summary sheet (correct template) submitted for each beneficiary / member? If not, did those that did not submit incur costs for this period?		
Original Cost Statement detail sheet submitted for each beneficiary / member? If not, did those that did not submit incur costs for this period?		
Has there been an amendment to the grant agreement? If so do the costs correspond to those in the amendment?		
Is there an amendment in progress? If so do the costs correspond to those in the original grant agreement?		
Period dates stated correspond to the period being claimed for?		
Right cost model (FC / AC) used for each beneficiary and member?		
Project acronym, title and grant agreement number correspond to the contract?		
Beneficiaries / member's legal / short name mentioned and correspond to the contract?		
Costs expressed in currency of the account kept (national currency & in euro) in form E-1A?		
Costs expressed in currency of the account kept in form E-1B?		
Costs expressed in euro in forms E-2, E-3 and E-4 (ID)?		
Exchange rate used to convert into Euro is the rate of the first day of the month following the period (if applicable)?		
Contact information provided?		
Amounts reported on the summary sheet (E-1A) correspond to those from detail sheet (E-1B)?		
EU contribution % requested according to the grant agreement?		
Dates of signature are after the period end date?		
Comments, requested justifications or details to previous Cost statement(s) provided ?		
Total amount received below 70% if not final cost claim?		
Is the bank account for receipt of the funds the same as in the grant agreement or latest completed amendment?		
Are interests and receipts declared?		
Has the financial status of any of the beneficiaries disimproved since signature of the grant agreement?		
Personnel and overheads (YES, N/A or Comment)		
Daily rate (Personnel) within limits of Project workplan and budget?		
Number of hours/person claimed reasonable (1680 hours / person per year/ 22 personday/month) ?		
Labour expressed in number of person hours?		
Name and personnel category indicated? (use role in the project as general categories, e.g. 'manager' could be misleading)		
No permanent staff working for AC Cost Model partner?		
All personnel claimed for listed in the management reports?		
Time sheets available and signed in accordance with the participants' practice?		
Time sheets available and signed for additional and permanent (if appropriate) staff?		
Social costs (Social insurance, pension contributions, etc.) included in salary, not in overheads?		
Overheads reported separately (not in personnel costs)?		
Overhead rate within limits of Project workplan and budget?		
AC partner overheads max 20% of direct costs excluding subcontracting?		
Personnel and overhead costs duly transferred to cost statement as calculated on detailed form ?		
Breakdown, totals and calculation method given for Overheads ?		
Are all columns completed? (status, category,...)		
Durable Equipment (YES, N/A or Comment)		
Equipment costs foreseen in budget?		
Purchase (or start of leasing) date of equipment mentioned ?		
All details / parameters provided for the depreciation calculations ?		
Within limits of Project Workplan and budget (Deviation max. 20% or prior approval)?		

Copies of paid invoices / proof of accounts for equipment submitted (if appropriate) ?		
If there are extra costs has prior written approval been given?		
Subcontracting (YES, N/A or Comment)		
Subcontracting costs foreseen in budget?		
All details provided for the Third party assistance / Subcontracting costs ?		
Costs within limits of Project Workplan and budget (Deviation max. 20% or prior approval)?		
No coordination subcontracted?		
Copies of paid invoices and justifications for subcontractors and/or services submitted ?		
Names of persons, price/hours, related WP available?		
Subcontracting invoices are "Truly Certified Copies"		
If there are extra costs has prior written approval been given?		
Travel and subsistence (YES, N/A or Comment)		
Travel and subsistence costs foreseen in budget?		
All details provided for the Travel costs ? (destination, dates, purpose)		
Are costs within limits of Project Workplan and budget (Deviation max. 20% or prior approval)?		
Are all journeys/travel within this period?		
Travel costs do not include hospitality fees?		
If travel outside Europe (and associated state(s)), is the authorisation letter from the PO attached ?		
If there are extra costs has prior written approval been given?		
Consumables (YES, N/A or Comment)		
Consumables costs foreseen in budget?		
All details and justifications provided for the Consumables?		
Within limits of Project Workplan and budget (Deviation max. 20% or prior approval)?		
Breakdown list of costs is submitted?		
Copies of paid invoices submitted (if needed, see contract)		
If there are extra costs has prior written approval been given?		
Computing costs (YES, N/A or Comment)		
Computing costs foreseen in budget?		
All details and justifications provided for the Computing costs?		
Within limits of Project Workplan and budget (Deviation max. 20% or prior approval)?		
Breakdown list of costs is submitted?		
Copies of paid invoices submitted (if needed, see contract)		
If there are extra costs has prior written approval been given?		
Other Specific Costs (YES, N/A or Comment)		
Other specific costs foreseen in budget?		
All details and justifications provided for the Other costs ?		
Within limits of Project Workplan and budget (Deviation max. 20% or prior approval)?		
Breakdown list of costs is submitted?		
Costs are foreseen in technical annexe or have received prior written approval from PO?		
Copies of paid invoices submitted (if needed, see contract)		
If there are extra costs has prior written approval been given?		
Adjustments (YES, N/A or Comment)		
Noted on the Cost Statement under 'Adjustments to costs previously reported' ?		
Detailed in 'Details per Category' sheet ?		
Are reasons, explanations / justifications provided ?		
VAT (YES, N/A or Comment)		
VAT forms attached ? (if applicable)		
3 originals signed and dated by Financial Officer ?		
3 sets of invoices submitted ?		
Audit Certificates (YES, N/A or Comment)		
Audit certificates, if required, are provided by an independent auditor?		
Audit certificates cover all costs?		
Audit certificates relate to participant's costs, not work package costs?		
Audit certificates for public bodies conform to guidelines?		
Required audit certificates are provided with cost statement?		
Budget Transfers (YES, N/A or Comment)		
Have there been budget transfers in the agreed budget for any beneficiary? If so, have they been agreed?		
Budget transfers have been requested at the latest at the time of submission of the costs?		