

FLC Certificate

General information

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|----------------------|---|
| ETC programme | Joint Operational Programme Black Sea Basin 2014-2020 |
| Project Title | Develop and promote the green tourism in the Danube sector of the Black Sea Basin (Cahul District, Republic of Moldova; Reni District, Ukraine; Galati County, Romania) |
| Project Acronym | GETAS |
| Project Number | BSB-817 |
| Name of Lead Partner | |

Report information

| | |
|------------------------------------|--|
| Approved implementation period | |
| Reporting Period | Period 1 15.12.2020 - 14.03.2022 (15 months) |
| Report Number | 1 |
| Report dated by project partner | 12.01.2023 |
| Type of project | preparation costs partner report final report |
| 2. Project Partner | |
| Name of controlled project partner | Institutul pentru Dezvoltare si Initiative Sociale (IDIS) "Viitorul" |
| Partner role in the project | LP |

FLC Documents

Accounting System

| | |
|------------------|------------------------------|
| Account Purposes | A Separate Accounting System |
|------------------|------------------------------|

VAT

| | | | |
|-------------|-----|-----------|----|
| Recover Vat | Yes | Partially | No |
| | | | |

Bank Account

| | | |
|----------------------|---|----|
| Iban And Bic Correct | Yes | No |
| Comment | The bank account is the same as the one declared in the Financial Identification Form(FIF). | |

Partnership Agreement

| | | |
|-------------------|---|----|
| Agreed And Signed | Yes | No |
| Comment | The partnership agreement is signed and agreed. | |

Format Of Documents

| | | | |
|-------------------------------|----------|------|------------|
| Formats Made Available To Flc | Original | Copy | Electronic |
| | | | |

FLC Report

| 3. Designated Project Partner Controller | |
|---|--------------------------------------|
| FLC body responsible for the verification | |
| FLC organisation doing the verification | "Confidential-Audit" SRL |
| Name of the controller | Valentin Anestiadi |
| Job title | CONFIDENTIAL AUDIT SRL |
| Division/Unit/Department | |
| Address | bd.Dimitrie Cantemir 5, of. 50, 2001 |
| Country | Moldova |
| Telephone Number | +37322260793, +37369182120 |
| Email | confidentialjust@mail.ru |
| Controller - Reviewer | |

| 4. Methodology of the Verification | | | |
|--|--|-----------------------|----------------------------------|
| General methodology | desk-based | on-the-spot | other |
| Date(s) on-the-spot verification | 10.06.2022 - 30.06.2022 | | |
| Location on-the-spot verification | premises of project partner | project event/meeting | place of physical project output |
| Focus of on-the-spot verification | <p>On the first spot of the verification, we got discussions and we got a sufficient understanding of the engagement context including the contractual conditions of the Reporting Entity and the applicable laws and regulations which are set out in the contract of the expenditure and revenue verification. Also, we established the cooperation model between us, as well as requested the preparation of the documents necessary to verify the expenses for the next spot verification. Also on the spot of the verification, we got documentation, filing and record keeping for expenditure ;procurement and origin rules insofar as these conditions are relevant to determine the eligibility of expenditure;asset management , bank management (treasury);payroll and time management and accounting . The understanding of the informations was sufficient to design and perform further verification procedures.</p> | | |
| Sampling was applied | Yes | No | |
| Date of receipt of the progress report | 10.06.2022 | | |
| start of control work | 10.06.2022 | | |
| Date(s) of requests for clarifications | | | |
| Date of receipt of satisfactory clarifications | | | |
| End of the control work | 13.01.2023 | | |

| 5. Expenditure declared and certified by budget line | | | | | | | | | | | | |
|---|-------------------------|--------------------------|--------------------------------------|--------------------------|---------------------------|--|---------------------------|----------------------------|--|----------------------------|-----------------------------|--------------------------------------|
| | Declared current report | Declared previous report | Declared (A) (total amount declared) | Certified current report | Certified previous report | Certified (B) (total amount certified) | Difference current report | Difference previous report | Difference (C=A-B) (total amount deducted) | Certified current report % | Certified previous report % | Certified in % of Declared [B/A]*100 |
| Staff costs | EUR 68 162.43 | EUR 0.00 | EUR 68 162.43 | EUR 68 162.43 | EUR 0.00 | EUR 68 162.43 | EUR 0.00 | EUR 0.00 | EUR 0.00 | 100.00 % | N/A | 100.00 % |
| Office and administration | EUR 7 769.60 | EUR 0.00 | EUR 7 769.60 | EUR 7 769.60 | EUR 0.00 | EUR 7 769.60 | EUR 0.00 | EUR 0.00 | EUR 0.00 | 100.00 % | N/A | 100.00 % |
| Travel and accommodation | EUR 778.57 | EUR 0.00 | EUR 778.57 | EUR 778.57 | EUR 0.00 | EUR 778.57 | EUR 0.00 | EUR 0.00 | EUR 0.00 | 100.00 % | N/A | 100.00 % |
| External expertise and services | EUR 38 532.64 | EUR 0.00 | EUR 38 532.64 | EUR 38 532.64 | EUR 0.00 | EUR 38 532.64 | EUR 0.00 | EUR 0.00 | EUR 0.00 | 100.00 % | N/A | 100.00 % |
| Equipment | EUR 3 520.60 | EUR 0.00 | EUR 3 520.60 | EUR 3 520.60 | EUR 0.00 | EUR 3 520.60 | EUR 0.00 | EUR 0.00 | EUR 0.00 | 100.00 % | N/A | 100.00 % |
| Investment | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | N/A | N/A | N/A |
| Total expenditure | EUR 118 763.84 | EUR 0.00 | EUR 118 763.84 | EUR 118 763.84 | EUR 0.00 | EUR 118 763.84 | EUR 0.00 | EUR 0.00 | EUR 0.00 | 100.00 % | N/A | 100.00 % |
| Net Revenue | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | EUR 0.00 | N/A | N/A | N/A |
| Total eligible expenditure | EUR 118 763.84 | EUR 0.00 | EUR 118 763.84 | EUR 118 763.84 | EUR 0.00 | EUR 118 763.84 | EUR 0.00 | EUR 0.00 | EUR 0.00 | 100.00 % | N/A | 100.00 % |
| Part of the expenditure was incurred outside (the Union part of) the programme area | | | | | | | Yes | | | | No | |

| 6.a. Description of finding, observation and limitations | |
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| n.a. | In accordance with the service contract for the expenditure and revenue verification dated 14th of March 2022 that you agreed with us, we provide our Report of Factual Findings ('the Report'), with respect to the accompanying Interim Financial Report for the period covering 15.12.2020 to 14.03.2022. Our engagement was undertaken 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); the procedures described in Section 5 of the Instruction to Beneficiaries no.15/20.11.2018 of the Managing Authority. 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. We have performed the following specific procedures listed in in Section 5 of the Instruction to Beneficiaries No.15/20.11.2018 of the Managing Authority of the terms of reference for the expenditure verification of the Grant Contract. The total expenditure verified by us amounts to € 118,763.84 The overall Expenditure Coverage Ratio is 100%. We have verified the declared expenditure and we have carried out and certified, for each expenditure item selected, the verification procedures specified at point Sub-section 5.2 of the Revision4/December 2021 Instruction No.15 for this expenditure verification. We report that no factual findings have arisen from this procedures and no Flc corrections was needed. |



6.b. Conclusions and recommendations

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| n.a. | <p>This report is prepared solely for your own confidential use and solely for the purpose of submission by you to the Managing Authority in connection with the requirements 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 Managing Authority is not a party to the agreement between you and us and therefore we do not owe or assume a duty of care to the Managing Authority, who may rely upon this expenditure verification report at its own risk and discretion. The Managing 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 Managing 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.</p> |
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6.c. Follow-up measures for the next progress report

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| n.a. | |
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Purpose of the Control, Responsibilities, Legal Basis and Methodology

Purpose of the control report and addresses

FLC Checklists

| Checklist 10: Controller_Qualitative_Verification | | | | | |
|---|---------------|--------|--|---------------------------|-----------|
| Question | Question Type | Answer | Comment | User | Confirmed |
| <p>Before you press YES and CONFIRMED buttons please make sure that:</p> <ul style="list-style-type: none"> - You filled in, signed, scanned(PDF) and uploaded the expenditure verification checklist (see Instruction nr. 15); - In the expenditure verification checklist for questions that do not apply to your checks you selected N/A option. In this case did you provide a short explication in the section "Comments" of that specific question? - For every question in the checklist you provided information regarding the findings in the Comments section; - In case ineligible expenditures are detected, you provided explanations in the section Comment Flc (pp,flc,js,ma,ca,aa) for the respective expenditure in the list available in eMS. | yesno | Yes | Checklists of the controller was signed,scanned and uploaded in the eMS. | confidential audits rl | Confirmed |