

Expenditure verification Report

Creating employment in agriculture

Contract No: CFCU/MNE/147

1. Background information

1.1. Short description of the action subject to verification

Contract number and title:	No: CFCU/MNE/147 "Creating employment in agriculture"
Contract type	Grant contract
Financial Report(s) subject to verification	Final Financial Report: 01/08/2020-30/06/2023
Reporting Entity and Other Spending Entities	Reporting Entity: <i>Capital city of Podgorica, Montenegro</i> Other Spending Entities: <i>NGO Initiative for Agriculture Development of Kosovo</i>
Location(s) where the Contract is implemented	Montenegro and Kosovo
Contract execution period	01/08/2020 - 30/06/2023
Contract implementation status	Completed
General and specific objectives of the Contract	General objectives: Improving the access to the labour market. Specific objectives: Create jobs in agriculture in rural areas.
Synthetic description of the activities, outputs and target group	Activities: <ul style="list-style-type: none">• Informational Campaign• Expression of interest from unemployed persons and selection of beneficiaries• Capacity building activities in herbs, olives and dairy sector• Assistance to most successful training participants through landing equipment• Study visit from Montenegro to Kosovo to visit successful agricultural business in herbs sector• Organization of internship scheme in Kosovo• Facilitation of linkages with buyers of agricultural products• Promotion of the project results Outputs: <ul style="list-style-type: none">• Unemployed people encouraged to get involved in agriculture• Capacities of unemployed people strengthened for agriculture• Sustainable linkages created for continued employment Target groups: <ul style="list-style-type: none">• Unemployed rural population in municipalities of Istok, Peja (Kosovo) and Podgorica, Tuzi and Golubovci (Montenegro)• Representatives of businesses in target area• Local governments' officials

1.2. Basic financial information of the Contract (at the time of the verification)

1.2.1 Expenditure

Budget Headings	Budgeted Expenditure (amount)	Reported Expenditure (amount)
Human Resources	76,698.00	72,290.97
Travel	9,231.53	7,933.60
Equipment and supplies	151,346.00	149,754.60
Local office	5,080.00	3,672.60
Other costs, services	26,477.50	17,371.81
Other	47,370.07	47,780.00
Indirect costs	22,134.22	20,916.25
Total	338,337.32	319,719.83

1.2.2 Contributions

Source of Contribution	Budgeted Contribution (amount)	Actual Contribution (amount)
EU	287,586.63	271,761.86
Applicant Co-financing	50,750.69	47,957.97
Total	338,337.32	319,719.83

1.2.3 Revenues

Revenue Types	Budgeted Revenues (amount)	Actual Revenues (amount)
-	-	-

1.3. Verified Financial Reports/Invoices

- Final Financial Report, covering period 01/08/2020 - 30/06/2023

2. Risk analysis

2.1. Outcome of risk analysis

Based on the risk analysis performed according to the Terms of Reference, provide succinct information about the identified risks possibly affecting the verified report, regarding the action, the context in which the latter is implemented, the beneficiaries and the target group.

Expenditures

There is a risk that the expenditures declared in the financial reports have not, in all material aspects, been incurred in conformity with the applicable contractual conditions or within the purpose of the donor funded project. Also, there is a risk of including non-eligible costs in the report.

Procurement process

There is a risk in the procurement process in terms of implemented procurement procedures that are contrary to PRAG, as well as favoring bidders through the avoidance of procedures.

Administrative capacity

There is a risk of partners who do not have the administrative capacity to implement projects. We consider experience in project management to be an important factor in risk assessment.

From the administrative point of view, the project had 4 approved contract addendums, what resulted with the extension of project duration period from 18 to 35 months. Reasons behind were CORONA restriction and changes of project Managers of the Applicant.

In addition, we have identified mitigating factors as follows:

- Capital City of Podgorica as reporting public entity is the lead partner. Capital city of Podgorica as a public entity implements detailed payments procedures.

2.2 Implications on the sampling

Based on the identified risk factors, when determining the sample size for substantive procedures, we take into account the assurance we require from the procedures, the performance materiality relating to the transactions being examined. We used statistical techniques for determining sample sizes. The transactions with amount above EUR 2,000 and staff expenditures were prioritised.

The total coverage ratio is 75,43 %, which is equal to EUR 241.162,11 and 88 transactions.

Also, we checked payments to beneficiaries and contribution received by Contract Authority.

3. Transaction population and sample

3.1 Sampling Highlights/Overview

The sample size was determined based on a materiality threshold of 2% of the total amount of reported expenditure with a confidence level of 95% and considering the risk analysis presented above.

Final Report, covering period 01/08/2020 - 30/06/2023 and itemized table		
	Population	Audited sample
Number of transactions	420	88
Value of transactions EUR	319.719,83	241.162,11

A complete list of the transactions included in the population is to be included in Annex 3.3.

There were no cases where the report/invoice amounts were different from that of the relevant accounting records.

4. Substantive testing

4.1. Short description of the testing process

Compliance with the Terms of Reference and with the International Standard on Related Services (ISRS) 4400.

Our engagement was undertaken in accordance with:

- (i) 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”)
- (ii) The Code of Ethics for Professional Accountants issued by the IFAC. We have complied with the independence requirements of the Code of Ethics for Professional Accountants.

In the relation to the above, we have performed the procedures listed in Annex 2 of The Terms of reference for this engagement (Annex 2 of this report).

We have gathered the evidence and prepared working papers to properly document the evidence seen to support our findings. We have also reviewed and evaluated the system of internal controls in order to gain an understanding to processes and controls within the project. Review involves performing walkthrough and testing procedures to confirm our understanding. Detailed work and testing performed under the guidance by the auditor in charge and supervised closely by the manager. The verification took place in Coordinator and auditor premises. Qualified representatives of the auditee were present during audit process. They were very cooperative. Supporting documentation was available during audit process in full. There were no scope limitations.

The project had 4 approved contract Addendums, what resulted with the extension of project duration period from 18 to 29 months. Reasons behind were CORONA restriction and changes of project Managers of the Coordinator.

Also, there were two reallocations. The second reallocation will be submitted with the Final Financial Report.

Total contribution received by the Contracting Authority until now EUR 219,208.59, as initial pre-financing payment.

5. Summary of findings

5.1. Summary of errors detected

The invoices for the purchase of sets of equipment for agriculture were issued after the contractual period. Initiation of the procurement procedure, evaluation report and contract with the supplier were completed within the contractual period. The equipment handover sheets were dated in the contractual period, but the invoices for the delivered equipment were issued outside the contractual period.

5.2. Classification of errors by compliance issue

No	Compliance issue / reason for ineligible expenditure	No of findings	Amount €
1	Missing / inadequate documentation	-	-
2	Incorrect procurement procedure applied	-	-
3	Expenditure outside contractual period	3	74,367.57
4	Expenditure includes VAT / other taxes	-	-
5	Incorrect exchange rate used	-	-
6	Budget exceeded	-	-
7	Expenditure not for project purposes	-	-
8	Fraud and irregularities	-	-
9	Income not declared / not reported	-	-
10	Other financial findings	-	-
	Total financial findings	3	74,367.57

5.3 Audit team

Svetomir Aković, Audit Partner and CEO

Sunčica Krstić, Audit Manager

Svetomir Aković,

Audit Partner and CEO

"Reviko" doo, Podgorica

Radoja Dakića I/9-4a, 81000 Podgorica

Date: 29 January 2024

Annex 3.1: Financial reports/invoices provided by the auditee

Annex 3.2: Procedures performed

Annex 3.3: Table of transactions - provided as Excel file

Annex 3.4: Table of errors - provided as Excel file

Annex 3.1

Final financial report: period 01/08/2020-30/06/2023	Implementation period of the contract (01/08/2020-30/06/2023)												
	Budget as per contract/addendum				Reallocation	Expenditure incurred					Variations in comparison with initial budget/addendum		
	Unit	# Units	Unit value (in EUR)	Total Cost (in EUR)	Reallocation allowed (Article 9.4 of the General Conditions)	# 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) (f)=c+d	In absolute value in EUR	In %	Explanation for all variations
		(a)	(b)	(c)=a*b		(a)	(b)	(c)=a*b	(d)	(f)=c+d			
1. Human Resources¹⁴													
1.1 Salaries (gross salaries including social security charges and other related costs, local staff) ⁴													
1.1.1 Technical													
1.1.1.1 Project Manager MNE (18.31%)	Per month	6.41	1,320.00	8,466.00	11,880.00	8.86	955.42	8,464.99	0.00	8,464.99	3,415.01	28.75%	Costs based on time sheets
1.1.1.2 Agriculture Coordinator MNE (25.71%)	Per month	9.00	1,200.00	10,800.00	10,800.00	10.08	1,061.52	10,700.17	0.00	10,700.17	99.83	0.92%	Costs based on time sheets
1.1.1.3 Project Manager IADK (28.57%)	per month	10.00	1,300.00	13,000.00	13,020.00	9.80	1,301.89	12,758.55	0.00	12,758.55	261.45	2.01%	Costs based on time sheets
1.1.1.4 Project Officer IADK (24.29%)	per month	8.50	900.00	7,650.00	7,650.00	8.52	886.87	7,556.16	0.00	7,556.16	93.84	1.23%	Costs based on time sheets
1.1.2 Administrative/ support staff													
1.1.2.1 Finance Manager MNE (25.71%)	Per month	9.00	1,300.00	11,700.00	11,700.00	9.00	1,300.00	11,700.00	0.00	11,700.00	0.00	0.00%	Costs based on time sheets
1.1.2.2 Executive Director IADK (11.43%)	per month	4.00	2,210.00	8,840.00	9,200.00	3.95	2,295.49	9,067.17	0.00	9,067.17	132.83	1.44%	Costs based on time sheets
1.1.2.3 Finance Manager IADK (23.71%)	per month	8.30	1,150.00	9,545.00	8,399.60	7.71	863.17	6,655.06	0.00	6,655.06	1,744.54	20.77%	Costs based on time sheets
1.1.2.4 Procurement Officer IADK (16.00%)	per month	5.60	970.00	5,432.00	5,432.00	5.67	830.82	4,710.76	0.00	4,710.76	721.24	13.28%	Costs based on time sheets
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)													
1.3 Per diems for missions/travel ⁵													
1.3.1 Abroad (staff assigned to the Action)													
1.3.1.1 Per diems for MNE project team	Per diem	8.00	55.00	440.00	422.50	3.00	65.00	195.00	0.00	195.00	227.50	53.85%	travel has been minimised due CORONA restrictions
1.3.2 Local (staff assigned to the Action)													
1.3.2.1 Per diems for IADK project team	Per diem	15.00	55.00	825.00	825.00	8.78	55.00	483.11	0.00	483.11	341.89	41.44%	travel has been minimised due CORONA restrictions

1.3.3 Seminar/conference participants														
Subtotal Human Resources				76,698.00	79,329.10			72,290.97	0.00	72,290.97	7,038.13	8.87%		
2. Travel⁶														
2.1. International travel														
2.2 Local transportation														
2.2.1 Fuel for the project team activities MNE	Per KM	5000.10	0.30	1,500.03	157.53	268	0.25	67.00	0.00	67.00	90.53	57.47%	cost based on travel documents.	
2.2.2 Fuel for the project team activities IADK	Per KM	25771.65	0.30	7,731.50	7,873.41	26222	0.30	7,866.60	0.00	7,866.60	6.81	0.09%	cost based on travel documents.	
Subtotal Travel				9,231.53	8,030.94			7,933.60	0.00	7,933.60	97.34	1.21%		
3. Equipment and supplies⁷														
3.1 Purchase or rent of vehicles	Per vehicle													
3.2 Furniture, computer equipment														
3.2.1 Laptops for MNE project team members	Per item	2.00	680.65	1,361.30	1,361.30	2.00	625.70	1,251.40	0.00	1,251.40	109.90	8.07%	costs based on the contracted prices	
3.2.2 Printer, scanner for MNE team	Per item	1.00	550.00	550.00	550.00	1.00	282.73	282.73	0.00	282.73	267.27	48.59%	costs based on the contracted prices	
3.2.3 Laptops for Kosovo project team members	Per item	2.00	800.00	1,600.00	1,600.00	2.00	796.00	1,592.00	0.00	1,592.00	8.00	0.50%	costs based on the contracted prices	
3.2.4 Printer/scanner for Kosovo team	Per item	1.00	427.00	427.00	427.00	1.00	427.00	427.00	0.00	427.00	0.00	0.00%	costs based on the contracted prices	
3.2.5 Furniture for Podgorica office	Per item	1.00	738.70	738.70	738.70	1.00	714.90	714.90	0.00	714.90	23.80	3.22%	costs based on the contracted prices	
3.3 Machines, tools...														
3.4 Spare parts/equipment for machines, tools														
3.5 Other (please specify)														
3.5.1 Procurement of dairy equipment in MNE (Act 2.2)														
3.5.1.1 Press for hay	Per item	1.00	10,000.00	10,000.00	0.00									
3.5.1.2 Grass cutting equipment	Per item	1.00	1,500.00	1,500.00	0.00									
3.5.1.3 Tractor	Per item	1.00	12,000.00	12,000.00	0.00									
3.5.1.4 Lactofreeze 300l	Per item	2.00	2,000.00	4,000.00	16,400.00	8.00	2,029.00	16,232.03	0.00	16,232.03	167.97	1.02%	costs based on the contracted prices	
3.5.1.5 Milking device	Per item	10.00	500.00	5,000.00	4,000.00	8.00	469.59	3,756.69	0.00	3,756.69	243.31	6.08%	costs based on the contracted prices	
3.5.2 Procurement of medical and aromatic herbs equipment (Act 2.2)														
3.5.2.1 Packaging equipment	Per item	1.00	10,000.00	10,000.00	0.00									
3.5.2.2 Tiler (digging device)	Per item	1.00	800.00	800.00	0.00									
3.5.2.3 Herbs processing equipment for distillation and production of essential oils	Per item	0.00	0.00	0.00	12,150.00	1.00	11,448.00	11,448.00	0.00	11,448.00	702.00	5.78%	costs based on the contracted prices	
3.5.3 Olive sector (Act 2.2)														
3.5.3.1 Machine for processing	Per item	1.00	30,000.00	30,000.00	43,000.00	1.00	42,930.85	42,930.85	0.00	42,930.85	69.15	0.16%	costs based on the contracted prices	
3.5.3.2 Atomizer 440l	Per item	1.00	2,250.00	2,250.00	0.00									
3.5.4 Procurement of medical and aromatic herbs and equipment	Per set	20.00	3,555.95	71,119.00	71,119.00	20.00	3,555.95	71,119.00	0.00	71,119.00	0.00	0.00%	costs based on the contracted prices	

Subtotal Equipment and supplies				151,346.00	151,346.00			149,754.60	0.00	149,754.60	1,591.40	1.05%	
4. Local office¹⁴													
4.1 Vehicle costs													
4.2 Office rent													
4.3 Consumables													
4.3.1. Office supplies MNE	Per month	18.00	60.00	1,080.00	1,080.00	18.00	34.93	628.72	0.00	628.72	451.28	41.79%	costs based on actual consumption
4.3.2 Office supplies Kosovo	Per month	18.00	60.00	1,080.00	1,080.00	18.00	56.59	1,018.55	0.00	1,018.55	61.45	5.69%	costs based on actual consumption
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month	22.00	70.00	1,540.00	1,840.00	23.00	79.62	1,831.37	0.00	1,831.37	8.63	0.47%	costs based on actual consumption
4.4.1 Communication costs for the MNE project team	Per month	23.00	60	1,380.00	1,380.00	15.00	12.93	193.96	0.00	193.96	1,186.04	85.94%	costs based on actual consumption
Subtotal Local office				5,080.00	5,380.00			3,672.60	0.00	3,672.60	1,707.40	31.74%	
5. Other costs, services⁸													
5.1. Publications ⁹													
5.1.1.Design of informational and promotional material MNE (Act.1.1 and 3.2)	per contract	1.00	1,000.00	1,000.00	890.00	1.00	650.00	650.00	0.00	650.00	240.00	26.97%	costs based on the contracted prices
5.1.2. Printing of informational material in MNE (Act 1.1)	per contract	1.00	1,000.00	1,000.00	527.00	1.00	320.00	320.00	0.00	320.00	207.00	39.28%	costs based on the contracted prices
5.1.3. Printing of promotional material (Act 3.2)	per item	1000.00	1.50	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00	100.00%	Printing has been done through b.1.5.8.1
5.1.4. Brochure for MAP	Per item	500.00	1.25	622.50	855.00	500.00	1.70	850.50	0.00	850.50	4.50	0.53%	costs based on the contracted prices
5.2 Studies, research ⁹													
5.3. Expenditure verification/Audit MNE	Per contract	1.00	5,000.00	5,000.00	5,000.00	1.00	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00%	costs based on the contracted prices
5.4 Evaluation costs MNE	Per contract	1.00	2,500.00	2,500.00	2,500.00	1.00	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00%	costs based on the contracted prices
5.5 Translation, interpreters, IADK	Per page	50.00	10.00	500.00	582.00	50.00	11.62	581.23	0.00	581.23	0.77	0.13%	costs based on the contracted prices
5.6 Financial services (bank guarantee costs etc.)	Per month	18.00	20.00	360.00	360.00	0.00	0.00	0.00	0.00	0.00	360.00	100.00%	not used
5.7 Costs of conferences/seminars ⁹													
5.7.1 Kick off conference MNE (Act.1.1)	per contract	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
5.7.2 Capacity building events in MNE (Act 2.1)	per event	9.00	450.00	4,050.00	636.00	0.00	0.00	0.00	0.00	0.00	636.00	100.00%	cost of workshops paid by local organisers
5.7.3 Organisation of conference in MNE (Act 3.3)	per contract	1.00	1,500.00	1,500.00	1,500.00	1.00	90.08	90.08	0.00	90.08	1,409.92	93.99%	costs based on the contracted prices
5.7.4. Transportation costs for the study trip	Per contract	1.00	1,500.00	1,500.00	1,500.00	1.00		0.00	0.00	0.00	1,500.00	100.00%	cost paid through b.1.6.2.1
5.8. Visibility actions ¹⁰													
5.8.1 Visibility materials for MNE	Per contract	1.00	2,987.00	2,987.00	3,430.00	1.00	3,430.00	3,430.00	0.00	3,430.00	0.00	0.00%	costs based on the contracted prices
5.8.2. Visibility materials for IADK	Per contract	1.00	958.00	958.00	958.00	1.00	950.00	950.00	0.00	950.00	8.00	0.84%	costs based on the contracted prices
5.8.3. Video Promotion IADK	Per contract	1.00	3,000.00	3,000.00	3,000.00	1.00	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00%	costs based on the contracted prices
Subtotal Other costs, services	0.00			26,477.50	23,238.00			17,371.81	0.00	17,371.81	5,866.19	25.24%	

6. Other													
6.1 Organisation of fair in MNE (Act 3.2)	per contract	1.00	6,000.00	6,000.00	4,860.00	1.00	4,860.00	4,860.00	0.00	4,860	0.00	0.00%	costs based on the contracted prices
6.2 Accomodation for Kosovo participants of final conference in MNE (Act 3.3)	per participant	20.00	40.00	800.00	800.00	0.00	0.00	0.00	0.00	0	800.00	100.00 %	not used - no accommodation have been needed
6.2.1. Study visit to Kosovo	per contract	1.00	5,319.06	5,319.06	5,319.06	1.00	5,200.00	5,200.00	0.00	5,200	119.06	2.24%	costs based on the contracted prices
6.3 Experts in MNE (Act 2.1)													
6.3.1 Experts for medical and aromatic herbs	per contract	1.00	4,000.00	4,000.00	4,000.00	1.00	4,000.00	4,000.00	0.00	4,000	0.00	0.00%	costs based on the contracted prices
6.3.2 Experts for dairy sector	per contract	1.00	4,000.00	4,000.00	4,000.00	1.00	4,000.00	4,000.00	0.00	4,000	0.00	0.00%	costs based on the contracted prices
6.3.3 Experts for olive sector	per contract	1.00	4,000.00	4,000.00	4,000.00	1.00	3,900.00	3,900.00	0.00	3,900	100.00	2.50%	costs based on the contracted prices
6.4 Marketing linkages expert in MNE (3.2)	per contract	1.00	3,000.00	3,000.00	3,000.00	1.00	3,000.00	3,000.00	0.00	3,000	0.00	0.00%	costs based on the contracted prices
6.5 Marketing linkages expert in IADK (3.2)	per contract	1.00	2,000.00	2,000.00	2,000.00	1.00	1,920.00	1,920.00	0.00	1,920	80.00	4.00%	costs based on the contracted prices
6.6 Students-Internship	per contract	22.00	600.00	13,200.00	13,200.00	22.00	600.00	13,200.00	0.00	13,200	0.00	0.00%	costs based on the contracted prices
6.7 Students-Internship soft skills	per contract	1.00	600.00	600.00	600.00	1.00	600.00	600.00	0.00	600	0.00	0.00%	costs based on the contracted prices
6.8 Expert for MAP Trainings	per contract	1.00	1,451.01	1,451.01	1,600.00	1.00	1,600.00	1,600.00	0.00	1,600	0.00	0.00%	costs based on the contracted prices
6.9 Expert for direct advices	per contract	1.00	3,000.00	3,000.00	3,000.00	1.00	3,000.00	3,000.00	0.00	3,000	0.00	0.00%	costs based on the contracted prices
6.10 Expert in finance management and EU funds	per contract	0.00	0.00	0.00	2,500.00	1.00	2,500.00	2,500.00	0.00	2,500	0.00	0.00%	costs based on the contracted prices
Subtotal Other				47,370.07	48,879.06			47,780.00	0.00	47,780	1,099.06	2.25%	
7. Subtotal direct eligible costs of the Action (1-6)				316,203.10	316,203.10			298,803.58	0.00	298,803.58	17,399.52	5.50%	
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)			0.07	22,134.22	22,134.22			20,916.25	0.00	20,916.25	1,217.97	5.50%	
9. Total eligible costs of the Action, excluding reserve (7+ 8)				338,337.32	338,337.32			319,719.83	0.00	319,719.83	18,617.49	5.50%	
10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)													
11. Total eligible costs (9+10)				338,337.32	338,337.32			319,719.83	0.00	319,719.83	18,617.49	5.50%	
12. - Taxes ¹¹ - Contributions in kind ¹²													
13. Total accepted¹¹ costs of the Action (11+12)				338,337.32	338,337.32			319,719.83	0.00	319,719.83	18,617.49	5.50%	

Annex 3.2: Procedures performed

The following checks must be performed by the Expenditure Verifier unless they are irrelevant in relation to the eligibility criteria applicable to the contract type. Therefore the Expenditure Verifier is required to gain appropriate understanding of such requirements in order to carry out only the relevant checks and properly apply the relevant eligibility requirements.

2.1 The expenditure was incurred by and pertains to the Entity.

2.2 The expenditure is recorded in the accounting system of the Coordinator and other Beneficiary(ies) and affiliated entity(ies)

The expenditure is recorded in the accounting system of the Coordinator and other Beneficiary(ies) and affiliated entity(ies) in accordance with the applicable accounting standards and the Coordinator's usual cost accounting practices.

2.3 Expenditure incurred during the contractual eligibility period

The expenditure declared in the financial report was incurred during the contractual implementation period of the Action, except for expenditure relating to final reports, expenditure verification, audit and evaluation. Expenditure paid after the submission of the financial report, is listed in the final report along with the estimated date of payment.

2.4 Expenditure indicated in the contractual estimated budget

The expenditure included in the financial report was indicated in the contractual budget.

The applicable budget ceilings were not exceeded.

The expenditure has been allocated to the correct heading of the Financial Report.

2.5 Expenditure necessary for the implementation of the contractual activities, reasonable and justified

It is plausible that the direct and indirect expenditures included in the financial report were necessary for the implementation of the contractual activities.

The amount of the expenditure items included in the financial report is reasonable and justified and respects the principle of sound financial management.

2.6 Expenditure identifiable and verifiable

The expenditure is backed up by sufficient supporting documentation (e.g. invoices, contracts, order forms, pay slips, time sheets) and proof of payment.

Where expenditure was apportioned, the applied allocation key was based on sufficient, appropriate and verifiable underlying information.

The expenditure is backed up by evidence of works done, goods received or services rendered. The existence of assets is verifiable.

2.7 Compliance with Procurement Principles and Nationality and Origin Rules

For the expenditure items concerned, the Coordinator has complied with the contractual requirements for procurement. Contractual nationality and origin rules have been applied, including those on derogations to be awarded by the Commission.

2.8 Expenditure complies with the requirements of applicable tax and social legislation

For the expenditure items concerned, the Coordinator complies with the requirements of tax and social security legislation (for example: employer's part of taxes, pension premiums and social security charges).

2.9 Financial support to third parties (sub-granting)

Financial support to third parties is provided for by the contractual conditions and its amount does not exceed the contractual limits.

The expenditure incurred by the third parties meets the relevant eligibility requirements. In particular it was incurred by and pertains to the third party, during the contractual eligibility period, is necessary for the implementation of the contractual activities and is identifiable and verifiable (see definition at point 2.6).

2.10 Other eligibility requirements

Duties, taxes and charges, (e.g. VAT) included in the financial report cannot be recovered by the Entity unless otherwise provided for in the contractual conditions (accepted costs system). In the latter case these expenses are reported separately and relate to eligible direct expenditure.

The correct exchange rates are used where applicable.

The contingency reserve has been established in accordance to the contractual conditions and its use authorised by the Contracting Authority.

The indirect costs do not exceed the maximum contractual percentage of the eligible direct costs and do not include ineligible expenses or expenses already declared as direct ones.

Contributions in kind are not included in the financial report, unless otherwise provided for in the contractual conditions.

Expenditure specifically considered ineligible by the contractual conditions is not included in the financial report.

Expenditure declared under the simplified cost options respects the contractual requirements.

The revenues generated by the Coordinator in the execution of the contract are disclosed in the financial report and deducted from the declared expenditure, unless otherwise provided for in the contractual conditions.

Annex 3.3: Table of transactions

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (currency)	Included in the sample	Error detected	Error number (if applicable)
4111	198	1.1.1.1	28.08.2020	Enis Ljuljanović	Gross salary August 2020	635.57	Y	NO	
4111	226	1.1.1.1	30.09.2020	Enis Ljuljanović	Gross salary September 2020	635.57	Y	NO	
4111	252	1.1.1.1	30.10.2020	Enis Ljuljanović	Gross salary October 2020	635.57	Y	NO	
4111	278	1.1.1.1	30.11.2020	Enis Ljuljanović	Gross salary November 2020	639.51	Y	NO	
4111	1/10	1.1.1.1	24.12.2020	Enis Ljuljanović	Gross salary December 2020	660.00	Y	NO	
4111	1/23	1.1.1.1	29.01.2021	Enis Ljuljanović	Gross salary January 2021	660.00	Y	NO	
4111	2/52	1.1.1.1	04.03.2021	Enis Ljuljanović	Gross salary February 2021	660.00	Y	NO	
4111	75	1.1.1.1	31.03.2021	Maja Kostic	Gross salary March 2021	358.54	Y	NO	
4111	100	1.1.1.1	29.04.2021	Maja Kostic	Gross salary April 2021	358.54	Y	NO	
4111	123	1.1.1.1	31.05.2021	Maja Kostic	Gross salary May 2021	358.54	Y	NO	
4111	149	1.1.1.1	30.06.2021	Maja Kostic	Gross salary June 2021	358.54	Y	NO	
4111	173	1.1.1.1	30.07.2021	Maja Kostic	Gross salary July 2021	358.54	Y	NO	
4111	200	1.1.1.1	31 08 2021	Maja Kostic	Gross salary August 2021	358.54	Y	NO	
4111	226	1.1.1.1	30 09 2021	Maja Kostic	Gross salary September 2021	358.54	Y	NO	
4111	251/253	1.1.1.1	29/10/2021	Maja Kostic	Gross salary October 2021	358.54	Y	NO	
4111	278/279	1.1.1.1	30/11/2021 01/12/2021	Maja Kostic	Gross salary November 2021	358.54	Y	NO	
4111	304	1.1.1.1	31/12/2021	Maja Kostic	Gross salary December 2021	358.54	Y	NO	
4111	40	1.1.1.1	2/28/2022	Maja Kostic	Gross salary February 2022	353.39	Y	NO	
4111	198	1.1.1.2	28.08.2020	Petar Nuculovic	Gross salary August 2020	526.09	Y	NO	
4111	226	1.1.1.2	30.09.2020	Petar Nuculovic	Gross salary September 2020	526.09	Y	NO	
4111	252	1.1.1.2	30.10.2020	Petar Nuculovic	Gross salary October 2020	263.05	Y	NO	
4111	278	1.1.1.2	30.11.2020	Petar Nuculovic	Gross salary November 2020	526.09	Y	NO	
4111	15	1.1.1.2	30.12.2020	Petar Nuculovic	Gross salary December 2020	595.66	Y	NO	
4111	23	1.1.1.2	29.01.2021	Petar Nuculovic	Gross salary January 2021	526.09	Y	NO	
4111	47	1.1.1.2	26.02.2021	Petar Nuculovic	Gross salary February 2021	279.40	Y	NO	
4111	75	1.1.1.2	31.03.2021	Petar Nuculovic	Gross salary March 2021	284.09	Y	NO	
4111	100	1.1.1.2	29.04.2021	Petar Nuculovic	Gross salary April 2021	526.09	Y	NO	

4111	123	1.1.1.2	31.05.2021	Petar Nuculovic	Gross salary May 2021	526.09	Y	NO
4111	149	1.1.1.2	30.06.2021	Petar Nuculovic	Gross salary June 2021	526.09	Y	NO
4111	173	1.1.1.2	30.07.2021	Petar Nuculovic	Gross salary July 2021	526.09	Y	NO
4111	200	1.1.1.2	31.08.2021	Petar Nuculovic	Gross salary August 2021	526.09	Y	NO
4111	226	1.1.1.2	30.09.2021	Petar Nuculovic	Gross salary September 2021	530.11	Y	NO
4111	19	1.1.1.2	31/01/2022	Petar Nuculovic	Gross salary January 2022	174.93	Y	NO
4111	40	1.1.1.2	28.02.2022	Petar Nuculovic	Gross salary February 2022	265.05	Y	NO
4111	65	1.1.1.2	31.03.2022	Petar Nuculovic	Gross salary March 2022	530.11	Y	NO
4111	85	1.1.1.2	29.04.2022	Petar Nuculovic	Gross salary April 2022	530.11	Y	NO
4111	104	1.1.1.2	31.05.2022	Petar Nuculovic	Gross salary May 2022	530.11	Y	NO
4111	127	1.1.1.2	30 06 2022	Petar Nuculovic	Gross salary June 2022	530.11	Y	NO
4111	146	1.1.1.2	29.07.2022	Petar Nuculovic	Gross salary July 2022	530.11	Y	NO
4111	n/a	1.1.1.2	31.08.2022	Petar Nuculovic	Gross salary August 2022	530.20	Y	NO
4111	n/a	1.1.1.2	30.09.2022	Petar Nuculovic	Gross salary September 2022	392.35	Y	NO
1113	3895	1.1.1.3	30.09.2020	Sylejman Bunjaku	Salary for September'20 - Project manager	651.41		
1113	2631	1.1.1.3	30.10.2020	Sylejman Bunjaku	Salary for October'20 - Project manager	651.41		
1113	2114	1.1.1.3	30.11.2020	Sylejman Bunjaku	Salary for November'20 - Project manager	651.41		
1113	2636	1.1.1.3	30.12.2020	Sylejman Bunjaku	Salary for December'20 - Project manager	651.41		
1113	3569	1.1.1.3	29.01.2021	Sylejman Bunjaku	Salary for Jan'21 - Project manager	651.41		
1113	1695	1.1.1.3	26.02.2021	Sylejman Bunjaku	Salary for Feb'21 - Project manager	651.41		
1113	3074	1.1.1.3	31.03.2021	Sylejman Bunjaku	Salary for Mar'21 - Project manager	651.41		
1113	4032	1.1.1.3	30.04.2021	Sylejman Bunjaku	Salary for Apr'21 - Project manager	651.41		
1113	4396	1.1.1.3	31.05.2021	Sylejman Bunjaku	Salary for May'21 - Project manager	651.41		
1113	3359	1.1.1.3	30.06.2021	Sylejman Bunjaku	Salary for Jun'21 - Project manager	651.41		
1113	3087	1.1.1.3	30.07.2021	Sylejman Bunjaku	Salary for Jul'21 - Project manager	651.41		
1113	3494	1.1.1.3	31.08.2021	Sylejman Bunjaku	Salary for Aug'21 - Project manager	651.41		
1113	3789	1.1.1.3	30.09.2021	Sylejman Bunjaku	Salary for Sept'21 - Project manager	651.41		
1113	3474	1.1.1.3	29.10.2021	Sylejman Bunjaku	Salary for Oct'21 - Project manager	651.41		
1113	5898	1.1.1.3	30.11.2021	Sylejman Bunjaku	Salary for Nov'21 - Project manager	651.41		
1113	6447	1.1.1.3	30.12.2021	Sylejman Bunjaku	Salary for Dec'21 - Project manager	651.41		
1113	5614	1.1.1.3	31.01.2022	Sylejman Bunjaku	Salary for Jan'22 - Project manager	651.41		
1113	7203	1.1.1.3	31.05.2022	Sylejman Bunjaku	Salary for May'22 - Project manager	385.70		
1113	3592	1.1.1.3	30.06.2022	Sylejman Bunjaku	Salary for Jun'22 - Project manager	392.33		

1113	3525	1.1.1.3	29.07.2022	Sylejman Bunjaku	Salary for Jul'22 - Project manager	390.85		
1113	3693	1.1.1.3	31.08.2022	Sylejman Bunjaku	Salary for Aug'22 - Project manager	515.70		
1114	3910	1.1.1.4.	30.09.2020	Behare Mlinaku	Salary for September'20 - Project Officer	450.68		
1114	2649	1.1.1.4.	30.10.2020	Behare Mlinaku	Salary for October'20 - Project Officer	450.68		
1114	2130	1.1.1.4.	30.11.2020	Behare Mlinaku	Salary for November'20 - Project Officer	450.68		
1114	2654	1.1.1.4.	30.12.2020	Behare Mlinaku	Salary for December'20 - Project Officer	450.68		
1114	3586	1.1.1.4.	29.01.2021	Behare Mlinaku	Salary for Jan'21 - Project Officer	493.60		
1114	1712	1.1.1.4.	26.02.2021	Behare Mlinaku	Salary for Feb'21 - Project Officer	500.76		
1114	3093	1.1.1.4.	30.03.2021	Behare Mlinaku	Salary for Mar'21 - Project Officer	450.68		
1114	4043	1.1.1.4.	30.04.2021	Behare Mlinaku	Salary for Apr'21 - Project Officer	495.75		
1114	4407	1.1.1.4.	31.05.2021	Behare Mlinaku	Salary for May'21 - Project Officer	450.68		
1114	3370	1.1.1.4.	30.06.2021	Behare Mlinaku	Salary for Jun'21 - Project Officer	450.68		
1114	3098	1.1.1.4.	30.07.2021	Behare Mlinaku	Salary for Jul'21 - Project Officer	450.68		
1114	3508	1.1.1.4.	31.08.2021	Behare Mlinaku	Salary for Aug'21 - Project Officer	450.68		
1114	3880	1.1.1.4.	30.09.2021	Behare Mlinaku	Salary for Sept'21 - Project Officer	450.68		
1114	3653	1.1.1.4.	29.10.2021	Behare Mlinaku	Salary for Oct'21 - Project Officer	450.68		
1114	5931	1.1.1.4.	30.11.2021	Behare Mlinaku	Salary for Nov'21 - Project Officer	450.68		
1114	5624, 5765	1.1.1.4.	31.01.2022	Sarah Shaqiri	Salary for Jan'22 - Project Officer	657.89		
4191	3/219	1.1.2.1	22.09.2020	Dragana Krivcevic	Gross salary August 2020	650.00	Y	NO
4191	5/230	1.1.2.1	05.10.2020.	Dragana Krivcevic	Gross salary September 2020	650.00	Y	NO
4191	9/270	1.1.2.1	20.11.2020.	Dragana Krivcevic	Gross salary October 2020	650.00	Y	NO
4191	10/276	1.1.2.1	27.11.2020-	Dragana Krivcevic	Gross salary November 2020	650.00	Y	NO
4191	1/10	1.1.2.1	24/12.2020	Dragana Krivcevic	Gross salary December 2020	650.00	Y	NO
4191	1/23	1.1.2.1	29.01.2021	Dragana Krivcevic	Gross salary January 2021	650.00	Y	NO
4191	2/52	1.1.2.1	4/3/2021	Dragana Krivcevic	Gross salary February 2021	650.00	Y	NO
4191	77	1.1.2.1	02.04.2021	Dragana Krivcevic	Gross salary March 2021	650.00	Y	NO
4191	100	1.1.2.1	29.04.2021	Dragana Krivcevic	Gross salary April 2021	650.00	Y	NO
4191	121	1.1.2.1	28.05.2021	Dragana Krivcevic	Gross salary May 2021	650.00	Y	NO
4191	156	1.1.2.1	08.07.2021	Dragana Krivcevic	Gross salary June 2021	650.00	Y	NO
4191	185	1.1.2.1	13.08.2021.	Dragana Krivcevic	Salary July 2021	650.00	Y	NO
4191	212	1.1.2.1	14 09 2021	Dragana Krivcevic	Gross salary August 2021	650.00	Y	NO
4191	233	1.1.2.1	08 10 2021	Dragana Krivcevic	Gross salary September 2021	650.00	Y	NO

4191	268	1.1.2.1	18 11 2021	Dragana Krivcevic	Gross salary October 2021	650.00	Y	NO
4191	1	1.1.2.1	28.03.2022	Dragana Krivcevic	Salary November 2021	650.00	Y	NO
4191	1	1.1.2.1	28.03.2022	Dragana Krivcevic	Salary December 2021	650.00	Y	NO
	n/a	1.1.2.1	not paid	Dragana Krivcevic	Gross salary January 2022	650.00	Y	NO
1122	3887	1.1.2.2	30.09.2020	Zenel Bunjaku	Salary for September'20 - Executive director	164.33		
1122	2623	1.1.2.2	30.10.2020	Zenel Bunjaku	Salary for October'20 - Executive director	380.13		
1122	2105	1.1.2.2	30.11.2020	Zenel Bunjaku	Salary for November'20 - Executive director	350.69		
1122	2627	1.1.2.2	30.12.2020	Zenel Bunjaku	Salary for December'20- Executive director	308.49		
1122	1060	1.1.2.2	29.01.2021	Zenel Bunjaku	Salary for Jan'21- Executive director	381.47		
1122	1686	1.1.2.2	26.02.2021	Zenel Bunjaku	Salary for Feb'21- Executive director	355.21		
1122	3064	1.1.2.2	31.03.2021	Zenel Bunjaku	Salary for Mar'21- Executive director	331.71		
1122	4024	1.1.2.2	30.04.2021	Zenel Bunjaku	Salary for Apr'21- Executive director	594.21		
1122	4387	1.1.2.2	31.05.2021	Zenel Bunjaku	Salary for May'21- Executive director	707.70		
1122	3350	1.1.2.2	30.06.2021	Zenel Bunjaku	Salary for Jun'21- Executive director	600.21		
1122	3078	1.1.2.2	30.07.2021	Zenel Bunjaku	Salary for Jul'21- Executive director	630.03		
1122	3485	1.1.2.2	31.08.2021	Zenel Bunjaku	Salary for Aug'21- Executive director	544.96		
1122	3780	1.1.2.2	30.09.2021	Zenel Bunjaku	Salary for Sept'21- Executive director	506.85		
1122	3442	1.1.2.2	29.10.2021	Zenel Bunjaku	Salary for Oct'21- Executive director	572.20		
1122	5889	1.1.2.2	30.11.2021	Zenel Bunjaku	Salary for Nov'21- Executive director	607.83		
1122	6435	1.1.2.2	31.12.2021	Zenel Bunjaku	Salary for Dec'21- Executive director	573.54		
1122	5604	1.1.2.2	31.01.2022	Zenel Bunjaku	Salary for Jan'22 - Executive director	467.67		
1122	7194	1.1.2.2	31.05.2022	Zenel Bunjaku	Salary for May'22 - Executive director	205.41		
1122	3516	1.1.2.2	30.06.2022	Zenel Bunjaku	Salary for Jun'22 - Executive director	244.53		
1122	3516	1.1.2.2	29.07.2022	Zenel Bunjaku	Salary for Jul'22 - Executive director	207.66		
1122	368	1.1.2.2	31.08.2022	Zenel Bunjaku	Salary for Aug'22 - Executive director	152.59		
1122	3958	1.1.2.2	30.06.2023	Zenel Bunjaku	Salary for Jun'23 - Executive director	179.75		
1123	3888	1.1.2.3	30.09.2020	Fjolla Zuçaku	Salary for September'20 - Finance manager	69.07		
1123	2624	1.1.2.3	30.10.2020	Fjolla Zuçaku	Salary for October'20 - Finance manager	111.19		
1123	2106	1.1.2.3	30.11.2020	Fjolla Zuçaku	Salary for November'20 - Finance manager	147.32		
1123	2628	1.1.2.3	30.12.2020	Fjolla Zuçaku	Salary for December'20 - Finance manager	119.33		

1123	3561	1.1.2.3	29.01.2021	Fjolla Zuçaku	Salary for Jan'21 - Finance manager	124.71	
1123	1687	1.1.2.3	26.02.2021	Fjolla Zuçaku	Salary for Feb'21 - Finance manager	128.34	
1123	3065	1.1.2.3	31.03.2021	Fjolla Zuçaku	Salary for Mar'21 - Finance manager	112.61	
1123	4028	1.1.2.3	30.04.2021	Arlindë Hyseni	Salary for Apr'21 - Finance manager	332.94	
1123	4391	1.1.2.3	31.05.2021	Arlindë Hyseni	Salary for May'21 - Finance manager	342.33	
1123	3354	1.1.2.3	30.06.2021	Arlindë Hyseni	Salary for Jun'21 - Finance manager	231.23	
1123	3082	1.1.2.3	30.07.2021	Arlindë Hyseni	Salary for Jul'21 - Finance manager	294.97	
1123	3489	1.1.2.3	31.08.2021	Arlindë Hyseni	Salary for Aug'21 - Finance manager	334.22	
1123	3784	1.1.2.3	30.09.2021	Arlindë Hyseni	Salary for Sept'21 - Finance manager	452.82	
1123	3446	1.1.2.3	29.10.2021	Arlindë Hyseni	Salary for Oct'21 - Finance manager	398.68	
1123	5893	1.1.2.3	30.11.2021	Arlindë Hyseni	Salary for Nov'21 - Finance manager	507.58	
1123	6441	1.1.2.3	31.12.2021	Arlindë Hyseni	Salary for Dec'21 - Finance manager	378.93	
1123	5609	1.1.2.3	31.01.2022	Arlindë Hyseni	Salary for Jan'22 - Finance manager	376.91	
1123	7196	1.1.2.3	31.05.2022	Arlindë Hyseni	Salary for May'22 - Finance manager	329.95	
1123	3518	1.1.2.3	30.06.2022	Arlindë Hyseni	Salary for Jun'22 - Finance manager	331.43	
1123	3518	1.1.2.3	29.07.2022	Arlindë Hyseni	Salary for Jul'22 - Finance manager	335.16	
1123	3686	1.1.2.3	31.08.2022	Arlindë Hyseni	Salary for Aug'22 - Finance manager	440.69	
1123	2623	1.1.2.3	28.04.2023	Ardian Jashari	Salary for Apr'23 - Finance manager	272.64	
1123	3777	1.1.2.3	31.05.2023	Ardian Jashari	Salary for May'23 - Finance manager	204.97	
1123	3978	1.1.2.3	30.06.2032	Ardian Jashari	Salary for Jun'23 - Finance manager	277.04	
1124	3890	1.1.2.4	30.09.2020	Besarta Hajrizi	Salary for September'20 - Procurement Officer	18.03	
1124	2626	1.1.2.4	30.10.2020	Besarta Hajrizi	Salary for October'20 - Procurement Officer	32.61	
1124	2109	1.1.2.4	30.11.2020	Besarta Hajrizi	Salary for November'20 - Procurement Officer	34.67	
1124	2631	1.1.2.4	30.12.2020	Besarta Hajrizi	Salary for December'20- Procurement Officer	354.58	
1124	3564	1.1.2.4	29.01.2021	Besarta Hajrizi	Salary for Jan'21- Procurement Officer	380.75	
1124	1690	1.1.2.4	26.02.2021	Besarta Hajrizi	Salary for Feb'21- Procurement Officer	320.22	
1124	3068	1.1.2.4	31.03.2021	Besarta Hajrizi	Salary for Mar'21- Procurement Officer	265.58	
1124	4027	1.1.2.4	30.04.2021	Ariana Peci	Salary for Apr'21- Procurement Officer	331.50	
1124	4390	1.1.2.4	31.05.2021	Ariana Peci	Salary for May'21- Procurement Officer	331.15	
1124	3353	1.1.2.4	30.06.2021	Besarta Hajrizi	Salary for Jun'21- Procurement Officer	290.24	
1124	3081	1.1.2.4	30.07.2021	Besarta Hajrizi	Salary for Jul'21- Procurement Officer	273.97	
1124	3488	1.1.2.4	31.08.2021	Besarta Hajrizi	Salary for Aug'21- Procurement Officer	289.72	
1124	3783	1.1.2.4	30.09.2021	Besarta Hajrizi	Salary for Sept'21- Procurement Officer	331.31	

1124	3445	1.1.2.4	29.10.2021	Besarta Hajrizi	Salary for Oct'21- Procurement Officer	285.03	
1124	5892	1.1.2.4	30.11.2021	Besarta Hajrizi	Salary for Nov'21- Procurement Officer	247.27	
1124	6442	1.1.2.4	31.12.2021	Jehona Drevinja	Salary for Dec'21- Procurement Officer	174.63	
1124	5610	1.1.2.4	31.01.2022	Jehona Drevinja	Salary for Jan'22- Procurement Officer	198.73	
1124	7198	1.1.2.4	31.05.2022	Jehona Drevinja	Salary for May'22- Procurement Officer	64.46	
1124	3519	1.1.2.4	30.06.2022	Jehona Drevinja	Salary for Jun'22- Procurement Officer	66.56	
1124	3519	1.1.2.4	29.07.2022	Jehona Drevinja	Salary for Jul'22- Procurement Officer	62.60	
1124	3687	1.1.2.4	31.08.2022	Jehona Drevinja	Salary for Aug'22- Procurement Officer	61.85	
1124	2624	1.1.2.4	28.04.2023	Jehona Drevinja	Salary for April'23- Procurement Officer	172.47	
1124	3778	1.1.2.4	31.05.2023	Jehona Drevinja	Salary for May'23- Procurement Officer	122.83	
4111	4	1.3.1.1	4/7/2022	Petar Nuculović	Petar Nuculovic - per diems study visit - Kosovo	195.00	
1321		1.3.2.1	19.11.2021	Zenel Bunjaku	Settl.of advance taken PR.No.311/21 on 04.11.2021: Ref: KDxx :Per diem expenses in Albania and ...	108.50	
1321		1.3.2.1	23.11.2021	Behare Mlinaku	Settl.of advance taken PR.No.311/21 on 04.11.2021: Ref: KDxx :Per diem expenses in Albania and ...	90.17	
1321		1.3.2.1	23.11.2021	Besarta Hajrizi	Settl.of advance taken PR.No.311/21 on 04.11.2021: Ref: KDxx :Per diem expenses in Albania and ...	90.17	
1321		1.3.2.1	23.11.2021	Fjolla Zucaku	Settl.of advance taken PR.No.311/21 on 04.11.2021: Ref: KDxx :Per diem expenses in Albania and ...	90.17	
1321		1.3.2.1	26.06.2023	Zenel Bunjaku	Settl.of advance taken PR .No.131/23 on 26.06.2023 Ref:KD: Per diem expenses in Montenegro	3.50	
1321		1.3.2.1	27.06.2023	Zenel Bunjaku	Settl.of advance taken PR .No.131/23 on 26.06.2023 Ref:KD: Per diem expenses in Montenegro	3.50	
1321		1.3.2.1	27.06.2023	Zenel Bunjaku	Settl.of advance taken PR .No.131/23 on 26.06.2023 Ref:KD: Per diem expenses in Montenegro	7.60	
1321		1.3.2.1	27.06.2023	Zenel Bunjaku	Settl.of advance taken PR .No.131/23 on 26.06.2023 Ref:KD: Per diem expenses in Montenegro	55.00	
1321		1.3.2.1	30.06.2023	Zenel Bunjaku	Settl.of advance taken PR .No.131/23 on 26.06.2023 Ref:KD: Per diem expenses in Montenegro	34.50	
4111	1/9	2.2.1	23.12.2020	Enis Ljuljanović	Usage of private vehicle for project purposes Travel order no.1	67.00	
222	1340	2.2.2	20.10.2020	IADK	Expenses for vehicles for September'20	56.70	
222	1754	2.2.2	13.11.2020	IADK	Expenses for vehicles for October'20	101.40	
222	2536	2.2.2	14.12.2020	IADK	Expenses for vehicles for November'20	108.90	

222	2679	2.2.2	28.01.2021	IADK	Expenses for vehicles for December'20	208.20			
222	2781	2.2.2	08.02.2021	IADK	Expenses for vehicles for Jan'21	315.30			
222	1601	2.2.2	09.03.2021	IADK	Expenses for vehicles for Feb'21	332.10			
222	1272	2.2.2	16.04.2021	IADK	Expenses for vehicles for Mar'21	337.80			
222	3773	2.2.2	11.05.2021	IADK	Expenses for vehicles for Apr'21	378.30			
222	1725	2.2.2	09.06.2021	IADK	Expenses for vehicles for May'21	588.00			
222	2000	2.2.2	15.07.2021	IADK	Expenses for vehicles for Jun'21	485.40			
222	831	2.2.2	13.08.2021	IADK	Expenses for vehicles for Jul'21	733.80			
222	1174	2.2.2	10.09.2021	IADK	Expenses for vehicles for Aug'21	701.70			
222	1587	2.2.2	13.10.2021	IADK	Expenses for vehicles for Sept'21	850.20			
222	4127	2.2.2	30.11.2021	IADK	Expenses for vehicles for Oct'21	797.40			
222	3852	2.2.2	28.12.2021	IADK	Expenses for vehicles for Nov'21	369.60			
222	2011	2.2.2	31.12.2021	IADK	Expenses for vehicles for Dec'21	34.20			
222	5639	2.2.2	31.01.2022	IADK	Expenses for vehicles for Jan'22	113.10			
222	2571	2.2.2	23.06.2022	IADK	Expenses for vehicles for May'22	89.10			
222	3373	2.2.2	26.07.2022	IADK	Expenses for vehicles for Jun'22	574.20			
222	1976	2.2.2	29.08.2022	IADK	Expenses for vehicles for Jul'22	374.40			
222	3713	2.2.2	31.08.2022	IADK	Expenses for vehicles for Aug'22	163.80			
222	4219	2.2.2	30.06.2023	IADK	Expenses for vehicles for Jun'23	153.00			
4415	3/219	3.2.1	22.09.2020	Multicom Retail	2 laptops for Project team	1,251.40	Y	NO	
4415	3/219	3.2.2	22.09.2020	Multicom Retail	HP Laser Jet PRO MFP M227fdw	282.73	Y	NO	
323	1722	3.2.3	18.12.2020	Future Bits	Supply with laptops and printer/scanner acc to PO 50/20	1,592.00			
324	1722	3.2.4	18.12.2020	Future Bits	Supply with laptops and printer/scanner acc to PO 50/20	427.00			
4415	3/219	3.2.5	22.09.2020	Energomont	Office furniture	497.70			
4415	2/52	3.2.5	04.03.2021.	Energomont	Office furniture	216.90			
4415	05732	3.5.1.4	10.10.2023	Agroauto d.o.o.	Lactofreeze 300l	16,232.03	Y	YES	1
4415	05732	3.5.1.5	10.10.2023	Agroauto d.o.o.	Milking device	3,756.69	Y	YES	1
4415	05735	3.5.2.3	09.10.2023	Agroauto d.o.o.	Herbs processing equipment for distillation and production of essential oils	11,448.00	Y	YES	2
4415	06398	3.5.3.1	16.11.2023	Agroauto d.o.o.	Machine for processing of olive oil - I part	20,000.00	Y	YES	3
4415	n/a	3.5.3.1	to be paid	Agroauto d.o.o.	Machine for processing of olive oil - II part	22,930.85	Y	YES	3
354	1468	3.5.4	27.05.2021	Agroprodukt Commerce	Medical and aromatic herbs acc. to CO. no. 10/21	18,580.00	Y	NO	
354	1559	3.5.4	29.06.2021	Agriion SH.P.K.	Irrigation system for beneficiaries acc. to CO no. 13/21	7,274.50	Y	NO	

354	859	3.5.4	19.08.2021	Haxhijaha NPT	Agriculture equipment for beneficiaries acc. to CO no. 14/21	22,000.00	Y	NO
354	858	3.5.4	19.08.2021	Kastrioti N.SH.	Drying greenhouses and shelves for beneficiaries acc. to CO no. 12/21	23,264.50	Y	NO
4149	5/230	4.3.1.	05.10. 2020	Knjiga Promet DOO	Office supplies	357.21		
4149	100	4.3.1.	29.04.2021	Knjiga Promet DOO	Office supplies	164.78		
4149	212	4.3.1.	14. 09. 2021	Knjiga Promet DOO	Office supplies	106.73		
432	2656	4.3.2	30.10.2020	Europrinty Shpk	Material for office acc.to CO No. 303/20	60.00		
432	1758	4.3.2	13.11.2020	Europrinty Shpk	Material for office acc.to CO No. 303/20- Payment for remaining part for folders	52.42		
432	3690	4.3.2	30.12.2020	Shkel e Shko Sh.P.K	Supply with hand papers for office needs	45.90		
432	794	4.3.2	18.12.2020	Rikon N.T.SH.	Supply with toner cartriges for office needs	35.59		
432	2770	4.3.2	08.02.2021	Blendi NTG	Business cards for IADK staff	33.75		
432	3442	4.3.2	31.03.2021	Shkel e Shko Sh.P.K	Supply with hand paper for office needs	45.90		
432	998	4.3.2	08.04.2021	Osa Termosistem sh.p.k.	Wall cabinets acc. to PO no. 76/21	37.08		
432	1010	4.3.2	08.04.2021	Blendi NTG	Supply with toner cartridge acc. to PO 01/20 of FA 09/21-1	31.68		
432	4058	4.3.2	30.04.2021	EUROPRINTY SH.P.K.	Office material acc. to PO 01/21 of FA 09/21	24.86		
432	4053	4.3.2	30.04.2021	EUROPRINTY SH.P.K.	Office material acc. to PO 01/21 of FA 09/21	44.51		
432	1940	4.3.2	04.06.2021	Shkel e Shko Sh.P.K	Supply with masks for office needs	14.15		
432	1905	4.3.2	29.06.2021	Adea Group Shpk	Water for office needs	16.91		
432	1477	4.3.2	06.08.2021	Shkel e Shko Sh.P.K	Supply with hand paper for office needs	58.05		
432	1617	4.3.2	24.08.2021	EUROPRINTY SH.P.K.	Office supplies acc.to FA 09/21	47.15		
432	1593	4.3.2	20.08.2021	Rikon N.T.SH.	Supply with toners for office needs	17.22		
432	1622	4.3.2	24.08.2021	Blendi NTG	Toner for office needs acc.to FA 09/21-1	37.05		
432	2669	4.3.2	15.09.2021	Shkel e Shko Sh.P.K	Supply with masks and disinfectants	32.19		
432	1677	4.3.2	24.09.2021	Comtrade	Supply with dics according to CO no. 40/21	200.05		
432	1754	4.3.2	07.10.2021	Comtrade	Supply with discs according to Contract No.40/21	78.10		
432	1258	4.3.2	29.12.2021	EUROPRINTY SH.P.K.	Supply with office supplies acc. to PO 02/21 of FA 09/21	80.62		
432	1252	4.3.2	29.12.2021	Shkel e Shko Sh.P.K	Supply with hand paper for office needs	25.37		
44	1644	4.4	05.10.2020	Panther Sh.p.k	Security expenses for September'20	42.00		
44	916	4.4	10.12.2020	Panther Sh.p.k	Security expenses for November'20	42.00		

44	2083	4.4	06.11.2020	IPKO	Telephone expenses for Oct'20	11.61	
44	1548	4.4	11.11.2020	PTK Sh.A	Telephone expenses for Sept- Oct'20	20.54	
44	921	4.4	10.12.2020	IPKO	Telephone expenses for Nov'20	9.20	
44	1158	4.4	21.01.2021	PTK Sh.A	Telephone expenses for Nov&Dec 2020	23.81	
44	685	4.4	13.01.2021	IPKO	Telephone expenses for Dec'20	10.71	
44	923	4.4	10.12.2020	IPKO	Internet expenses for Dec'20	45.00	
44	2796	4.4	08.02.2021	PANTHER SH.P.K.	Security expenses for Jan'21	42.00	
44	2777	4.4	08.02.2021	IPKO	Telephone expenses for Jan'21	14.54	
44	1505	4.4	03.02.2021	ZOOM	Payment for Zoom subscription for 2021, Payment made by Elion Gerguri as per INV63577121	41.93	
44	1539	4.4	19.02.2021	PTK Sh.A	Telephone expenses for Jan'21	6.28	
44	1988	4.4	16.03.2021	IPKO	Telephone expenses for Feb'21	10.69	
44	1608	4.4	09.03.2021	PTK Sh.A	Telephone expenses for Feb'21	11.43	
44	1734	4.4	13.04.2021	IPKO	Telephone expenses for March'21	10.79	
44	760	4.4	07.04.2021	PTK Sh.A	Telephone expenses for March'21	20.54	
44	2783	4.4	08.02.2021	IPKO	Internet expenses for Feb'21	45.00	
44	992	4.4	08.04.2021	IPKO	Internet expenses for April'21	45.00	
44	991	4.4	08.04.2021	IPKO	Microsoft services for Mar'21	18.95	
44	3755	4.4	11.05.2021	PANTHER SH.P.K.	Security expenses for April'21	42.00	
44	3761	4.4	11.05.2021	IPKO	Telephone expenses for Apr'21	19.35	
44	2516	4.4	02.07.2021	PANTHER SH.P.K.	Security expenses for Jun'21	42.75	
44	3769	4.4	11.05.2021	PTK Sh.A	Telephone expenses for Apr'21	14.90	
44	1711	4.4	09.06.2021	IPKO	Telephone expenses for May'21	21.40	
44	1716	4.4	09.06.2021	PTK Sh.A	Telephone expenses for May'21	17.53	
44	1569	4.4	09.07.2021	IPKO	Telephone expenses for June'21	20.15	
44	1564	4.4	09.07.2021	PTK Sh.A	Telephone expenses for Jun'21	12.46	
44	1576	4.4	09.07.2021	IPKO	Internet expenses for Jul'21	45.00	
44	826	4.4	13.08.2021	Rikon N.T.SH.	Servicing the Ricoh MP 501 SPF printer	16.12	
44	1484	4.4	06.08.2021	PANTHER SH.P.K.	Security expenses for Jul'21	20.28	
44	1502	4.4	06.08.2021	IPKO	Telephone expenses for Jul'21	19.93	
44	2683	4.4	15.09.2021	Inkstation	Servicing of printer Kyocera	3.28	
44	2296	4.4	06.09.2021	Rikon N.T.SH.	Usage of printer for the period May-Jul'21	39.48	
44	1499	4.4	06.08.2021	IPKO	Microsoft services for Jul'21	18.95	

44	2299	4.4	06.09.2021	PANTHER SH.P.K.	Security expenses for Aug'21	20.62	
44	199	4.4	01.10.2021	PANTHER SH.P.K.	Security expenses for Sept'21	22.42	
44	837	4.4	13.08.2021	PTK Sh.A	Telephone expenses for Jul'21	15.34	
44	1157	4.4	10.09.2021	IPKO	Telephone expenses for Aug'21	21.55	
44	1169	4.4	10.09.2021	PTK Sh.A	Telephone expenses for Aug'21	24.57	
44	1761	4.4	07.10.2021	IPKO	Telephone expenses for Sept'21	23.48	
44	1602	4.4	13.10.2021	PTK Sh.A	Telephone expenses for Sept'21	21.41	
44	1767	4.4	07.10.2021	IPKO	Internet expenses for Oct'21	45.00	
44	2296	4.4	06.09.2021	Rikon N.T.SH.	Usage of printer for Aug'21	12.06	
44	2683	4.4	15.09.2021	Inkstation	Servicing of printer Kyocera	7.38	
44	2382	4.4	20.09.2021	Interplast Group sh.p.k	Supply with wood pellets acc. to PO 39/21	205.70	
44	1930	4.4	03.11.2021	PANTHER SH.P.K.	Security expenses for Oct'21	22.03	
44	740	4.4	09.12.2021	PANTHER SH.P.K.	Security expenses for Nov'21	23.63	
44	2018	4.4	17.01.2022	PANTHER SH.P.K.	Security expenses for Dec'21	17.65	
44	5636	4.4	31.01.2022	PANTHER SH.P.K.	Security expenses for Jan'22	14.43	
44	3511	4.4	15.11.2021	IPKO	Telephone expenses for Oct'21	21.99	
44	1804	4.4	16.11.2021	PTK Sh.A	Telephone expenses for Oct'21	17.58	
44	2314	4.4	15.12.2021	IPKO	Telephone expenses for Nov'21	24.56	
44	2322	4.4	15.12.2021	PTK Sh.A	Telephone expenses for Nov'21	12.52	
44	2324	4.4	15.01.2022	IPKO	Telephone expenses for Dec'21	18.10	
44	1535	4.4	22.01.2022	PTK Sh.A	Telephone expenses for Dec'21	19.70	
44	1807	4.4	16.11.2021	IPKO	Internet expenses for Nov'21	45.00	
44	2318	4.4	15.12.2021	IPKO	Internet expenses for Dec'21	45.00	
44	2328	4.4	15.01.2022	IPKO	Internet expenses for Jan'22	45.00	
44	1588	4.4	17.12.2021	Rikon N.T.SH.	Usage of printer for the period Sept-Oct'21	27.90	
44	1626	4.4	10.01.2022	Rikon N.T.SH.	Usage of pinter for period Nov-Dec'21	50.46	
44	2025	4.4	17.01.2022	Rikon N.T.SH.	Servicing the Richo MP 301 SPF printer	17.50	
44	1854	4.4	28.01.2022	Mitroterm NTSH	Supply with antifreezer and service of central heating system of IADK	14.74	
44	2746	4.4	15.12.2022	KESCO	Electricity expenses for Nov'21	54.81	
44	2333	4.4	15.01.2022	KESCO	Electricity expenses for Dec'21	47.72	
44	2148	4.4	13.06.2022	IPKO	Telephone expenses for May'22	8.72	
44	2143	4.4	13.06.2022	PTK Sh.A	Telephone expenses for May'22	7.25	
44	1658	4.4	13.07.2022	IPKO	Telephone expenses for Jun'22	8.90	

44	2810	4.4	15.07.2022	PTK Sh.A	Telephone expenses for Jun'22	6.24		
44	1174	4.4	31.07.2022	IPKO	Telephone expenses for July'22	8.24		
44	889	4.4	05.08.2022	PTK Sh.A	Telephone expenses for July'22	6.57		
4143	3/219	4.4.1	22.09.2020	Telenor	Phone bill for FM (50%) - August 2020	14.23		
4143	8/264	4.4.1	13.11.2020.	Telenor	Phone bill for FM (50%) - Sept 2020	16.39		
4143	10/276	4.4.1	27.11.2020	Telenor	Phone bill for FM (50%) - Oct 2020	10.50		
4143	1/9	4.4.1	23.12.2020	Telenor	Phone bill for FM (50%) - Nov 2020	12.30		
4143	1/23	4.4.1	29.01.2021	Telenor	Phone bill for FM (50%) - Dec 2020	12.48		
4143	77	4.4.1	02.04.2021	Telenor	Phone bill for FM (50%) - JAN/FEB 2021	28.35		
4143	100	4.4.1	29.04.2021	Telenor	Phone bill for FM (50%) - March 2021	20.50		
4143	121	4.4.1	28.05.2021	Telenor	Phone bill for FM (50%) - April 2021	18.13		
4143	233	4.4.1	08 10 2021	Telenor	Phone bill for FM (50%) - August 2021	24.32		
4143	233	4.4.1	08 10 2021	Crnogorski Telekom	Phone bill for FM (50%) - March-Aug 2021	16.39		
4143	268	4.4.1	18 11 2021	Telenor	Phone bill for FM (50%) - october 2022	20.37		
4131	8/264	5.1.1.	13.11.2020	INK design studio	5.1.1.Design of informational and promotional material MNE (Act.1.1 and 3.2)	650.00	Y	NO
4131	8/264	5.1.2	13.11.2020	INK design studio	5.1.2. Printing of informational material in MNE (Act 1.1)	320.00	Y	NO
514	2779	5.1.4	08.02.2021	Blendi NTG	Visibility materials acc. to Po No 53/20	52.50		
514	831	5.1.4	28.01.2022	Blendi NTG	Design and printing of catalogue, brochures for MAP and map for flora and fauna	798.00		
	n/a	5.3	not paid	Reviko d.o.o.	Expenditure verification/Audit	5,000.00	Y	NO
4149	01064	5.4	18.12.2023	Amela Kovačević	Evaluation costs	2,500.00	Y	NO
55	1856	5.5	01.12.2021	Veton Galica	Payment for Veton Galica-Translation of catalog in Albanian and Serbian	241.79		
55	867	5.5	17.12.2021	Veton Galica	Payment for Veton Galica-Translation of transcripion of video promotion from Albanian to Serbian	30.28		
55	868	5.5	17.12.2021	Veton Galica	Payment for Veton Galica-Translation of brochures in English and Serbian	309.16		
4149	725	5.7.3	8/4/2023	Veletex d.o.o.	Organisation of conference in MNE	10.08		
4149	858	5.7.3	10/3/2023	Porta Aperta	Organisation of conference in MNE	80.00		
4131	8/264	5.8.1	13.11.2020	INK design studio	Visibility material for MNE	3,430.00	Y	NO
582	2779	5.8.2	08.02.2021	Blendi NTG	Visibility materials acc. to Po No 53/20	397.00		
582	831	5.8.2	28.01.2021	Blendi NTG	Design and printing of catalogue, brochures for MAP and map for flora and fauna	553.00		

583	1765	5.8.3	17.12.2021	Moments Media	Preparation/realisation of video promotion acc. to CO 19/21 - First payment	2,700.00	Y	NO
583	2776	5.8.3	31.12.2021	Moments Media	Preparation/realisation of video promotion acc. to CO 19/21 - Final payment	300.00	Y	NO
4149		6.1		MB Group Montenegro	Organisation of the Agriculture Fair in Podgorica	4,860.00	Y	NO
4149	972	6.2.1	9/21/2022	Galileo DOO	Study visit to Kosovo 24-26 June 2022	5,200.00	Y	NO
4191	2	6.3.1	29/06/2022	Velibor Spalević	Experts for medical and aromatic herbs	2,800.00	Y	NO
4191	929	6.3.1	10/5/2023	Velibor Spalević	Experts for medical and aromatic herbs	1,200.00	Y	NO
4191	2	6.3.2	29/06/2022	Aleksandra Martinović	Experts for dairy sector	2,800.00	Y	NO
4191	930	6.3.2	10/5/2023	Aleksandra Martinović	Experts for dairy sector	1,200.00	Y	NO
4191	2	6.3.3	29/06/2022	Čazim Alković	Experts for olive sector	2,730.00	Y	NO
4191	928	6.3.3	10/5/2023	Čazim Alković	Experts for olive sector	1,170.00	Y	NO
4149	933	6.4	10/10/2023	Seljak d.o.o.	Marketing linkages expert in MNE	3,000.00	Y	NO
65	1852	6.5	02.12.2021	Ali Lushi	16 days of engagement for expert for marketing linkages during Sept-Nov'21 acc to CO 43/21	1,920.00		
66	1794	6.6	25.02.2021	Blinishte Beqiraj	Internship for Feb'21- Blinishte Beqiraj	200.00		
66	1678	6.6	30.03.2021	Blinishte Beqiraj	Internship for Mar'21- Blinishte Beqiraj	200.00		
66	1679	6.6	30.03.2021	Elfete Demiraj Hoxhaj	Internship for March'21- Elfete Demiraj Hoxhaj	200.00		
66	1680	6.6	30.03.2021	Adem Loshaj	Internship for March'21- Adem Loshaj	200.00		
66	1681	6.6	30.03.2021	Vesa Gjikolli	Internship for March'21- Vesa Gjikolli	200.00		
66	1682	6.6	30.03.2021	Venera Kelmendi	Internship for March'21- Venera Kelmendi	200.00		
66	1683	6.6	30.03.2021	Arba Shehu	Internship for March'21- Arba Shehu	200.00		
66	2369	6.6	29.04.2021	Blinishte Beqiraj	Internship for Apr'21 - Blinishte Beqiraj	200.00		
66	2370	6.6	29.04.2021	Elfete Demiraj Hoxhaj	Internship for Apr'21 - Elfete Demiraj Hoxhaj	200.00		
66	2371	6.6	29.04.2021	Adem Loshaj	Internship for Apr'21 - Adem Loshaj	200.00		
66	2372	6.6	29.04.2021	Vesa Gjikolli	Internship for Apr'21 - Vesa Gjikolli	200.00		
66	2373	6.6	29.04.2021	Venera Kelmendi	Internship for Apr'21 - Venera Kelmendi	200.00		
66	1738	6.6	28.05.2021	Elfete Demiraj Hoxhaj	Internship for May'21 - Elfete Demiraj Hoxhaj	200.00		
66	1739	6.6	28.05.2021	Adem Loshaj	Internship for May'21 - Adem Loshaj	200.00		
66	1740	6.6	28.05.2021	Vesa Gjikolli	Internship for May'21 - Vesa Gjikolli	200.00		
66	1741	6.6	28.05.2021	Venera Kelmendi	Internship for May'21 - Venera Kelmendi	200.00		
66	1742	6.6	28.05.2021	Albulena Nikqi	Internship for May'21 - Albulena Nikqi	200.00		
66	1743	6.6	28.05.2021	Diellza Muja-Gerguri	Internship for May'21 - Diellza Muja-Gerguri	200.00		

66	1877	6.6	29.06.2021	Albulena Nikqi	Internship for Jun'21 - Albulena Nikqi	200.00	
66	1878	6.6	29.06.2021	Diellza Muja-Gerguri	Internship for Jun'21 - Diellza Muja-Gerguri	200.00	
66	1879	6.6	29.06.2021	Fortesa Hasani	Internship for Jun'21 - Fortesa Hasani	200.00	
66	1880	6.6	29.06.2021	Herolinda Gashi	Internship for Jun'21 - Herolinda Gashi	200.00	
66	1881	6.6	29.06.2021	Platur Dreshaj	Internship for Jun'21 - Platur Dreshaj	200.00	
66	1882	6.6	29.06.2021	Valmira Berisha	Internship for Jun'21 - Valmira Berisha	200.00	
66	1883	6.6	29.06.2021	Edmonda Bekaj	Internship for Jun'21 - Edmonda Bekaj	200.00	
66	3069	6.6	30.07.2021	Albulena Nikqi	Internship for Jul'21 - Albulena Nikqi	200.00	
66	3070	6.6	30.07.2021	Diellza Muja-Gerguri	Internship for Jul'21 - Diellza Muja-Gerguri	200.00	
66	3071	6.6	30.07.2021	Fortesa Hasani	Internship for Jul'21 - Fortesa Hasani	200.00	
66	3072	6.6	30.07.2021	Herolinda Gashi	Internship for Jul'21 - Herolinda Gashi	200.00	
66	3073	6.6	30.07.2021	Platur Dreshaj	Internship for Jul'21 - Platur Dreshaj	200.00	
66	3074	6.6	30.07.2021	Valmira Berisha	Internship for Jul'21 - Valmira Berisha	200.00	
66	3075	6.6	30.07.2021	Edmonda Bekaj	Internship for Jul'21 - Edmonda Bekaj	200.00	
66	3076	6.6	30.07.2021	Vjona Osmanaj	Internship for Jul'21 - Vjona Osmanaj	200.00	
66	2485	6.6	30.08.2021	Fortesa Hasani	Internship for Aug'21 - Fortesa Hasani	200.00	
66	2480	6.6	30.08.2021	Herolinda Gashi	Internship for Aug'21 - Herolinda Gashi	200.00	
66	2481	6.6	30.08.2021	Platur Dreshaj	Internship for Aug'21 - Platur Dreshaj	200.00	
66	2482	6.6	30.08.2021	Valmira Berisha	Internship for Aug'21 - Valmira Berisha	200.00	
66	2483	6.6	30.08.2021	Edmonda Bekaj	Internship for Aug'21 - Edmonda Bekaj	200.00	
66	2484	6.6	30.08.2021	Vjona Osmanaj	Internship for Aug'21 - Vjona Osmanaj	200.00	
66	2479	6.6	30.08.2021	Fortesa Hasani	Internship for Aug'21 - Fortesa Hasani	200.00	
66	2486	6.6	30.08.2021	Blerta Berisha	Internship for Aug'21 - Blerta Berisha	200.00	
66	1762	6.6	29.09.2021	Vjona Osmanaj	Internship for Sept'21 - Vjona Osmanaj	200.00	
66	1763	6.6	29.09.2021	Fortesa Hasani	Internship for Sept'21 - Fortesa Hasani	200.00	
66	1764	6.6	29.09.2021	Blerta Berisha	Internship for Sept'21 - Blerta Berisha	200.00	
66	1765	6.6	29.09.2021	Agonis Blakaj	Internship for Sept'21 - Agonis Blakaj	200.00	
66	1766	6.6	29.09.2021	Kumrije Shala	Internship for Sept'21 - Kumrije Shala	200.00	
66	1767	6.6	29.09.2021	Naton Kabashi	Internship for Sept'21 - Naton Kabashi	200.00	
66	1834	6.6	5.10.2021	Kaltrina Kukleci	Payment for internship for Kaltrina Kukleci - Sept'21 - EU LOT I Project	200.00	
66	2197	6.6	28.10.2021	Fortesa Hasani	Internship for Oct'21- Fortesa Hasani	200.00	
66	2198	6.6	28.10.2021	Blerta Berisha	Internship for Oct'21- Blerta Berisha	200.00	
66	2199	6.6	28.10.2021	Agonis Blakaj	Internship for Oct'21- Agonis Blakaj	200.00	

66	2200	6.6	28.10.2021	Kumrije Shala	Internship for Oct'21- Kumrije Shala	200.00		
66	2201	6.6	28.10.2021	Naton Kabashi	Internship for Oct'21- Naton Kabashi	200.00		
66	2202	6.6	28.10.2021	Kaltrina Kukleci	Internship for Oct'21- Kaltrina Kukleci	200.00		
66	2203	6.6	28.10.2021	Flakresa Nikqi	Internship for Oct'21- Flakresa Nikqi	200.00		
66	4136	6.6	30.11.2021	Agonis Blakaj	Internship for Nov'21- Agonis Blakaj	200.00		
66	4138	6.6	30.11.2021	Naton Kabashi	Internship for Nov'21- Naton Kabashi	200.00		
66	4139	6.6	30.11.2021	Kaltrina Kukleci	Internship for Nov'21- Kaltrina Kukleci	200.00		
66	4140	6.6	30.11.2021	Flakresa Nikqi	Internship for Nov'21- Flakresa Nikqi	200.00		
66	2211	6.6	29.12.2021	Flakresa Nikqi	Internship for Dec'21- Flakresa Nikqi	200.00		
66	891	6.6	29.06.2022	Merita Asllani	Internship for Jun'22 - Merita Asllani	200.00		
66	892	6.6	29.06.2022	Vesa Blakaj	Internship for Jun'22 - Vesa Blakaj	200.00		
66	3512	6.6	29.07.2022	Merita Asllani	Internship for Jul'22 - Merita Asllani	200.00		
66	3513	6.6	29.07.2022	Vesa Blakaj	Internship for Jul'22 - Vesa Blakaj	200.00		
66	2641	6.6	30.08.2022	Merita Asllani	Internship for Jul'22 - Vesa Blakaj	200.00		
66	2642	6.6	30.08.2022	Vesa Blakaj	Internship for Jul'22 - Vesa Blakaj	200.00		
67	5191	6.7	29.12.2020	Basri Hyseni	Payment for Basri Hyseni-Expert for soft trainings acc. to CO 60/20	600.00		
68	927	6.8	23.04.2021	Halit Gashi	10 training days for MHAP during Mar'21 and Apr'21 for expert for MHAP trainings - Halit Gashi	1,000.00		
68	2363	6.8	26.08.2022	Halit Gashi	6 training days for MHAP during Jun-Aug'22 for expert for MHAP trainings-Halit Gashi	600.00		
69	3345	6.9	30.06.2021	Halit Gashi	10 days of direct advice during May'21 and June'21 for MHAP trainings - Halit Gashi	500.00		
69	576	6.9	30.07.2021	Halit Gashi	10 days of direct advice during Jul'21 for MHAP trainings - Halit Gashi	500.00		
69	3361	6.9	29.10.2021	Halit Gashi	20 days of direct advice for MHAP during Jul-Oct'21 - Halit Gashi	903.00		
69	1929	6.9	03.11.2021	Halit Gashi	Payment for 10 days of direct advice of MHAP during Jul-Oct'21 acc to pmt made on 29.10.2021 - H...	597.00		
69	804	6.9	04.08.2022	Halit Gashi	10 training days for MHAP during Jun'22 and Jul'22 for expert for MHAP trainings-Halit Gashi	500.00		
	n/a	6.10	to be paid	Predrag Janković	Expert in finance management and EU funds	2,500.00	Y	NO
	n/a	8		Indirect costs		20,916.25	Y	NO

Annex 3.4: Table of errors

Error number	Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (currency)	Standard (finding legal basis)	Initial Finding (to be organised by facts/analysis)	Reaction of the auditee	Initial error amount	Final auditor's position	Final error amount ²	Classification of the error
1	4415	05732	3.5.1.4 and 3.5.1.5	27.09.2023	Agroauto d.o.o.	Lactofreeze 300l and Milking device	19,988.72		Contract 24.04.2023, 60 days for delivery, date of invoice 27.09.2023.					Expenditure outside contractual period
2	4415	05735	3.5.2.3	27.09.2023	Agroauto d.o.o.	Herbs processing equipment for distillation and production of essential oils	11,448.00		Contract 24.04.2023, 60 days for delivery, date of invoice 27.09.2023.					Expenditure outside contractual period
3	4415	06398	3.5.3.1	27.09.2023	Agroauto d.o.o.	Machine for processing of olive oil	42,930.85		Contract 24.04.2023, 60 days for delivery, date of invoice 27.09.2023.					Expenditure outside contractual period
							74,367.57							