

Consolidated Report on expenditure and revenue verification

Reporting period __/__/__ - __/__/__

In accordance with the program requirements, we provide our Consolidated Control Report with respect accompanying Interim / Final Individual Report for the period covering <dd Month yyyy - dd Month yyyy> . You requested certain procedures to be carried out in connection with Contract concerning:

Lead Beneficiary Information

Note: Information in this section is normally filled-in once. In electronic systems, information can be entered transferred to the subsequent reporting periods.

1.1. Project information	
Programme and/or logo	Filled by controller/auditor
Project title	Filled by controller/auditor
Project acronym	Filled by controller/auditor
Project number	Filled by controller/auditor
Name of Lead beneficiary	Filled by controller/auditor
Reporting period	Filled by controller/auditor

1.2. Project Lead beneficiary	
Name of project Lead Beneficiary	Filled by controller/auditor
Address	Filled by controller/auditor
Country	Filled by controller/auditor
Telephone Number	Filled by controller/auditor
Email	Filled by controller/auditor

1.3. Designated Project Lead Beneficiary Controller	
Name of the controller	Filled by controller/auditor
Division/Unit/Department	Filled by controller/auditor
Address	Filled by controller/auditor
Country	Filled by controller/auditor
Telephone Number	Filled by controller/auditor
Email	Filled by controller/auditor

Chapter 1- Control information

Control objective

Consolidation is a process that the lead beneficiary's controller/auditor is required to carry out the following procedures when performing a verification of the consolidated expenditure verification report. The controller checks whether the information from each individual control report is correctly transferred to the consolidated report.

Verification means that the national controller/auditor examines if each individual control report is correctly transferred to the consolidated control report, and compares it with the terms and conditions of the Grant and Partnership Agreement.

Standards and Ethics

Our engagement was undertaken in accordance with:

- o Regulation no.232/2014 establishing a European Neighbourhood Instrument, art.32 Audit and Control
- o Commission implementing Regulation (EU) No 897/2014 laying down specific provisions for the implementation of cross-border cooperation programmes financed under Regulation (EU) No 232/2014 of the European Parliament and the Council establishing a European Neighbourhood Instrument
- o Regulation (EU) No 1299/2013 on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal- Article 23 of (EU) No 1299/2013
- o For public officers, those procedures and standards shall be laid down at national level taking account of international standards.
- o National legislation in force

Also the Auditor shall undertake this engagement in accordance with:

- o the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon procedures regarding Financial Information as promulgated by the IFAC;
- o the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Board for Accountants (IESBA). Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, it is required that the Auditor is independent from the Lead Beneficiary/Beneficiary and complies with the independence requirements of the Code of Ethics for Professional Accountants.
- o ISRS 4400, applicable rules in case of national controllers.
- o Procedures for controllers, issued by national CCP
- o The Grant Contract
- o Instruction no 2 of October 2020 laying down specific provisions for the beneficiaries regarding the expenditure verification of a grant contract funded under the ENI CBC Joint Operational Programme Romania – Republic of Moldova 2014-2020
- o Article 30 General principles of management and control systems
- o Article 48 Eligibility of costs

These procedures have been determined solely by the Managing Authority and were performed solely to assist the Managing Authority in evaluating whether the expenditure claimed by you in the accompanying Individual reports is eligible in accordance with the terms and conditions of the Grant Contract and Partnership Agreement.

Chapter 2 - Procedures performed and Factual Findings

We have verified the expenditure as shown in the Individual control reports and if these are correctly the consolidated control report. We report our factual findings resulting from the procedures below. controller/auditor reviews the Consolidated control reports to establish compliance with the following conditions:

- The Consolidated Control Report should cover the combined expenditure for the Action of the Lead Beneficiary and all its Beneficiaries, regardless of which part of it is financed by the Managing Authority;
- The Consolidated Control Report should be drawn up in the language of the Grant Contract;
- The Consolidated Control report shows that there is no financial deviations from project budget

2.1. General Procedures to check the compilation of the Consolidated Control Report

Our engagement was to perform certain agreed-upon procedures with regard to the compilation of Control Reports and to submit to lead beneficiary a consolidated Control report with regard to the procedures performed.

2.2. Consolidated Control Report for the Grant Contract

The national controller/auditor verifies that the Control Reports comply with the templates approved by the Commission on 2 of October 2020

2.3. Budget of the Grant Contract

The national controller/auditor carries out an analytical review of the expenditure headings in the Control Report.

The national controller/auditor verifies that the budget corresponds to the budget of the Grant Contract (and authorisation of the initial budget) foreseen for the Lead Beneficiary/Beneficiary and that the expenditure incurred was indicated in the budget of the Grant Contract as to be incurred by the Lead Beneficiary/Beneficiary

2.4. Exchange Rates

The Controller verifies that the expenditure is declared in original currency, and that the financial report is in euro. For the purpose of reporting, conversion into euro shall be made by each Beneficiary using the accounting exchange rate of the European Commission of the month during which the expenditure was incurred, as verified in accordance with Article 4.15 of the Grant Contract.

2.5. Consistency of presentation

The auditor/controller checks that the revenue and expenditure headings from the budget are in compliance with the headings in the Individual Control Reports

2.6. Financial impact

The auditor/controller compares the Consolidated Control Report with the approved budget and verifies no deviation exceeding the limits of approved budget, requiring either communication to the JC Secretariat or even an amendment of the contract. If the expenditure in any heading exceeds the limit amendment, the auditor/controller will indicate the amount of ineligible expenditure in its report.

2.7. Administrative costs

The national controller/Auditor verifies that the indirect costs to cover the administrative overhead (Financial Report) do not exceed maximum percentage of the total eligible costs at the project level excluding the infrastructure, as set by the grant contract, article 3.3. This verification will be performed during the final report (payment of the balance) only.

The total expenditure which is the subject of this expenditure verification and of this consolidated report amounts to <xxxxxx> Euro, from which we declared eligible for this reporting period <xxxxxxxxxx> Euro, ineligible the amount of <xxxxxxxxxx> Euro.

I hereby confirm that the data used for the drawing of the consolidated report were taken from the monitoring system of the program precisely and objectively.

The control methodology and scope, control work actually done as well as eligible and ineligible expenditure budget line are documented in the Consolidated Control report.

I controller/auditor and the organisation that I represent are independent from the project’s activities management and authorised to carry out the control.

Here we find the table that reflects the total project costs set by controller / auditor for each beneficiary:

For the Lead Beneficiary:

Budget line	Lead Beneficiary budget (A)	Eligible expenditure validated by the controller (previous period) (B) *	Reported expenditure (total amount declared) (C)	Ineligible expenditure deducted by the Controller (D)
1. Human Resources	Filled by controller/auditor			
2. Travels and subsistence				
3. Infrastructure				
4. Equipment and supplies				
5. Services				
6. Other (costs not included in other budget headings/ lines)				

7. Communication and visibility actions (minimum 2% of total direct eligible costs excluding costs (at project level) for the infrastructure and communication and visibility actions)				
Total direct eligible costs of the Action (a)				
Administrative costs (maximum 7% of the total eligible costs at the project level excluding costs for the infrastructure) (b)				
Contingency reserve (maximum 10% of 3.2 value at project level)				
Total eligible expenditure (a+b-c)				
(Net Revenue) (c)	- EUR	- EUR	- EUR	- EUR

** - to be filled in only in case of the second/final reporting period;*

For the Beneficiary no.

Budget line	Beneficiary budget (A)	Eligible expenditure validated by the controller (previous period) (B) *	Reported expenditure (total amount declared) (C)	Ineligible expenditure deducted by the Controller (D)
1. Human Resources	Filled by controller/auditor			
2. Travels and subsistence				
3. Infrastructure				
4. Equipment and supplies				
5. Services				
6. Other (costs not included in other budget headings/ lines)				
7. Communication and visibility actions (minimum 2% of total direct eligible costs excluding costs (at project level) for the infrastructure and communication and visibility actions)				

Total direct eligible costs of the Action (a)				
Administrative costs (maximum 7% of the total eligible costs at the project level excluding costs for the infrastructure) (b)				
Contingency reserve (maximum 10% of 3.2 value at project level)				
Total eligible expenditure (a+b-c)				
(Net Revenue) (c)	- EUR	- EUR	- EUR	- EUR

** - to be filled in only in case of the second/final reporting period;*

For the Beneficiary no.

Budget line	Beneficiary budget (A)	Eligible expenditure validated by the controller (previous period) (B) *	Reported expenditure (total amount declared) (C)	Ineligible expenditure deducted by the Controller (D)
1. Human Resources	Filed by controller/auditor			
2. Travels and subsistence				
3. Infrastructure				
4. Equipment and supplies				
5. Services				
6. Other (costs not included in other budget headings/ lines)				
7. Communication and visibility actions (minimum 2% of total direct eligible costs excluding costs (at project level) for the infrastructure and communication and visibility actions)				

Total direct eligible costs of the Action (a)				
Administrative costs (maximum 7% of the total eligible costs at the project level excluding costs for the infrastructure) (b)				
Contingency reserve (maximum 10% of 3.2 value at project level)				
Total eligible expenditure (a+b-c)				
(Net Revenue) (c)	- EUR	- EUR	- EUR	- EUR

* - to be filled in only in case of the second/final reporting period;

** please add as many tables as necessary;

Here you have the consolidated table that reflects the total project costs set by controller / auditor for 1

Expenditure declared and verified by budget line				
Budget line	Project budget (A)	TOTAL Eligible expenditure validated by the controller (previous period) (B) *	TOTAL Reported expenditure (C)	TOTAL Ineligible expenditure deducted by the Controller (D)
1. Human Resources	Filled by controller/auditor			
2. Travels and subsistence				
3. Infrastructure				
4. Equipment and supplies				
5. Services				
6. Other (costs not included in other budget headings/ lines)				
7. Communication and visibility actions (minimum 2% of total direct eligible costs excluding costs (at project level) for the infrastructure and communication and visibility actions)				

Total direct eligible costs of the Action (a)				
Administrative costs (maximum 7% of the total eligible costs at the project level excluding costs for the infrastructure) (b)				
Contingency reserve (maximum 10% of 3.2 value at project level)				
Total eligible expenditure (a+b-c)				
(Net Revenue) (c)	- EUR	- EUR	- EUR	- EUR
<i>* - to be filled in only in case of the second/final reporting period;</i>				

Use of this Report

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

The Managing Authority is not a party to the agreement between you and us and therefore we do not owe a duty of care to the Managing Authority who may rely upon this expenditure verification report at its discretion. The Managing Authority can assess for itself the procedures and findings reported by us and conclusions from the factual findings reported by us.

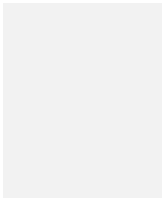
The Managing Authority may only disclose this Report to others who have regulatory rights of access to the European Commission, the European AntiFraud Office and the European Court of Auditors.

The controller/auditor undertakes to take all necessary precautions to avoid conflicts of interests and shall inform the MA, in writing, without delay of any situation constituting or likely to lead to any such conflict. The controller/auditor shall immediately take all necessary measures to neutralize any situation giving rise to a conflict of interest and shall take appropriate actions to remedy any negative effects of the conflict of interest.

For the purpose of this Grant Contract, the conflict of interest shall mean any situation where there is a conflict between the fulfilment of responsibilities under this Grant Contract by the controller/auditor and the private interests of the persons involved in the Contract, which may adversely affect the impartial and objective exercise of the functions and responsibilities of any person involved in the control or audit of this Contract for reasons in family, emotional life, political or national affinity, economic interest or any other shared interest with an

Controller's/ Auditors signature	Name	Signature
Location		
Date		
Issued by:		

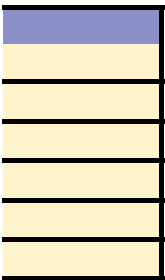
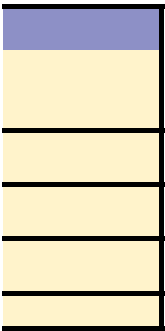
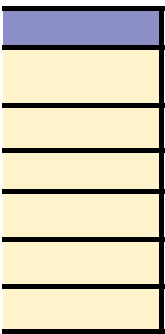
Issued by:		
Verified by:		
Approved by: Director		
Official stamp of the institution (if applicable)		



to the

h your Grant

ed once and



ving
oller/auditor
idated control

ctly
rt Contract

mentation of
liament and

elopment

: of

in Procedures

cs Standards
agreed-upon
ciary and

enditure
ilic of

ist the
al control
ement.



transferred to
The national
conditions:
beneficiary and

the Individual
ie procedures

Instruction no

Consolidated

t (authenticity
expenditure
beneficiary.

ort is stated in
the monthly
submitted for

nce with the

- EUR

we or assume
own risk and
draw its own

it in particular

ll inform the
oller/auditor
st and shall

ivergence
vate interest
f the
volving
other person.

