



Ministerie van Financiën

Agreed-Upon Procedures Report for Twinning Grant Contract IPA/2019/411-514

definitief

Colofon

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Inlichtingen
Auditdienst Rijk

5.1.2e

**Agreed-Upon Procedures Report for a Twinning Grant Contract
External Actions of the European Union
Strengthening Budget Planning, Execution and Internal
Control Functions
(Number IPA/2019/411-514)**

Agreed-Upon Procedures Report

1. Objectives of the Agreed upon Procedures

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting the "Rijksacademie voor Financiën, Economie en Bedrijfsvoering (RAFEB) van het ministerie van Financiën" of The Netherlands [National Academy for Finance and Economics (hereinafter NAFE)] in determining whether the expenditures declared in the financial report for the period from 01/02/2020 to 31/07/2024 are eligible as per provisions of the Twinning Grant Contract and may not be suitable for other purpose.

This report is intended solely for "DG Rijksbegroting (DGRB)/ Directie Begrotingszaken (in particular the [5.1.2e] van het ministerie van Financiën") Directorate General of the Budget/ Budgetary Affairs Directorate in particular [5.1.2e] hereinafter DGBA, the [5.1.2e] ministerie van Financiën [5.1.2e] [5.1.2e] of the National Academy of the Ministry of Finance (hereinafter [5.1.2e] NAFE), the European Union and the European delegation of North Macedonia (hereinafter referred to as "the intended user(s)") and should not be distributed to or used by others (unless this is regulated by law).

Responsibilities of the Engaging Party the intended user (s) and the Responsible Party

DGBA, [5.1.2e] NAFE and the intended users(s) have acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

"NAFE", is responsible for the subject matter on which the agreed-upon-procedures are performed.

DGBA, [5.1.2e] NAFE and the intended user(s) are expected to make their own assessment of the agreed-upon procedures and findings that have been reported by us when drawing their own conclusions from the procedures performed by us.

Our Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with Dutch law, including the Dutch Standard 4400, 'Oprachten tot het verrichten van overeengekomen specifieke werkzaamheden' (agreed-upon procedures engagements¹).

An agreed-upon procedures engagement involves our performing the procedures that have been agreed with DGBA, [5.1.2e] NAFE and the intended user(s) and reporting the findings, which are the factual findings of the agreed-upon procedures performed. We make no presentation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality management²

We have complied with the relevant ethical requirements in the Verordening gedrags- en beroepsregels accountants (VGBA, the Dutch Code of ethics for professional accountants).

We have complied with the independence requirements of the Verordening inzake de

¹ Based on ISRS4400; bij complying to the Dutch Standard 4400 we also comply to the ISRS4400

² By complying to the Dutch Code of ethics and Regulations for quality management systems we also comply to the IFAC Code of ethics

onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence).

We apply the 'Nadere voorschriften kwaliteitssystemen' (NVKS, Regulations for quality management systems) and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

2. Background information

2.1. Short description of the action subject to the agreed upon procedures (as provided by the Coordinator)

Contract number and title:	IPA/2019/411-514 Strengthening Budget Planning, Execution and Internal Control Functions
Contract type	Twinning Grant Contract
Financial Report(s) subject to inspection	Twinning final report Dated 31 October 2024 Signed 31 October 2024
Coordinator and other Beneficiary(ies) and affiliated entity(ies)	Coordinator: The National Academy for Finance and Economics - Ministry of Finance Beneficiary: The Ministry of Finance of North Macedonia
Location(s) where the Contract is implemented	Ministry of Finance of North-Macedonia Dame Gruev 12, 1000 Skopje. R. North Macedonia
Contract execution period	01-02-2020 – 31-07-2024
Contract implementation status	Completed
General and specific objectives of the Contract	<p>Overall Objective(s):</p> <p>The overall objective of this project is to further improve efficiency and effectiveness of public spending through implementation of the Public Finance Management (PFM) Reform Program.</p> <p>Specific Objective:</p> <p>The specific objective of the project is to further strengthen the PFM system through:</p> <ul style="list-style-type: none"> Improved budget system based on the new Organic Budget Law (OBL) yet to be adopted, by drafting by laws, guideline/manual instructions and methodological tools for treasury operations, public debt and macroeconomic issues and strengthening the capacities of Ministry of Finance (MoF) and budget users. Further development of the Public Internal Financial Control (PIFC) system through implementation of new legislation and new PIFC Policy Paper, elaboration of methodological tools in financial management and control (FMC) and internal audit (JA), building up capacities of budget users on central and local level to manage

	<p>efficiently public funds and enhancing the co-ordination and supervision role of the Central Harmonization Unit (CRU), Ministry of Finance, enhancing the capacities of budget users in fight against fraud and corruption;</p> <ul style="list-style-type: none"> • Further alignment of the national public procurement legislation and practice with the Union acquis in order to improve efficiency and transparency of procurement operations. • Ensuring the effective and efficient protection of EU and national financial interests through improvement of the legal, institutional and operational framework in the prevention, detection and fight against irregularities and fraud.
<p>Synthetic description of the activities, outputs and target group</p>	<p>See Final report (31 October 2024)</p>

2.2. Basic financial information of the Contract (at the time of the fieldwork)

2.2.1 Expenditure

Budget Headings	Budgeted Expenditure (amount)	Reported Expenditure (amount)
1. "Resident Twinning Advisor and related cost"	907.680,66	906.164,79
2. " Horizontal activities related costs"	286.780,00	260.799,13
3. " Components Mandatory Result Total"	2.302.194,00	2.229.120,21
Total direct eligible costs	3,496.654,66	3.396.084,13
Indirect costs	203.345,34	203.765,05
Total eligible costs (excluding contingency reserve)	3.700.000,00	3.599.849,17
Contingency reserve	0,00	0,00
Total eligible costs	3.700.000,00	3.599.849,17

2.2.2 Contributions

Source of Contribution	Budgeted Contribution (amount)	Actual Contribution (amount)
EU	3.700.000,00	3.599.849,17
Coordinator	0	0
Other Beneficiary(ies) and affiliated entity(ies)	0	0
Other Donor 1	0	0
Total	3.700.000,00	3.599.849,17

2.2.3 Revenues

Revenue Types	Budgeted Revenues (amount)	Actual Revenues (amount)
Total	N/A	N/A

2.3. Financial Reports subject to agreed-upon procedures

See Annex 1.

3. Sample

The sample has been selected following the instructions provided in Annex 3.4 of this AUP Report. An overview of the population of transactions and the sample is presented below:

Report EU Twinning project North-Macedonia		
	Population	Inspected sample Value (% coverage)
Number of transactions budget heading I	N/A	20 24,23%
Value of transactions EUR	906.164,79 EUR	219.532,27 EUR
Number of transactions Budget heading II	N/A	15 39,50%
Value of transactions EUR	260.799,13 EUR	103.023,67 EUR
Number of transactions Budget heading III	N/A	20 20,55%
Value of transactions EUR	2.229.120,21 EUR	458.045,01 EUR

A complete list of the transactions included in the population is included in Annex 3.2.

4. Background Procedures

Short description of the procedures

Because the agreed-upon procedures established in the Annex 2 to the Terms of Reference in some cases seemed to be non-compatible with the Dutch Standard 4400, 'Opdrachten tot het verrichten van overeengekomen specifieke werkzaamheden' (agreed-upon procedures engagements) we have coordinated with DG Rijksbegroting) and the 5.1.2e 5.1.2e Rijksacademie, ministerie van Financiën" how to make these procedures more compatible with Dutch Standard 4400. For the procedures where this is the case, we have described in our agreed upon procedures report which activities we have performed to meet the requirements of the agreed-upon procedures in annex 2. We have contacted the European Delegation to discuss these adjustments, also because of future reports. The European Delegation reacted recently that they were preparing new guidance relating to agreed-upon procedures engagements. They will share them with us when finalized.

We performed the agreed upon procedures at the office of the National Academy for Finance and Economics, Zeestraat 86-90 The Hague, the Netherlands. The relevant representatives were present, and they were cooperative; The supporting documentation was available in full.

Procedures and findings

We have performed the procedures described below, which we agreed upon with DGBA and 5.1.2e 5.1.2e NAFE in the terms of engagement dated 14-10-2024. Furthermore, below are our findings, including details of any exceptions.

A. Financial report

The following finding(s) has/have been identified:

Finding No.:	
A.1	Procedure performed: The financial report reconciles with the breakdown of expenditures
Description of the finding: No exceptions were found.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

B. Budget

Finding No.:	
B.1	Procedure performed: For variations between budget headings above 25% formal authorizations have been requested and obtained from the Contracting Authority
Description of the finding: N/A: Budget adjustments on budget headings are smaller than 25%.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

C. Eligibility of expenditures

All findings from the 55 observations in our selection are included in the annex 3.3 of this report's summary overview.

Finding No.:	
C1.1	The expenditure was incurred by and pertains to the Coordinator and other Beneficiary(ies) and affiliated Entity(ies). Procedure performed in accordance with our client: Determine if the description in the source file of the selected expenditure corresponds with the description of the budget rule in the rolling work plan. Determine if the source document of the expenditure is addressed to the Coordinator (RAFEB) and is initialed by the Resident Twinning Advisor (RTA) respectively the Member-State project leader.
Description of the finding: No exceptions were found in our selection.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C1.2	Procedure performed: The expenditure was incurred during the contractual eligibility period.
Description of the finding: No exceptions were found in our selection.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C1.3	The expenditure is necessary for the implementation of the contractual activities, reasonable and justified. Procedure performed in accordance with our client: Determine if the description on the source document of a selected expenditure corresponds with the description of the budget rule in the rolling work plan.
Description of the finding: No exceptions were found in our selection.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.: 1-2-3-4	
C1.4	<p>a. The expenditure is recorded in the accounting system of the Coordinator and other Beneficiary(ies) and affiliated Entity(ies).</p> <p>b. The expenditure is identifiable and verifiable (backed up by sufficient supporting documentation)</p> <p>Procedure performed in accordance with our client:</p> <p>We will trace the source documents of the selected expenditures.</p>
<p>Description of the finding:</p> <ol style="list-style-type: none"> 1. The daily statements of the Macedonian bank accounts (period 1-2-2020 till 28-2-2020 and 30-3-2021 till 13-9-2021) were not available at the NAFE. That is why we couldn't establish the payment to the right person for some of the salaries of [5.1.2e] [5.1.2e] and [5.1.2e]. For one expenditure in this period regarding communication and visibility costs we could also not establish the payment to the right organisation. 2. From 14-9-2021 until the end of the project the daily statements of the Macedonian bank accounts were available. The monthly salaries of [5.1.2e] and [5.1.2e] [5.1.2e] are paid in cash. On the daily statements of the Macedonian bank account is visible that the amount of these salaries is withdrawn in cash; there is no proof that these amounts are paid to [5.1.2e] and [5.1.2e] [5.1.2e]. There are contracts, invoices and timesheets available that are in conformity with the amount in the expenditure statement. This is also the case for the payment of the translation costs (observation 29) 3. [5.1.2e] (period 1-2-2020 until 31-3-2021) didn't sign the monthly timesheets of [5.1.2e] and [5.1.2e]. We received a short note signed by [5.1.2e] wherein he confirms that [5.1.2e] and [5.1.2e] [5.1.2e] have worked for the twinning project in the period 1-2-2020 until 31-3-2021. 4. For the Croatian, Latvian and Bulgarian experts mission certificates (signed by the expert and by [5.1.2e]) are available. On these mission certificates is also stated when these experts have travelled to Skopje. Boarding passes/toll tickets were not available at the NAFE; NAFE had agreed with the Latvian, Croatian and Bulgarian colleagues that the original boarding passes/toll tickets would be archived in Latvia, Bulgaria respectively Croatia. 	
<p>Amount (EUR): N/A</p>	
<p>Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.</p>	
<p>Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding</p>	

Finding No.: 5	
C1.5	<p>The expenditure complies with the requirements of applicable tax and social legislation.</p> <p>Procedure performed in accordance with our client:</p> <p>Regarding the declared expenditure for which there is no lump sum. We will verify if agreements are made with regard to the payment of taxes.</p>
<p>Description of the finding:</p> <p>5. Agreements are made with [5.1.2e] and with [5.1.2e] [5.1.2e] In article 9 of the contract with [5.1.2e] respectively [5.1.2e] [5.1.2e] it is stated that [5.1.2e] is responsible for the payment of owed taxes and social contributions.</p>	
<p>Amount (EUR) : N/A</p>	
<p>Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.</p>	
<p>Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding</p>	

Finding No.:	
C2.1	<p>The expenditure is indicated in the contractual estimated budget.</p> <p>Procedure performed in accordance with our client:</p> <p>To verify if the description on the source document of the selected expenditure corresponds to the description of the budget rule in the rolling work plan.</p>
<p>Description of the finding: No exceptions were found in our selection</p>	
<p>Amount (EUR): N/A</p>	
<p>Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.</p>	
<p>Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding</p>	

Finding No.:	
C2.2	<p>The expenditure is recorded in the correct budget line.</p> <p>Procedure performed in accordance with our client:</p> <p>To verify if the description on the source document of the selected expenditure corresponds to the description of the budget rule in the rolling work plan.</p>
<p>Description of the finding: No exceptions were found in our selection.</p>	
<p>Amount (EUR): N/A</p>	
<p>Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.</p>	
<p>Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding</p>	

Finding No.:	
C3 + C4	<p>Procedure performed:</p> <p>Personnel related expenditures comply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract.</p>
<p>Description of the finding: Not applicable for expenditures under the simplified cost option method. Furthermore, no findings have been identified.</p>	
<p>Amount (EUR): N/A</p>	
<p>Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.</p>	
<p>Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding</p>	

Finding No.:	
C5 + C6	Procedure performed: Travel related expenditures comply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract.
Description of the finding: Not applicable for expenditures under the simplified cost option method. No findings have been identified.	
Amount (EUR): N/A	
Systemic finding:	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C7	Procedure performed: Equipment costs related expenditures comply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract.
Description of the finding: Not applicable since there are no equipment costs in our sample.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C8 + C9	Procedure performed: Local office related expenditures comply with the eligibility criteria set out in the general conditions
Description of the finding: Not applicable since there are no local office related costs in our sample.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C.10	Procedure performed: Service, supply and works contracts related expenditures comply with the eligibility criteria set out in the general conditions.
Description of the finding: Not applicable for expenditures under the simplified cost option method. Furthermore, no findings have been identified.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C.11	Procedure performed: Subcontracting related expenditures comply with the criteria set out in the general conditions.
Description of the finding: Not applicable since there are no subcontracting related costs in our sample.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.: 6 and 7	
C.7.1 C.8.1 C.9.1 C10.1 C11.1	Procedure performed: For the expenditure items concerned, the Coordinator has complied with the contractual requirements for procurement as set out in Annex IV of the Grant Contract.
Description of the finding: <ol style="list-style-type: none"> 6. For the recruitment of the RTA Assistant, the RTA Language assistant we have seen the vacancies, the table of shortlist candidates and the assistant's selection report. 7. For the communication and visibility costs we have seen the evaluation grid, where the candidates and selection are visible 	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C.12	Procedure performed: The financial support to third parties (sub-granting) is provided for by the contractual conditions, its amount does not exceed the contractual limits and the expenditure incurred by the third parties meets the relevant eligibility requirements.
Description of the finding: Not applicable since there are no financial support related costs in our sample.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C.13	Procedure performed: The volunteers work complies with the criteria set out in the general conditions.
Description of the finding: Not applicable since there are no volunteers work related costs in our sample.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

Finding No.:	
C.14	<p>Procedure performed: Expenditure declared under the simplified cost options respects the contractual requirements.</p> <p>Procedure performed in accordance with our client We have traced the source documents of the selected expenditures and compared the unit-costs with the unit-costs mentioned in the twinning grant contract and the budget of this twinning project.</p>
<p>Description of the finding: No findings have been identified.</p>	
<p>Amount (EUR): N/A</p>	
<p>Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.</p>	
<p>Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding</p>	

D. Non-eligible costs

Finding No.:	
Cluster D.1	<p>Procedure performed: 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).</p>
<p>Description of the finding: Not applicable for expenditures under the simplified cost option method. No findings have been identified.</p>	
<p>Amount (EUR): N/A</p>	
<p>Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.</p>	
<p>Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding</p>	

Finding No.:	
Cluster D.2	<p>Expenditure specifically considered ineligible by the contractual conditions is not included in the financial report.</p> <p>Procedure performed in accordance with our client: With regard to the selected expenditure, we will verify if the description as included in the source document does not exist in article 14.11 of the general conditions of the twinning contract; with regard to sub e of article 14.11.</p>
Description of the finding: No findings have been identified.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

E. Ex-change rate

Finding No.:	
Cluster E.1.	<p>The correct exchange rates are used where applicable according to the contractual conditions.</p> <p>Procedure performed in accordance with our client: With regard to the selected expenditure stated in foreign currency, we will recalculate the amount to Euros based on the foreign currency rate as stated in the financial administration.</p>
Description of the finding: Not applicable for expenditures under the simplified cost option method. No findings have been identified.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding.	

F. Contingency reserve

Finding No.:	
Cluster F.1	<p>The contingency reserve has been established in accordance with the contractual conditions and its use authorized by the Contracting Authority.</p> <p>Procedure performed in accordance with our client: Not applicable since there are no costs declared on the budget line contingency reserve.</p>
Description of the finding: n/a	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

G. indirect costs

Finding No.:	
Cluster G.1	<p>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.</p> <p>Procedure performed in accordance with our client: Recalculate the amount of the indirect costs in the final declaration based on the percentages (of the direct costs) that are recorded in the contract.</p>
Description of the finding: No findings have been identified	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

H. Contributions in-kind

Finding No.:	
Cluster H.1	Procedure performed: Contributions in-kind are not included in the financial report, unless otherwise provided for in the contractual conditions
Description of the finding: No findings have been identified.	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

I. Revenues

Finding No.:	
Cluster I.1	Procedure performed: 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.
Description of the finding: Based on the signed twinning contact there are no other financiers for this project	
Amount (EUR): N/A	
Systemic finding: The agreed upon procedures do not include the examination of a finding is systemic.	
Root cause of the finding: The agreed upon procedures do not include the examination of the root cause of the finding	

J. Systemic findings

The errors identified as a result of the application of procedures **A** to **I** are systemic according to the definition provided in the Guidelines for application of agreed-upon procedures.

Procedure performed in accordance with our clients:

The agreed upon procedures do not include the examination of a finding is systemic.

No proceedings are fulfilled on this subject. We report factual findings that emerge from the procedures A till H

. The assessment whether these findings are of systematic character is not in scope of a 4400 engagement.

5. Summary of findings

Reference	Procedure	N° of findings	Value EUR	N° of systemic findings
A	Financial Report	0	N/A	N/A
B	Budget	0	N/A	N/A
C	Eligibility of expenditures	7	N/A	N/A
D	Non-eligible costs	0	N/A	N/A
E	Exchange rate	0	N/A	N/A
F	Contingency reserve	0	N/A	N/A
G	Indirect costs	0	N/A	N/A
H	Revenues	0	N/A	N/A
Total		7		

6. Engagement team

The engagement team consists of:

-
-

Den Haag, 13 December 2024

Auditdienst Rijk

- Annex 3.1: Financial reports provided by the Coordinator**
- Annex 3.2: Table of transactions - provided as Excel file**
- Annex 3.3: Engagement context/Key information**
- Annex 3.4: Determination of the sample**
- Annex 3.5: Table of differences - provided as Excel file**
- Annex 3.6: Procedures performed - provided as Excel file.**