

Part E-1
COST STATEMENT SUMMARY (euro/currency)

for the period from _ to _ (reporting period No__) Cost basis¹: _____

Project Title: _____

Contract No: _____

Name of *principal contractor / assistant contractor*²: _____

Currency (euro/currency) in which account is kept³: _____ Exchange/conversion rate in euro³: _____

Contact person for this cost statement ⁴ : _____	Telephone: _____
E-mail address: _____	Fax: _____

Categories of eligible costs		Amount for the period ⁵	
		Euro ³	Currency ³
Direct Costs			
1.	Personnel		
2.	Durable equipment		
3.	Subcontracting		
4.	Travel and subsistence		
5.	Consumables		
6.	Computing		
7.	Protection of <i>knowledge</i>		
8.	Other specific costs		
	Subtotal		
Indirect Costs			
9.	Overheads		
Adjustments			
10.	Adjustments to costs previously reported ⁶		
	Total		
% ⁷ Community financial contribution: _____			

Contractor's certificate⁸

We certify that

- the above costs are derived from the resources employed which were necessary for the work under the contract,
- such costs have been incurred and fall within the definition of eligible costs specified in the contract,
- any necessary permissions of the Commission have been obtained, and
- full supporting documentation to justify the costs hereby declared, including time sheets as referred to in Article 23(1)(a), third subparagraph of Annex II to the contract, is available for audit by the Commission and its authorised representatives or the Court of Auditors and reflects the costs actually incurred.

We certify that any necessary adjustments, for any reason, to costs reported in previous cost statements have been incorporated in the above statement⁶.

Date: _____	Date: _____
Name of person in charge of the work: _____	Name of duly authorised responsible Financial Officer: _____
Signature of person in charge of the work: _____	Signature of duly authorised responsible Financial Officer: _____

1. Insert as appropriate: FC (Full costs); FF (Full costs - Flat-rate); AC (Additional costs).
2. Delete as necessary.
3. The cost statement must be drawn up in euro and in the currency used in the accounting of the *contractor*. Except where a special condition applies, the exchange/conversion rate is that indicated in Article 4(2)(a) of Annex II to the contract. See website europa.eu.int/comm/dg19/inforeuro/en/index.htm
4. One of the persons whose signatures must appear on this form.
5. Net amounts only. Do not include amounts of any indirect taxes, sales taxes or customs duties. Separate details are required for some of the categories specified in the pages which follow.
6. Not applicable for the first cost statement. Any necessary adjustments, for example to reflect actual costs instead of budgeted costs, must be made in subsequent statements. Details and reasons for any adjustments must be provided.
7. Insert the percentage of the Community's financial contribution. See Article 3(2) of the contract.
8. The person in charge of the work (see Article 2(2)(a) of Annex II to the contract) and the duly authorised responsible Financial Officer of the *contractor* must sign the certificate.

COST STATEMENT: Details by Category (euro/currency)

for the period from _____ to _____ (reporting period No. _____)

Cost basis¹: _____

Project Title:

Contract No:

Name of principal contractor / assistant contractor ²:

Currency (euro/currency) in which account is kept:

PERSONNEL AND OVERHEADS

Coo ³	Name ⁴	Title (Mr / Ms)	Category ⁵	Status ⁶ (P / T / [I])	Occupation ⁷ (FT / PT)	Number ⁸ of person-hours	Hourly Personnel rate ⁹	Hourly Overhead Rate ¹⁰	Personnel Amount	Overheads Amount ¹¹
						A	B	C	Col. A x B	Col. A x C
Totals										

TRAVEL AND SUBSISTENCE

Coo ³	Name ⁴	Destination (City, Country)	Purpose of Travel	Amount ¹²
Total				

DURABLE EQUIPMENT¹³

Coo ³	Description	Procurement (P / L) ¹⁴	Cost/Value ¹⁵	Date of invoice	Depreciation 36/60 months	% Allocation to <i>Project</i> ¹⁶	Amount ¹²
Total							

SUBCONTRACTING¹⁷

<i>Subcontractors</i>	Description	Amount ¹²
Total		

OTHER SPECIFIC COSTS¹⁸

Coo ³	Description and supplier name if applicable	Amount ¹²
Total		

2. Insert as appropriate: FC (Full costs); FF (Full costs - Flat-rate); AC (Additional costs).
3. Delete as necessary.
4. Insert "C" for coordination cost entries. This column is exclusively reserved for the *project coordinator* - see Article 2(1) of Annex II to the contract
5. Full names of individuals working on the *project* whose costs are declared.
6. Clearly identifiable (e.g., engineer, researcher, technician, administrator, clerk, cost centre, department, etc.).
7. Insert "P" for permanent employees, "T" for temporary employees and "I" for in-house consultants.
8. Indicate the occupation status of the individuals, by inserting "FT" for full-time and "PT" for part-time occupation.
9. Time declared must be clearly identifiable to *contractor's* time maintenance.
10. The personnel rate comprises the elements specified in Article 23(1) of Annex II to the contract. It must be consistent with the units in column A.
11. Overheads principles are specified in Article 24 of Annex II to the contract. The rate must be consistent with the units in columns A and B. This column should be left blank by *contractors* on a FF Full costs or Additional costs basis
12. Only if the *contractor* uses the FC Full costs basis
13. Net amount only. Do not include any indirect taxes, sales taxes or customs duties.
14. For eligible costs calculation see Article 23(2) of Annex II to the contract. Unless special conditions.
15. For purchased durable equipment insert "P" and for leased durable equipment insert "L". The eligible cost in case of leasing may not exceed the costs that would have been incurred in case of purchase, taking account of the formula in Article 23(2), fourth subparagraph, of Annex II to the contract.
16. Insert the net cost (excluding indirect taxes, sales taxes or customs duties) for purchased durable equipment. For leased equipment, insert the value thereof.
17. Percentage use of durable equipment on the *project*.
18. Attach certified copies of invoices with reference to the *subcontract* and providing a detailed description of the tasks or supply concerned to support costs declared
19. See Article 23(8) of Annex II to the contract.