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REPORT ON FACTUAL FINDINGS

Mr. Dusko Hristov, Project director and Finance manager
HRANA ZA SITE – BHM Skopje (the “Coordinator”)
Str. Rudi Cajavec 35/3, 1000 Skopje – Aerodrom

29 September 2021

Dear Mr. Dusko Hristov,

In accordance with the terms of reference dated 15 January 2016, that you agreed with us on 3 September 2021, we provide our Report of Factual Findings (“the Report”), with respect to the accompanying Final Financial Report for the period covering 1 January 2018 through 30 June 2021 (Annex 1 of this Report). You requested certain procedures to be carried out in connection with your Final Financial Report and the European Union financed Grant Contract concerning “W-S-S Effect (food Waste – food Security – food Sustainability Effect) Building Capacities and Cultivating Accountability for real alleviation of (food) poverty”, Grant Contract Number IPA/2017/394-257 (the “Grant Contract”).

Objective

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with regard to the Final Financial Report for the Grant Contract between you and the European Commission (the “Contracting Authority”). The objective of this expenditure verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

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 Annex 2 of the terms of reference for this engagement (see Annex 2 of this 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 Final 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 Final Financial Report.

(Continued)

REPORT ON FACTUAL FINDINGS

Procedures Performed (Continued)

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Beneficiaries 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 and extracted from your accounts and records.

Factual Findings

The total expenditure which is the subject of this expenditure verification amounts to 303,396 €.

The Expenditure Coverage Ratio is 98%. This ratio represents the total amount of expenditure verified by us, expressed as a percentage of the total expenditure, which is the subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported by you in the Financial Report and claimed by you for deduction from the total sum of the pre-financing under the Grant Contract as per your Payment Request as of 28 February 2019.

We report the details of our factual findings, which result from the procedures that we 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 expenditure verification 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 other who have regulatory rights of access to it, in particular the European Anti-Fraud Office and the European Court of Auditors.

This Report relates only to the Final 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,


Nenad Randjelovic
Director




Jane Ivanov
Certified auditor

29 September 2021

SFAI MAKEDONIJA DOOEL Skopje
Ul. 11 Oktomvri 24-1/4, Skopje

HRANA ZA SITE – BHM Skopje

***Report for an Expenditure Verification of a
Grant Contract***

External Action of the European Union

**W-S-S Effect (food Waste – food Security – food Sustainability Effect)
Building Capacities and Cultivating Accountability for real alleviation of
(food) poverty**

Grant Contract Identification Number IPA/2017/394-257

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1. INFORMATION ABOUT THE GRANT CONTRACT

1) Grant Contract

Overall objective is to encourage improvement of the legal and institutional framework that enables proper food waste prevention in the country. Hence, W-S-S* action is designed with intention to create an adequate environment which stimulates an open debate between CSOs** and different stakeholders (policy-makers, food industry, consumers) and consequently, inspires joint action for prevention and reduction of food waste and food poverty.

The estimated long-term impact of the action - adoption of adequate legislative instruments for food waste prevention and W-S-S campaign is:

(1) Primary: it will encourage reduction of food waste. (W-S-S will campaign and advocate for the country to join UN & EU target: 30% by 2030, 50% by 2050) and

(2) Secondary: it will encourage "rescue" and redistribution of edible surplus food to the needy. (W-S-S will campaign and advocate for reduction of food poverty and improved access to adequate food for 100,000 of the 455,000 living below the poverty line).

Thus, W-S-S Action focuses on two specific objectives:

- 1) To strengthen the Informal Food Coalition capacities for effective strategic planning, evidence-based advocacy, and effective cooperation and communication which will improve their performance, image, connectedness, relevance &c. and
- 2) To raise public's awareness about the necessity of food waste prevention, chiefly the awareness of policy makers, food business, citizens (consumers), CSOs and media.

Through 3 sets of activities, explained below in the application, and in the Concept Note, the action will address the key obstacles or influencing factors that currently prevent effective food waste and food poverty response in the country: (1) low capacities of CSOs to deal with food poverty and food waste, (2) low awareness among citizens, businesses and policy-makers in the country on the correlation between food waste and the food poverty issue and their consequences, (3) lack of national regulation that will prevent food waste and will stimulate food surplus donation (4) lack of relevant food waste data.

The intervention activities W-S-S suggests for that purpose are focused on:

- I. Assessment and building of capacity of Coalitions' CSOs with main goal to increase their effectiveness and to empower them to be responsible and responsive social actors and,
- II. Transferring of European (FBAO and FEBA***) and region's best practices on food waste prevention and food poverty reduction/to the general public and to policy-makers and the food industry.

2) The Action

The main activities of the actions are as follows:

I. Activities for building of coalitions' capacities:

- 1.1. Targeting FBC**** capacity- and partnership-development needs;
- 1.2. Visits from FBC and media to FEBA;
- 1.3. Knowledge exchange workshops with experts from FEBA;
- 1.4. Call for sub-granting of food waste prevention projects;
- 1.5. Networking and learning events

II. Activities for raising public's awareness:

- 2.1. Public food banking and food waste prevention presentations at 3 faculties
- 2.2. Training of 3 young trainers;
- 2.3. Student's cooking contest
- 2.4. Preparation of Student's Food Banking Cookbook;
- 2.5. Visibility and Educational media campaign
- 2.6. Gathering best Balkan practices on food waste prevention;
- 2.7. Final conference;
- 2.8. Media coverage;

III. Activities encouraging legal and institutional change:

- 3.1. Gathering best Balkan (and EU) practices on food waste prevention;
- 3.2. Consultations with local, national officials, and businesses;
- 3.3. Expert research on related to food waste prevention regulations;
- 3.4. Compiling expert's opinion on poverty and food security;
- 3.5. Consultations with local, national officials, and businesses;
- 3.6. Food Waste Prevention draft law.

1. INFORMATION ABOUT THE GRANT CONTRACT (Continued)

IV. Activities promoting protection of the poor and vulnerable from the Covid-19:

- 4.1. Provision of food for Covid-19 emergency food aid;
- 4.2. Provision of cotton/cloth face masks;
- 4.3. Provision of sanitizers;
- 4.4. Video production and airing;
- 4.5. Production of informative leaflet;
- 4.6. Design and printing of branded WSS Covid-19 T-shirts;
- 4.7. Distribution of Covid-19 packages.

The Action was implemented by Organization for support and aid for the socially excluded and poor citizen FOOD FOR ALL – BHM SKOPJE (“the Coordinator”) in partnership with SIBAHE – Slovenska Banka Hrane Slovenian Food Bank and Women’s Organization of Strumica (the Co-beneficiaries”).

The total costs of the Action eligible for financing by the Contracting Authority is estimated at EUR 342,424. The Contracting authority undertakes to finance a maximum of EUR 308,182 equivalent to 90% of the total eligible cost of the Action.

* Food Waste – food Security – food Sustainability Effect

** Civil Society Organizations

*** European Federation of Food Banks

**** Food Bank Coalition

1. INFORMATION ABOUT THE GRANT CONTRACT (Continued)

3) The Budget of the Action

Following are the key budget information as defined in the Annex III of the Grant Contract:

Costs	Costs (in EUR) Total Budget
1. Human resources	143,800
2. Travel	3,057
3. Equipment and supplies	838
4. Local office	-
5. Other costs, services	61,789
6. Other	102,940
7. Subtotal direct eligible costs of the Action (1-6)	312,424
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)	21,000
9. Total direct eligible costs of the Action (7+8)	333,424
10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)	9,000
11. Total eligible costs (9+10)	342,424
12. Taxes and Contributions in kind	-
13. Total accepted costs of the Action (11+12)	342,424

The above presented budget is the final approved revised budget of the Action.

The Contracting authority has undertaken to finance a maximum of EUR 308,182 equivalent to 90% of the direct and indirect eligible budgeted cost of the Action totaling EUR 342,424.

2. PROCEDURES PERFORMED AND FACTUAL FINDINGS

We have performed the specific procedures listed in Annex 2A of the terms of reference for the expenditure verification of the Grant Contract ('ToR'). These procedures are:

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

We have applied 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 expenditure verification.

The total expenditure incurred and verified by us amounts to 303,396 €, which is summarized in the table below. The overall Expenditure Coverage Ratio is 98%.

*For the period from 1 January 2018 through 30 June 2021
(amounts in EUR)*

	Budget as per contract	Reallo- cation/ Addendum	Budget Amended	Actual expenditure as reported	Verified expenditure	Cover- age (%)	Difference budget vs. actual	Variation (%)
	1	2	3 (1+2)	4	5	6(5/4)	7(3-4)	8(7/4)
1. Human Resources								
1.1 Salaries (gross salaries including social security charges and other related costs, local staff)								
1.1.1 Technical								
1.1.1.1. Project coordinator (FBMK) 100%	46,800	(672)	46,128	46,010	46,010	100%	118	0%
1.1.1.2. Project assistant & local coordinator (OWS) 50 %	11,700	-	11,700	11,669	11,669	100%	31	0%
1.1.1.3. Project Director & finance manager (FBMK) 50%	23,400	-	23,400	23,386	23,386	100%	14	0%
1.1.2 Administrative/ support staff								
1.1.2.1 Project administration officer (FBMK) 100%	23,400	(428)	22,972	22,860	22,860	100%	112	0%
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)								
1.2.1.1 Capacity building senior officer (FBSL) 20%	16,560	-	16,560	16,593	16,593	100%	(33)	0%
1.2.1.2 Helpdesk assistant (FBSL) 40%	23,040	-	23,040	23,076	23,076	100%	(36)	0%
1.3 Per diems for missions/travel⁵								
1.3.1 Abroad (staff assigned to the Action)								
1.3.1.2 Abroad for FBMK staff in EU (1time x 2 persons x 3 nights = 6)	900	(900)	-	-	-	-	-	-
1.3.3 Seminar/conference participants								
1.3.3.3 Study visit participants in EU (1time x 6 persons x 3 nights=18), within Activity 1.2	2,700	(2,700)	-	-	-	-	-	-
	148,500	(4,700)	143,800	143,594	143,594	100%	206	0%
2. Travel								
2.1. International travel								
2.1.1.1 International travel for project EU Co-applicant staff in MK (4 times x 2persons), within Activities 1.3.1, 1.3.2, 2.1 and 3.6	2,400	(1,809)	591	591	591	100%	-	-

For the period from 1 January 2018 through 30 June 2021
(amounts in EUR)

	Budget as per contract	Reallo- cation/ Addendum	Budget Amended	Actual expenditure as reported	Verified expenditure	Cover- age (%)	Difference budget vs. actual	Variation (%)
	1	2	3 (1+2)	4	5	6(5/4)	7(3-4)	8(7/4)
2.1.1.2 International travel for project Associate (FEBA staff) in MK (2 times x 2 persons), within Activities 1.3.1, and 3.6	1,200	78	1,278	1,278	1,278	100%	-	-
2.1.1.3 International travel FBMK staff in EU (1 time x 2 persons), within Activity 1.2	600	(600)	-	-	-	-	-	-
2.1.1.4 International travel (Study visit of MK participants in EU) (1 time x 6 persons), within Activity 1.2	1,800	(1,540)	260	259	259	100%	1	0%
2.2 Local transportation								
2.2.1.1 Local for W-S-S MK project staff	1,800	(872)	928	1,084	1,084	100%	(156)	(17%)
	7,800	(4,743)	3,057	3,212	3,212	100%	(155)	(5%)
3. Equipment and supplies								
3.1 Purchase or rent of vehicles								
3.2.1 Purchase of Video projector for FBMK	300	(44)	256	256	256	100%	-	0%
3.2.2. Purchase of computers (Laptop/ desktop for FBMK project staff (including software: Windows and license for MS Office)	600	(18)	582	582	582	100%	-	0%
3.3. Machines, tools...	-	-	-	-	-	-	-	-
	900	(62)	838	838	838	100%	-	0%
4. Local office	-	-	-	-	-	-	-	-
5. Other costs, services								
5.1 Publications⁹								
5.1.1 Project leaflet - design and printing (within activity 2.4)	450	-	450	450	450	100%	-	0%
5.1.2 Student's Food Banking Cookbook - design and printing (within Activity 2.3)	750	-	750	746	746	100%	4	1%
5.1.3 Best Balkan practices on food waste prevention design and printing (within activity 3.2)	750	-	750	754	754	100%	(4)	(1%)
5.1.4 Expert's Opinion on food waste prevention and food poverty reduction - design and printing (within activity 3.4)	750	-	750	754	754	100%	(4)	(1%)
5.1.5 Food Waste Prevention draft law - design and printing (within activity 3.3 & 3.5)	750	-	750	750	750	100%	-	(0%)
5.2 Studies, research⁹								
5.2.1 Student's Food Banking Cookbook (within Activity 2.3)	1,000	-	1,000	-	-	-	1,000	100%
5.2.2 Best Balkan practices on food waste prevention (within Activity 3.2)	3,000	-	3,000	-	-	-	3,000	100%
5.2.3 Expert's Opinion on food waste prevention and food poverty reduction (within Activity 3.4)	3,000	-	3,000	2,991	2,991	100%	9	0%
5.3 Expenditure verification/Audit								
5.3.1 Expenditure verification/Audit-3 times at the end of each year	6,000	-	6,000	5,997	5,997	100%	3	0%
5.4 Evaluation cost N/A	-	-	-	-	-	-	-	-

	Budget as per contract	Reallo- cation/ Addendum	Budget Amended	Actual expenditure as reported	Verified expenditure	Cover- age (%)	Difference budget vs. actual	Variation (%)
	1	2	3 (1+2)	4	5	6(5/4)	7(3-4)	8(7/4)
5.5 Translation, interpreters								
5.5.1 Translation & proofreading of project leaflet from Macedonian into Albanian and English language (within activity 2.4)	84	-	84	18	18	100%	66	79%
5.5.2 Translation & proofreading of the Student's Food Banking Cookbook from Macedonian into Albanian and English language (within activity 2.3)	420	-	420	149	149	100%	271	65%
5.5.3 Translation & proofreading of the Best Balkan practices on food waste prevention from English into Macedonian and Albanian language (within activity 3.2)	420	-	420	401	401	100%	19	5%
5.5.4 Translation & proofreading of the Expert's Opinion on food waste prevention and food poverty reduction from Macedonian into Albanian and English language (within activity 3.4)	420	-	420	446	446	100%	(26)	(6%)
5.5.5 Translation & proofreading of the Food Waste Prevention draft law from Macedonian into Albanian and English language (within activity 3.3&3.5)	420	512	932	932	932	100%	-	0%
5.5.6 Interpretation from Macedonian / Albanian into English language and vice versa (within Activity 1.3.1, 1.3.2, 2.1,3.1,3.6)	3,600	(2,274)	1,326	726	726	100%	600	45%
5.5.7 Translation of various documents from Macedonian / Albanian into English language	700	-	700	116	116	100%	584	83%
5.6 Financial services								
5.7 Costs of conferences/seminars⁹								
5.7.1 Participatory Capacity Building Workshop for CSO's (act 1.3.1.)								
5.7.1.1 Venue rental, refreshments and participant travel costs (act. 1.3.1)	660	351	1,011	1,011	1,011	100%	-	0%
5.7.1.2 Accommodation of SIBAHE representatives (act. 1.3.1)	1,200	(1,117)	83	82	82	100%	1	1%
5.7.1.3 Accommodation of FEBA representatives (act. 1.3.1)	1,200	-	1,200	400	400	100%	800	67%
5.7.1.4 Renting translation equipment (act 1.3.1)	1,100	(314)	786	286	286	100%	500	64%
5.7.2 Info session for sub-grantees (act 1.3.1)	400	(112)	288	288	288	100%	-	0%
5.7.3 Workshop for grantees (act.1.3.1)	1,000	-	1,000	704	704	100%	296	30%
5.7.4 Networking events								
5.7.4.1 Venue and refreshments (act. 1.3.2)	3,200	(975)	2,225	1,425	1,425	100%	800	36%
5.7.4.2 Accommodation of SIBAHE representatives, within act 1.3.2	300	(300)	-	-	-	-	-	0%

	Budget as per contract	Reallo- cation/ Addendum	Budget Amended	Actual expenditure as reported	Verified expenditure	Cover- age (%)	Difference budget vs. actual	Variation (%)
	1	2	3 (1+2)	4	5	6(5/4)	7(3-4)	8(7/4)
5.7.4.3 Renting translation equipment (act. 1.3.2)	550	(550)	-	-	-	-	-	0%
5.7.5 Public food banking and food waste prevention								
5.7.5.1 Public presentation for 3 faculties (Skopje) (within activity 2.1)	2,700	(1,807)	893	294	294	100%	599	67%
5.7.5.1.2 Accommodation of SIBAHE representatives in Skopje, (within activity 2.1)	300	(300)	-	-	-	-	-	0%
5.7.5.3 Renting translation equipment (act.2.1)	550	(550)	-	-	-	-	-	0%
5.7.7 Student's cooking contest (within activity 2.2.1)	600	-	600	600	600	100%	-	0%
5.7.8 Training of young trainers (within activity 2.2)	300	-	300	195	195	100%	105	35%
5.7.9 8 1-day round tables with MPs and other stakeholders (3.1)	7,200	(3,589)	3,611	1,824	1,824	100%	1,787	49%
5.7.10 1 Public Hearing (3.1.)	300	-	300	-	-	-	300	100%
5.7.11 Regional Conference (within activity 3.6)	16,100	(16,100)	-	-	-	-	-	0%
5.8 Professional services								
5.8.1 Trainers (within activity 1.3.1 & 1.3.2)	2,700	-	2,700	1,618	1,618	100%	1,082	40%
5.8.2 Mentors for sub-grantees (3 persons) (within activity 1.4)	1,800	-	1,800	-	-	-	1,800	100%
5.8.3 International consultants (EU legal issues, food waste prevention), within activities 3.1	4,800	(4,800)	-	-	-	-	-	0%
5.8.4 Local consultants (social and economic issues, food poverty reduction) , within activity 3.2 & 3.4	1,800	-	1,800	-	-	-	1,800	100%
5.8.5 Legal experts for analyzing national legislation, within activity 3.3	1,800	-	1,800	1,800	1,800	100%	-	0%
5.8.6 Legal experts for drafting the Food Waste Prevention law, within activity 3.5	2,250	(1,050)	1,200	-	-	-	1,200	100%
5.9. Visibility actions¹⁰								
5.9.1 Web site (design) (within activity 1.1.1)	1,200	-	1,200	1,200	1,200	100%	-	0%
5.9.2 Web site (maintenance) (within activity 1.1.1)	2,400	-	2,400	2,399	2,399	100%	1	0%
5.9.3 On-line platform consultation process (design and maintenance), within activity 2.4)	1,000	(1,000)	-	-	-	-	-	0%
5.9.4 Social media platforms (FB / Tweeter boosting and maintenance), within activity 2.4	3,000	-	3,000	2,832	2,832	100%	168	6%
5.9.5 Internet lobbying campaign (design and maintenance), within activity 2.4	1,000	-	1,000	1,005	1,005	100%	(5)	(1%)
5.9.6 Promo materials - provision, design and printing (Project banner, bags, USB flash, folders, pens, badges), within activity 2.4	4,500	-	4,500	4,488	4,488	100%	12	(1%)
5.9.7 Project logo (design), within activity 2.4	500	-	500	499	499	100%	1	0%
5.9.8 Photo and video footage, within activity 2.4	1,800	-	1,800	1,416	1,416	100%	384	21%

*For the period from 1 January 2018 through 30 June 2021
(amounts in EUR)*

	Budget as per contract	Reallo- cation/ Addendum	Budget Amended as reported	Actual expenditure as reported	Verified expenditure	Cover- age (%)	Difference budget vs. actual	Variation (%)
	1	2	3 (1+2)	4	5	6(5/4)	7(3-4)	8(7/4)
5.9.8.1 Design and airing of FBMK video, within activity 2.4	3,500	540	4,040	4,040	4,040	100%	-	0%
5.9.9 Launching and closing press conference, within activity 2.4	1,000	-	1,000	916	916	100%	84	8%
	95,224	(33,435)	61,789	44,552	44,552	100%	17,237	28%
6. Other								
6.1 Sub-granting scheme (within activity 1.4)	60,000	-	60,000	59,508	59,508	100%	492	1%
6.2 COVID-19 Activities								
6.2.1 Provision of food for Covid-19 emergency food aid	-	32,400	32,400	27,124	27,124	100%	5,276	16%
6.2.2 Provision of cotton/cloth face masks	-	2,400	2,400	2,363	2,363	100%	37	2%
6.2.3 Provision of sanitizers	-	2,400	2,400	2,390	2,390	100%	10	0%
6.2.4 Video production and airing	-	1,500	1,500	1,500	1,500	100%	-	0%
6.2.5 Production of informative leaflet	-	900	900	757	757	100%	143	16%
6.2.6 Design and printing of branded WSS Covid-19 T-shirts	-	900	900	851	851	100%	49	5%
6.2.7 Distribution of Covid-19 packages	-	2,440	2,440	2,431	2,431	100%	9	0%
	60,000	42,940	102,940	96,924	96,924	100%	6,016	6%
7. Subtotal direct eligible costs of the Action (1-6)	312,424	-	312,424	289,120	289,120	100%	23,304	7.46%
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action) - 6.72%	21,000	-	21,000	19,062	14,276	75%	1,938	9%
9. Total eligible costs of the Action, excluding reserve (7+8)	333,424	-	333,424	308,182	303,396	98%	25,242	7.57%
10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)	9,000	-	9,000	-	-	-	9,000	100%
11. Total eligible costs (9+10)	342,424	-	342,424	308,182	303,396	98%	34,242	10.00%
12. - Taxes and Contributions in kind	-	-	-	-	-	-	-	-
13. Total accepted costs of the action (11+12)	342,424	-	342,424	308,182	303,396	98%	34,242	10.00%

We have verified the selected expenditure as shown in the above summary table and we have carried out, for each expenditure item selected, the examination procedures specified at point 3.1 to 3.7 of Annex 2A of the ToR for this expenditure verification.

We report our factual findings resulting from these procedures below.