

# **AUDIT REPORT CONSOLIDATED**

# TERMS OF REFERENCE FOR AN EXPENDITURE VERIFICATION OF A GRANT CONTRACT

## - EXTERNAL ACTION OF THE EUROPEAN UNION -

The following are the terms of reference ('ToR') under which *Institute for Development and Social Initiatives (IDIS) "Viitorul"* (The term "Coordinator" refers to the Beneficiary identified as the Coordinator in the Special Conditions) agrees to engage „*Confidential-Audit*” S.R.L. ('the Auditor') to perform an expenditure verification and to report in connection with a European Union financed grant contract for an external action concerning “*Rural tourism- a sure step towards boosting the cross-border cooperation between districts of Soroca(Republic of Moldova)and Yampil (Ukraine,Vinnytsya Oblast)*”/No. 83263425 (the 'Grant Contract'). Where in these ToR the 'Contracting Authority' is mentioned, this refers to *Agentia de Cooperare Internationala a Germaniei (GIZ)*, which has signed the Grant Contract with the Beneficiary and is providing the grant funding. The Contracting Authority is not a party to this agreement.

### 1.1. Responsibilities of the Parties to the Engagement

The term “**Beneficiary(ies)**” refers collectively to all Beneficiaries, including the Coordinator, of the Action. When there is only one Beneficiary of the Action, the terms Beneficiary(ies) and Coordinator should both be understood as referring to the only Beneficiary of the Action (see footnote 1). Where applicable the term 'Beneficiary(ies)' includes its affiliated entity(ies).

- The Coordinator is responsible for providing a Financial Report for the action financed by the Grant Contract which complies with the terms and conditions of the Grant Contract and for ensuring that this Financial Report reconciles to the Beneficiary's accounting and bookkeeping system and to the underlying accounts and records. The Beneficiary is responsible for providing sufficient and adequate information, both financial and non-financial, in support of the Financial Report.
- The Coordinator accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Beneficiary(ies), and as the case may be its affiliated entity(ies), providing full and free access to its (their) staff and its (their) accounting and bookkeeping system and underlying accounts and records.
- 'The **Auditor**' is responsible for performing the agreed-upon procedures as specified in these ToR. 'Auditor' refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Beneficiary. 'Auditor' can refer to the person or persons conducting the verification, usually the engagement partner or other members of the engagement team. The engagement partner is the partner or other person in the audit firm who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

By agreeing these ToR the Auditor confirms that he/she meets at least one of the following conditions:

- The Auditor and/or the firm is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).
- The Auditor and/or the firm is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out

in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU Member State<sup>1</sup>).

- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

## **1.2. Subject of the Engagement**

The subject of this engagement is the Consolidated Report in connection with the Grant Contract for the period covering 13 December 2017 to 12 June 2018 and the action entitled "*Rural tourism- a sure step towards boosting the cross-border cooperation between districts of Soroca (Republic of Moldova) and Yampil (Ukraine, Vinnytsya Oblast)*", the 'Action'. Annex 1 to these ToR contains information about the Grant Contract.

## **1.3. Reason for the Engagement**

The Coordinator is required to submit to the Contracting Authority an expenditure verification report produced by an external auditor in support of the payment requested by the Coordinator under Article 15 of the General Conditions of the Grant Contract. The Authorising Officer of the Commission requires this report because the payment of expenditure requested by the Coordinator is conditional on the factual findings of this report.

## **1.4. Engagement Type and Objective**

This expenditure verification is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Grant Contract. The objective of this expenditure verification is for the Auditor to carry out the specific procedures listed in Annex 2A to these ToR and to submit to the Coordinator a report of factual findings with regard to the specific verification procedures performed. Verification means that the Auditor examines the factual information in the Financial Report of the Coordinator and compares it with the terms and conditions of the Grant Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Contracting Authority assesses for itself the factual findings reported by the Auditor and draws its own conclusions from these factual findings.

## **1.5. Standards and Ethics**

The Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Auditor is independent from the

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<sup>1</sup> Directive 2006/43 of the European Parliament and of the Council of 147 May 2006 on statutory audits of annual accounts and consolidated, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

Beneficiary(ies) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

Also, the Auditor shall undertake this engagement in accordance with the Law of the Republic of Moldova "On Auditing" no. 61-XVI of 16 March 2007 and based on International Standards on Auditing.

## 1.6. Procedures, Evidence and Documentation

The Auditor plans the work so that an effective expenditure verification can be performed. The Auditor performs the procedures listed in Annex 2A of these ToR ('Listing of specific procedures to be performed') and applies the guidelines in Annex 2B (Guidelines for specific procedures to be performed). The evidence to be used for performing the procedures in Annex 2A is all financial and non-financial information which makes it possible to examine the expenditure claimed by the Coordinator in the Financial Report. The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

## 1.7. Reporting

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Coordinator and the Contracting Authority to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The use of the Model Consolidated Report for an Expenditure Verification of an EU Grant Contract in Annex 3 of these ToR is compulsory. This report should be provided by the Auditor to **Institute for Development and Social Initiatives (IDIS) "Viitorul"** within 15 working days after the day of signature of these ToR.

## 1.8. Other Terms

**Annex 1** Information about the Grant Contract

**Annex 2A** Listing of specific procedures to be performed

**Annex 2B** Guidelines for specific procedures to be performed

**Annex 3** Model Consolidated Report for an expenditure verification of an EU grant contract

### For the Coordinator:

Name: **Liubomir Chiriac**

Title: Deputy Director IDIS "Viitorul"

Signature: 

Date : 02.07.2018



### For the Auditor:

Name: **Valentin Anestiadi**

Title: Director „Confidential-Audit” S.R.L.

Signature: 

Date : 02.07.2018



## Annex 1 Information about the Grant Contract

Information about the Grant Contract	
Reference number and date of the Grant Contract	Reference number:83263425 Date of the Grant Contract: December 12, 2017
Grant contract title	“Rural tourism – a sure step towards boosting the cross-border cooperation between districts of Soroca (Republic of Moldova) and Yampil (Ukraine, Vinnytsya Oblast)”
Country	Republic of Moldova, Ukraine
Coordinator	Name: Institute for Development and Social Initiatives (IDIS) “Viitorul” Address: 10/1 Iacob Hincu Street, Chisinau MD-2005, Republic of Moldova
Beneficiary(ies) and affiliated entity(ies)	<b><u>Partner no.1:</u></b> Yampil district state administration Address: Vinnytsa region, Yampil district, 132 Lenin Street, Postcode – 24500, Yampil, Ukraine <b><u>Partner no.2:</u></b> Soroca District Council Address: 5 Stefan cel Mare Street, Soroca, MD-3000, Republic of Moldova
Start date of the implementation period of the Action	December 13, 2017
End date of the implementation period of the Action	February 12, 2018
Total cost of the Action	EUR 283,000.00
Grant maximum amount	EUR 254,700.00
Total amount received to date by the Coordinator from Contracting Authority	EUR 103,407.30 received as per 15.01.2018
Total amount of the payment request	EUR 103,407.30
Contracting Authority	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH Managing Authority Eastern Partnership Territorial Cooperation (EaPTC) T: +38 044 594 07 67 M: +38 099 388 19 44 (UA) M: +373 60 690 318 (MD) Email: <a href="mailto:erk.roeloffs@giz.de">erk.roeloffs@giz.de</a>
European Commission	N/A
Auditor	“CONFIDENTIAL-AUDIT” SRL Address: mun. Chisinau, str. Ismail 112/1 Auditor: Valentin Anestiadi

## **Annex 2A Listing of Specific Procedures to be performed**

### **2. GENERAL PROCEDURES**

#### **2.1. Terms and Conditions of the Grant Contract**

The Auditor:

- obtains an understanding of the terms and conditions of the Grant Contract by reviewing the Grant Contract and its annexes and other relevant information, and by inquiry of the Coordinator;
- obtains a copy of the original Grant Contract (signed by the Beneficiary(ies) and the Contracting Authority) with its annexes;
- obtains and reviews the Report (which includes a narrative and a financial section) as per Article 2.1 of the General Conditions;
- verifies whether the Grant Contract is mono or multi-beneficiary (see Grant Contract introduction part; in case of a multi-beneficiary grant the term 'Coordinator' is used);
- verifies whether there is (are) an affiliated entity(ies) to any of the Beneficiary(ies) (see Article 7.1 of the Special Conditions).

*Note:* the purpose of the latter two procedures is for the Auditor to understand the Beneficiary(ies) responsibilities for reporting and access to staff and documents.

The Practical Guide ('PRAG') provides important information for grant contracts (e.g. basic rules and award procedures). Where necessary or useful reference will be made to the PRAG and / or its annexes.

The PRAG can be found at: [http://ec.europa.eu/europeaid/work/procedures/implementation/index\\_en.htm](http://ec.europa.eu/europeaid/work/procedures/implementation/index_en.htm)  
(use the CTRL key to use link).

The latest key documents that are specifically related to grant contracts can be downloaded by clicking on PRAG, then on Annexes, then on Grants. The version indicated in the Call for Proposal and signed is the one to be used as reference.

#### **2.2. Financial Report for the Grant Contract**

The Auditor verifies that the Financial Report complies with the following conditions of Article 2 of the General Conditions the Grant Contract:

- The Financial Report must conform to the model in Annex VI of the Grant Contract;
- The Financial Report should cover the eligible costs of the Action as a whole, regardless of which part of it is financed by the Contracting Authority;
- The Financial Report should be drawn up in the language of the Grant Contract;
- The proof of the transfers of ownership of equipment, vehicles and supplies for which the purchase cost was more than €5 000 per item (Article 7.5 of the General Conditions of the Grant Contract) as well as the respective certificates of origin (Annex IV of the Grant Contract) should be annexed to the final Financial Report.



### 2.3. Rules for Accounting and Record keeping

- The Auditor examines — when performing the procedures listed in this Annex — whether the Beneficiary(ies) have complied with the following rules for accounting and record keeping of Article 16 of the General Conditions the Grant Contract:
- The accounts kept by the Beneficiary(ies) for the implementation of the Action must be accurate and up-to-date;
- The Beneficiary(ies) must have a double-entry book-keeping system;
- The accounts and expenditure relating to the Action must be easily identifiable and verifiable.

### 2.4. Reconciling the Financial Report to the Beneficiary(ies)'s Accounting System and Records

The Auditor reconciles the information in the Financial Report to the Beneficiary(ies)'s accounting system and records (e.g. trial balance, general ledger accounts, sub ledgers etc.).

### 2.5. Exchange Rates

The Auditor verifies that amounts of expenditure incurred in a currency other than the Euro have been converted at the exchange rate applicable according to Article 15.9 of the General Conditions. The relevant parts of this article are as follows:

Reports shall be submitted in the currency set out in the Special Conditions, and may be drawn from financial statements denominated in other currencies, on the basis of the Beneficiary(ies)'s applicable legislation and applicable accounting standards. In such case and for the purpose of reporting, conversion into the currency set in the Special Conditions shall be made using the monthly Inforeuro on the date of payment.

### 2.6. Simplified Cost Options

- The Auditor verifies with **Annex III of the Grant Contract i.e. Budget for the Action** whether the Beneficiary(ies) have applied for the application of simplified costs i.e. for the application of any or a combination of unit costs, lump sums and flat-rate financing. Eligible costs for the Action may be based on any or a combination of actual costs incurred, unit costs, lump sums and flat-rate financing. Simplified cost options can apply to one or more of the direct cost headings of the Budget for the Action and Financial Report (i.e. cost headings 1 to 6), or to sub-cost headings or to specific cost items within these cost headings.
- The Auditor obtains an understanding of the conditions set out in:
  - **Article 2.1.c) of the General Conditions.** This Article stipulates that in case of simplified cost options the Report for the Action (narrative and financial) shall provide the qualitative and quantitative information needed to demonstrate the fulfilment of the conditions for reimbursement established in the Special Conditions;
  - **Articles 14.3 to 14.5** of the General Conditions; provisions for simplified cost options.

If simplified cost options apply, the Auditor performs the specific procedures set out at 4.1.(2) below.

### **3. PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW**

#### **3.1. Budget of the Grant Contract**

The Auditor carries out an analytical review of the expenditure headings in the Financial Report.

The Auditor verifies that the budget in the Financial Report corresponds with the budget of the Grant Contract (authenticity and authorisation of the initial budget) and that the expenditure incurred was indicated in the budget of the Grant Contract.

#### **3.2. Amendments to the Budget of the Grant Contract**

The Auditor verifies whether there have been amendments to the budget of the Grant Contract. Where this is the case the Auditor verifies that the Coordinator has:

- requested an amendment to the budget and obtained an addendum to the Grant Contract if such an addendum was required (Article 9 of the General Conditions).
- informed the Contracting Authority about the amendment if the amendment was within the scope of Article 9.4 of the General Conditions, and an addendum to the Grant Contract was not required.

### **4. PROCEDURES TO VERIFY SELECTED EXPENDITURE**

#### **4.1. Eligibility of Costs**

The Auditor verifies, for each expenditure item selected, the eligibility criteria set out below.

##### *(1) Actual costs incurred (Article 14.1)*

The Auditor verifies that the actual expenditure for a selected item was incurred by and pertains to the Beneficiary(ies) or its (their) affiliated entity(ies). The Auditor should take into account the detailed conditions for actual costs incurred as set out in Article 14.1.(i) to (iii). For this purpose the Auditor examines supporting documents (e.g. invoices, contracts) and proof of payment. The Auditor also examines proof of work done, goods received or services rendered and he/she verifies the existence of assets if applicable.

At final reporting stage the costs incurred during the implementation period but not yet paid can be accepted as actual costs incurred, provided that (1) a liability exists (order, invoice or equivalent) for services rendered or goods supplied during the implementation period of the action, (2) the final costs are known and (3) these costs are listed in the final Financial Report (Annex VI) together with the estimated date of payment (see Article 14.1.a).(ii) of the General Conditions). The Auditor verifies whether these cost items have effectively been paid at the moment of the auditor's verification.

##### *(2) Simplified cost options<sup>2</sup> (Article 14.3 – 14.5)*

Where simplified cost options apply (see general procedure 1.6) the Auditor verifies:

- which options (i.e. unit costs, lump sums or flat-rate financing) apply and to which (sub)cost-headings and/or cost items (Annex III (Budget for the Action) of the Grant Contract);
- which amount(s) or percentage rate(s) have been contractually agreed (Annex III (Budget of the

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<sup>2</sup> Refer to Annex "E3a2 Checklist for simplified cost options" to the PRAG for additional information.



Action) of the Grant Contract);

- which quantitative and/or qualitative information was used to determine and justify the declared costs (e.g. number of staff, number of items purchased; type of costs and activities financed by a lump sum)<sup>3</sup>;
- whether the maximum amounts of simplified cost options for each beneficiary (this includes if applicable simplified cost options of its affiliated entity(ies)) are not exceeded, in accordance with the conditions established in the Contract;
- the plausibility (i.e. necessity, reasonableness, reality) of the quantitative and qualitative information related to the declared costs;
- that the costs covered by lump sums, unit costs or flat-rate financing are not included (no double funding) in other direct costs (cost headings 1 – 6), either actual or under simplified cost options;
- that the total costs stated in the Financial Report have been correctly determined;

**Note:** the Auditor is not required to verify the actual costs on which lump sums, unit costs or flat-rate financing are based.

(3) *Cut-off— Implementation period (Article 14.1a)*

The Auditor verifies that the expenditure for a selected item was incurred during the implementation period of the Action. An exception is made for costs relating to final reports including expenditure verification, audit and final evaluation reports of the Action and which may be incurred after the implementation period of the Action.

(4) *Budget (Article 14.1b)*

The Auditor verifies that the expenditure for a selected item was indicated in the Action budget.

(5) *Necessary (Article 14.1c)*

The Auditor verifies whether it is plausible that the expenditure for a selected item was necessary for the implementation of the Action and that it had to be incurred for the contracted activities of the Action by examining the nature of the expenditure with supporting documents.

(6) *Records (Article 14.1d)*

The Auditor verifies that expenditure for a selected item is recorded in the Beneficiary(ies)'s accounting system and was recorded in accordance with the applicable accounting standards of the country where the Beneficiary is established and the Beneficiary's usual cost accounting practices.

(7) *Applicable legislation (Article 14.1e)*

The Auditor verifies that expenditure complies with the requirements of tax and social security

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<sup>3</sup> In Annex III (Budget for the Action), the second column of worksheet no.2 ("Justification of the estimated costs") for each of the corresponding budget item or heading should:

- describe the information and methods used to establish the amounts or percentages of simplified cost options, to which costs they refer, etc.;
- explain the formulas for calculation of the final eligible amount;
- identify the beneficiary who use the simplified cost option (in case of affiliated entity, specify first the beneficiary), in order to verify the maximum amount for each beneficiary (which includes if applicable simplified cost options of its affiliated entity(ies)).

legislation where this is applicable (for example: employer's part of taxes, pension premiums and social security charges).

(8) *Justified (Article 14.1f)*

The Auditor verifies that expenditure for a selected item is substantiated by evidence (see section 1 of Annex 2B, Guidelines for Specific Procedures to be performed) and supporting documents as specified in Article 16.8 and 16.9 of the General Conditions of the Grant Contract.

(9) *Valuation*

The Auditor verifies that the monetary value of a selected expenditure item agrees with underlying documents (e.g. invoices, salary statements) and that correct exchange rates are used where applicable.

(10) *Classification*

The Auditor examines the nature of the expenditure for a selected item and verifies that the expenditure item has been classified under the correct (sub)heading of the Financial Report.

(11) *Compliance with Procurement, Nationality and Origin Rules*

Where applicable the Auditor examines which procurement, nationality and origin rules apply for a certain expenditure (sub)heading, a class of expenditure items or an expenditure item. The Auditor verifies whether the expenditure was incurred in accordance with such rules by examining the underlying documents of the procurement and purchase process. Where the Auditor finds issues of non-compliance with procurement rules, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure. When examining procurement documentation the Auditor takes into account the risk indicators listed in Annex 2B and he/she reports, if applicable, which of these indicators were found.

#### 4.2. Eligible Direct Costs (Article 14.2)

- (1) The Auditor verifies that expenditure for selected items which are recorded under one of the direct costs headings (1 to 6) of the Financial Report, are covered by the direct costs as defined in Article 14.2 by examining the nature of these expenditure items.
- (2) The Auditor verifies that duties, taxes and charges, including VAT which are recorded under direct costs are **not recoverable** by the beneficiary(ies) and/ or its(their) affiliated entities (see Article 14.2.g) of the General Conditions). The Auditor obtains evidence that the Beneficiary(ies) and or its affiliated entities cannot reclaim the duties, taxes or charges, including VAT through an exemption system and/or a refund *a posteriori*. For this purpose the Auditor should refer to Annex E3a1 (Information on the tax regime) which provides information on the tax regime applicable to grant contracts (*Note: the standard template / text is annexed to the PRAG and it can be found at the PRAG website mentioned at procedure 1.1 above*).

In case Article 7 of the Special Conditions provides that duties, taxes and charges, including VAT are not eligible, but the "accepted costs system" is introduced: they remain ineligible costs, but they can be accepted as co-financing. Therefore the Auditor additionally verifies that the tax amount concerned is reported under heading 12 of the financial report, is properly computed, in line with supporting documents (e.g. invoices) and relate to eligible costs and cost items included under headings 1 to 10 of the Financial Report.

#### **4.3. Contingency Reserve (Article 14.6)**

The Auditor verifies that the provision for contingency reserve (heading 8 in Financial Report) does not exceed 5% of the direct eligible costs of the Action and that the Coordinator has obtained prior written authorisation from the Contracting Authority for the use of this contingency reserve.

#### **4.4. Indirect costs (Article 14.7)**

The Auditor verifies that the indirect costs to cover overhead costs (heading 10 in Financial Report) do not exceed the maximum percentage of 7% of the total final amount of eligible direct costs of the Action or the percentage established in article 3 of the Special Conditions of the Grant Contract if applicable.

#### **4.5. In kind contributions (Article 14.8)**

- (1) The Auditor verifies that the costs in the Financial Report do not include contributions in kind. Any contributions in kind (these should be listed separately in Annex III, Budget for the Action), do **not** represent actual expenditure and are not eligible costs.
- (2) Contributions in kind can be accepted as co-financing and in this case this should be explicitly stipulated in Article 7.1 of the Grant Contract. The Auditor verifies whether such co-financing is applicable and whether it is properly stated under heading 12 of the Financial Report.

#### **4.6. Non-eligible costs (Article 14.9)**

The Auditor verifies that the expenditure for a selected item does not concern an ineligible cost as described in Article 14.9 of the General Conditions. These costs include *inter alia* currency exchange losses.

#### **4.7. Revenues of the Action**

The Auditor examines whether the revenues which should be attributed to the Action (including grants and funding received from other donors and other revenue generated by the Beneficiary as part of the Action have been allocated to the Action and disclosed in the Financial Report. For this purpose the Auditor inquires with the Beneficiary and examines documentation obtained from the Beneficiary(ies). The Auditor is not expected to examine the completeness of the revenues reported.

## Annex 2B Guidelines for Specific Procedures to be performed

### 5. VERIFICATION EVIDENCE

When performing the specific procedures listed in Annex 2A, the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.

The Auditor obtains verification evidence from these procedures to draw up the report of factual findings. Verification evidence is all information used by the Auditor in arriving at the factual findings and it includes the information contained in the accounting records underlying the Financial Report and other information (financial and non-financial).

The contractual requirements that relate to verification evidence are:

- Expenditure should be identifiable, verifiable and recorded in the accounting records of the Beneficiary(ies) (Article 14.1.d of the General Conditions of the Grant Contract);
- The Beneficiary(ies) will allow any external auditor to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the Action. The Beneficiary(ies) give access to all documents and databases concerning the technical and financial management of the Action (Article 16.3 of the General Conditions);
- Article 16.9 of the General Conditions of the Grant Contract provides a list of the types and nature of evidence that the Auditor will often find in expenditure verifications.

Moreover, for the purpose of the procedures listed in Annex 2A, records, accounting and supporting documents:

- shall be easily accessible and filed so as to facilitate their examination (Article 16.7 of the General Conditions);
- shall be available in the original form, including in electronic form (Article 16.8).

*Guidance:* records and accounting and supporting documents should be available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed). Electronic documents can be accepted only where:

- the documentation was first received or created (e.g. an order form or confirmation) by the Beneficiary(ies) in electronic form; or
- the Auditor is satisfied that the Beneficiary uses an electronic archiving system which meets established standards (e.g. a certified system which complies with national law).
- should preferably be obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
- which is generated internally is more reliable if it has been subject to control and approval;
- obtained directly by the Auditor (e.g. inspection of assets) is more reliable than evidence obtained indirectly (e.g. inquiry about the asset).

If the Auditor finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.

## **6. OBTAINING AN UNDERSTANDING OF THE TERMS AND CONDITIONS OF THE GRANT CONTRACT (ANNEX 2A — PROCEDURE 1.1)**

The Auditor obtains an understanding of the terms and conditions of the Grant Contract. He/she should pay particular attention to Annex I of the Grant Contract (the Description of the Action), Annex II (General Conditions) and Annex IV (Contract-award procedures) which provides rules for procurement (including nationality and origin rules) by grant beneficiaries in EU external actions. Failure to comply with these rules makes expenditure ineligible for EU financing. These procurement rules apply to all grant contracts but depending on the legal basis for the Grant Contract, nationality and origin rules may vary. The Auditor ensures with the Beneficiary that the applicable nationality and origin rules are clearly identified and understood.

Applicable rules on nationality and origin are set out in Annex A2 to the PRAG. See:

[http://ec.europa.eu/europeaid/work/procedures/implementation/index\\_en.htm](http://ec.europa.eu/europeaid/work/procedures/implementation/index_en.htm)

The rules are set out in Section 2.3.1 of the PRAG (by clicking on 2. Basic rules, then on 2.3 Eligibility criteria and other essentials).

If the Auditor finds that the terms and conditions to be verified are not sufficiently clear he/she should request clarification from the Beneficiary.

## **7. SELECTING EXPENDITURE FOR VERIFICATION (ANNEX 2A — PROCEDURES 3.1 – 3.7)**

The expenditure claimed by the Coordinator in the Financial Report is generally presented under the following expenditure headings: 1. Human Resources, 2. Travel, 3. Equipment and Supplies, 4. Local office, 5. Other costs, services, 6. Other, 8. Provision for contingency reserve and 10. Indirect costs. Expenditure headings 1. to 6. represent **direct** costs of the Action. Expenditure headings can be broken down into expenditure subheadings such as for example 1.1 Salaries.

Expenditure subheadings can be broken down into individual expenditure items or classes of expenditure items with the same or similar characteristics. The form and nature of the supporting evidence (e.g. a payment, a contract, an invoice etc.) and the way expenditure is recorded (e.g. journal entries) vary with the type and nature of the expenditure and the underlying actions or transactions. However, in all cases expenditure items should reflect the accounting (or financial) value of the underlying actions or transactions, whatever the type and nature of the action or transaction concerned.

Value should be the principal factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high-value expenditure items to ensure an appropriate coverage of expenditure.

## **8. VERIFICATION COVERAGE OF EXPENDITURE (ANNEX 2A — PROCEDURES 3.1 – 3.7)**

The Auditor applies the principles and criteria set out below when planning and performing the specific verification procedures for selected expenditure in Annex 2A (procedures 3.1–3.7).

Verification by the Auditor and verification coverage of expenditure items does not necessarily mean a complete and exhaustive verification of all the expenditure items that are included in a specific expenditure heading or subheading. The Auditor should ensure a systematic and representative verification. Depending on certain conditions (see further below) the Auditor may obtain sufficient verification results for an expenditure heading or subheading by looking at a limited number of selected expenditure items.

The Auditor may apply statistical sampling techniques for the verification of one or more expenditure headings or subheadings of the Financial Report. The Auditor examines whether ‘populations’ (i.e. expenditure subheadings or classes of expenditure items within expenditure subheadings) are suitable



and sufficiently large (i.e. are made up of large numbers of items) for effective statistical sampling.

If applicable the Auditor should explain in the report of factual findings for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.

The Expenditure Coverage Ratio ('ECR') is the total amount of expenditure verified by the Auditor, expressed as a percentage of the total amount of expenditure reported by the Coordinator in the Financial Report. This amount is reported in Annex V of the Grant Contract.

The Auditor ensures that the overall ECR is at least **65 %**. If he/she finds an exception rate of less than 10% of the total amount of expenditure verified (i.e. 6.5%) the Auditor finalises the verification procedures and continues with reporting.

If the exception rate found is higher than 10% the Auditor extends verification procedures until the ECR is at least **85 %**. The Auditor then finalises verification procedures and continues with reporting regardless of the total exception rate found. The Auditor ensures that the **ECR for each expenditure heading and subheading** in the Financial Report is at least **10 %**.

## **9. PROCEDURES TO VERIFY SELECTED EXPENDITURE (ANNEX 2A — PROCEDURES 3.1 – 3.7)**

The Auditor verifies the selected expenditure items by carrying out procedures 3.1–3.7 listed in Annex 2A and reports all the factual findings and exceptions resulting from these procedures. Verification exceptions are all verification deviations found when performing the procedures set out in Annex 2A.

The Auditor quantifies the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (taking into account the percentage of funding by the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). The Auditor reports all exceptions found, including those for which he/she cannot quantify the amount of the verification exception found and the potential impact on the EU contribution.

Example: if the Auditor finds an exception of €1 000 with regard to procurement rules for a grant contract where the EU finances 60% of the expenditure and where indirect costs represent 7% of total direct eligible expenses, the Auditor reports an exception of €1 000 and a financial impact of 642€ ( $€1\,000 \times 60\% \times 1.07$ ).

### *Specific guidance for procedure 3.1.9 Compliance with Procurement, Nationality and Origin Rules*

The Auditor verifies whether the expenditure for a selected item was incurred in accordance with the applicable procurement, nationality and origin rules by examining the underlying documents on the procurement and purchase processes (as per Annex IV). These documents relate to the opening of tenders, the assessment of the eligibility of tenderers and conformity of tenders, the evaluation of the tenders and the decisions with regard to the awarding of the contract. When examining these procurement documents the Auditor takes into account the risk indicators listed at the end of this Annex and he/she reports, if applicable, which of these indicators were identified.

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## **RISK INDICATORS PROCUREMENT**

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
  - Tender dated after the award of contract or before the sending of the invitations to tender
  - Tender by the winning tenderer dated before the publication date of the tender or dated significantly later than tenders from other tenderers



- Tenders by different candidates all having the same date
- Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the tender not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in tenders by candidates participating in the same tender. Examples:
  - Same wording, sentences and terminology in tenders from different tenderers
  - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc.) in tenders from different tenderers
  - Similar letterhead paper or logos
  - Same prices used in tenders from different tenderers for a number of subcomponents or line items
  - Identical grammar, spelling or typing errors in tenders from different tenderers
  - Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of the same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts.)
- Inconsistencies in the selection and award decision process. Examples:
  - Award decisions not plausible / consistent with selection and award criteria
  - Errors in the application of the selection and award criteria
  - A regular supplier of the beneficiary participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of a privileged relationship with tenderers:
  - The same tenderer (or small group of tenderers) is invited with unusual frequency to tender for different contracts
  - The same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
  - A tenderer is frequently awarded contracts for different types of goods or services
  - The winning tenderer invoices additional goods not provided for in the tender (e.g. additional spare parts invoiced without clear justification, installation costs invoiced although not provided for in the tender).
- Other documentation, issues and examples indicating a risk of irregularities:
  - Use of photocopies instead of original documents
  - Use of pro-forma invoices as supporting documents instead of official invoices
  - Manual changes on original documents (e.g. figures manually changed, figures ‘tippexed’, etc.)
  - Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number, etc.).



## **Consolidated Report for an Expenditure Verification of a Grant Contract EXTERNAL ACTIONS OF THE EUROPEAN UNION**

***“Rural tourism - a sure step towards boosting the cross-border cooperation between districts of Soroca (Republic of Moldova) and Yampil (Ukraine, Vinnytsya Oblast)”  
The Grant number: 83263425***

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- Report of Factual Findings**

*Mr. Liubomir Chiriac, assigned as project manager LP  
Deputy Director of Institute for Development and Social Initiatives (IDIS) “Viitorul”  
Address: 10/1 Iacob Hincu Street, Chisinau MD-2005, Republic of Moldova  
02<sup>th</sup> of July 2018*

**Dear Mr. Liubomir Chiriac,**

In accordance with the terms of reference dated 02<sup>th</sup> of July 2018 that you agreed with us, we provide our Consolidated Report of Factual Findings (“Report”), with respect to the compilation of the accompanying Consolidated Financial Report for the period covering 13 December 2017 to 12 June 2018. You requested certain procedures to be carried out in connection with your Consolidated Financial Report and the European Union financed Grant Contract concerning “Rural tourism – a sure step towards boosting the cross-border cooperation between districts of Soroca (Republic of Moldova) and Yampil (Ukraine, Vinnytsya Oblast)”, Grant number:83263425 the ‘Grant Contract’.

#### **Objective**

Our engagement was to perform certain agreed-upon procedures with regard to the compilation of the “Report”.

#### **Standards and Ethics**

Our engagement was undertaken in accordance with:

- International Standard on Related Services (‘ISRS’) 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants (‘IFAC’);
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*.

## Procedures performed

As requested, we have only performed the procedures listed in the terms of reference for this engagement applicable to the compilation of the "Report".

These procedures have been determined solely by the Contracting Authority and the procedures were performed solely to assist the Contracting Authority in evaluating whether the expenditure claimed by you in the accompanying Consolidated Financial Report is eligible in accordance with the terms and conditions of the Grant Contract.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying "Report".

Had we performed additional procedures, or had we performed an audit or review of the financial statements of the Beneficiary in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

## Sources of Information

The "Report" sets out information provided to us by you in response to specific questions or as obtained from the beneficiary and partners. The Project Partners submitted to the beneficiary their own financial reports and related Expenditures Verification Reports, that were considered for the compilation of this "Report".

## Factual Findings

The total expenditure which is the subject of the compilation of this "Report" amounts to € 73.773,08. The Expenditure Coverage Ratio is 100%. This ratio represents the total amount of expenditure audited at partnership level expressed as a percentage of the total expenditure which has been subject of this "Report". The latter amount is equal to the total amount of expenditure reported in the Financial Report and claimed by you for deduction from the total sum of pre-financing under the Grant Contract as per your Request for Payment of 30 November 2017. We report the details of the identified factual findings which result from the procedures that have been performed in Chapter 2 of this "Report".

## Use of this Report

This "Report" is solely for the purpose set forth above under objective.

This "Report" is prepared solely for your own confidential use and solely for the purpose of submission by you to the Contracting Authority in connection with the requirements as set out in Article 15 of the General Conditions of the Grant Contract. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties.

The Contracting Authority is not a party to the agreement (the terms of reference) between you and us and therefore we do not owe or assume a duty of care to the Contracting Authority, who may rely upon this "Report" at its own risk and discretion. The Contracting Authority can assess for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

The Contracting Authority may only disclose this "Report" to others who have regulatory rights of access to it, in particular the European Commission, the European Anti-Fraud Office and the European Court of Auditors.

This "Report" relates only to the Financial Report specified above and does not extend to any of your financial statements.

We look forward to discussing our "Report" with you and would be pleased to provide any further information or assistance which may be required.

Yours sincerely,

Auditor: **Valentin Anestiadi**

Title: Director "Confidential-Audit" S.R.L.

Address: mun. Chisinau, str. Ismail 112/1

Date of signature: 02<sup>th</sup> of July 2018



## 1 Information about the grant contract

The project will lead to an improvement of the situation of the target groups and final beneficiaries, as it directly responds to their needs and tries to reduce the negative impact of the existing constraints for development, through concrete methods for improving their situation. Starting from the needs analysis, the following project objectives are pursued by the project, in order to improve the pre-existing situation:

- to strengthen the capacities of tourism service providers and local authorities from Soroca and Yampil to develop the rural tourism through cross-border cooperation (**overall objective**): **on the long term, the project contributes** to the development of a common vision regarding the rural tourism development in this border area and boost the culture of coordinating Moldovan-Ukrainian efforts aiming at solving problems pertaining to rural development.
- to strengthen the management capacities and professional skills of touristic service providers from the targeted districts; to increase the capacities of regional and local authorities on developing and implementing sustainable policies in the rural tourism in the target districts; to raise awareness of citizens and touristic services providers from the targeted districts, as well as capitalizing the rural touristic potential by potential visitors in order to ensure a social-economic development for human communities from the border districts; to ensure joint project management and Moldovan-Ukrainian communication (**specific objectives**): for the achievement of these objectives will be created group of activities will focus on increasing managerial capacities and skills of service providers in the field of rural tourism through joint activities (workshops, trainings, festivals, touristic guide, touristic map, study visits, etc.); another group of activities (trainings, workshops, investment actions for cultural public institutions (from Soroca and Yampil) for small infrastructure works etc.) will increase the capacity of local and regional authorities to become effective in the policy matters for a proper social-economic border cooperation and the last group of activities is linked to the visibility of the project on both sides of the border – both in Moldova (Soroca) as well as in Ukraine (Yampil). This will be ensured through creation of website, visibility materials, launching conferences, documentary film, press-releases etc.

The partners of this project are:

- **Coordinator:** Institute for Development and Social Initiatives (IDIS) “Viitorul”;
- **Partner no.1:** Yampil district State Administration
- **Partner no.2:** Soroca District Council

The total costs of the project 283.000,00 Eur. The project started on 13 of December 2017 and the duration is 14 months.

## 2 PROCEDURES PERFORMED AND FACTUAL FINDINGS

We have performed the specific procedures listed in Annex 2A and Annex 2 B of the terms of reference applicable for the compilation of this “Report”.

These procedures cover:

- 1 General procedures;
- 2 Procedures to verify conformity of Expenditure with the Budget and Analytical Review;
- 3 Procedures to verify selected Expenditure.

We have controlled if the rules for selection of expenditure and the principles and criteria for verification coverage as set out in Annex 2B (sections 3 and 4) of the ToR for this consolidated expenditure verification have been applied.

The total expenditure verified at partnership level amounts to **73.773,08 €** and is summarized in the table below. The overall Consolidated Expenditure Coverage Ratio is 100%.

**Table - Total expenditure amount verified (at partnership level)**

Budget Heading	Expenditure Reported	Non-eligible costs	Expenditure Verified	% verified (ECR)
	€	€	€	%
1. Human Resources	0,00	0,00	0,00	100%
2. Travel	839,46	0,00	839,46	100%
3. Equipment and supplies	6725,51	18,09	6743,60	100%
4. Local offices	679,06	0,00	679,06	100%
5. Other costs , services	64.929,05	7,05	64.936,10	100%
6. Other	0,00	0,00	0,00	100%
7. Subtotal	0,00	0,00	0,00	100%
8. Indirect costs	600,00	0,00	600,00	100%
10. Provision for contingency reserve	0,00	0,00	0,00	100%
<b>Total</b>	<b>73.773,08</b>	<b>25,14</b>	<b>73.798,22</b>	<b>100%</b>

## **1. General Procedures**

### **1.1 Terms and Conditions of the Grant Contract**

We have obtained an understanding of the terms and conditions of the Grant Contract in accordance with the guidelines in Annex2 B (section 2) of the ToR.

### **1.2 Financial Report for the Grant Contract**

We verified if the Consolidated Financial Report was drawn up in accordance with the requirements of the Grant Contract:

- The Consolidated Financial Report must conform to the model in Annex VI of the Grant Contract;
- The Consolidated Financial Report should cover the Project as a whole, regardless of which part of it is financed by the Contracting Authority;
- The Consolidated Financial Report should be drawn up in the language of the Grant Contract;

No factual findings have arisen from this procedure.

### **1.3 Rules for Accounting and Record keeping**

We verified the Beneficiary and Partners Expenditures Verification Reports comply at project level with the following rules for accounting and record keeping of Article 16 of the General Conditions the Grant Contract. No factual findings have arisen from this procedure.

### **1.4 Reconciling the Financial Report to the Beneficiary's Accounting System and Records**

We verified that the Beneficiary and Partners Expenditures Verification Reports have reconciles the information in the Financial Report with the Beneficiary's/Partner's accounting system and records. No factual findings have arisen from this procedure.

### **1.5 Exchange Rates**

We verified that in the Beneficiary and Partners Expenditures Verification Reports has complied with the provision that amounts of expenditure incurred in a currency other than the Euro have been converted at the exchange rate applicable according to Article 15.9 of the General Conditions. No factual findings have arisen from this procedure.

## **2. Procedures to verify conformity of Expenditure with the Budget and Analytical Review**



## 2.1 Budget of the Grant Contract

We verified that the budget in the Consolidated Financial Report corresponds with the budget of the Grant Contract and that the expenditure incurred was indicated in the budget of the Grant Contract. No factual findings have arisen from this procedure.

## 2.2 Amendments to the Budget of the Grant Contract

We have verified and have determined that there have been amendments to the budget lines of Beneficiary and Partners of the Grant Contract. The "Coordinator" informed the Contracting Authority about the amendments with a notification about changes to the budget line. The amendment was within the scope of Article 9.4 of the General Conditions. No factual findings have arisen from this procedure.

## 3. Procedures to verify selected Expenditure

We have reported further below all the exceptions resulting from the verification procedures specified at point 3.1 – to 3.7 of Annex 2A of the ToR as reported by the Auditors in the Beneficiary/partners' Expenditure Verification Reports. No factual findings have arisen from this procedure.

### 3.1 Eligibility of Costs

Taking into account the Beneficiary/Partner's EVR, We have verified, for each expenditure item selected, the eligibility criteria set out below (procedure 3.1 in Annex 2A of the ToR):

- actually incurred and owned by the Beneficiary;
- the costs incurred during the implementation period of the Project;
- incurred costs provided by the Project budget;
- the costs are reflected in the accounting of the Beneficiary in accordance with the National Accounting Regulations (standards);
- the costs are confirmed by the primary documents;
- the costs have sufficient monetary valuation and are included in the relevant Articles of the Financial Report

We found following:

Beneficiary and affiliated entities	Budget line	Amount verified €	Non-eligible costs €	Amount reported
IDIS "Viitorul"	<b>3. Equipment and supplies</b> 3.2.5. Computer (with accessories and soft) - Applicant MD	1518,09	18,09	1500,00
Sorocea District Council	<b>5. Other costs, services</b> 5.7 Costs of conferences/seminars 5.7.6.3. Honorary for 2 experts- Co-applicant 2 (MD)	221,66	1,66	220,00
	<b>5. Other costs, services</b> 5.7 Costs of conferences/seminars 5.7.7.2. Multiplication of trainings materials/folders/pens- Co-applicant 2 (MD)	170,87	0,87	170,00
	<b>5. Other costs, services</b> 5.7 Costs of conferences/seminars 5.7.7.3. Honorary for 2 experts for 2 days- Co-applicant 2 (MD)	444,52	4,52	440,00
Yampil District State Administration	-	-	-	-
Total exceptions			<b>25,14</b>	



### 3.2 Eligible Direct Costs (Article 14.2)

If the expenditure for a selected item is recorded under one of the direct costs headings 1 to 7 of the Financial Report, we verified that this type of expenditure is covered by the direct costs as defined in Article 14.2 by examining the nature of the expenditure items concerned. We found following errors and exceptions:

Budget heading	Total amount verified	Non-eligible costs	Eligible costs
		€	€
1. Human Resources	0,00	0,00	0,00
2. Travel	839,46	0,00	839,46
3. Equipment and supplies	6743,60	18,09	6725,51
4. Local offices	679,06	0,00	679,06
5. Other costs , services	64.936,10	7,05	64.929,05
6. Other	0,00	0,00	0,00
7. Subtotal	0,00	0,00	0,00
8. Indirect costs	600,00	0,00	600,00
10. Provision for contingency reserve	0,00	0,00	0,00
<b>Total</b>	<b>73.798,22</b>	<b>25,14</b>	<b>73.773,08</b>

### 3.3 Contingency Reserve (Article 14.6)

We verified that the provision for contingency reserve does not exceed 5% of the direct eligible costs of the Project. No factual findings have arisen from this procedure.

### 3.4 Indirect Costs (Article 14.7)

We verified that the indirect costs to cover the administrative overheads (heading 11 Financial Report) do not exceed 7% of the total amount of eligible direct costs of the Project. No factual findings have arisen from this procedure.

### 3.5 In kind contributions (Article 14.8)

We verified that costs in the Consolidated Financial Report do not include contributions in kind. No factual findings have arisen from this procedure.

### 3.6 Non-eligible costs (Article 14.9)

We can be considered a non-eligible costs for the Beneficiary (IDIS “Viitorul”) the difference of a total amount of **18,09 EUR** and for the Soroca District Council the difference of a total amount of **7,05 EUR** because that exceeds provided expenditures, as described in Article 14.9 of the General Conditions.

In EVR’S of Beneficiary (IDIS “Viitorul”) is reported a difference is educed in **18,09 EUR** in division 3.2.5., this difference appeared as a result of purchasing 3 unit of computers at a price that exceeds provided expenditures, according to which the cost has to be calculated: 500 EUR x 3 unit of computers = 1500 EUR. This difference to the budget line can be considered a non-eligible cost as described in Article 14.9 of the General Conditions.

In EVR’S of Soroca District Council is reported:

- a difference is educed in **1,66 EUR** in division 5.7.6.3., this difference appeared as a result of that the order of payment from 30.05.2018 for expert Veaceslav Ionita's remuneration was not processed by the bank in these date but was processed in 07.06.2018, so June's inforeuro falls short than the May's inforeuro.

- a difference is educed in **4,52 EUR** in division 5.7.7.3., this difference appeared as a result of that the order of payment from 03.04.2018 for expert Veaceslav Ionita's remuneration was not processed by the bank in this date but was processed in 07.06.2018, so June's inforeuro falls short than the April's inforeuro.

- a difference is educed in **0,87 EUR** in division 5.7.7.2., this difference appeared as a result of multiplication of training materials/folders/pens at a price that exceeds provided expenditures.

In EVR'S of Yampil District State Administration the all direct costs selected for verification meet the eligibility criteria stipulated in Article 14.9 of the General Conditions of the Grant Contract.

### 3.7 Revenues of the Project

We examined whether revenues which should be attributed to the Action (including inter alia grants and funding received from other donors and other revenue generated by the Beneficiary in the context of the Action such as for example interest earned) have been allocated to the Action and disclosed in the Financial Report. No factual findings have arisen from this procedure.

### 4. Procedures to verify the Expenditure Verification Reports submitted by Project Partners

The following Project Partners submitted to the beneficiary their own financial reports and related Expenditures Verification Reports, that were considered for the compilation of this "Report":

N.	Project Partners	Expenditure incurred (in EUR)	Non eligible expenses (in EUR)	Expenditure approved (in EUR)	Auditor's name
1.	Institute for Development and Social Initiatives (IDIS) "Viitorul"	50.194,32	18,09	50.176,23	Valentin Anestiadi
2.	Yampil district state administration	13.196,23		13.196,23	Yakymchuk Vira
3.	Soroca District Council	10.407,67	7,05	10.400,62	Valentin Anestiadi
Total		<b>73.798,22</b>	<b>25,14</b>	<b>73.773,08</b>	

Concerning the expenditure incurred and reported by the other project partners for the submission of the interim report, We have verified that the "Report for an expenditure Verification of the Grant Contract" submitted by each partner's auditor, complies with the content as requested in the Terms of Reference for Expenditure verification in Annex VII.

Interim financial report:  
period: 13.12.2017-  
12.06.2018

Contract No 83263425										
Implementation period of the contract (13/12/2017- 12/02/2019)										
Expenditures	Budget as per contract/addendum				Reallocation n	Expenditure incurred				
	Unit	# Units	Unit value (in EUR)	Total Cost (in EUR)		# Units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs (before current report) (in EUR)	Cumulated costs (from start of implementation to present report included) (in EUR)
		(a)	(b)	(c)=a*b		(a)	(b)	(c)=a*b	(d)	(f)=c+d
<b>1. Human Resources</b>										
<i>Subtotal Human Resources</i>										
<b>2. Travel<sup>6</sup></b>										
<b>2.1. International travel</b>										
2.1.1. International travel (for Ukraine) - Co-applicant 1 (UA)	Per contract	1	1210	1 210						
2.1.2. International travel (for Moldova) - Co-applicant 2 (MD)	Per contract	1	960	960		0,17	960,00	165,95		165,95
<b>2.2. Local transportaion</b>				0						
2.2.1. Local Transportaion (for Ukraine) - Co-applicant 1 (UA)	Per contract	1	940	940		0,72	940,00	673,51		673,51
2.2.2. Tranport for participants from Yampil (act. 3.2.; act. 2.1) - Co-applicant 1 (UA)	Per pax	30	5	150						
2.2.3. Local Transportation (for Soroca) - Co-applicant 2 (MD)	Per contract	1	940	940						
<i>Subtotal Travel</i>				4 200			1900,00	839,46		839,46
<b>3. Equipment and supplies<sup>7</sup></b>										
3.1 Purchase or rent of vehicles										
3.2 Furnitute, computer equipment										
3.2.1. Printer (Applicant MD)	Per unit	3	300	900		3	227,22	681,65		681,65
3.2.2.Laptops (with accessories and soft) - Applicant MD	Per unit	2	825	1 650		2	808,23	1 616,45		1 616,45
3.2.3.Laptops (with accessories and soft) - Co-applicant 1 (UA)	Per unit	1	500	500		1	499,72	499,72		499,72
3.2.4.Laptops (with accessories and soft) - Co-applicant 2 (MD)	Per unit	1	500	500		1	445,56	445,56		445,56

3.2.5. Computer (with accessories and soft) - Applicant MD	Per unit	3	500	1 500		3	500,00	1 500,00		1 500,00
3.2.6. Photo camera (including cover bag, memory card) - Applicant MD	Per unit	1	1200	1 200		1	1 021,41	1 021,41		1 021,41
3.2.6. Camcorder (including cover bag, memory card) - Applicant MD	Per unit	1	1500	1 500		1	960,72	960,72		960,72
3.3. Machines, tools...										
3.4 Spare parts/equipment for machines, tools										
3.5 Other (please specify)										
<b>Subtotal Equipment and supplies</b>				7 750				6 725,51		6 725,51
<b>4. Local office</b>										
4.1 Vehicle costs (car rent) - Applicant MD	Per contract	1	3300	3 300		0.21	3 300,00	679,06		679,06
4.2 Office rent - Applicant MD	Per project	1	9000	9 000						
4.3 Consumables - office supplies				0						
4.3.1. Office supplies - Applicant MD	Per contract	1	900	900						
4.3.2. Consumables for copy machines and maintenance - Applicant MD	Per contract	1	540	540						
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month	14	90	1 260						
<b>Subtotal Local office</b>				15 000				679,06		679,06
<b>5. Other costs, services<sup>8</sup></b>										
<b>5.1 Publications<sup>9</sup></b>										
<b>5.1.1. Guide for tourism providers In Romanian and Ukrainian -Applicant MD (act. 3.5.)</b>										
5.1.1.1. Editing of the Guide for tourism providers in Romanian	Per contract	1	200	200						
5.1.1.2. Editing of the Guide for tourism providers in Ukrainian	Per contract	1	300	300						

Note: A difference is deduced in 18,09 EUR. This difference appeared as a result of purchasing 3 unit of computers at a price that exceeds the provided expenditures in division 3.2.5. , according to which the cost has to be calculated: 500 EUR x 3 unit of computers = 1500 EUR.





5.2.1. Preparing descriptions of historical traditions of good neighborliness between Soroca and Yampil (1 Moldovan and 1 Ukrainian Experts) (act.4.9.)									
5.2.1.1. Remuneration of Expert - Co-applicant 1 (UA)	Per contract	1	750	750					
5.2.1.2. Remuneration of Expert - Co-applicant 2 (MD)	Per contract	1	750	750		1	750,01	750,01	750,01
<b>5.3.1. Expenditure verification/Audit</b>									
5.3.1 Audit - Applicant MD	Per contract	1	5290	5 290		0,19	5 290,00	1 000,00	1 000,00
5.3.2 Audit - Co-applicant 1 (UA)	Per contract	1	3000	3 000		0,50	3 000,00	1 500,00	1 500,00
5.3.3. Audit - Co-applicant 2 (MD)	Per contract	1	2000	2 000		0,45	2 000,00	900,00	900,00
<b>5.4 Evaluation costs</b>									
<b>5.5 Translation, interpreters</b>	Per project	1	3600	3 600					
<b>5.6 Financial services (bank guarantee costs etc.)</b>									
5.6.1. Financial services - Applicant MD	Per project	1	700	700		0,77	700,00	538,32	538,32
5.6.2. Financial services - Co-applicant 1 (UA)	Per project	1	350	350					
5.6.3. Financial services - Co-applicant 2 (MD)	Per project	1	250	250					
<b>5.7 Costs of conferences/seminars<sup>9</sup></b>									
<b>5.7.1. Organize the training "Standards for the provision of rural tourism services. Supporting for development of business-plan" - Co-applicant 2 (MD) (act.3.1.)</b>									
5.7.1.1. Conduction of seminar (1 breakfast for 15-20 participants and trainers; 2 lunches for 35 participants and trainers, 1 dinner for 15-20 participants and trainers, 4 coffee-breaks for 35 participants and trainers; 2 days room rent; accommodation for 15-20 participants and trainers)	Per contract	1	1640	1 640		1	1 639,99	1 639,99	1 639,99
5.7.1.2. Honorary for 2 experts for 2 days	Per contract	2	220	440		2	219,99	439,98	439,98



<b>5.7.2. Organize the training "Modern marketing for rural tourism. Supporting for developed a business-plan" - Co-applicant 1 (UA) (act.3.2.).</b>										
5.7.2.1. Refreshments (Lunch 35 participants x 10 euro=350 euro; 2 coffee-break x 2 euro x 35 participants= 140 euro)	Per event	1	490	490						
5.7.2.2. Room rent	Per day	1	30	30						
5.7.2.3. Multiplication of trainings materials/folders/pens	Per event	1	185	185						
5.7.2.4. Honorary for 2 experts	Per contract	2	110	220						
<b>5.7.3. Organize the workshop "Management of human and financial resources in the provision of services. Practical applications" - Co- applicant 2 (MD) (act.3.3.)</b>				0						
5.7.3.1. Refreshments (Lunch 35 participants x 10 euro=350 euro; 2 coffee-break x 2 euro x 35 participants= 140 euro)	Per event	1	490	490						
5.7.3.2. Honorary for 2 experts	Per contract	2	110	220						
<b>5.7.4. Organize the Workshop "Deontology of rural tourism. Organization of leisure in rural areas" - Co- applicant 2 (MD) (act.3.4.)</b>										
5.7.4.1. Refreshments (Lunch 35 participants x 10 euro=350 euro; 2 coffee-break x 2 euro x 35 participants= 140 euro)	Per event	1	490	490						
5.7.4.2. Room rent	Per day	1	30	30						
5.7.4.3. Honorary for 2 experts	Per contract	2	110	220						
<b>5.7.5. Organize the training "The role of local authorities in capitalizing on local tourism potential" - Co- applicant 1 (UA) (act.2.1.)</b>										
5.7.5.1. Refreshments (Lunch 35 participants x 10 euro=350 euro; 2 coffee-break x 2 euro x 35 participants= 140 euro)	Per event	1	490	490		1	490,00	490,00		490,00

5.7.5.2. Room rent	Per day	1	30	30		1	30,00	30,00		30,00
5.7.5.3. Multiplication of trainings materials/folders/pens	Per event	1	185	185		1	185,00	185,00		185,00
5.7.5.4. Honorary for 2 experts	Per contract	2	110	220		1	220,00	220,00		220,00
<b>5.7.6. Organize the training "What does effective local policies in rural tourism area mean?" - Co-applicant 2 (MD) (act.2.2.)</b>										
5.7.6.1. Refreshments (Lunch 35 participants x 10 euro=350 euro; 2 coffee-break x 2 euro x 35 participants= 140 euro)	Per event	1	490	490		1	429,42	429,42		429,42
5.7.6.2. Multiplication of trainings materials/folders/pens	Per event	1	185	185		1	178,82	178,82		178,82
5.7.6.3. Honorary for 2 experts	Per contract	2	110	220		2	110,00	220,00		220,00
<b>5.7.7. Organize the Workshop "Developing a Moldovan-Ukrainian rural tourism development program in the border region Soroca-Yampii" - Co-applicant 2 (MD) (act.1.1.)</b>										
5.7.7.1. Conduction of seminar (1 breakfast for 15-20 participants and trainers; 2 lunches for 35 participants and trainers, 1 dinner for 15-20 participants and trainers, 4 coffee-breaks for 35 participants and trainers; 2 days room rent; accommodation for 15-20 participants and trainers)	Per contract	1	1640	1 640		1	1 566,31	1 566,31		1 566,31

Note: A difference is educed in 1,66 EUR. This difference appeared as a result of that the order of payment from 30.05.2018 for expert Veaceslav Ionita's remuneration was not processed by the bank in these date but was processed in 07.06.2018, so June's inforeuro falls short than the May's inforeuro

[illegible]



5.8.5.1. Banners - <b>Applicant MD</b>	Per item	3	200	600					
5.8.5.2. Banner - <b>Co-applicant 1 (UA)</b>	Per item	1	200	200					
5.8.5.3. Leaflets - <b>Applicant (MD)</b>	Per contract	1	150	150					
5.8.5.4. Leaflets - <b>Co-applicant 1 (UA)</b>	Per contract	1	50	50					
5.8.6. Develop and install four billboards to promote rural tourism in Soroca district and 2 billboards in Yampil district. (act.4.5.)									
5.8.6.1. Development and install of 4 Bilboards - <b>Co-applicant 2 (MD)</b>	Per contract	1	1600	1 600					
5.8.6.2. Development and install of 2 Bilboards - <b>Co-applicant 1 (UA)</b>	Per contract	1	800	800					
5.9. External expertise									
5.9.1. Project manager - Applicant MD	Per month	12,6	1375	17 325		4,66	1 375,00	6 406,58	6 406,58
5.9.2. Project coordinator 1 - Applicant MD	Per month	11,2	1156,25	12 950		3,65	1 156,25	4 218,68	4 218,68
5.9.3. Project coordinator 2 - Applicant MD	Per month	11,2	1156,25	12 950		3,73	1 156,25	4 307,36	4 307,36
5.9.4. Expert in rural tourism - Applicant MD	Per month	10,50	1030	10 815		3,65	1 030,00	3 758,04	3 758,04
5.9.5. Expert in marketing - Applicant MD	Per month	10,5	770	8 085		3,98	770,00	3 068,41	3 068,41
5.9.6. Consultant in business development - Applicant MD	Per month	10	899,5	8 995		3,64	899,50	3 269,75	3 269,75
5.9.7. Consultant in Public Administration - Applicant MD	Per month	10	1046,5	10 465		4,65	1 046,50	4 864,75	4 864,75
5.9.8. PR of the project - Applicant MD	Per month	10,15	800	8 120		3,67	800,00	2 933,64	2 933,64
5.9.9. Rayonal coordionator in Soroca (Moldova) - Co-applicant 2 (MD)	Per month	11,2	962,5	10 780		1,98	962,50	1 908,20	1 908,20
5.9.10. Rayonal assistant in Soroca (Moldova) - Co-applicant 2 (MD)	Per month	8,4	770	6 468		0,997	770,00	767,58	767,58
5.9.11. Rayonal coordionator in Yampil (Ukraine) - Co-applicant 1 (UA)	Per month	11,2	962,5	10 780		4	962,50	3 850,00	3 850,00
5.9.12. Rayonal assistant in Yampil (Ukraine) - Co-applicant 1 (UA)	Per month	8,4	770	6 468		4	770,00	3 080,00	3 080,00
5.9.13. Accountant -Applicant (MD)	Per month	10	863,8	8 638		3,73	863,80	3 217,90	3 217,90
5.9.14. Accountant - Co-applicant 1 (UA)	Per month	7	617	4 319		4	617,00	2 468,00	2 468,00



5.9.15. Service for technical design for the infrastructure works	Per contract	1	685	685					
5.9.16. Multiplication of trainings materials/folders/pens	Per contract	1	540	540	0.33	540.00	178,82		178,82
5.10. Small infrastructure works									
5.10.1. Provide investment actions for small infrastructure works to public cultural institutions from Soroca district - <b>Co-applicant 2 MD (act.3.6.)</b>	Per contract	1	27000	27 000					
5.10.2. Provide investment actions for small infrastructure works to public cultural institutions from Yampil oblast - <b>Co-applicant 1 (UA) (act.3.6.)</b>	Per contract	1	18000	18 000					
<b>Subtotal Other costs, services</b>				248 448			64 929,05		64 929,05
<b>6. Other</b>									
<b>6.1. Establish a joint Moldovan-Ukrainian Association of rural tourism service providers from Soroca (Moldova) and Yampil (Ukraine) districts, which will coordinate cross-border and regional activities - Applicant MD (act.1.2.)</b>									
6.1.1. Refreshment for working group of the joint Moldovan-Ukrainian Association of rural tourism service providers from Soroca (Moldova) and Yampil (Ukraine) districts, which will coordinate cross-border and regional activities	Per event	5	100	500					
<b>Subtotal Other</b>				500					
<b>7. Subtotal direct eligible costs of the Action (1-6)</b>				275 898			73 173,08		73 173,08
<b>8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)</b>			3 102	3 102			600,00		600
<b>9. Total eligible costs of the Action (7+8)</b>				279 000			73 773,08		73 773,08



10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)			4 000	4 000				0	0
11. Total eligible costs (9+10)				283 000				73 773,08	73 773,08
12. - Taxes				0				0	0
13. Total accepted costs of the action (11+12)				283 000				73 773,08	73 773,08

Institute for Development and Social Initiatives

Chiriac Liubomir, Deputy-Director/Project



Auditor

Valentin Anestiadi



Beneficiary name: NGO Institute for Development and Social Initiatives (IDIS) Viitorul

Anexa: List of expenditures

Contract nr. 83263425

Expenditures made during the reporting period:

13.12.2017 - 12.06.2018

Budget lines	Description	Invoice / Other documents		Document that confirms the Payment (nr/ dat)	EuroInfoRate	Valoarea cheltuielii solicitate*			Value of the current report (EUR)	Cumulated costs (before current report) (in EUR)	Cumulated costs (from start of implementation to present report included) (in EUR)	Sources of funding	
		Number /Date	Value			MDL	UAH	Euro				Grant	Co-fin
1	2	3	4	5	7	8			9=8/7	10	11=10+9		
* 1. Human Resources													
Subtotal Human Resources	Total 1.												
2. Travel costs													
2.1. International travel													
2.1.2. International travel (for Moldova) - Co-applicant 2 (MD)-P2	Payment to "V.Grigras" II, for travel costs for transportation the participants to the seminar from 20.04.2018 /Soroca-Yampil-Soroca, 13 participants	Invoice PA0066173 from 20.04.2018, Contract no. 60 from 19.04.2018	3341.00	OP337/07.05.2018	20.1321	3341.00			165.95		165.95	165.95	
2.2. Local transportaion													
2.2.1. Local Transportaion (for Ukraine) - Co-applicant 1 (UA)-P1	Payment to Private Entrepreneur "Starenko Oleksandr Volodymyrovych" for local transportation services from 28.05.2018	Contract for transport services no. 18 from 24.05.2018, Act no. 20 from 28.05.2018	4800.00	OP31/30.05.2018	31.59596		4 800.00		151.92		151.92	151.92	
	Payment to Private Entrepreneur "Starenko Oleksandr Volodymyrovych" for local transportation services from 25.05.2018	Contract for transport services no.18 from 24.05.2018 Act no. 19 from 25.05.2018	8080.00	OP30/30.05.2018	31.59596		8 080.00		255.73		255.73	255.73	
	Payment to Private Entrepreneur "Starenko Oleksandr Volodymyrovych" for local transportation services from 24.05.2018	Contract for transport services no.18 from 24.05.2018 Act no.18 from 24.05.2018	8400.00	OP29/30.05.2018	31.59596		8 400.00		265.86		265.86	265.86	
Subtotal Travel	Total 2.		24621.00			3 341.00	21 280.00		839.46		839.46	839.46	0.00
3. Equipment and supplies													
3.2.1. Printer LP	Payment to "Neocomputers Grup"Ltd for 3 printers ( one printer for LP, one printer for P1/Soroca, one printer for P2/Yampil)	Invoice AA0709676 from 11.06.2018, Contract no.0606201801 from 06.06.2018	13410.00	OP359/08.06.2018	19.6728	13410			681.65		681.65	681.65	
3.2.2.Laptops (with accessories and soft) - LP	Payment to "Neocomputers Grup"Ltd for 2 laptops ( one laptop for Project Manager, one laptop for Coordinator 1)	Invoice AA0709676 from 11.06.2018, Contract no.0606201801 from 06.06.2018	31800.00	OP359/08.06.2018	19.6728	31800			1616.45		1 616.45	1 616.45	
3.2.3.Laptops (with accessories and soft) - Co-applicant 1 (UA)-P1	Payment to "Rurak Liudmila Oleksandrivna", for one laptop for project coordinator, P1	Contract no. 1 from 04.06.2018, Invoice no. 17 from 04.06.2018	15200.00	OP32/05.06.2018	30.41709		15 200.00		499.72		499.72	499.72	

3.2.4.Laptops (with accessories and soft) - Co-applicant 2 (MD)- P2	Payment to "Teritoriul DL" Ltd for one laptop for project coordinator, P2	Invoice no. IV 0034513 from 11.05.2018, Contract no.69 from 11.05.2018	8970,00	OP363/11.05.2018	20,1321	8970,00			445,56		445,56	445,56
3.2.5. Computer (with accessories and soft) -LP	Payment to "Neocomputers Grup" Ltd for 3 computers ( one computer for LP ( Accountant), one computer for P1/Soroca, one computer for P2/Yampil)	Invoice AAE0709676 from 11.05.2018, Contract no.0606201801 from 06.05.2018	29865,00	OP359/08.06.2018	19,6728	29865			1500,00		1 500,00	1 500,00
3.2.6. Photo camera (including cover bag, memory card) - LP	Payment to "Smad Grup" Ltd for one photo camera for LP	Invoice AAE3564768 from 13.05.2018, Contract no.EaPTC1/230932 from 11.05.2018	20094,00	OP371/11.06.2018	19,6728	20094			1021,41		1 021,41	1 021,41
3.2.6. Camcorder (including cover bag, memory card) - LP	Payment to "West Buy" Ltd. for one camcorder for LP	Invoice no. LV4536444 from 27.06.2018, Contract no.3 from 07.06.2018	18900,00	OP361/11.06.2018	19,6728	18900			960,72		960,72	960,72
Subtotal Equipment and supplies	Total 3,		138239,00			123 039,00	15 200,00		6 725,51		6 725,51	6 725,51
4. Local office												
4.1 Vehicle costs (car rent) -LP	Payment to Mitu Sergiu( car rent) for travel: Soroca/Moldova(15.03.2018, 315 km, 8 waiting hours); Soroca/Moldova (16.03.2018, 315 km, 8 waiting hours); Yampil/Ucraina(20.04.2018, 350 km, 9 waiting hours); Soroca and Rudi/Moldova ( 27.04.2018, 355 km, 8 waiting hours.); Soroca and Rudi and local transportation/Moldova (01.05.2018, 370 km, 9 waiting hours), Total 1705 km, and 42 waiting hours.	Contract no.IDIS_EaPTC/MD-UA nr.01 A from 09.03.2018, Act no 01 from 09.03.2018, Act no. 02 from 04.05.2018	7956,90	OP1/14.05.2018	20,1321	7956,9			395,23			
	Payment to Fiscal Services 10% income tax from Mitu Sergiu remuneration		884,10	OP275/14.05.2018	20,1321	884,1			43,91		395,23	395,23
	Payment to Mitu Sergiu( car rent) for travel: Soroca and Cosauti/Moldova(10.05.2018, 320 km, 8 waiting hours); Soroca/Moldova(17.05.2018, 315 km, 5 waiting hours); Soroca(18.05.2018, 315 km, 8 waiting hours). Total 950 km and 21 waiting hours.	Contract no.IDIS_EaPTC/MD-UA nr.01 A from 09.03.2018, Act no 03 from 08.05.2018, Act no. 04 from 29.05.2018	4347,00	OP1/29.05.2018	20,1321	4347			215,92		43,91	43,91
	Payment to Fiscal Services 10% income tax from Mitu Sergiu remuneration		483,00	OP302/29.05.2018	20,1321	483			23,99		215,92	215,92
	TOTAL 4.1,		13671,00			13 671,00	0,00		679,06		23,99	23,99
Subtotal Local office	Total 4,		13671,00			13 671,00	0,00		679,06		679,06	679,06
5. Other costs, services												
5.1 Publications*												
5.2 Studies, research*												
5.2.1. Preparing descriptions of historical traditions of good neighborliness between Soroca and Yampil (1 Moldovan and 1 Ukrainian Experts) (act.4.9.)-P2												

NOTE: A difference is educed in 18,09 EUR. This difference appeared as a result of purchasing 3 unit of computers at a price that exceeds the provided expenditures in division 3.2.5 , according to which the cost has to be calculated: 500 EUR x 3 unit of computers = 1500 EUR.



5.2.1.2. Remuneration of Expert - Co-applicant 2 (MD)	Payment to Bulat Nicolae for study preparing the study,, Descrierea traditiilor istorice de buna vecinatate dintre raioanele Iampol si Soroca"	Contract no.05 from 12.04.2018, Act no.1 from 28.05.2018	8691,21	OP821/31.05.2018	20,1321	8 691,21		431,71		431,71	431,71
	23% Social tax from Bulat Nicolae remuneration		2723,78	OP460/30.05.2018	20,1321	2 723,78		135,30		135,30	135,30
	6% Pension tax from Bulat Nicolae remuneration		710,55	OP459/30.05.2018	20,1321	710,55		35,29		35,29	35,29
	9% medical insurance from Bulat Nicolae remuneration		1065,82	OP458/30.05.2018	20,1321	1 065,82		52,94		52,94	52,94
	Income tax from Bulat Nicolae remuneration		1907,83	OP462/30.05.2018	20,1321	1 907,83		94,77		94,77	94,77
	<b>TOTAL 5.2.1.2</b>		<b>15099,19</b>			<b>15 099,19</b>	<b>0,00</b>	<b>750,01</b>		<b>750,01</b>	<b>750,01</b>
<b>5.3. Expenditure verification/Audit</b>											
<b>5.3.1 Audit - LP</b>											
	Payment first tranch ( period for auditing 13.12.2017-12.06.2018) to "Confidential-Audit"Ltd	Invoice no.AAB6345937 from 12.06.2018, Contract no.83263425/PN12.214 4.9-016.00 from 01.03.2018	20492,80	OP188/04.04.2018				1 000,00			
					20,4928	20 492,80				1 000,00	1 000,00
5.3.2 Audit - Co-applicant 1 (UA)-P1	Payment first tranch ( period for auditing 13.12.2017-12.06.2018) to " Stujba Audita"	Contract no.29-18 from a 31.05.2018, Act act of handover of audit services from 06.06.2018	45625,64	OP33/07.06.2018	30,41709		45 625,64	1 500,00		1 500,00	1 500,00
5.3.3. Audit - Co-applicant 2 (MD)-P2	Payment first tranch ( period for auditing 13.12.2017-12.06.2018) to "Confidential-Audit"Ltd	Invoice AAB 6345931 /11.05.2018, Contract no.83263425/PN12.214 4.9-016.00 from 18.04.2018	17740,17	OP367/14.05.2018	20,1321	17 740,17		881,19		881,19	881,19
	Payment first tranch ( period for auditing 13.12.2017-12.06.2018) to "Confidential-Audit"Ltd	Invoice AAB 6345931 /11.05.2018, Contract no.83263425/PN12.214 4.9-016.00 from 18.04.2018	377,72	OP411/24.05.2018	20,1321	377,72		18,76		18,76	18,76
	Payment first tranch ( period for auditing 13.12.2017-12.06.2018) to "Confidential-Audit"Ltd	Invoice AAB 6345931 /11.05.2018, Contract no.83263425/PN12.214 4.9-016.00 from 18.04.2018	1,00	OP463/31.05.2018	20,1321	1,00		0,05		0,05	0,05
	<b>TOTAL 5.3.</b>		<b>84237,33</b>			<b>38 611,69</b>	<b>45 625,64</b>	<b>3 400,00</b>		<b>3 400,00</b>	<b>3 400,00</b>
<b>5.6 Financial services (bank guarantee costs etc.)</b>											
<b>5.6.1. Financial services - LP</b>											
	Bank charges for payment taxes to Fiscal Services (9% medical insurance), OP 58 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00		0,20		0,20	0,20
	Bank charges for payment taxes to Fiscal Services (9% medical insurance), OP 59 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00		0,20		0,20	0,20
	Bank charges for payment taxes to Fiscal Services(9% medical insurance), OP 60 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00		0,20		0,20	0,20
	Bank charges for payment taxes to Fiscal Services(9% medical insurance), OP 61 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00		0,20		0,20	0,20
	Bank charges for payment taxes to Fiscal Services(9% medical insurance), OP 62 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00		0,20		0,20	0,20
	Bank charges for payment salary for January-February 2018 to Chivriga Viorel, OP 63 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00		0,20		0,20	0,20

Bank charges for payment taxes to Fiscal Services (9% medical insurance), OP 64 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00	0,20	0,20	0,20
Bank charges for payment taxes to Fiscal Services (9% medical insurance) OP 65 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00	0,20	0,20	0,20
Bank charges for payment taxes to Fiscal Services (9% medical insurance) OP 66 from 31.01.2018	Payment tally-sheet from 31.01.2018	4,00	Payment tally-sheet from 31.01.2018	20,3436	4,00	0,20	0,20	0,20
Bank charges for payment salary for January-February 2018 to Prepelita Afanasie, OP 1 from 31.01.2018	Payment tally-sheet from 31.01.2018	142,55	Payment tally-sheet from 31.01.2018	20,3436	142,55	7,01	7,01	7,01
Bank charges for payment salary for January-February 2018 to Lazarev Aliona, OP 1 from 31.01.2018	Payment tally-sheet from 31.01.2018	159,91	Payment tally-sheet from 31.01.2018	20,3436	159,91	7,86	7,86	7,86
Bank charges for payment salary for January-February 2018 to Veverita Ana-Maria, OP 1 from 31.01.2018	Payment tally-sheet from 31.01.2018	162,75	Payment tally-sheet from 31.01.2018	20,3436	162,75	8,00	8,00	8,00
Bank charges for payment salary for January-February 2018 to Sochirca Vitalie, OP 1 from 31.01.2018	Payment tally-sheet from 31.01.2018	190,68	Payment tally-sheet from 31.01.2018	20,3436	190,68	9,37	9,37	9,37
Bank charges for payment salary for January-February 2018 to Catlabuga Vladimir, OP 1 from 31.01.2018	Payment tally-sheet from 31.01.2018	193,74	Payment tally-sheet from 31.01.2018	20,3436	193,74	9,52	9,52	9,52
Bank charges for payment salary for January-February 2018 to Ungureanu Carolina, OP 1 from 31.01.2018	Payment tally-sheet from 31.01.2018	214,05	Payment tally-sheet from 31.01.2018	20,3436	214,05	10,52	10,52	10,52
Bank charges for payment salary for January-February 2018 to Znaceni Ana, OP 1 from 31.01.2018	Payment tally-sheet from 31.01.2018	214,05	Payment tally-sheet from 31.01.2018	20,3436	214,05	10,52	10,52	10,52
Bank charges for payment salary for January-February 2018 to Chiriac Liubomir, OP 1 from 31.01.2018	Payment tally-sheet from 31.01.2018	254,55	Payment tally-sheet from 31.01.2018	20,3436	254,55	12,51	12,51	12,51
Bank services for currency exchange ( 0,3% from 10000 EUR)	Payment tally-sheet from 31.01.2018	623,72	Payment tally-sheet from 31.01.2018	20,3436	623,72	30,66	30,66	30,66
Bank charges for payment taxes (23% Social tax) to Fiscal Services, OP 112 from 05.03.2018	Payment tally-sheet from 05.03.2018	4,00	Payment tally-sheet from 05.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment taxes to Fiscal Services( 6% Pension tax), OP 113 from 05.03.2018	Payment tally-sheet from 05.03.2018	4,00	Payment tally-sheet from 05.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment taxes (income tax) to Fiscal Services, OP 114 from 05.03.2018	Payment tally-sheet from 05.03.2018	4,00	Payment tally-sheet from 05.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment taxes(23% Social tax) to Fiscal Services, OP 115 from 05.03.2018	Payment tally-sheet from 05.03.2018	4,00	Payment tally-sheet from 05.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment taxes(6% Pension tax) to Fiscal Services, OP 116 from 05.03.2018	Payment tally-sheet from 05.03.2018	4,00	Payment tally-sheet from 05.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment taxes (income tax) to Fiscal Services, OP 117 from 05.03.2018	Payment tally-sheet from 05.03.2018	4,00	Payment tally-sheet from 05.03.2018	20,4820	4,00	0,20	0,20	0,20



Bank charges for payment taxes (9% medical insurance) to Fiscal Services, OP 118 from 05.03.2018	Payment tally-sheet from 05.03.2018	4,00	Payment tally-sheet from 05.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment salary for February to Lazarev Aliona, OP 1 from 05.03.2018	Payment tally-sheet from 05.03.2018	11,04	Payment tally-sheet from 05.03.2018	20,4820	11,04	0,54	0,54	0,54
Bank services for currency exchange (0,3% from 7000 EUR)	Payment tally-sheet from 05.03.2018	431,40	Payment tally-sheet from 05.03.2018	20,4820	431,40	21,06	21,06	21,06
Bank service for payment first tranche (29983 EUR) to Consiliul Reional Soroca partner	Payment tally-sheet from 06.03.2018	2156,24	Payment tally-sheet from 06.03.2018	20,4820	2 156,24	105,27	105,27	105,27
Bank charges for payment taxes (23% Social tax) to Fiscal Services, OP 172 from 28.03.2018	Payment tally-sheet from 28.03.2018	4,00	Payment tally-sheet from 28.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment taxes (6% Pension tax) to Fiscal Services, OP 173 from 28.03.2018	Payment tally-sheet from 28.03.2018	4,00	Payment tally-sheet from 28.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment taxes (Income tax) to Fiscal Services, OP 174 from 28.03.2018	Payment tally-sheet from 28.03.2018	4,00	Payment tally-sheet from 28.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment taxes (9% medical insurance) to Fiscal Services, OP 175 from 28.03.2018	Payment tally-sheet from 28.03.2018	4,00	Payment tally-sheet from 28.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment salary for March 2018 to Chivriga Viorel, OP 176 from 28.03.2018	Payment tally-sheet from 28.03.2018	4,00	Payment tally-sheet from 28.03.2018	20,4820	4,00	0,20	0,20	0,20
Bank charges for payment salary for March 2018 to Veverita Ana-Maria, OP 1 from 28.03.2018	Payment tally-sheet from 28.03.2018	80,13	Payment tally-sheet from 28.03.2018	20,4820	80,13	3,91	3,91	3,91
Bank charges for payment salary for March 2018 to Sochirca Vitalie, OP 1 from 28.03.2018	Payment tally-sheet from 28.03.2018	98,66	Payment tally-sheet from 28.03.2018	20,4820	98,66	4,82	4,82	4,82
Bank charges for payment salary for March 2018 to Catlabuga Vladimir, OP 1 from 28.03.2018	Payment tally-sheet from 28.03.2018	100,24	Payment tally-sheet from 28.03.2018	20,4820	100,24	4,89	4,89	4,89
Bank charges for payment salary for March 2018 to Lazarev Aliona, OP 1 from 28.03.2018	Payment tally-sheet from 28.03.2018	101,84	Payment tally-sheet from 28.03.2018	20,4820	101,84	4,97	4,97	4,97
Bank charges for payment salary for March 2018 to Prepelita Afanasie, OP 1 from 28.03.2018	Payment tally-sheet from 28.03.2018	104,29	Payment tally-sheet from 28.03.2018	20,4820	104,29	5,09	5,09	5,09
Bank charges for payment salary for March 2018 to Znaceni Ana, OP 1 from 28.03.2018	Payment tally-sheet from 28.03.2018	110,75	Payment tally-sheet from 28.03.2018	20,4820	110,75	5,41	5,41	5,41
Bank charges for payment salary for March 2018 to Ungureanu Carolina, OP 1 from 28.03.2018	Payment tally-sheet from 28.03.2018	136,37	Payment tally-sheet from 28.03.2018	20,4820	136,37	6,66	6,66	6,66
Bank charges for payment salary for March 2018 to Chiriac Liubomir, OP 1 from 28.03.2018	Payment tally-sheet from 28.03.2018	143,81	Payment tally-sheet from 28.03.2018	20,4820	143,81	7,02	7,02	7,02
Bank services for currency exchange (0,3% from 9000 EUR)	Payment tally-sheet from 28.03.2018	552,49	Payment tally-sheet from 28.03.2018	20,4820	552,49	26,97	26,97	26,97
Bank services for audit services to Confidential Audit Ltd payment to OP 188 from 04.04.2018	Payment tally-sheet from 04.04.2018	4,00	Payment tally-sheet from 04.04.2018	20,4820	4,00	0,20	0,20	0,20

Bank service for payment first tranche (22897 EUR) to Yampil partener	Payment tally-sheet from 19.04.2018	1771,52	Payment tally-sheet from 19.04.2018	20,4928	1 771,52	86,45	86,45	86,45
Bank services for payment taxes ( 23% Social tax) to Fiscal Services, OP 226 from 27.04.2018	Payment tally-sheet from 27.04.2018	4,00	Payment tally-sheet from 27.04.2018	20,4928	4,00	0,20	0,20	0,20
Bank services for payment taxes(6% Pension tax) to Fiscal Services, OP 227 from 27.04.2018	Payment tally-sheet from 27.04.2018	4,00	Payment tally-sheet from 27.04.2018	20,4928	4,00	0,20	0,20	0,20
Bank services for payment taxes ( income tax) to Fiscal Srvices, OP 228 from 27.04.2018	Payment tally-sheet from 27.04.2018	4,00	Payment tally-sheet from 27.04.2018	20,4928	4,00	0,20	0,20	0,20
Bank services for payment taxes to Fiscal Services(9% medical insurance), OP 229 from 27.04.2018	Payment tally-sheet from 27.04.2018	4,00	Payment tally-sheet from 27.04.2018	20,4928	4,00	0,20	0,20	0,20
Bank services for payment salary for april 2018 to Chivriga Viorel, OP 230 from 27.04.2018	Payment tally-sheet from 27.04.2018	4,00	Payment tally-sheet from 27.04.2018	20,4928	4,00	0,20	0,20	0,20
Bank services for payment salary for april 2018 to Prepelita Afanasie, OP 1 from 27.04.2018	Payment tally-sheet from 27.04.2018	90,83	Payment tally-sheet from 27.04.2018	20,4928	90,83	4,43	4,43	4,43
Bank services for payment salary for april 2018 to Veverlia Ana- Maria, OP 1 from 27.04.2018	Payment tally-sheet from 27.04.2018	97,39	Payment tally-sheet from 27.04.2018	20,4928	97,39	4,75	4,75	4,75
Bank services for payment salary for april 2018 to Lazarev Aliona, OP 1 from 27.04.2018	Payment tally-sheet from 27.04.2018	101,89	Payment tally-sheet from 27.04.2018	20,4928	101,89	4,97	4,97	4,97
Bank services for payment salary for april 2018 to Sochirca Viataie, OP 1 from 27.04.2018	Payment tally-sheet from 27.04.2018	121,50	Payment tally-sheet from 27.04.2018	20,4928	121,50	5,93	5,93	5,93
Bank services for payment salary for april 2018 to Callabuga Vladimir, OP 1 from 27.04.2018	Payment tally-sheet from 27.04.2018	123,44	Payment tally-sheet from 27.04.2018	20,4928	123,44	6,02	6,02	6,02
Bank services for payment salary for april 2018 to Znaceni Ana, OP 1 from 27.04.2018	Payment tally-sheet from 27.04.2018	136,39	Payment tally-sheet from 27.04.2018	20,4928	136,39	6,66	6,66	6,66
Bank services for payment salary to Ungureanu Carolina, OP 1 from 27.04.2018	Payment tally-sheet from 27.04.2018	136,39	Payment tally-sheet from 27.04.2018	20,4928	136,39	6,66	6,66	6,66
Bank services for payment salary for april 2018 to Chiriac Liubomir, OP 1 from 27.04.2018	Payment tally-sheet from 27.04.2018	165,22	Payment tally-sheet from 27.04.2018	20,4928	165,22	8,06	8,06	8,06
Bank services for currency exchange (0,3% from 9000 EUR)	Payment tally- sheetfrom 27.04.2018	543,72	Payment tally-sheet from 27.04.2018	20,4928	543,72	26,53	26,53	26,53
Bank services for payment to Mitu Sergiu ( car rent), OP 1 from 14.05.2018	Payment tally-sheet from 14.05.2018	79,57	Payment tally-sheet from 14.05.2018	20,1321	79,57	3,95	3,95	3,95
Bank services for payment to Fiscal Services ( 10% income- tax) , OP 275 from 14.05.2018	Payment tally-sheet from 14.05.2018	4,00	Payment tally-sheet from 14.05.2018	20,1321	4,00	0,20	0,20	0,20
Bank services for currency exchange (0,3% from 1000 EUR)	Payment tally-sheet from 14.05.2018	59,36	Payment tally-sheet from 14.05.2018	20,1321	59,36	2,95	2,95	2,95
Bank services for payment to Mitu Sergiu ( car rent), OP 1 from 29.05.2018	Payment tally-sheet from 29.05.2018	43,47	Payment tally-sheet from 29.05.2018	20,1321	43,47	2,16	2,16	2,16
Bank services for payment to Fiscal Services, ( 10% income tax) OP 302 from 29.05.2018	Payment tally-sheet from 29.05.2018	4,00	Payment tally-sheet from 29.05.2018	20,1321	4,00	0,20	0,20	0,20



Bank services for payment to NeoComputerGrup Ltd.(3 printres, 2 laptops, 3 computers) OP 359 from 29.05.2018	Payment tally-sheet from 08.06.2018	4,00	Payment tally-sheet from 08.06.2018					0,20				
Bank services for currency exchange (0,3% from 12000 EUR)	Payment tally-sheet from 08.06.2018	716,13	Payment tally-sheet from 08.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment for equipment (camcorder) to "West Buy" Ltd, OP 361 from 11.06.2018	Payment tally-sheet from 11.06.2018	4,00	Payment tally-sheet from 11.06.2018	19,6728	716,13				36,40		36,40	
Bank services for payment for film to "OWH TV Studio" Ltd, OP 365 from 11.06.2018	Payment tally-sheet from 11.06.2018	1,50	Payment tally-sheet from 11.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (23% Social tax) to Fiscal Services, OP 366 from 11.06.2018	Payment tally-sheet from 11.06.2018	4,00	Payment tally-sheet from 11.06.2018	19,6728	1,50				0,08		0,08	
Bank services for payment taxes (6% Pension tax) to Fiscal Services, OP 367 from 11.06.2018	Payment tally-sheet from 11.06.2018	4,00	Payment tally-sheet from 11.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (income tax) to Fiscal Services, OP 368 from 11.06.2018	Payment tally-sheet from 11.06.2018	4,00	Payment tally-sheet from 11.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (9% medical insurance) to Fiscal Services, OP 369 from 11.06.2018	Payment tally-sheet from 11.06.2018	4,00	Payment tally-sheet from 11.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment the remuneration for develop the web site to Moraru Constantin, OP 370 from 11.06.2018	Payment tally-sheet from 11.06.2018	4,00	Payment tally-sheet from 11.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment for equipment (photo camera) to "Smad Grup" Ltd, OP 371 from 11.06.2018	Payment tally-sheet from 11.06.2018	4,00	Payment tally-sheet from 11.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (23% Social tax) to Fiscal Services, OP 372 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (6% Pension tax) to Fiscal Services, OP 373 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (income tax) to Fiscal Services, OP 374 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (9% medical insurance) to Fiscal Services, OP 375 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (23% Social tax) to Fiscal Services, OP 376 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (6% Pension tax) to Fiscal Services, OP 377 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (income tax) to Fiscal Services, OP 378 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00				0,20		0,20	
Bank services for payment taxes (9% medical insurance) to Fiscal Services, OP 379 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00				0,20		0,20	

	Bank services for payment the remuneration for hosting and domen to Moraru Constantin, OP 380 from 12.06.2018	Payment tally-sheet from 12.06.2018	4,00	Payment tally-sheet from 12.06.2018	19,6728	4,00	0,20	0,20	0,20	
	Bank services for payment salary for may 2018 to Callabuga Vladimir, OP 1 from 12.06.2018	Payment tally-sheet from 12.06.2018	118,50	Payment tally-sheet from 12.06.2018	19,6728	118,50	6,02	6,02	6,02	
	Bank services for payment salary for may 2018 to Chiriac Liubomir, OP 1 from 12.06.2018	Payment tally-sheet from 12.06.2018	155,70	Payment tally-sheet from 12.06.2018	19,6728	155,70	7,91	7,91	7,91	
	Bank services for currency exchange (0,3% from 2202 EUR)	Payment tally-sheet from 12.06.2018	130,68	Payment tally-sheet from 12.06.2018	19,6728	130,68	6,64	6,64	6,64	
	<b>TOTAL 5.6.1.</b>		<b>10960,46</b>		<b>10 960,46</b>		<b>538,32</b>	<b>538,32</b>	<b>538,32</b>	
<b>5.7 Costs of conferences/seminars<sup>9</sup></b>										
<b>5.7.1. Organize the training "Standards for the provision of rural tourism services. Supporting for development of business-plan" - P2</b>										
5.7.1.1. Conduction of seminar (1 breakfast for 15-20 participants and trainers; 2 lunches for 35 participants and trainers; 1 dinner for 15-20 participants and trainers; 4 coffee-breaks for 35 participants and trainers; 2 days room rent; accommodation for 15-20 participants and trainers)-P2	Payment to "FPC Sergiu" Ltd for accomodation ( 17 may 2018/19 participants), 1 breakfast ( 18.05.2018/19 participants), 2 lunches ( 17.05.2018/35 participants; 18.05.2018/35 participants), 1 dinner(17.05.2018/15 participans), 4 coffee-breaks( 17.05.2018, 2 coffee breaks/35 participants; 18.05.2018, 2 coffee breaks/35 participants), 2 days room rent for 35 participants for seminar from 17-18 may 2018 "Standarde pentru furnizarea serviciilor turistice rurale. Sprijin pentru dezvoltarea planului de afaceri "	Invoice, nr IA 0050132 from 18.05.2018, Contract no.73 from 16.05.2018	33016,52	OP455/30.05.2018	20,1321	33 016,52	1 639,99	1 639,99	1 639,99	
	<b>TOTAL 5.7.1.1</b>		<b>33016,52</b>			<b>33 016,52</b>	<b>1 639,99</b>	<b>1 639,99</b>	<b>1 639,99</b>	
5.7.1.2. Honorary for 2 experts for 2 days-P2	Payment to Corina Gaibu, remuneration for the seminar from 17-18 may 2018 "Standarde pentru furnizarea serviciilor turistice rurale. Sprijin pentru dezvoltarea planului de afaceri "	Contract no.7 from 15.05.2018, Act no.1 from 18.05.2018	2549,26	OP465/31.05.2018	20,1321	2 549,26	126,63	126,63	126,63	
	23% Social tax from Corina Gaibu remuneration		798,93	OP427/28.05.2018	20,1321	798,93	39,68	39,68	39,68	
	6% Pension tax from Corina Gaibu remuneration		208,42	OP426/28.05.2018	20,1321	208,42	10,35	10,35	10,35	
	9% medical insurance from Corina Gaibu remuneration		312,62	OP424/28.05.2018	20,1321	312,62	15,53	15,53	15,53	
	Income tax from Corina Gaibu remuneration		559,60	OP425/28.05.2018	20,1321	559,60	27,80	27,80	27,80	
	Payment to Buzila Liliana, remuneration for the seminar from 17-18 may 2018 "Standarde pentru furnizarea serviciilor turistice rurale. Sprijin pentru dezvoltarea planului de afaceri "	Contract no. 6, din 15.05.2018, Act no.1 from 18.05.2018	2549,26	OP466/31.05.2018	20,1321	2 549,26	126,63	126,63	126,63	
	23% Social tax from Buzila Liliana remuneration		798,92	OP427/28.05.2018	20,1321	798,92	39,68	39,68	39,68	
	6% Pension tax from Buzila Liliana remuneration		208,42	OP426/28.05.2018	20,1321	208,42	10,35	10,35	10,35	
	9% medical insurance from Buzila Liliana remuneration		312,62	OP424/28.05.2018	20,1321	312,62	15,53	15,53	15,53	



	Income tax from Buzila Liliana remuneration		559,60	OP425/28.05.2018	20,1321	559,60		27,80		27,80	27,80
	<b>TOTAL 5.7.1.2</b>		<b>8857,65</b>			<b>8 857,65</b>		<b>439,98</b>		<b>439,98</b>	<b>439,98</b>
<b>5.7.5. Organize the training "The role of local authorities in capitalizing on local tourism potential" - P1</b>											
<b>5.7.5.1. Refreshments (Lunch 35 participants x 10 euro=350 euro; 2 coffee-break x 2 euro x 35 participants= 140 euro)-P1</b>											
	Payment to Private Entrepreneur Makoviiv Mykola Volodymyrovych for 2 coffee-breaks for 35 participants at the training "The role of local authorities in capitalizing on local tourism potential" from 20.04.2018	Contract no.7 from a 20.04.2018, Act of handover services no.17 from 20.04.2018	4432,02	OP14/08.05.2018	31,59596	4 432,02		140,27		140,27	140,27
	Payment to Private Entrepreneur Makoviiv Mykola Volodymyrovych for one lunch for 35 participants at the training "The role of local authorities in capitalizing on local tourism potential" from 20.04.2018	Contract no.7 from a 20.04.2018, Act of handover services no.16 from 20.04.2018	11050,00	OP13/08.05.2018	31,59596	11 050,00		349,73		349,73	349,73
	<b>TOTAL 5.7.5.1</b>		<b>15482,02</b>			<b>15482,02</b>		<b>490,00</b>		<b>490,00</b>	<b>490,00</b>
<b>5.7.5.2. Room rent-P1</b>											
	Payment to Private Entrepreneur Makoviiv Mykola Volodymyrovych for room rent for 35 participants at the training "The role of local authorities in capitalizing on local tourism potential" from 20.04.2018	Contract no.7 from a 20.04.2018, Act of handover services no.15 from 20.04.2018	947,88	OP12/08.05.2018	31,59596	947,88		30,00		30,00	30,00
	<b>TOTAL 5.7.5.2</b>		<b>947,88</b>			<b>947,88</b>		<b>30,00</b>		<b>30,00</b>	<b>30,00</b>
<b>5.7.5.3. Multiplication of trainings materials/folders/pens-P1</b>											
	Payment to Private Entrepreneur Yaroshinska Vita Victorivna for supplies( paper, pens, notebooks, folders, markers, flipchart paper) for 35 participants at the training "The role of local authorities in capitalizing on local tourism potential" from 20.04.2018	Contract no.16 from 20.04.2018, Invoice no. 111 from 20.04.2018	5845,25	OP1/08.05.2018	31,59596	5 845,25		185,00		185,00	185,00
	<b>TOTAL 5.7.5.3</b>		<b>5845,25</b>			<b>5845,25</b>		<b>185,00</b>		<b>185,00</b>	<b>185,00</b>
<b>5.7.5.4. Honorary for 2 experts-P1</b>											
	Payment to Public Organization "Educational space 2.0", for two experts remuneration, Turchak V.V. and Solody O.V. for the training "The role of local authorities in capitalizing on local tourism potential" from 20.04.2018	Contract no.5 from a 15.03.2018, Act of handover services no.5 from 20.04.2018	6951,11	OP11/08.05.2018	31,59596	6 951,11		220,00		220,00	220,00
	<b>TOTAL 5.7.5.4</b>		<b>6951,11</b>			<b>6951,11</b>		<b>220,00</b>		<b>220,00</b>	<b>220,00</b>
<b>5.7.6. Organize the training "What does effective local policies in rural tourism area mean?" - Co-applicant 2 (MD) (act.2.2.)</b>											
<b>5.7.6.1. Refreshments (Lunch 35 participants x 10 euro=350 euro; 2 coffee-break x 2 euro x 35 participants= 140 euro)-P2</b>											
	Payment to IM "Soralim - Service Ltd for one lunch and 2 coffee-breaks for 35 participants for seminar from 10.04.2018 „Ce inseamna politici eficiente locale in domeniul turismului rural"	Invoice no.JJ 3193695 from 10.04.2018, Menu for 35 participants (2 coffee breaks and one lunch), Contract no. 61 from 10.04.2018	8800,00	OP792/25.04.2018	20,4928	8 787,32		428,80		428,80	428,80



	Payment to IM "Soralim - Service Ltd for one lunch and 2 coffee-breaks for 35 participants for seminar from 10.04.2018 „Ce inseamna politici eficiente locale in domeniul turismului rural"	Invoice no.JJ 3193695 from 10.04.2018, Menu for 35 participants (2 coffee breaks and one lunch), Contract no. 61 from 10.04.2018		OP165/27.03.2018	20,4820	12,68		0,62	0,62	0,62
	TOTAL 5.7.6.1		8800,00			8 800,00		429,42	429,42	429,42
5.7.6.2. Multiplication of trainings materials/folders/pens-P2	Payment to "Iurie Istrati" Ltd. for supplies for 35 de participant for the seminar from 10.04.2018 „Ce inseamna politici eficiente locale in domeniul turismului rural"	Invoice no.JI 0383698 from 26.04.2018, Contract no. 68 from 06.04.2018	1500,00	OP384 /15.05.2018	20,1321	1 500,00		74,51	74,51	74,51
	Payment to "Iurie Istrati" Ltd. for multiplication materials for 35 participants for the seminar from 10.04.2018 „Ce inseamna politici eficiente locale in domeniul turismului rural"	Invoice no.JI 0383698 from 26.04.2018, Act from 27.04.2018 „Contract no. 68 from 06.04.2018	2100,00	OP383 /15.05.2018	20,1321	2 100,00		104,31	104,31	104,31
	TOTAL 5.7.6.2.		3600,00			3 600,00		178,82	178,82	178,82
5.7.6.3. Honorary for 2 experts-P2	Remuneration for the expert Lupascu Victor for the seminar from 10.04.2018 „Ce inseamna politici eficiente locale in domeniul turismului rural"	Contract no.3 from 03.04.2018, Act nr.01 from 10.04.2018	1445,61	OP437/30.05.2018	20,1321	1 445,61		71,81	71,81	71,81
	23% Social tax from Lupascu Victor remuneration		399,46	OP431/28.05.2018	20,1321	399,46		19,84	19,84	19,84
	6% Pension tax from Lupascu Victor remuneration		104,21	OP430/28.05.2018	20,1321	104,21		5,18	5,18	5,18
	9% medical insurance from Lupascu Victor remuneration		156,32	OP429/28.05.2018	20,1321	156,32		7,76	7,76	7,76
	Income tax from Lupascu Victor remuneration		108,81	OP428/28.05.2018	20,1321	108,81		5,40	5,40	5,40
	Remuneration for the expert Ionita Veaceslav for the seminar from 10.04.2018 „Ce inseamna politici eficiente locale in domeniul turismului rural"	Contract no. 4 din 03.04.2018, Act no.1 from 10.04.2018	1445,61	OP482/07.06.2018	19,6728	1 445,61		71,82	71,82	71,82
	23% Social tax from Ionita Veaceslav remuneration		399,46	OP431/28.05.2018	20,1321	399,46		19,84	19,84	19,84
	6% Pension tax from Ionita Veaceslav remuneration		104,21	OP430/28.05.2018	20,1321	104,21		5,18	5,18	5,18
	9% medical insurance from Ionita Veaceslav remuneration		156,32	OP429/28.05.2018	20,1321	156,32		7,76	7,76	7,76
	Income tax from Ionita Veaceslav remuneration		108,81	OP428/28.05.2018	20,1321	108,81		5,40	5,40	5,40
	TOTAL 5.7.6.3.		4428,82			4 428,82		220,00	220,00	220,00
5.7.7. Organize the Workshop "Developing a Moldovan-Ukrainian rural tourism development program in the border region Soroca-Yampii" - Co-applicant 2 (MD) (act.1.1.)										

NOTE: A difference is educed in 1,66 EUR. This difference appeared as a result of that the order of payment from 30.05.2018 for expert Veaceslav Ionita's remuneration was not processed by the bank in these date but was processed in 07.06.2018, so June's inforeuro falls short than the May's inforeuro

5.7.7.1. Conduction of seminar (1 breakfast for 15-20 participants and trainers; 2 lunches for 35 participants and trainers, 1 dinner for 15-20 participants and trainers, 4 coffee-breaks for 35 participants and trainers; 2 days room rent; accommodation for 15-20 participants and trainers), P2	Payment to "FPC Sergiu" Ltd for accommodation( 15 march 2018/17 participants), 1 breakfast (16 march 2018/17 participants), 2 lunches( 15-16 march 2018/35 participants), 1 dinner (15 march/15 participants), 4 coffee-breaks(15 march, 2 coffee breaks/35 participants, 16 march, 2 coffee-breaks/35 participants), 2 days room rent for 35 participants for seminar from 15-16 march 2018 "Elaborarea programului moldo-ucrainean de dezvoltare a turismului rural in regiunea transfrontaliera SOROCA – IAMPOL"	Inovice no.IA 0050107 from 16.03.2018, Contract no.53 from 13.03.2018	32098,04	OP737/03.04.2018	20,4928	32 098,04		1 566,31	1 566,31	1 566,31
	<b>TOTAL 5.7.7.1</b>		<b>32098,04</b>			<b>32 098,04</b>		<b>1 566,31</b>	<b>1 566,31</b>	<b>1 566,31</b>
5.7.7.2. Multiplication of trainings materials/folders/pens, P2	Payment to "Iune Istrati" Ltd, for supplies for 35 participants for the seminar from 15-16 march 2018 "Elaborarea programului moldo-ucrainean de dezvoltare a turismului rural in regiunea transfrontaliera SOROCA – IAMPOL"	Inovice no. JI 0383691 from 15.03.2018, Contract no.55 from 15.03.2018	1640,00	OP376 /14.05.2018	20,1321	1 640,00		81,46	81,46	81,46
	Payment to "Iune Istrati" Ltd, for multiplication materials for 35 participants for the seminar from 15-16 march 2018 "Elaborarea programului moldo-ucrainean de dezvoltare a turismului rural in regiunea transfrontaliera SOROCA – IAMPOL"	Inovice no. JI 0383691 from 15.03.2018, Act from 16.03.2018 Contract no.55 from 15.03.2018	1800,00	OP377 /14.05.2018	20,1321	1 800,00		88,54	88,54	88,54
	<b>TOTAL 5.7.7.2</b>		<b>3440,00</b>			<b>3 440,00</b>		<b>170,00</b>	<b>170,00</b>	<b>170,00</b>
5.7.7.3. Honorary for 2 experts for 2 days, P2	Remuneration for Tudor Golub, for the seminar from 15-16 march 2018 "Elaborarea programului moldo-ucrainean de dezvoltare a turismului rural in regiunea transfrontaliera SOROCA – IAMPOL"	Contract no. 1, from 15.03.2018, Act no.1 from 16.03.2018	2590,67	OP742 /03.04.2018	20,4928	2 590,67		126,42	126,42	126,42
	23% Social tax from Tudor Golub remuneration		811,90	OP738 /03.04.2018	20,4928	811,90		39,62	39,62	39,62
	6% Pension tax from Tudor Golub remuneration		211,80	OP736/03.04.2018	20,4928	211,80		10,34	10,34	10,34
	9% medical insurance from Tudor Golub remuneration		317,70	OP741/03.04.2018	20,4928	317,70		15,50	15,50	15,50
	Income tax from Tudor Golub remuneration		568,68	OP735 /03.04.2018	20,4928	568,68		27,75	27,75	27,75
	Remuneration for Ionita Veaceslav, for seminar from 15-16 march 2018 "Elaborarea programului moldo-ucrainean de dezvoltare a turismului rural in regiunea transfrontaliera SOROCA – IAMPOL"	Contract no. 2 from 15.03.2018, Act no.1 from 16.03.2018	2590,67	OP481 /07.06.2018	19,6728	2 590,67		127,17	127,17	127,17
	23% Social tax from Ionita Veaceslav remuneration		811,90	OP738 /03.04.2018	20,4928	811,90		39,62	39,62	39,62
	6% Pension tax from Ionita Veaceslav remuneration		211,80	OP736/03.04.2018	20,4928	211,80		10,34	10,34	10,34
	9% medical insurance from Ionita Veaceslav remuneration		317,70	OP741/03.04.2018	20,4928	317,70		15,50	15,50	15,50
	Income tax from Ionita Veaceslav remuneration		568,68	OP735 /03.04.2018	20,4928	568,68		27,75	27,75	27,75
	<b>TOTAL 5.7.7.3</b>		<b>9001,50</b>			<b>9 001,50</b>		<b>440,00</b>	<b>440,00</b>	<b>440,00</b>
5.8. Visibility actions										
5.8.1. Organize the conferences upon launch and closure of the project (Soroca and Yampil) (act.4.6.)										
5.8.1.1. Launch Conference of the project (25 participants, half day)- Co-applicant 1 (UA)										

NOTE: A difference is educed in 0,87 EUR. This difference appeared as a result of multiplication of training materials/folders/pens at a price that exceeds provided expeditures.

NOTE: A difference is educed in 4,52 EUR. This difference appeared as a result of that the payment order from 03.04.2018 for expert Veaceslav Ionita's remuneration was not processed by the bank in these date but was processed in 07.06.2018, so June's inforeuro falls short than the April's inforeuro.



5.8.1.1.2. Coffee break-P1	Payment to Private Entrepreneur Balaban Kateryna Volodymyrivna, for coffee-break for 47 participants at the Launch Conference from 14.02.2018	Contract no.8 from 15.05.2018, Act of handover services no. 8 from 15.05.2018	5319,19	OP25/22.05.2018	31,59596	6 319,19	200,00	200,00	200,00
	Total 5.8.1.1.2		6319,19			6 319,19	200,00	200,00	200,00
5.8.1.2. Launch Conference of the project (25 participants, half day)- Co-applicant 2 (MD), P2									
5.8.1.2.1. Coffee break	Payment to IM "Soraim - Service" Ltd, coffee break for 39 participants for the launch conference of the project from 31.01.2018	Invoice no. JJ 3193696 from 01.03.2018, Contract no.54 from 31.01.2018	4096,00	OP165/27.03.2018	20,4820	4 096,00	199,98	199,98	199,98
	TOTAL 5.8.1.2.1		4096,00			4 096,00	199,98	199,98	199,98
5.8.3. Develop and lunch a joint tourist website in Romanian, English and Ukrainian promoting tourism potential and rural tourism in Soroca (Moldova) and Yampil (Ukraine) districts (act. 4.1.) LP	Payment to Moraru Constantin for develop the web site of the project	Contract no. IDIS_EaPTC/MD-UA nr.11 from 20.04.2018, Act no. 01 from 11.06.2018, Payroll statement from 11.06.2018	28309,54	OP370/11.06.2018	19,6728	28 309,54	1 439,02	1 439,02	1 439,02
	23% Social tax from Moraru Constantin remuneration	Payroll statement from 11.06.2018	8872,05	OP366/11.06.2018	19,6728	8 872,05	450,98	450,98	450,98
	6% Pension tax from Moraru Constantin remuneration	Payroll statement from 11.06.2018	2314,45	OP367/11.06.2018	19,6728	2 314,45	117,65	117,65	117,65
	Income tax from Moraru Constantin remuneration	Payroll statement from 11.06.2018	6214,29	OP368/11.06.2018	19,6728	6 214,29	315,88	315,88	315,88
	9% medical insurance from Moraru Constantin remuneration	Payroll statement from 11.06.2018	3471,68	OP369/11.06.2018	19,6728	3 471,68	176,47	176,47	176,47
	TOTAL 5.8.3.		49182,01			49 182,01	2 500,00	2 500,00	2 500,00
5.8.4. Develop up to 15-minute documentary film for informing visitors and promoting rural tourism in the districts concerned (act.4.2.) -LP	Payment first tranche to "OWH TV Studio" for develop the documentary film	Invoice no. WA1139981 from 11.06.2018, Contract no. IDIS_EaPTC/MD-UA nr.10 from 05.04.2018	59677,80	OP385/11.06.2018	19,6728	59 677,80	3 033,52	3 033,52	3 033,52
	TOTAL 5.8.4.		59677,80			59 677,80	3 033,52	3 033,52	3 033,52
5.9. External expertise									
5.9.1. Project manager-Applicant MD/ Chiriac Liubomir (14 months x 90%, EUR 1375 per month) LP									
	Wage (advance for January-February 2018)	Contract IDIS_EaPTC/MD-UA no 1 from 02.01.2018, Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018; TS nr.1/31.01.2018, TS nr.2/28.02.2018, Payroll statement from 31.01.2018 and 28.02.2018	25454,93	OP1/31.01.2018	20,3436	25 454,93	1 251,25	1 251,25	1 251,25
	9% medical insurance from Chiriac Liubomir wage's for January 2018	Payroll statement from 31.01.2018	2517,52	OP58/31.01.2018	20,3436	2 517,52	123,75	123,75	123,75
	23% Social tax from Chiriac Liubomir wage's for January 2018	Payroll statement from 31.01.2018	5046,01	OP112/05.03.2018	20,4820	5 046,01	246,36	246,36	246,36

6% Pension tax from Chiriac Liubomir wage's for January 2018	Payroll statement from 31.01.2018	1316,35	OP113/05.03.2018	20,4820	1 316,35	64,27	64,27	64,27
Income tax from Chiriac Liubomir wage's for January 2018	Payroll statement from 31.01.2018	3231,90	OP114/05.03.2018	20,4820	3 231,90	157,79	157,79	157,79
23% Social tax from Chiriac Liubomir wage's for February 2018	Payroll statement from 28.02.2018	5080,34	OP115/05.03.2018	20,4820	5 080,34	248,04	248,04	248,04
6% Pension tax from Chiriac Liubomir wage's for February 2018	Payroll statement from 28.02.2018	1325,31	OP116/05.03.2018	20,4820	1 325,31	64,71	64,71	64,71
Income tax from Chiriac Liubomir wage's for February 2018	Payroll statement from 28.02.2018	3255,95	OP117/05.03.2018	20,4820	3 255,95	158,97	158,97	158,97
9% medical insurance from Chiriac Liubomir wage's for February 2018	Payroll statement from 28.02.2018	1444,96	OP118/05.03.2018	20,4820	1 444,96	70,55	70,55	70,55
Wage for march 2018	Act no.3 from 28.03.2018; TS no.3/28.03.2018, Payroll statement from 28.03.2018	14380,87	OP1/28.03.2018	20,4820	14 380,87	702,12	702,12	702,12
23% Social tax from Chiriac Liubomir wage's for March 2018	Payroll statement from 28.03.2018	5080,34	OP172/28.03.2018	20,4820	5 080,34	248,04	248,04	248,04
6% Pension tax from Chiriac Liubomir wage's for March 2018	Payroll statement from 28.03.2018	1325,30	OP173/28.03.2018	20,4820	1 325,30	64,71	64,71	64,71
Income tax from Chiriac Liubomir wage's for March 2018	Payroll statement from 28.03.2018	3255,95	OP174/28.03.2018	20,4820	3 255,95	158,97	158,97	158,97
9% medical insurance from Chiriac Liubomir wage's for March 2018	Payroll statement from 28.03.2018	1987,96	OP175/28.03.2018	20,4820	1 987,96	97,06	97,06	97,06
Wage for april 2018	Act no.4 from 27.04.2018; TS no.4/27.04.2018, Payroll statement from 27.04.2018	16521,75	OP1/27.04.2018	20,4928	16 521,75	806,22	806,22	806,22
23% Social tax from Chiriac Liubomir wage's for April 2018	Payroll statement from 27.04.2018	5083,02	OP226/27.04.2018	20,4928	5 083,02	248,04	248,04	248,04
6% Pension tax from Chiriac Liubomir wage's for April 2018	Payroll statement from 27.04.2018	1326,01	OP227/27.04.2018	20,4928	1 326,01	64,71	64,71	64,71
Income tax from Chiriac Liubomir wage's for April 2018	Payroll statement from 27.04.2018	3257,82	OP228/27.04.2018	20,4928	3 257,82	158,97	158,97	158,97
9% medical insurance from Chiriac Liubomir wage's for April 2018	Payroll statement from 27.04.2018	1989,00	OP229/27.04.2018	20,4928	1 989,00	97,06	97,06	97,06
Wage for may 2018	Act no.5 from 12.06.2018; TS nr.5/30.05.2018, Payroll statement from 12.06.2018	15570,24	OP1/12.06.2018	19,6728	15 570,24	791,46	791,46	791,46
23% Social tax from Chiriac Liubomir wage's for May 2018	Payroll statement from 12.06.2018	4879,62	OP372/12.06.2018	19,6728	4 879,62	248,04	248,04	248,04
6% Pension tax from Chiriac Liubomir wage's for May 2018	Payroll statement from 12.06.2018	1272,95	OP373/12.06.2018	19,6728	1 272,95	64,71	64,71	64,71
Income tax from Chiriac Liubomir wage's for May 2018	Payroll statement from 12.06.2018	3417,86	OP374/12.06.2018	19,6728	3 417,86	173,74	173,74	173,74
9% medical insurance from Chiriac Liubomir wage's for May 2018	Payroll statement from 12.06.2018	1909,42	OP375/12.06.2018	19,6728	1 909,42	97,06	97,06	97,06
<b>TOTAL S.9.1</b>		<b>129931,38</b>			<b>129 931,38</b>	<b>6 406,58</b>	<b>6 406,58</b>	<b>6 406,58</b>



5.9.2. Project coordinator 1 - Applicant MD/Znaceni Ana (14 months x 80%, EUR 1156,25 per month) LP		Contract IDIS_EaPTC/MD_UA no 2 from 02.01.2018; Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018; TS nr.1/31.01.2018,TS nr.2/28.02.2018, Payroll statement from 31.01.2018 and 28.02.2018										
	Wage (advance for January- February 2018)		21405,29	OP1/31.01.2018	20,3436	21 405,29			1 052,19		1 052,19	1 052,19
	9% medical insurance from Znaceni Ana wage's for January 2018	Payroll statement from 31.01.2018	2117,00	OP60/31.01.2018	20,3436	2 117,00			104,06		104,06	104,06
	23% Social tax from Znaceni Ana wage's for January 2018	Payroll statement from 31.01.2018	4243,24	OP112/05.03.2018	20,4820	4 243,24			207,17		207,17	207,17
	6% Pension tax from Znaceni Ana wage's for January 2018	Payroll statement from 31.01.2018	1106,93	OP113/05.03.2018	20,4820	1 106,93			54,04		54,04	54,04
	Income tax from Znaceni Ana wage's for January 2018	Payroll statement from 31.01.2018	2972,11	OP114/05.03.2018	20,4820	2 972,11			145,11		145,11	145,11
	23% Social tax from Znaceni Ana wage's for February 2018	Payroll statement from 28.02.2018	4272,10	OP115/05.03.2018	20,4820	4 272,10			208,58		208,58	208,58
	6% Pension tax from Znaceni Ana wage's for February 2018	Payroll statement from 28.02.2018	1114,46	OP116/05.03.2018	20,4820	1 114,46			54,41		54,41	54,41
	Income tax from Znaceni Ana wage's for February 2018	Payroll statement from 28.02.2018	2992,33	OP117/05.03.2018	20,4820	2 992,33			146,10		146,10	146,10
	9% medical insurance from Znaceni Ana wage's for February 2018	Payroll statement from 28.02.2018	1215,08	OP118/05.03.2018	20,4820	1 215,08			59,32		59,32	59,32
		Act no.3 from 28.03.2018; TS no 3/28.03.2018, Payroll statement from 28.03.2018										
	Wage for march 2018		11075,49	OP1/28.03.2018	20,4820	11 075,49			540,74		540,74	540,74
	23% Social tax from Znaceni Ana wage's for March 2018	Payroll statement from 28.03.2018	4272,10	OP172/28.03.2018	20,4820	4 272,10			208,58		208,58	208,58
	6% Pension tax from Znaceni Ana wage's for March 2018	Payroll statement from 28.03.2018	1114,46	OP173/28.03.2018	20,4820	1 114,46			54,41		54,41	54,41
	Income tax from Znaceni Ana wage's for March 2018	Payroll statement from 28.03.2018	2992,33	OP174/28.03.2018	20,4820	2 992,33			146,10		146,10	146,10
	9% medical insurance from Znaceni Ana wage's for March 2018	Payroll statement from 28.03.2018	1671,70	OP175/28.03.2018	20,4820	1 671,70			81,62		81,62	81,62
		Act no.4 from 27.04.2018;TS no 4/27.04.2018,Payroll statement from 27.04.2018										
	Wage for april 2018		13638,91	OP1/27.04.2018	20,4928	13 638,91			665,55		665,55	665,55
	23% Social tax from Znaceni Ana wage's for April 2018	Payroll statement from 27.04.2018	4274,36	OP226/27.04.2018	20,4928	4 274,36			208,58		208,58	208,58
	6% Pension tax from Znaceni Ana wage's for April 2018	Payroll statement from 27.04.2018	1115,05	OP227/27.04.2018	20,4928	1 115,05			54,41		54,41	54,41
	Income tax from Znaceni Ana wage's for April 2018	Payroll statement from 27.04.2018	2993,91	OP228/27.04.2018	20,4928	2 993,91			146,10		146,10	146,10
	9% medical insurance from Znaceni Ana wage's for April 2018	Payroll statement from 27.04.2018	1672,58	OP229/27.04.2018	20,4928	1 672,58			81,62		81,62	81,62
	<b>TOTAL 5.9.2.</b>		<b>86259,43</b>			<b>86 259,43</b>			<b>4 218,68</b>		<b>4 218,68</b>	<b>4 218,68</b>
5.9.3. Project coordinator 2 - Applicant MD/Ungureanu Carolina (14 months x 80%, EUR 1156,25 per month) LP		Contract IDIS_EaPTC/MD_UA no.3 from 02.01.2018; Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018; TS nr.1/31.01.2018,TS nr.2/28.02.2018, Payroll statement from 31.01.2018 and 28.02.2018										
	Wage (advance for January- February 2018)		21405,29	OP1/31.01.2018	20,3436	21 405,29			1 052,19		1 052,19	1 052,19
	9% medical insurance from Ungureanu Carolina wage's for January 2018	Payroll statement from 31.01.2018	2117,00	OP59/31.01.2018	20,3436	2 117,00			104,06		104,06	104,06



	23% Social tax from Ungureanu Carolina wage's for January 2018	Payroll statement from 31.01.2018	4243,24	OP112/05.03.2018	20,4820	4 243,24		207,17	207,17	207,17
	6% Pension tax from Ungureanu Carolina wage's for January 2018	Payroll statement from 31.01.2018	1106,93	OP113/05.03.2018	20,4820	1 106,93		54,04	54,04	54,04
	Income tax from Ungureanu Carolina wage's for January 2018	Payroll statement from 31.01.2018	1155,82	OP114/05.03.2018	20,4820	1 155,82		56,43	56,43	56,43
	23% Social tax from Ungureanu Carolina wage's for February 2018	Payroll statement from 28.02.2018	4272,10	OP115/05.03.2018	20,4820	4 272,10		208,58	208,58	208,58
	6% Pension tax from Ungureanu Carolina wage's for February 2018	Payroll statement from 28.02.2018	1114,46	OP116/05.03.2018	20,4820	1 114,46		54,41	54,41	54,41
	Income tax from Ungureanu Carolina wage's for February 2018	Payroll statement from 28.02.2018	4063,40	OP117/05.03.2018	20,4820	4 063,40		198,39	198,39	198,39
	9% medical insurance from Ungureanu Carolina wage's for February 2018	Payroll statement from 28.02.2018	1215,08	OP118/05.03.2018	20,4820	1 215,08		59,32	59,32	59,32
	Act no.3 from 28.03.2018; TS no.3/28.03.2018, Payroll statement from 28.03.2018									
	Wage for march 2018		13637,00	OP1/28.03.2018	20,4820	13 637,00		665,80	665,80	665,80
	23% Social tax from Ungureanu Carolina wage's for March 2018	Payroll statement from 28.03.2018	4272,10	OP172/28.03.2018	20,4820	4 272,10		208,58	208,58	208,58
	6% Pension tax from Ungureanu Carolina wage's for March 2018	Payroll statement from 28.03.2018	1114,46	OP173/28.03.2018	20,4820	1 114,46		54,41	54,41	54,41
	Income tax from Ungureanu Carolina wage's for March 2018	Payroll statement from 28.03.2018	2992,33	OP174/28.03.2018	20,4820	2 992,33		146,10	146,10	146,10
	9% medical insurance from Ungureanu Carolina wage's for March 2018	Payroll statement from 28.03.2018	1671,70	OP175/28.03.2018	20,4820	1 671,70		81,62	81,62	81,62
	Act no.4 from 27.04.2018; TS no.4/27.04.2018, Payroll statement from 27.04.2018									
	Wage for april 2018		13638,91	OP1/27.04.2018	20,4928	13 638,91		665,55	665,55	665,55
	23% Social tax from Ungureanu Carolina wage's for April 2018	Payroll statement from 27.04.2018	4274,36	OP226/27.04.2018	20,4928	4 274,36		208,58	208,58	208,58
	6% Pension tax from Ungureanu Carolina wage's for April 2018	Payroll statement from 27.04.2018	1115,05	OP227/27.04.2018	20,4928	1 115,05		54,41	54,41	54,41
	Income tax from Ungureanu Carolina wage's for April 2018	Payroll statement from 27.04.2018	2993,91	OP228/27.04.2018	20,4928	2 993,91		146,10	146,10	146,10
	9% medical insurance from Ungureanu Carolina wage's for April 2018	Payroll statement from 27.04.2018	1672,58	OP229/27.04.2018	20,4928	1 672,58		81,62	81,62	81,62
	TOTAL 5.9.3.		88075,72			88 075,72		4 307,36	4 307,36	4 307,36
5.9.4. Expert in rural tourism - Applicant MD /Sochirca Vitalie (14 months x 75% , EUR 1030 per month) LP	Contract IDIS_EaPTC/MD_UA no.4 from 02.01.2018, Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018; TS nr.1/31.01.2018, TS nr.2/28.02.2018, Payroll statement from 31.01.2018 and 28.02.2018									
	Wage (advance for January-February 2018)		19068,05	OP1/31.01.2018	20,3436	19 068,05		937,30	937,30	937,30
	9% medical insurance from Sochirca Vitalie wage's for January 2018	Payroll statement from 31.01.2018	1885,86	OP61/31.01.2018	20,3436	1 885,86		92,70	92,70	92,70
	23% Social tax from Sochirca Vitalie wage's for January 2018	Payroll statement from 31.01.2018	3779,92	OP112/05.03.2018	20,4820	3 779,92		184,55	184,55	184,55
	6% Pension tax from Sochirca Vitalie wage's for January 2018	Payroll statement from 31.01.2018	986,07	OP113/05.03.2018	20,4820	986,07		48,14	48,14	48,14

	Income tax from Sochirca Vitalie wage's for January 2018	Payroll statement from 31.01.2018	2647,59	OP114/05.03.2018	20,4820	2 647,59		129,26	129,26	129,26
	23% Social tax from Sochirca Vitalie wage's for February 2018	Payroll statement from 28.02.2018	3805,64	OP115/05.03.2018	20,4820	3 805,64		185,80	185,80	185,80
	6% Pension tax from Sochirca Vitalie wage's for February 2018	Payroll statement from 28.02.2018	992,77	OP116/05.03.2018	20,4820	992,77		48,47	48,47	48,47
	Income tax from Sochirca Vitalie wage's for February 2018	Payroll statement from 28.02.2018	2665,60	OP117/05.03.2018	20,4820	2 665,60		130,14	130,14	130,14
	9% medical insurance from Sochirca Vitalie wage's for February 2018	Payroll statement from 28.02.2018	1082,40	OP118/05.03.2018	20,4820	1 082,40		52,85	52,85	52,85
	Wage for march 2018	Act no 3 from 28.03.2018; TS no.3/28.03.2018, Payroll statement from 28.03.2018	9866,17	OP128.03.2018	20,4820	9 866,17		481,70	481,70	481,70
	23% Social tax from Sochirca Vitalie wage's for March 2018	Payroll statement from 28.03.2018	3805,64	OP172/28.03.2018	20,4820	3 805,64		185,80	185,80	185,80
	6% Pension tax from Sochirca Vitalie wage's for March 2018	Payroll statement from 28.03.2018	992,77	OP173/28.03.2018	20,4820	992,77		48,47	48,47	48,47
	Income tax from Sochirca Vitalie wage's for March 2018	Payroll statement from 28.03.2018	2665,60	OP174/28.03.2018	20,4820	2 665,60		130,14	130,14	130,14
	9% medical insurance from Sochirca Vitalie wage's for March 2018	Payroll statement from 28.03.2018	1489,16	OP175/28.03.2018	20,4820	1 489,16		72,71	72,71	72,71
	Wage for april 2018	Act no 4 from 27.04.2018; TS no 4/27.04.2018, Payroll statement from 27.04.2018	12149,69	OP1/27.04.2018	20,4928	12 149,69		592,88	592,88	592,88
	23% Social tax from Sochirca Vitalie wage's for April 2018	Payroll statement from 27.04.2018	3807,64	OP226/27.04.2018	20,4928	3 807,64		185,80	185,80	185,80
	6% Pension tax from Sochirca Vitalie wage's for April 2018	Payroll statement from 27.04.2018	993,30	OP227/27.04.2018	20,4928	993,30		48,47	48,47	48,47
	Income tax from Sochirca Vitalie wage's for April 2018	Payroll statement from 27.04.2018	2667,01	OP228/27.04.2018	20,4928	2 667,01		130,14	130,14	130,14
	9% medical insurance from Sochirca Vitalie wage's for April 2018	Payroll statement from 27.04.2018	1489,94	OP229/27.04.2018	20,4928	1 489,94		72,71	72,71	72,71
	<b>TOTAL 5.9.4.</b>		<b>76840,82</b>			<b>76 840,82</b>		<b>3 758,04</b>	<b>3 758,04</b>	<b>3 758,04</b>
	<b>5.9.5. Expert in marketing - Applicant MD/Prepilita Afanasie ( 14 months x 75%, EUR 770 per month) LP</b>									
	Wage (advance for January-February 2018)	Contract IDIS_EaPTC/MD_UA no.5 from 02.01.2018, Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018; TS nr 1/31.01.2018, TS nr.2/28.02.2018, Payroll statement from 31.01.2018 and 28.02.2018	14254,75	OP1/31.01.2018	20,3436	14 254,75		700,70	700,70	700,70
	9% medical insurance from Prepilita Afanasie wage's for January 2018	Payroll statement from 31.01.2018	1409,82	OP62/31.01.2018	20,3436	1 409,82		69,30	69,30	69,30
	23% Social tax from Prepilita Afanasie wage's for January 2018	Payroll statement from 31.01.2018	2825,77	OP112/05.03.2018	20,4820	2 825,77		137,96	137,96	137,96
	6% Pension tax from Prepilita Afanasie wage's for January 2018	Payroll statement from 31.01.2018	737,16	OP113/05.03.2018	20,4820	737,16		35,99	35,99	35,99
	Income tax from Prepilita Afanasie wage's for January 2018	Payroll statement from 31.01.2018	1979,26	OP114/05.03.2018	20,4820	1 979,26		96,63	96,63	96,63
	23% Social tax from Prepilita Afanasie wage's for February 2018	Payroll statement from 28.02.2018	3323,47	OP115/05.03.2018	20,4820	3 323,47		162,26	162,26	162,26
	6% Pension tax from Prepilita Afanasie wage's for February 2018	Payroll statement from 28.02.2018	866,99	OP116/05.03.2018	20,4820	866,99		42,33	42,33	42,33



	Income tax from Prepelita Afanasie wage's for February 2018	Payroll statement from 28.02.2018	2327,87	OP117/05.03.2018	20,4820	2 327,87		113,65		113,65	113,65
	9% medical insurance from Prepelita Afanasie wage's for February 2018	Payroll statement from 28.02.2018	996,40	OP118/05.03.2018	20,4820	996,40		48,65		48,65	48,65
		Act no.3 from 28.03.2018; TS no.3/28.03.2018, Payroll statement from 28.03.2018									
	Wage for march 2018	Payroll statement from 28.03.2018	10429,22	OP128.03.2018	20,4820	10 429,22		509,19		509,19	509,19
	23% Social tax from Prepelita Afanasie wage's for March 2018	Payroll statement from 28.03.2018	3323,47	OP172/28.03.2018	20,4820	3 323,47		162,26		162,26	162,26
	6% Pension tax from Prepelita Afanasie wage's for March 2018	Payroll statement from 28.03.2018	866,99	OP173/28.03.2018	20,4820	866,99		42,33		42,33	42,33
	Income tax from Prepelita Afanasie wage's for March 2018	Payroll statement from 28.03.2018	2327,87	OP174/28.03.2018	20,4820	2 327,87		113,65		113,65	113,65
	9% medical insurance from Prepelita Afanasie wage's for March 2018	Payroll statement from 28.03.2018	1300,48	OP175/28.03.2018	20,4820	1 300,48		63,49		63,49	63,49
		Act no.4 from 27.04.2018; TS no.4/27.04.2018, Payroll statement from 27.04.2018									
	Wage for april 2018	Payroll statement from 27.04.2018	9062,78	OP127.04.2018	20,4928	9 062,78		443,22		443,22	443,22
	23% Social tax from Prepelita Afanasie wage's for April 2018	Payroll statement from 27.04.2018	2846,49	OP226/27.04.2018	20,4928	2 846,49		138,90		138,90	138,90
	6% Pension tax from Prepelita Afanasie wage's for April 2018	Payroll statement from 27.04.2018	742,56	OP227/27.04.2018	20,4928	742,56		36,24		36,24	36,24
	Income tax from Prepelita Afanasie wage's for April 2018	Payroll statement from 27.04.2018	1993,78	OP228/27.04.2018	20,4928	1 993,78		97,29		97,29	97,29
	9% medical insurance from Prepelita Afanasie wage's for April 2018	Payroll statement from 27.04.2018	1113,84	OP229/27.04.2018	20,4928	1 113,84		54,35		54,35	54,35
	TOTAL 5.9.5.		62748,97			62 748,97		3 068,41		3 068,41	3 068,41
5.9.6. Consultant in business development - Applicant MD Chivriga Viorel (14 months x 71,5%, EUR 899,50 per month) LP		Contract IDIS_EaPTC/MD_UA no.6 from 02.01.2018, Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018; TS nr.1/31.01.2018, TS nr.2/28.02.2018, Payroll statement from 31.01.2018 and 28.02.2018									
	Wage (advance for January-February 2018)	Payroll statement from 31.01.2018	16652,15	OP63/31.01.2018	20,3436	16 652,15		818,54		818,54	818,54
	9% medical insurance from Chivriga Viorel wage's for January 2018	Payroll statement from 31.01.2018	1648,92	OP64/31.01.2018	20,3436	1 646,92		80,96		80,96	80,96
	23% Social tax from Chivriga Viorel wage's for January 2018	Payroll statement from 31.01.2018	3301,01	OP112/05.03.2018	20,4820	3 301,01		161,17		161,17	161,17
	6% Pension tax from Chivriga Viorel wage's for January 2018	Payroll statement from 31.01.2018	861,13	OP113/05.03.2018	20,4820	861,13		42,04		42,04	42,04
	Income tax from Chivriga Viorel wage's for January 2018	Payroll statement from 31.01.2018	2312,14	OP114/05.03.2018	20,4820	2 312,14		112,89		112,89	112,89
	23% Social tax from Chivriga Viorel wage's for February 2018	Payroll statement from 28.02.2018	3301,01	OP115/05.03.2018	20,4820	3 301,01		161,17		161,17	161,17
	6% Pension tax from Chivriga Viorel wage's for February 2018	Payroll statement from 28.02.2018	861,13	OP116/05.03.2018	20,4820	861,13		42,04		42,04	42,04
	Income tax from Chivriga Viorel wage's for February 2018	Payroll statement from 28.02.2018	2312,14	OP117/05.03.2018	20,4820	2 312,14		112,89		112,89	112,89
	9% medical insurance from Chivriga Viorel wage's for February 2018	Payroll statement from 28.02.2018	936,48	OP118/05.03.2018	20,4820	936,48		45,72		45,72	45,72

		Act no.3 from 28.03.2018; TS no.3/28.03.2018, Payroll statement from 28.03.2018										
	Wage for march 2018		8472.83	OP176/28.03.2018	20,4820	8 472.83		413.67		413.67	413.67	
	23% Social tax from Chivriga Viorel wage's for March 2018	Payroll statement from 28.03.2018	3301.01	OP172/28.03.2018	20,4820	3 301.01		161.17		161.17	161.17	
	6% Pension tax from Chivriga Viorel wage's for March 2018	Payroll statement from 28.03.2018	861.13	OP173/28.03.2018	20,4820	861.13		42.04		42.04	42.04	
	Income tax from Chivriga Viorel wage's for March 2018	Payroll statement from 28.03.2018	2312.14	OP174/28.03.2018	20,4820	2 312.14		112.89		112.89	112.89	
	9% medical insurance from Chivriga Viorel wage's for March 2018	Payroll statement from 28.03.2018	1291.70	OP175/28.03.2018	20,4820	1 291.70		63.07		63.07	63.07	
	Wage for april 2018	Act no.4 from 27.04.2018;TS no.4/27.04.2018,Payroll statement from 27.04.2018	10610.33	OP230/27.04.2018	20,4928	10 610.33		517.76		517.76	517.76	
	23% Social tax from Chivriga Viorel wage's for April 2018	Payroll statement from 27.04.2018	3325.22	OP226/27.04.2018	20,4928	3 325.22		162.26		162.26	162.26	
	6% Pension tax from Chivriga Viorel wage's for April 2018	Payroll statement from 27.04.2018	867.45	OP227/27.04.2018	20,4928	867.45		42.33		42.33	42.33	
	Income tax from Chivriga Viorel wage's for April 2018	Payroll statement from 27.04.2018	2329.10	OP228/27.04.2018	20,4928	2 329.10		113.65		113.65	113.65	
	9% medical insurance from Chivriga Viorel wage's for April 2018	Payroll statement from 27.04.2018	1301.18	OP229/27.04.2018	20,4928	1 301.18		63.49		63.49	63.49	
	TOTAL 5.9.6.		66856.20			66 856.20		3 269.75		3 269.75	3 269.75	
5.9.7. Consultant in Public Administration - Applicant MD /Catlabuga Vladimir (14 monthsx71,5%, EUR 1045,50 per month ) LP	Wage (advance for January-February 2018)	IDIS_EaPTC/MD_UA no.7 from 02.01.2018, Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018; TS	19373.52	OP1/31.01.2018	20,3436	19 373.52		952.32		952.32	952.32	
	9% medical insurance from Catlabuga Vladimir wage's for January 2018	Payroll statement from 31.01.2018	1916.06	OP65/31.01.2018	20,3436	1 916.06		94.18		94.18	94.18	
	23% Social tax from Catlabuga Vladimir wage's for January 2018	Payroll statement from 31.01.2018	3840.47	OP112/05.03.2018	20,4820	3 840.47		187.50		187.50	187.50	
	6% Pension tax from Catlabuga Vladimir wage's for January 2018	Payroll statement from 31.01.2018	1001.86	OP113/05.03.2018	20,4820	1 001.86		48.91		48.91	48.91	
	Income tax from Catlabuga Vladimir wage's for January 2018	Payroll statement from 31.01.2018	2690.00	OP114/05.03.2018	20,4820	2 690.00		131.33		131.33	131.33	
	23% Social tax from Catlabuga Vladimir wage's for February 2018	Payroll statement from 28.02.2018	3866.60	OP115/05.03.2018	20,4820	3 866.60		188.78		188.78	188.78	
	6% Pension tax from Catlabuga Vladimir wage's for February 2018	Payroll statement from 28.02.2018	1008.68	OP116/05.03.2018	20,4820	1 008.68		49.25		49.25	49.25	
	Income tax from Catlabuga Vladimir wage's for February 2018	Payroll statement from 28.02.2018	2708.30	OP117/05.03.2018	20,4820	2 708.30		132.23		132.23	132.23	
	9% medical insurance from Catlabuga Vladimir wage's for February 2018	Payroll statement from 28.02.2018	1099.78	OP118/05.03.2018	20,4820	1 099.78		53.69		53.69	53.69	
	Wage for march 2018	Act no.3 from 28.03.2018; TS no.3/28.03.2018, Payroll statement from 28.03.2018	10024.22	OP1/28.03.2018	20,4820	10 024.22		489.42		489.42	489.42	
	23% Social tax from Catlabuga Vladimir wage's for March 2018	Payroll statement from 28.03.2018	3866.60	OP172/28.03.2018	20,4820	3 866.60		188.78		188.78	188.78	
	6% Pension tax from Catlabuga Vladimir wage's for March 2018	Payroll statement from 28.03.2018	1008.68	OP173/28.03.2018	20,4820	1 008.68		49.25		49.25	49.25	



	Income tax from Catlabuga Vladimir wage's for March 2018	Payroll statement from 28.03.2018	2708,30	OP174/28.03.2018	20,4820	2 708,30	132,23	132,23	132,23
	9% medical insurance from Catlabuga Vladimir wage's for March 2018	Payroll statement from 28.03.2018	1513,02	OP175/28.03.2018	20,4820	1 513,02	73,87	73,87	73,87
	Wage for april 2018	Act no.4 from 27.04.2018;TS no.4/27.04.2018;Payroll statement from 27.04.2018	12344,32	OP1/27.04.2018	20,4928	12 344,32	602,37	602,37	602,37
	23% Social tax from Catlabuga Vladimir wage's for April 2018	Payroll statement from 27.04.2018	3868,64	OP226/27.04.2018	20,4928	3 868,64	188,78	188,78	188,78
	6% Pension tax from Catlabuga Vladimir wage's for April 2018	Payroll statement from 27.04.2018	1009,21	OP227/27.04.2018	20,4928	1 009,21	49,25	49,25	49,25
	Income tax from Catlabuga Vladimir wage's for April 2018	Payroll statement from 27.04.2018	2709,73	OP228/27.04.2018	20,4928	2 709,73	132,23	132,23	132,23
	9% medical insurance from Catlabuga Vladimir wage's for April 2018	Payroll statement from 27.04.2018	1513,82	OP229/27.04.2018	20,4928	1 513,82	73,87	73,87	73,87
	Wage for may 2018	Act no.5 from 12.06.2018;TS nr.5/30.05.2018;Payroll statement from 12.06.2018	11850,38	OP1/12.06.2018	19,6728	11 850,38	602,37	602,37	602,37
	23% Social tax from Catlabuga Vladimir wage's for May 2018	Payroll statement from 12.06.2018	3713,84	OP372/12.06.2018	19,6728	3 713,84	188,78	188,78	188,78
	6% Pension tax from Catlabuga Vladimir wage's for May 2018	Payroll statement from 12.06.2018	968,83	OP373/12.06.2018	19,6728	968,83	49,25	49,25	49,25
	Income tax from Catlabuga Vladimir wage's for May 2018	Payroll statement from 12.06.2018	2601,30	OP374/12.06.2018	19,6728	2 601,30	132,23	132,23	132,23
	9% medical insurance from Catlabuga Vladimir wage's for May 2018	Payroll statement from 12.06.2018	1453,24	OP375/12.06.2018	19,6728	1 453,24	73,87	73,87	73,87
	TOTAL 5.9.7.		98859,40			98 859,40	4 864,75	4 864,75	4 864,75
5.9.8. PR of the project - Applicant MD /Veverita Ana-Maria (14 monthsx72,5 %, EUR 800 per month) LP	Wage (advance for January-February 2018)	Contract IDIS_EaPTC/MD_UA no.8 from 02.01.2018, Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018, TS nr.1/31.01.2018,TS nr.2/28.02.2018, Payroll statement from 31.01.2018 and 28.02.2018	16274,88	OP1/31.01.2018	20,3436	16 274,88	800,00	800,00	800,00
	23% Social tax from Veverita Ana-Maria wage's for January 2018	Payroll statement from 31.01.2018	2935,86	OP112/05.03.2018	20,4820	2 935,86	143,34	143,34	143,34
	6% Pension tax from Veverita Ana-Maria wage's for January 2018	Payroll statement from 31.01.2018	765,88	OP113/05.03.2018	20,4820	765,88	37,39	37,39	37,39
	Income tax from Veverita Ana-Maria wage's for January 2018	Payroll statement from 31.01.2018	1753,88	OP114/05.03.2018	20,4820	1 753,88	85,63	85,63	85,63
	9% medical insurance from Veverita Ana-Maria wage's for January-February 2018	Payroll statement from 31.01.2018	2305,46	OP118/05.03.2018	20,4820	2 305,46	112,56	112,56	112,56
	23% Social tax from Veverita Ana-Maria wage's for February 2018	Payroll statement from 28.02.2018	2955,83	OP115/05.03.2018	20,4820	2 955,83	144,31	144,31	144,31
	6% Pension tax from Veverita Ana-Maria wage's for February 2018	Payroll statement from 28.02.2018	771,09	OP116/05.03.2018	20,4820	771,09	37,65	37,65	37,65



	Income tax from Veverita Ana-Maria wage's for February 2018	Payroll statement from 28.02.2018	1767,86	OP117/05.03.2018	20,4820	1 767,86		86,31	86,31	86,31
		Act no.3 from 28.03.2018; TS no.3/28.03.2018, Payroll statement from 28.03.2018								
	Wage for march 2018	Payroll statement from 28.03.2018	8013,30	OP1/28.03.2018	20,4820	8 013,30		391,24	391,24	391,24
	23% Social tax from Veverita Ana-Maria wage's for March 2018	Payroll statement from 28.03.2018	2955,83	OP172/28.03.2018	20,4820	2 955,83		144,31	144,31	144,31
	6% Pension tax from Veverita Ana-Maria wage's for March 2018	Payroll statement from 28.03.2018	771,09	OP173/28.03.2018	20,4820	771,09		37,65	37,65	37,65
	Income tax from Veverita Ana-Maria wage's for March 2018	Payroll statement from 28.03.2018	1162,87	OP174/28.03.2018	20,4820	1 162,87		56,78	56,78	56,78
	9% medical insurance from Veverita Ana-Maria wage's for March 2018	Payroll statement from 28.03.2018	1156,64	OP175/28.03.2018	20,4820	1 156,64		56,47	56,47	56,47
		Act no.4 from 27.04.2018;TS no.4/27.04.2018, Payroll statement from 27.04.2018								
	Wage for april 2018	Payroll statement from 27.04.2018	9739,15	OP1/27.04.2018	20,4928	9 739,15		475,25	475,25	475,25
	23% Social tax from Veverita Ana-Maria wage's for April 2018	Payroll statement from 27.04.2018	2957,39	OP226/27.04.2018	20,4928	2 957,39		144,31	144,31	144,31
	6% Pension tax from Veverita Ana-Maria wage's for April 2018	Payroll statement from 27.04.2018	771,50	OP227/27.04.2018	20,4928	771,50		37,65	37,65	37,65
	Income tax from Veverita Ana-Maria wage's for April 2018	Payroll statement from 27.04.2018	1768,96	OP228/27.04.2018	20,4928	1 768,96		86,32	86,32	86,32
	9% medical insurance from Veverita Ana-Maria wage's for April 2018	Payroll statement from 27.04.2018	1157,24	OP229/27.04.2018	20,4928	1 157,24		56,47	56,47	56,47
	<b>TOTAL 5.9.8.</b>		<b>59984,71</b>			<b>59 984,71</b>		<b>2 933,64</b>	<b>2 933,64</b>	<b>2 933,64</b>
5.9.9. Rayonal coordinator in Soroca (Moldova) - Co-applicant 2 (MD)/ Zabrian Stela (14 months x 80% x EUR 962,50 per month) P2		Contract no. 1,1 from 01.03.2018, Act no.1 from 31.03.2018 , TS no. 1/30.03.2018		OP798/27.04.2018						
	Wage for march 2018		11155,28		20,4928	11 155,28		544,35	544,35	544,35
	23% Social tax from Zabrian Stela wage's for March 2018		3496,00	OP797/27.04.2018	20,4928	3 496,00		170,60	170,60	170,60
	6% Pension tax from Zabrian Stela wage's for March 2018		912,00	OP796/27.04.2018	20,4928	912,00		44,50	44,50	44,50
	9% medical insurance from Zabrian Stela wage's for March 2018		1368,00	OP794/27.04.2018	20,4928	1 368,00		66,76	66,76	66,76
	Income tax from Zabrian Stela wage's for March 2018		2448,72	OP795/27.04.2018	20,4928	2 448,72		119,49	119,49	119,49
		Contract no. 1,1 from 01.03.2018, Act no.2 from 30.04.2018 , TS no.2/30.04.2018		OP813/30.05.2018						
	Wage for april 2018		11153,61		20,1321	11 153,61		554,02	554,02	554,02
	23% Social tax from Zabrian Stela wage's for April 2018		3495,48	OP814/30.05.2018	20,1321	3 495,48		173,63	173,63	173,63
	6% Pension tax from Zabrian Stela wage's for April 2018		911,86	OP809/30.05.2018	20,1321	911,86		45,29	45,29	45,29
	9% medical insurance from Zabrian Stela wage's for April 2018		1367,80	OP811/30.05.2018	20,1321	1 367,80		67,94	67,94	67,94
	Income tax from Zabrian Stela wage's for April 2018		2448,35	OP812/30.05.2018	20,1321	2 448,35		121,61	121,61	121,61
	<b>TOTAL 5.9.9.</b>		<b>38757,10</b>			<b>38757,10</b>		<b>1908,20</b>	<b>1 908,20</b>	<b>1 908,20</b>
5.9.10. Rayonal assistant in Soroca (Moldova) - Co-applicant 2 (MD)/Bucataru Grigore (14 months x 60% x EUR 770 per month) P2		Contract no. 1,2 from 01.03.2018, Act no.01 from 30.04.2018								
	Wage for march 2018		9197,37	OP806/17.05.2018	20,1321	9 197,37		456,85	456,85	456,85

	23% Social tax from Bucataru Grigore wage's for March 2018		2787,60	OP378/15.05.2018	20,1321	2 787,60		138,47		138,47	138,47
	6% Pension tax from Bucataru Grigore wage's for March 2018		727,20	OP380/15.05.2018	20,1321	727,20		36,12		36,12	36,12
	9% medical insurance from Bucataru Grigore wage's for March 2018		1090,80	OP381/15.05.2018	20,1321	1 090,80		54,18		54,18	54,18
	Income tax from Bucataru Grigore wage's for March 2018		1650,03	OP379/15.05.2018	20,1321	1 650,03		81,96		81,96	81,96
	<b>TOTAL 5.9.10.</b>		<b>15453,00</b>			<b>15453,00</b>		<b>767,58</b>		<b>767,58</b>	<b>767,58</b>
5.9.11. Rayonal coordonator in Yampil (Ukraine)/Platkovska Ilona Viacheslavivna (14 months x 80%, EUR 962,5 per month ) P1	Wage for February 2018	Contract no. 1 from 07.02.2018, Act no. 1 from 28.02.2018, Calculation from 07.05.2018, TS nr.1/28.02.2018	30411,11	OP5/08.05.2018	31,59596	30 411,11		962,50		962,50	962,50
	Wage for March 2018	Contract no. 1 from 07.02.2018, Act no. 1 from 31.03.2018, Calculation from 07.05.2018, TS nr.2/31.03.2018	30411,11	OP6/08.05.2018	31,59596	30 411,11		962,50		962,50	962,50
	Wage for April 2018	Contract no. 1 from 07.02.2018, Act no. 1 from 30.04.2018, Calculation from 07.05.2018, TS nr.3/31.04.2018	30411,11	OP7/08.05.2018	31,59596	30 411,11		962,50		962,50	962,50
	Wage for May 2018	Contract no. 1 from 07.02.2018, Act no. 1 from 25.05.2018, Calculation from 25.05.2018, TS nr.4/31.05.2018	30411,11	OP26/29.05.2018	31,59596	30 411,11		962,50		962,50	962,50
	<b>TOTAL 5.9.11</b>		<b>121644,44</b>			<b>121 644,44</b>		<b>3 850,00</b>		<b>3 850,00</b>	<b>3 850,00</b>
5.9.12. Rayonal assistant in Yampil (Ukraine) /Grechanyuk Liudmila Olegivna (14 months x 60 %, EUR 770 per month) -P1	Wage for February 2018	Contract no. 2 from 07.02.2018, Act no. 2 from 28.02.2018, Calculation from 07.05.2018, TS nr.1/28.02.2018	24328,89	OP2/08.05.2018	31,59596	24 328,89		770,00		770,00	770,00
	Wage for March 2018	Contract no.2 from 07.02.2018, Act no.2 from 31.03.2018, Calculation from 07.05.2018, TS nr.2/31.03.2018	24328,89	OP3/08.05.2018	31,59596	24 328,89		770,00		770,00	770,00
	Wage for April 2018	Contract no.2 from 07.02.2018, Act no.2 from 30.04.2018, Calculation from 07.05.2018, TS nr.3/31.04.2018	24328,89	OP4/08.05.2018	31,59596	24 328,89		770,00		770,00	770,00
	Wage for May 2018	Contract no.2 from 07.02.2018, Act no.2 from 25.05.2018, Calculation from 25.05.2018, TS nr.4/31.05.2018	24328,89	OP27/29.05.2018	31,59596	24 328,89		770,00		770,00	770,00
	<b>TOTAL 5.9.12</b>		<b>97315,56</b>			<b>97 315,56</b>		<b>3 080,00</b>		<b>3 080,00</b>	<b>3 080,00</b>
5.9.13. Accountant - Applicant (MD)/Lazarev Aliona (14 monthsx71,5 %, EUR 863,8 per month) LP	Wage (advance for January-February 2018)	Contract IDIS_EaPTC/MD_UA no.9 from 02.01.2018, Act no.01 from 31.01.2018; Act no. 2 from 05.03.2018; TS nr.1/31.01.2018,TS nr.2/28.02.2018, Payroll statement from 31.01.2018 and 28.02.2018	15991,24	OP1/31.01.2018	20,3436	15 991,24		786,06		786,06	786,06



	9% medical insurance from Lazarev Aliona wage's for January 2018	Payroll statement from 31.01.2018	1581,56	OP66/31.01.2018	20,3438	1 581,56	77,74	77,74	77,74
	23% Social tax from Lazarev Aliona wage's for January 2018	Payroll statement from 31.01.2018	3170,00	OP112/05.03.2018	20,4820	3 170,00	154,77	154,77	154,77
	6% Pension tax from Lazarev Aliona wage's for January 2018	Payroll statement from 31.01.2018	826,96	OP113/05.03.2018	20,4820	826,96	40,37	40,37	40,37
	Income tax from Lazarev Aliona wage's for January 2018	Payroll statement from 31.01.2018	863,48	OP114/05.03.2018	20,4820	863,48	42,16	42,16	42,16
	23% Social tax from Lazarev Aliona wage's for February 2018	Payroll statement from 28.02.2018	3191,56	OP115/05.03.2018	20,4820	3 191,56	155,82	155,82	155,82
	6% Pension tax from Lazarev Aliona wage's for February 2018	Payroll statement from 28.02.2018	832,58	OP116/05.03.2018	20,4820	832,58	40,65	40,65	40,65
	Income tax from Lazarev Aliona wage's for February 2018	Payroll statement from 28.02.2018	1935,93	OP117/05.03.2018	20,4820	1 935,93	94,52	94,52	94,52
	9% medical insurance from Lazarev Aliona wage's for February 2018	Payroll statement from 28.02.2018	907,78	OP118/05.03.2018	20,4820	907,78	44,32	44,32	44,32
	Wage for february 2018 ( second tranh)	TS nr 2/28.02.2018	1103,66	OP1/05.03.2018	20,4820	1 103,66	53,88	53,88	53,88
	Wage for march 2018	Act no.3 from 28.03.2018; TS no.3/28.03.2018, Payroll statement from 28.03.2018	10183,84	OP1/28.03.2018	20,4820	10 183,84	497,21	497,21	497,21
	23% Social tax from Lazarev Aliona wage's for March 2018	Payroll statement from 28.03.2018	3191,56	OP172/28.03.2018	20,4820	3 191,56	155,82	155,82	155,82
	6% Pension tax from Lazarev Aliona wage's for March 2018	Payroll statement from 28.03.2018	832,58	OP173/28.03.2018	20,4820	832,58	40,65	40,65	40,65
	Income tax from Lazarev Aliona wage's for March 2018	Payroll statement from 28.03.2018	2235,48	OP174/28.03.2018	20,4820	2 235,48	109,14	109,14	109,14
	9% medical insurance from Lazarev Aliona wage's for March 2018	Payroll statement from 28.03.2018	1248,88	OP175/28.03.2018	20,4820	1 248,88	60,97	60,97	60,97
	Wage for april 2018	Act no.4 from 27.04.2018; TS no.4/27.04.2018, Payroll statement from 27.04.2018	10189,22	OP1/27.04.2018	20,4928	10 189,22	497,21	497,21	497,21
	23% Social tax from Lazarev Aliona wage's for April 2018	Payroll statement from 27.04.2018	3193,24	OP226/27.04.2018	20,4928	3 193,24	155,82	155,82	155,82
	6% Pension tax from Lazarev Aliona wage's for April 2018	Payroll statement from 27.04.2018	833,02	OP227/27.04.2018	20,4928	833,02	40,65	40,65	40,65
	Income tax from Lazarev Aliona wage's for April 2018	Payroll statement from 27.04.2018	2236,66	OP228/27.04.2018	20,4928	2 236,66	109,14	109,14	109,14
	9% medical insurance from Lazarev Aliona wage's for April 2018	Payroll statement from 27.04.2018	1249,54	OP229/27.04.2018	20,4928	1 249,54	60,97	60,97	60,97
	TOTAL 5.9.13.		65798,77			65 798,77	3 217,90	3 217,90	3 217,90
5.9.14. Accountant in Yampil/Ilyashyshyna Natalia Ivanivna (14 months*50 % , EUR 617) -P1	Wage for February 2018	Contract no. 3 from 07.02.2018, Act no.3 from 28.02.2018, Calculation from 07.05.2018, TS nr.1/28.02.2018	19 494,71	OP6/08.05.2018	31,59596	19 494,71	617,00	617,00	617,00
	Wage for March 2018	Contract no.3 from 07.02.2018, Act no.3 from 31.03.2018, Calculation from 07.05.2018, TS no.2/31.03.2018	19 494,71	OP9/08.05.2018	31,59596	19 494,71	617,00	617,00	617,00

		Contract no.3 from 07.02.2018, Act no. 3 from 30.04.2018, Calculation from 07.05.2018, TS no.3/31.04.2018	19 494,71	OP10/08.05.2018	31.59596	19 494,71	617,00	617,00	617,00	
	Wage for April 2018									
		Contract no.3 from 07.02.2018, Act no. 3 from 25.05.2018, Calculation from 25.05.2018, TS no.4/31.05.2018	19 494,71	OP28/29.05.2018	31.59596	19 494,71	617,00	617,00	617,00	
	Wage for May 2018									
	<b>TOTAL 5.9.14</b>		<b>77978,84</b>			<b>77 978,84</b>	<b>2 468,00</b>	<b>2 468,00</b>	<b>2 468,00</b>	
5.9.16. Multiplication of trainings materials/folders/pens, P2										
	Payment to "Iurie Istrati" Ltd, for supplies for 35 de participant for the seminar from 17-18 May 2018 "Standarde pentru furnizarea serviciilor turistice rurale. Sprijin pentru dezvoltarea planului de afaceri"	Inovice no. JI 0383703 from 18.05.2018, Contract no.74 from 16.05.2018	1500,00	OP454/30.05.2018	20.1321	1 500,00	74,51	74,51	74,51	
	Payment to "Iurie Istrati" Ltd, for multiplication materials for 35 participants for the seminar from 17-18 May "Standarde pentru furnizarea serviciilor turistice rurale. Sprijin pentru dezvoltarea planului de afaceri"	Inovice no. JI 0383703 from 18.05.2018, Act from 18.05.2018, Contract no.74 from 16.05.2018	2100,00	OP453/30.05.2018	20.1321	2 100,00	104,31	104,31	104,31	
	<b>TOTAL 5.9.16.</b>		<b>3600,00</b>			<b>3600,00</b>	<b>178,82</b>	<b>178,82</b>	<b>178,82</b>	
	<b>TOTAL 5.9. External expertise</b>		<b>1089904,34</b>			<b>792965,50</b>	<b>296938,84</b>	<b>48297,69</b>	<b>48297,69</b>	
Subtotal other costs, services	<b>Total 5.</b>		<b>1451945,11</b>			<b>1073835,18</b>	<b>378109,93</b>	<b>64929,04</b>	<b>64929,04</b>	
Subtotal other	<b>Total 6.</b>		<b>0,00</b>			<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	
7. Subtotal direct eligible costs of the Action (1-6)			<b>1628476,11</b>			<b>1 213 886,18</b>	<b>414 589,93</b>	<b>73 173,08</b>	<b>73 173,08</b>	
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)										
	Payment for domen and hosting for one year	Contract no. IDIS_EaPTC/MD-UA nr.12 from 05.06.2018, Act no. 01 from 12.06.2018,	11 803,68 MDL	OP380/12.06.2018	19,6728	11 803,68	600,00	600,00	600,00	
Subtotal indirect costs	<b>Total 8.</b>		<b>11803,68</b>			<b>11 803,68</b>	<b>0,00</b>	<b>600,00</b>	<b>600,00</b>	
9. Total eligible costs of the Action (7+ 8)			<b>1640279,79</b>			<b>1 225 689,86</b>	<b>414 589,93</b>	<b>73 773,08</b>	<b>73 773,08</b>	
10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)			0,00			0,00	0,00	0,00	0,00	
11. Total eligible costs (9+10)	<b>Total 11.</b>		<b>1640279,79</b>			<b>1 225 689,86</b>	<b>414 589,93</b>	<b>73 773,08</b>	<b>73 773,08</b>	
12. - Taxes			0,00			0,00	0,00	0,00	0,00	
13. Total accepted costs of the action (11+12)	<b>Total 13.</b>		<b>1640279,79</b>			<b>1 225 689,86</b>	<b>414 589,93</b>	<b>73 773,08</b>	<b>73 773,08</b>	

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