

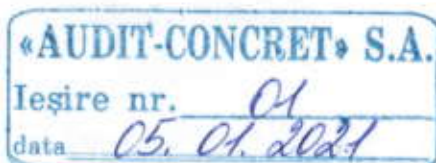


SOCIETATEA PE ACȚIUNI

«AUDIT-CONCRET»



c/f 1003600096960
IBAN: MD28AG000000022514020663
BC „Moldova-Agroindbank” SA
c/b: AGRNMD2X885



Customs Service of the Republic of Moldova



Twenty four years of prosperous activity

Suggestion concerning the provision of expenditure verification services for „Rehabilitation and modernization of the customs offices from the Romanian/Moldavian border, respectively the public finances and fiscal-fiscal responsibility customs offices of Albita-Leuseni, Sculeni-Sculeni and Giurgiulesti -Giurgiulesti”, financed by the European Union through the Joint Operational Programme Romania-Republic of Moldova 2014-2020, according to the grant contract no. 81701/27.06.2019

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1. Introduction

On the 15th of March 1996, was founded "Audit-Concret" SRL an Auditing Company and on the same date it was registered by the State Chamber of Registration with the identification number 1003600096960.

On the 30th of November 2009, „Audit-Concret” SRL Auditing Company was reorganized in from Limited Liability Company into Joint-Stock Company, identification number remained the same.

In 1998 the Company was registered as VAT payer, registration number 0500077.

Legal address: 45 Mitropolitul Bănulescu-Bodoni Str., MD 2012, Chisinau city, Republic of Moldova.

2. About "Audit - Concret" SA

Practice of the "Audit - Concret" S.A. Company in Moldova is represented as a successful one. On the principle that our employees have passed and are passing trainings both in the republic and in the countries of Central and Western Europe, within our activity, beginning with 01.01.2012 there are applied International Audit Standards, thus within our activity we gain competence and qualification both domestic and international.

At the moment, the Company has officially one branch in the city Briceni, which was registered on 30.01.1997, being at the disposal of economic agents, which now renders the same services as the basic Company, being mentioned below.

"Audit-Concret" SA holds the following license:

- ✓ For realization of audit of economic agents (general audit, audit of insuring companies and financial institutions), License No. 054613 issued by the Licensing Chamber on March 30, 2017.

Except for some licensed kinds of activity, the Company may carry out the audit of professional participants on the market of movable assets and audit of associations of savings and loans, having certified specialists in the given fields.

Simultaneously with the operation of licensed services and those subject to certification, the "Audit - Concret" Company renders a number of services intended for facilitation of the work of economic agents:

- ✓ Organization, restoration and bookkeeping;
- ✓ Assistance at automation of bookkeeping;
- ✓ Bookkeeping expertize;
- ✓ Tax planning and calculation of payment to budget obligations, drawing of tax return;
- ✓ Analysis of economic and financial activity;
- ✓ Consulting and information service concerning the problems related to the field of financial and tax legislation;
- ✓ Development and propagation of methodical materials, recommendations regarding bookkeeping, taxation, audit;
- ✓ Legal assistance in economic and financial activity issues;
- ✓ Assistance in the field of management;

- ✓ Assistance in administration, reorganization and liquidation;
- ✓ Consulting in administration of investments, in the analysis of investment projects;
- ✓ Internal audit;
- ✓ Evaluation of economic situation of the economic agents;
- ✓ Drawing of business plans;
- ✓ Human resources consulting;
- ✓ Risk management consulting.

Over the years of activity, the Company has paid and is paying special attention to human factor, in result of which the Company and its employees have obtained a number of certificates, namely:

- ✓ Certificate of Business Centre of Moldova of the attendance of the “National Accounting Standards” course, which took place in the period of December 05-25, 1997, by participation of TACIS;
- ✓ USAID certificate “Project of bookkeeping and audit reform within the Academy of Science of Moldova at the “International Audit Standards” course”;
- ✓ Qualification certificate issued by the Bookkeeping Corps – officially recognized Experts and Accountants from Romania for problems of “Enterprise evaluation” in cooperation with Nederlandse Orde van Accountants – Administratie Consulement (Netherlands) within the partner program PHARE “Bookkeeping in new perspective”. Seminar course was presented by the specialists from Netherlands in the field of evaluation.
- ✓ Qualification certificate issued by the Bookkeeping Corps - officially recognized Experts and Accountants from Romania for problems of “Enterprise evaluation” in cooperation with the Order of Experts from France. That course was presented by the specialists from France in the field of evaluation.
- ✓ Diploma of graduation of Management courses, issued by the Economic Chamber of Austria.
- ✓ Certificate of training within “BDO International Accountants and Consultants” company.
- ✓ Certificate of training at German enterprises, within the Program of development of management skills within the Private Sector Development Project in the Republic of Moldova, under the patronage of World Bank.
- ✓ Certificate of training in the Czech Republic within the Program of development of management skills within the Private Sector Development Project in the Republic of Moldova, under the patronage of World Bank.
- ✓ Certificate of training in America, the Project Community Connections Internship at the Following Business.

Given the fact that starting with 2011, some entities were to present the financial reports according to the International Standards of Financial Statements, practically all employees of the Company have attended the course and successfully passed the test within that course, both in Moldova and abroad, namely in 2011 and 2019, three specialists from the Company obtained certificates within ACCA DipIFR and one of them in December 2019 also obtained the ACCA DipIFR diploma.

Other three auditors hold international certificates, such as CIPA an Cap, which are attached to this technical offer.

In addition, an important moment for the Company is that there was implemented the Quality Standard ISO 9001:2008 in the Company in 2008. On December 03, 2010, our company was accepted in the ranks of members of the Association (ACAP) as a legal entity, which at its turn is a member of IFAC. And since 2011, SA „Audit-Concret” has become a member of the Chamber of Commerce and Industry of the Republic of Moldova.

3. About the Employees

“Audit-Concret” SA has a highly qualified personnel. Our employees possess seniority and experience in the field of audit and bookkeeping.

In the period between 1996-2020 the employees of “Audit-Concret” Company have registered a series of achievements in the field of audit, being among the first holders of audit certificates issued by the Ministry of Finances, as well as the right to carry out the activity on the market of movable assets of the Republic of Moldova, to carry out the audit of insuring companies, property evaluation, right to carry out the activity as a manager of bankruptcy and reorganization procedure of economic agents, insolvability and liquidation procedure.

Being good specialists, having vast experience in the operated field, all Company’s employees aspire to continuous self-perfection and education, passing trainings and different courses of bookkeeping, taxation, civil law, financial analysis, audit, both in the country and overseas.

Several employees have participated at the Second Project of Private Sector Development, in conformity with the Credit Agreement for development between the Republic of Moldova and Association for International Development being ratified by the Parliament of the Republic of Moldova by Decision No.1533-XIII of February 25, 1998, within which achievement our specialists had trainings at international auditing companies, namely International BDO In the countries of Central and Western Europe in domestic auditing companies, namely: ACTA s.r.o., PRIMASCA AUDIT s.r.o.

Always tending to perfection of knowledge, our employees have participated at the contest of “Community Connections” project completely financed by the American party, in result of which two specialist have won that competition in 2001 and 2003, being delegated to America for training in auditing, insurance and evaluation companies.

Company disposes of the most modern performance information programs and computers. Thus, all specialists of the Company have passed the courses of application of programs used in the Company. As result, the Company keeps accounting records of a number of enterprises with different forms of property and kinds of activity.

All Company employees are members of the Association of Certified Accountants and Auditors of the Republic of Moldova, which at its turn is a member of IFAC, permanently increasing its level of qualification in the given field.

Also, four of our employees are included in the list of trained auditors for carrying out expenditure verification missions within cross-border and transnational cooperation projects (https://mf.gov.md/sites/default/files/Lista_auditorilor_instruiti.pdf)

4. Clientele

For "Audit-Concret" Company, recognition and achievements represent not only a number of events and awards, but a commitment made towards any entrusted work, being a tangible sign of our respect to each customer individually.

Over the twenty four years of activity, the "Audit-Concret" company has vertiginously evolved. Having at its disposal in 1996, year of foundation of the Company, only 11 customers of our services, now there are registered about 70 customers, these having different forms of property and fields of activity.

During approximately 23 years the Company carries out audit control at different projects, such as:

International project 1/2/193 „Resources pilot centre for cross-border preservation of the aquatic biodiversity of Prut River" in the Common Operational Program Romania – Ukraine – Republic of Moldova 2007-2013, MIS ETC 1150, (*Institute of Zoology of ASM*); Project "Promotion of sustainable production and implementation of good practice at bovine farms in the border Region of Romania, Republic of Moldova and Ukraine" provided for the *University of Agriculture of Moldova (MIS ETC 1549)*; Project "Creation of a trilateral cross border network for development and marketing of the agro-alimentary local and traditional products in the Lower Danube cross border area" provided for *Town Hall of Colibasi village*; Project "Business Environment- sustainable promotion and development" provided for *District Council of Cahul*; Project "Continuance of livestock traceability principle by implementation of the information system of marking of meat and milk products" (*Ministry of Culture and Food Industry*); Project "Support for consolidation of the marketing information centre", (*Ministry of Culture and Food Industry*); Project „Women may succeed – balanced participation at taking decisions", (*Public Organization "Women's Political Club – 50/50"*); Project „Authorizing the Voice of Gypsy", (*Public Organization "Porojan"*); Project „Equal Opportunities for Students with Disabilities in Moldova Higher Education", „Prevention of trafficking in girls in Moldova 2011-2013", (*ASD "Gaudeamus"*); Project "Humans Rights Education for Police in Moldova", (*Public Organization "Centrul Colaborare si Parteneriat"*); Project "Voice of Gypsy Coalition", (*Union of Young Gypsies of the Republic of Moldova "TARNĂ ROM"*); Project SF2- Project 1108/2011 "Border cooperation for householding in the European system of waste", (*United Nation's Fund for Democracy, Town Hall of Hijdieni*); Border Project „Border educational exchange in the professional field", (*General Department of Education, Youth and Sport of Glodeni*); Black Sea Basin interdisciplinary cooperation network for sustainable joint monitoring of environmental toxicants migration, improved evaluation of ecological state and human health impact of harmful substances, and public exposure prevention MONITOX (*Institute of Zoology of ASM an Institute of Geology*); Creating a system of innovative transboundary monitoring of the transformations of the black sea river ecosystems under the impact of hydropower development and climate change – HydroEcoNex (*Institute of Zoology of ASM*); Support environmentally-friendly and safe transport systems and balanced accessibility of urban and rural areas - RADAR project (*Automobile Club of Moldova*); Trade and Innovation in Wine Industry - WINET BSB 638 (The Moldovan Investment Agency), etc.

Among our customers are SA „Moldtelecom", ÎS „Poșta Moldovei", SA „Barza Albă", SA „Metalferos", Parcul Industrial „Tracom" SA, CIA „Transelit" SA, „Rediul Mare" SA, SA „Diaset-Vin", SA BTA-9", ÎS „INGEOCAD", Firma de brokeri

„Valinvest”, ZAL „Valcanes”, CA „Asterra Grup” SA, SRL „Palace Casino”, ÎS „Întreprinderea pentru Silvicultură Edineț”, SA „Drumuri Cimișlia”, AO „Institutul pentru Drepturile Omului din Moldova”, Camera de Comerț și Industrie al RM, SA „Intact Asigurări Generale”, CIA „ASITO”, SA „General Asigurări”, CBT „Cricova Vin” SA, SA „Loteria Națională a Moldovei”, ÎS „Întreprinderea pentru Silvicultură Comrat”, ÎS „Întreprinderea pentru Silvicultură Tighina”, ÎS „Întreprinderea pentru Silvicultură Hîncești - Silva”, ÎS „Întreprinderea pentru Silvicultură Teleneshti”, ÎS „Portul Fluvial Ungheni”, COOP „Agrostoc”, SRL „Forward International”, ÎS „DNH Costești - Stînca”, etc.

5. General Development of Audit

Audit approach adopted by us is to ensure both efficient and effective service provision. Moreover, in our opinion audit of financial statements must satisfy not only information requirements of third parties, by also must provide useful recommendations for management in respect of the organization of activity, system of internal control, security, etc. The approach adopted by us has the following objectives:

- Expression of our remarks and commentaries in a way that is relevant for execution of financial audit, taking into account the perspectives of audited enterprise;
- Embracing legal environment and the one of the audited project;
- Recognition of the efficiency of internal control system and elaboration of a system fundamental approach;
- Obtaining of effective proof by concentrating the work executed in relation to the audit objectives, for which exist higher risks of making erroneous or distorted presentations, at the same time, avoiding the inefficient consumption of resources at realization of audit objectives, for which exist lower risk of misrepresentation.

The following paragraph contains a preliminary evaluation of key aspects that determine the field of audit application and the most important audit procedures, depending on the way they may be executed.

6. Audit procedures

Main procedures that may be applied in the audit of financial statements of the audited company are:

- Evaluation of quality and reliance degree of bookkeeping and internal control systems.
- Checking of accounts whether they have been filed in accordance with items specified in budget, taking into consideration approved budget amendments, if necessary.
- Checking of activities whether they were applied in conformity with the principle of good financial management, which is in accordance with principles of economy, efficiency and effectiveness;

- Analysis of costs whether they are supported during the phase of operational application.
- Analysis of expenses by means of primary accounting documents in original that bear all information necessary for checking of expenses incurred according to the terms stipulated in the items of budget;
- Checking of acquisitions made by the client whether they have been made in accordance with standards and regulations and legislation on public acquisitions of the Republic of Moldova;
- Checking of goods and services that have been purchased whether they were purchased only for the purpose of project and for a period of project;
- Analysis of agreements on acquisitions whether they were executed in conformity with requirements of acquisitions;
- Checking of registration of all acquisitions in the appropriate way;
- Checking of proof of currency exchange rates on the basis of currency exchange checks;
- Verification of bank transfers for the total amount of project expenses;
- Direct confirmation of bank account balances. Checking by sampling of compliance of current bank balances registered in the books with statements of accounts received directly from the respective bank;
- Analysis of the adequate nature of reserves formed for obligations and known contingencies.

7. Written Report Presentation and Verbal Communication

Frequent meetings with management of the Customer and audited Enterprise allow us to keep up to date with the recent evolutions and performances in their activity, with recent activities in the relevant industry. Our relations with the Customer do not represent an effective connection only for the period of time when the audit is made, but rather a continuous relation during the whole year. We encourage the Customer's management to discuss with us certain aspects or problems, or if preferred, to examine them with us at regulated meetings before any mission. Building of cooperating relations needs time. That is a continuous process which implies a number of actions, usually simple ones that need desire and resources for something that may bring durable results.

During the audit we may identify aspects and problems that affect the results of the Customer's activity or which are important for realization of its objectives. By reporting these subjects to the manager and providing adequate recommendations we add a value to our services. Frequent contacts and communication with Customer's manager on the relevant problems is a preliminary instrument for high-quality additional services.

Relations with the Customer depend on the extent of systematic maintenance by the partners and personnel of "Audit - Concret" SA of frequent contacts with management. By means of frequent contacts we manage to get a better:

- ♦ Understanding and knowledge of the Customer's needs and expectations;
- ♦ Adequate answers;
- ♦ Maximization of the value of our audit for the Customer;
- ♦ Improve the effective use of resources.

8. Mission and Subject of Audit

This audit is operated at the Customer's request and has to be realized in conformity with International Audit Standards (IAS), and financial statements at the auditing authority have to comply with requirements of National Bookkeeping Standards (NBS). Except for general technologies of execution of audit control, mission and subject of audit will include also the requirements stipulated by the Customer in the Specifications. In result of the audit control there will be drawn by the management an annual report of financial audit for each project period and in the terms established in the Customer's Specifications.

9. Method of Audit Realization

By choosing our company you will profit from the audit services of the "Audit - Concret" SA company. These benefits represent the product of our employees, professional approach of the established objectives and devotion to the Customer. At the same time, we note that in order to get a more advantageous product in result of control we apply different control methods, namely:

- 1) real control related to the inventory realization;
- 2) control of documents;
- 3) confirmation of acts;
- 4) monitoring;
- 5) analytical testing;
- 6) scanning.

And for the organization and realization of a more detailed control, we make mutual checks, applying the following methods:

- complete control;
- partial control;
- analytical control;
- common control.

10. Planning of Audit

In case we are accepted, we will commence the audit in the term established by the Customer in the Specifications. At commencement of audit we hope to get complete support from your personnel and that we will have at our disposal any records, documents and other information necessary for audit performance.

11. Work Team

The team that will work for you possesses a high level of knowledge that was obtained during the education both in local Higher Education Institutions (ASEM, USM) and in the international auditing companies such as "BDO International Accountants and Consultants", "ITAG-OKOLEX Auditing Ltd", "Metrum Auditing Ltd", Primasca AUDIT, in the international projects and seminars that are mentioned in other chapters

of this presentation. Our specialists offer you high quality standard and high efficiency services that ensure the compliance with terms of service provision, timely determination of key aspects and drawing of the appropriate reports. During the audit, our group members will exchange the knowledge in the field of International Audit Standards with the team of local accountants.

12. Confidentiality and Guarantee of Services

In respect of confidentiality, all enterprise employees sign at the beginning of the year the Confidentiality Declaration. All information obtained from the customer and audited company in the process of service provision is confidential. Copies of documents, control acts and other documents constitute the proof of audit only in the internal files of the "Audit - Concret" SA Company. Our Company guarantees the confidentiality of the interests of economic agent, which terms are stipulated in the audit service agreement.

Regarding the material liability for damage caused to the Customer by the Executor, that situation is also stipulated in the audit service agreement.

13. Achievements

Compliance with indices of the quality of services rendered by our employees is an important factor in the operation of the activity of "Audit-Concret" Company. The labour force competitive power index is growing. That shows the existence of high performance of personnel and efficient management.

As a recognition of the quality of operated activity, at the end of 2000, 2002 and 2005 the "Audit-Concret" Company was given the State Award of the Republic of Moldova for realization in the field of Quality, Productivity and Competitive Power.

Also, during 5 years, 1998-2002, the company was awarded with the Diploma "Businessman of the Year", for efficient entrepreneurial activity and substantial contribution at the solving of social problems of the Chisinau Municipality.

In 2005, the company was given the Big Award "Golden Mercury" at the competition "Trademark of 2004" in the category of "Services", nomination "Hope", trademark.

In 2016, the company was awarded the Grand Prize „Golden Mercury” of the contest „Trademark of the year 2015” in the category „Financial services, consumer publishing and retail”, the nomination „Favorite of the Year”. And in 2018, the company was awarded the „Golden mercury” Award of the contest „Trademark of the year 2017” in the category „Financial, editorial, consumer and retail services”, nomination „Business woman”.

In conclusion, we inform you that we are ready to satisfy the given application in conformity with terms agreed with you.

For additional information, please contact as at fax 21-22-08; tel. 22-74-20, 21-20-90, 22-99-65 or inform us at:

E-mail: auditconcret@yahoo.com

Web: <http://audit-concret.md>.

Attachments:

- Terms of Reference;

- Financial identification form;
- Legal entity file;
- Expenditure verification services of EU funded projects, performed by SA „Audit-Concret” in the period 2018-2020;
- Copy of Registration Certificate;
- License Copy;
- Copy of Auditors' Certificates of Qualification;
- CV of auditors;
- Copies of IFRS certificates;
- Copy of ISO 9001:2015 certificate;
- Financial situations for the periods 2017-2019.

Truthfully yours,



Administrator Ana Litr

**Audit-
CONCRET SA**

TERMS OF REFERENCE FOR AN EXPENDITURE VERIFICATION OF A GRANT CONTRACT

- EXTERNAL ACTION OF THE EUROPEAN UNION -

The following are the terms of reference ('ToR') under which **Customs Service of Republic of Moldova**, (The term "Coordinator" refers to the Beneficiary identified as the Coordinator in the Special Conditions) agrees to engage SA „Audit-Concret” (the Controller) to perform an expenditure verification and to report in connection with a European Union financed grant contract for an external action concerning RMCO 4.3/1 – 5.2. Expenditure verification services (the 'Grant Contract'). Where in these ToR the 'Contracting Authority' is mentioned, this refers to the European Commission, which has signed the Grant Contract with the Beneficiary and is providing the grant funding. The Contracting Authority is not a party to this agreement.

1.1. Responsibilities of the Parties to the Engagement

The term "**Beneficiary(ies)**" refers collectively to all Beneficiaries, including the Coordinator, of the Action. When there is only one Beneficiary of the Action, the terms Beneficiary(ies) and Coordinator should both be understood as referring to the only Beneficiary of the Action (see footnote 1). Where applicable the term 'Beneficiary(ies)' includes its affiliated entity(ies). □ The Coordinator is responsible for providing a Financial Report for the action financed by the Grant Contract which complies with the terms and conditions of the Grant Contract and for ensuring that this Financial Report reconciles to the Beneficiary's accounting and bookkeeping system and to the underlying accounts and records. The Beneficiary is responsible for providing sufficient and adequate information, both financial and nonfinancial, in support of the Financial Report.

- The Coordinator accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Beneficiary(ies), and as the case may be its affiliated entity(ies), providing full and free access to its (their) staff and its (their) accounting and bookkeeping system and underlying accounts and records.
- 'The **Controller**' is responsible for performing the agreed-upon procedures as specified in these ToR. 'Auditor' refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Beneficiary. 'Controllerr' can refer to the person or persons conducting the verification, usually the engagement partner or other members of the engagement team. The engagement partner is the partner or other person in the audit firm who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

By agreeing these ToR the Controller confirms that he/she meets at least one of the following conditions:

- The Controller and/or the firm is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC); □ The Controller and/or the firm is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- The Controller and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public

oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU Member State¹).

- The Controller and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

1.2. Subject of the Engagement

The subject of this engagement are 2 interims and a final Financial Reports in connection with the Grant Contract for the period covering **28.06.2019 to 28.06.2022**, and the action entitled SERVICE CONTRACT FOR THE EXPENDITURE AND REVENUE VERIFICATION, the 'Action'. Annex 1 to these ToR contains information about the Grant Contract.

1.3. Reason for the Engagement

The Coordinator is required to submit to the Contracting Authority an expenditure verification report produced by an external auditor in support of the payment requested by the Coordinator under Article 15 of the General Conditions of the Grant Contract. The Authorising Officer of the Commission requires this report because the payment of expenditure requested by the Coordinator is conditional on the factual findings of this report.

1.4. Engagement Type and Objective

This expenditure verification is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Grant Contract. The objective of this expenditure verification is for the Controller to carry out the specific procedures listed in Annex 2A to these ToR and to submit to the Coordinator a report of factual findings with regard to the specific verification procedures performed. Verification means that the Controller examines the factual information in the Financial Report of the Coordinator and compares it with the terms and conditions of the Grant Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Contracting Authority assesses for itself the factual findings reported by the Controller and draws its own conclusions from these factual findings.

1.5. Standards and Ethics

The Controller shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Auditor is

¹ Directive 2006/43 of the European Parliament and of the Council of 147 May 2006 on statutory audits of annual accounts and consolidated, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

independent from the Beneficiary(ies) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

1.6. Procedures, Evidence and Documentation

The Controller plans the work so that an effective expenditure verification can be performed. The Controller performs the procedures listed in Annex 2A of these ToR ('Listing of specific procedures to be performed') and applies the guidelines in Annex 2B (Guidelines for specific procedures to be performed). The evidence to be used for performing the procedures in Annex 2A is all financial and non-financial information which makes it possible to examine the expenditure claimed by the Coordinator in the Financial Report. The Controller uses the evidence obtained from these procedures as the basis for the report of factual findings. The Controller documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

1.7. Reporting

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Coordinator and the Contracting Authority to understand the nature and extent of the procedures performed by the Controller and the factual findings reported by the Controller.

The use of the Model Report for an Expenditure Verification of an EU Grant Contract in Annex 3 of these ToR is compulsory. This report should be provided by the Controller to the **Customs Service of Republic of Moldova**, within min. **36 working days** after the day of signature of these ToR.

1.8. Other Terms

The fee for this engagement shall be **395000,00 MDL**

Annex 1	Information about the Grant Contract
Annex 2A	Listing of specific procedures to be performed
Annex 2B	Guidelines for specific procedures to be performed
Annex 2	List of Indicative supporting documents required for Expenditure Verification
Annex 3	Procurement Risk Indicators
Annex 4	Control check-list
Annex 5	Template of Report on suspected and/or established fraud or corruption
Annex 6	General Declaration by the Beneficiary
Annex 7	Declaration on the worked number of hours
Annex 8	Template of Expenditure and Revenue Verification Report
Annex 10	Financial Report
Annex 11	TESIM Factsheet procurement Republic Moldova
Annex 12	Template of on the spot verification report

For the Controller

Name: Ana Litr

Title: Administrator

Signature:

Date: 05.01.2024

15 January 2015

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For the Beneficiary

Name:

Viorel MIHAILA

Title:

Deputy Director,

Legal representative of RMCO Project

Signature:

Date:

Annex 1 Information about the Grant Contract

Information about the Grant Contract	
Reference number and date of the Grant Contract	RMCO 81701 from 27.06.2019 RMCO 4.3/1
Grant contract title	Joint Operational Programme Romania Republic of Moldova 2014-2020
Country	Republic of Moldova
Coordinator	National Agency of Fiscal Administration, no 17, Apolodor str., Bucharest
Beneficiary(ies) and affiliated entity(ies)	Customs Service of the Republic of Moldova, no.30, N. Starostenco street, Chisinau
Start date of the implementation period of the Action	28.06.2019
End date of the implementation period of the Action	27.06.2022
Total [accepte] [eligible] cost of the Action	6 500 000,00 Euro
Grant maximum amount	3 214 000,00 Euro
Total amount received to date by the Coordinator from Contracting Authority	
Total amount of the payment request	
Contracting Authority	
European Commission	
Auditor	<

Annex 2A Listing of Specific Procedures to be performed

1 General Procedures

1.1 Provisions of the Grant Contract

The Controller, concerning the content of the Grant Contract, if needed, shall request clarifications from the Beneficiary.

1.2 Financial Report for the Grant Contract

The Controller verifies that the Financial Report, complies with the following conditions of Articles 4.15, 5.4 of the Grant Contract:

- ✓ is filled in, in compliance with the instructions attached to the template;
- ✓ covers the eligible costs and revenue of the Project as a whole, regardless of source of financing;
- ✓ is drawn up in the currency (Euro) and the language of the Grant Contract (English);
- ✓ the expenditure is declared in original currency and is converted into euro automatically by the formulas inserted in the Expenditure and revenue verification report.

1.3 Rules for Accounting and Record keeping

The Controller examines — when performing the procedures listed in this Instruction — whether the Beneficiary has complied with the rules for accounting and record keeping of Articles 11.2 of the Grant Contract, namely, that the accounts:

- a) may be a separate accounting system or an integrated one, part of or an adjunct to Beneficiaries' regular system;
- b) comply with the accounting and bookkeeping policies and rules that apply in the country concerned;
- c) enable revenue and expenditure relating to the project to be easily traced, identified and verified.

1.4 Reconciling the Financial Report to the Beneficiary's Accounting System and Records

The Controller reconciles the information in the Financial Report to the Beneficiary's accounting and book-keeping system, underlying accounting and other relevant records (e.g. trial balance, general ledger accounts, sub ledgers etc.). In this respect, the Beneficiaries shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification.

1.5 Exchange Rates

The Controller verifies that the expenditure is declared in original currency, and that the financial report is stated in euro. For the purpose of reporting, conversion into euro shall be made by each Beneficiary using the monthly accounting exchange rate of the European Commission of the month during which the expenditure was submitted for verification in accordance with Article 4.15 of the grant contract. To this end, the Controller shall keep evidence of the date when the expenditure has been submitted by the Beneficiary for verification i.e. confirmation e-mail, AWB, confirmation of receipt.

2 Procedures to verify Expenditure

2.1 Eligibility of Costs

The Controller verifies, for each expenditure item, the eligibility criteria set out below.

(1) Actual costs incurred (Article 8.1 to the Grant Contract) The Controller verifies that the actual expenditure for each item was incurred and paid by the Beneficiary. The Controller should take into account the conditions for actual costs incurred as set out in Article 8.1 to the Grant Contract letter a). For this purpose, the Controller examines supporting documents (e.g. invoices, contracts) and proof of payment, proof of works done, goods received or services rendered and he/she verifies the existence of assets if the case. A list of supporting documents is described in Annex 2; the list is indicative as the controller will examine those documents that are in line with the specific type of expenditure and with the national legislation. The controller may ask for additional documents in accordance with national legislation and/or as he/she sees fit.

If sufficient supporting evidence is not available, the expenditure will be considered ineligible.

✓ (2) Implementation period (Article 2 (2.3) of the Grant Contract)

The Controller verifies that the expenditure for each item was incurred during the implementation period of the Project, as set in Art. 2 (2.3) of the Grant Contract.

The following exceptions are allowed:

- Costs related to studies and documentation for projects including an infrastructure component respectively, the expenditure for the Feasibility Study or equivalent, Environment Impact Assessment, other technical documentation, incurred during the project preparation period which starts after the approval date of the Programme, respectively 17 December 2015 – provision available only for LIPs and HARD projects and SOFT projects with an infrastructure component (article 8.1, j) of the Grant Contract);
- Preparatory costs incurred by the project for the assurance of strong partnerships provision available only for HARD projects, SOFT project with an infrastructure component and SOFT projects (article 8.1, k) of the Grant Contract);
- costs relating to final reports, only for expenditure verification, which may be incurred after the implementation period of the project. They may be paid afterwards, provided they are listed in the final report together with the estimated date of the payment (article 8.1, a) of the Grant Contract);
- costs incurred after the date of submission of the project proposal provided that the Lead Beneficiary has demonstrated in the Description of the project the need to start the project implementation before the contract signature – provision applicable only for LIPs (article 8.1, l) of the Grant Contract).

✓ (3) Budget (Article 3 of the Grant Contract)

The Controller verifies that the expenditure for each item included in the Financial report corresponds with and is indicated in the budget of the Grant Contract or in the latest approved amended project budget in force at the date of report submission by the Beneficiary.

✓ (4) Necessity (Article 8.1 – d of the Grant Contract)

The Controller verifies whether the expenditure for each item was necessary for the implementation of the project and that it had to be incurred for the contracted activities of the project by examining the nature of the expenditure with supporting documents.

(5) Records (Article 8.1 – e of the Grant Contract)

The Controller verifies that the expenditure for each item is recorded in the Beneficiary's accounting system and was determined according to the accounting standards and the usual cost accounting practices applicable to the Beneficiary;

- ✓ (6) Applicable legislation (Article 8.1 – f of the Grant Contract) The Controller verifies that expenditure complies with European and national legislation and with the requirements of tax and social security legislation where this is applicable.
- ✓ (7) Reasonable and justified expenditure (Article 8.1 – g and h of the Grant Contract) The Controller verifies that expenditure for each item is reasonable and is substantiated by evidence and supporting documents in accordance with the Indicative supporting documents listed in Annex 2 and it complies with the principles of sound financial management, in particular economy and efficiency.
- ✓ (8) Valuation
The Controller verifies that the monetary value of the expenditures is compliant with underlying documents (e.g. invoices, salary statements).
- ✓ (9) Classification
The Controller examines the nature of each expenditure item and verifies that the expenditure item has been classified under the correct budget or sub-budget line of the Financial Report.
It is also important that the classification of expenditure is consistent from one financial reporting period to another.
- ✓ (10) Compliance with Procurement rules applicable at Programme and national level and rules regarding Nationality and Origin
The Controller verifies whether the Beneficiary has concluded, according to the procurement rules set out in Article 9 of the Grant Contract, implementation contracts with contractors in line with expenditure (sub)budget line(s) or expenditure item(s). For this purpose, the Controller inspects the underlying documents of the procurement and purchase process.
Where the Controller finds issues of non-compliance, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure/ financial correction applied according to Guidelines for determining financial corrections to be made to expenditure financed by the Union under shared management, for noncompliance with the rules on public procurement. When examining supporting documents, the Controller takes into account the risk indicators listed in Annex 3.
- ✓ (11) Compliance with the information and visibility rules of the Programme (article 10 of the Grant Contract)
The controller checks whether the Programme requirements regarding information and visibility have been respected and the written JTS/Branch Office endorsement on the

communication and information materials produced and paid by the Beneficiary from the project budget is available.

(12) Eligible area

The Controller verifies that all expenses have been incurred in the core area of the Programme. In case of expenses incurred outside the core area shall verify that provisions of Article 8.4 of the grant contract have been fully considered by Beneficiary.

2.2 Eligible Direct Costs (Article 8.2 of the Grant Contract)

The Controller verifies that expenditure items which are recorded under one of the direct costs budget lines of the Financial Report, are covered by the direct costs as defined in Article 8.2 of the grant contract by examining the nature of these expenditure items.

2.3 Indirect costs (Article 8.3 of the Grant Contract)

The Controller is not required to verify the actual costs on which flat-rate financing are based. According to Article 8.3 of the Grant Contract, flat-rate funding in respect of indirect costs does not need to be supported by accounting documents.

2.4 In kind contributions (Article 8.6 of the Grant Contract)

The Controller verifies that the costs in the Financial Report do not include contributions in kind. Any contributions in kind, do not represent actual expenditure and are not eligible costs. However, if the Description of the project foresees contributions in kind, the Controller shall verify if the contributions have been provided as such.

2.5 Non-eligible costs (Article 8.7 of the Grant Contract)

The Controller verifies that the expenditure for an item does not concern an ineligible cost as described in Article 8.7 of the Grant Contract.

2.6 Revenues of the Action

The grant may not produce profit for the Beneficiary during the implementation period. The Controller examines whether the revenues which should be attributed to the project have been allocated to the project and declared in the Financial Report, according to beneficiary's Declaration.

The receipts to be taken into account are the consolidated receipts on the date on which the payment request for the final balance is made by the Beneficiary that fall within one of the two following categories:

- a) revenue generated by the project;
- b) financial contributions specifically assigned by the donors to the financing of the same eligible costs financed by the Contract. Any financial contribution that may be used by the Beneficiaries to cover costs other than those eligible under the Contract or that are not due to the donor where unused at the end of the project are not to be considered as a receipt to be taken into account for the purpose of verifying whether the grant produces a profit for the Beneficiaries;
- c) interest produced by the pre-financing and interim payments received from the MA.

1 Verification evidence

1. When performing the verification of expenditure and revenues, the Controller may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.
2. The Controller obtains the needed verification evidence in order to draw up the expenditure and revenue verification reports. The verification evidence includes information contained in the accounting records underlying the Financial Report and other type of information (financial and technical).
3. The Controller shall perform on-the-spot checks at least once during the projects' lifetime as to verify the outcomes of the project, evidence of services, works, or goods procured through the project, to verify that the expenditures are in compliance with the requirements of the programme, EC regulations and related national legislation in force. Moreover, in case of HARD projects or LIP, when the beneficiary reports expenditures related to execution of infrastructure (as per Chapter 3.2 of the Budget) of more than 100,000 EUR, the Controller must mandatorily perform on-the-spot check of 13 the executed infrastructure. For the purpose of the procedures, the Beneficiary must ensure that accounting and supporting documents:
 - are easily accessible and filed so as to facilitate their examination;
 - are available in the original form, in copies, including in electronic form;
 - are available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed). Electronic documents can be accepted only where:
 - the documentation was first received or created (e.g. an order form or confirmation) by the Beneficiary(ies) in electronic form; or
 - the Controller is satisfied that the Beneficiary uses an electronic archiving system which meets established standards (e.g. a certified system which complies with national law).
 - are preferably obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
 - are obtained directly by the Controller (e.g. inspection of assets) as these are more reliable than evidence obtained indirectly (e.g. inquiry about the asset).
4. If the Controller finds that the above criteria for evidence are not sufficiently met, he/she must record this in the factual findings.
5. The Beneficiary will allow the Controller to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the project. The Beneficiary must give access to all documents and databases concerning the technical and financial management of the project;

6. The list of types and nature of evidence used by the Controller while performing the expenditure and revenue verification, shall be annexed to the Expenditure and Revenue Verification Report.

2 Verification coverage

The Controller shall verify 100% expenditures reported by the Beneficiary in the Financial Report and shall indicate if they are eligible in accordance with the grant contract, EU regulation and national legislation.

3 On the spot visit

When carrying out on the spot visit, the Controller shall take into account the following aspects:

a) Eligibility of expenditure:

- verification of the original supporting documents including the procurement documents related to the eligible expenses for which was requested the verification;
- the goods, services and works purchased are registered in the accounting of the Beneficiary in analytical accounts related to the project;
- the expenditures are performed in order to achieve the project objective.

b) The existence of the original supporting documents, including the existence of the project code on the original payment invoices and of the amounts partially settled, as the case may be;

c) The existence of goods, equipment, works, and their functionality;

d) Registration in the accounting of the Beneficiary of the purchased goods,

services and works in the accounting of the Beneficiary. In this respect will check the following documents:

- statements of account and analytical balance sheet, signed and stamped (if the case may be according to the Ukrainian law);
- fixed asset sheet;
- invoices, minutes of commissioning and reception, contracts for the supply of products / services / works, other documents of origin of tangible assets, etc.;
- the value registered in the accounting of the Beneficiary is in accordance with the documents of origin of the tangible fixed assets.

e) The project has not received funding from other non-reimbursable funds – in this respect it will check whether the project code and "Project financed by" are registered on the original invoices;

f) Visibility of the project: it will be checked the consistency of the visibility measures implemented with those foreseen by the grant contract;

During the on-site visit, the Beneficiary will make available to the Controller, at request, any relevant document for performing the checks.

4 Reporting

4.1 The report on the expenditure and revenue verification shall describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Beneficiary and the Managing Authority to understand the nature and extent of the procedures performed by the Controller and the factual findings reported by the Controller. When undertaking the expenditure and revenue 15 verification, the Controller shall use the Check-list presented in Annex 4, which shall be filled in and attached to the Expenditure and revenue verification report.

4.2 In addition to this report, if the case may be, a report on suspected and/or established fraud or corruption shall be elaborated and sent directly to the National Authority without any need of informing the concerned Beneficiary.

4.3 The use of the template of report on expenditure and revenue verification (presented in Annex 8) and on the suspected and/or established fraud or corruption) (Annex 5) is compulsory.



FINANCIAL IDENTIFICATION

PRIVACY STATEMENT

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm#en

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

BANKING DETAILS ①

ACCOUNT NAME ②	AUDIT-CONCRET SA		
IBAN/ACCOUNT NUMBER ③	MD58MO2224ASV88262797100		
CURRENCY	MDL		
BIC/SWIFT CODE	MOBBMD22	BRANCH CODE ④	
BANK NAME	MOBIASBANCA-OTP GROUP SA		
ADDRESS OF BANK BRANCH			
STREET & NUMBER	BD. NEGRUZZI 1		
TOWN/CITY	CHISINAU	POSTCODE	MD-2001
COUNTRY	REPUBLIC OF MOLDOVA		

ACCOUNT HOLDER'S DATA

AS DECLARED TO THE BANK

ACCOUNT HOLDER	AUDIT-CONCRET SA		
STREET & NUMBER	STR. BANULESCU BODONI BL. 45		
TOWN/CITY	CHISINAU	POSTCODE	MD-2012
COUNTRY	REPUBLIC OF MOLDOVA		

REMARK

BANK STAMP + SIGNATURE OF BANK REPRESENTATIVE ⑤

DATE (Obligatory) 05.01.2021

SIGNATURE OF ACCOUNT HOLDER (Obligatory)

- ① Enter the final bank data and not the data of the intermediary bank.
- ② This does not refer to the type of account. The account name is usually the one of the account holder. However, the account holder may have chosen to give a different name to its bank account.
- ③ Fill in the IBAN Code (International Bank Account Number) if it exists in the country where your bank is established
- ④ Only applicable for US (ABA code), for AU/NZ (BSB code) and for CA (Transit code). Does not apply for other countries.
- ⑤ It is preferable to attach a copy of RECENT bank statement. Please note that the bank statement has to confirm all the information listed above under 'ACCOUNT NAME', 'ACCOUNT NUMBER/IBAN' and 'BANK NAME'. With an attached statement, the stamp of the bank and the signature of the bank's representative are not required. The signature of the account-holder and the date are ALWAYS mandatory.

Mobiasbanca - OTP Group S.A.

Cod fiscal. 1002600006089
 Suc. Nr. 26 Negruzzi
 Bd. Negruzzi 1, MD-2001 - Chisinau
 Tel. 022 -812155 Fax. 022 -812156
 BIC MOBBMD22

Referinte bancare / Banking references
Titular / Account holder

AUDIT-CONCRET SA

Cod Fiscal 1003600096960

IBAN MD58MO2224ASV88262797100

Cod Banca / bank code 0003

Cod Unitate / entity code 0501

 Numar cont / Account number SV88262797100
 Cont Curent

 Valuta / Currency MDL
 LEU MOLDOVENESC

Analitic cont 2224710SV88262797100

Extras de cont nr. / Statement no.

De la / From 31/12/2020 La / To 31/12/2020

AUDIT-CONCRET SA

 Adresa STR. BANULESCU BODONI BL 45,
 CHISINAU, Moldova MD-2012

Executor GHEORGHE MOCANU

OPERATIUNI EFECTUATE IN PERIOADA:				31/12/2020 - 31/12/2020		
Data operationala Transaction date	Descriere operatiune Transaction description	Debit		Credit		Data valutarii Value date
		Valuta	Lei	Valuta	Lei	
	Sold initial/Start balance				92001.93	
31/12/2020	Plata 1 OMV 342 MOBBMD22 MD50MQ2805ASV14946627100 / 1003600096960 AFRB MD50MQ2805ASV14946627100 1003600096960 PIATA SALARIILOR PENTRU LUNA DECEMBRIE A.2020 IN SUMA DE 73954.50 LEI PLUS COMISION 591.64 IN BAZA FISIERULUI DE SALARII EXPEDIAT BANCII		74546.14			31/12/2020
31/12/2020	Comision 1 OMV 342 MBSG-NET		2.00			31/12/2020
	Total debit/Total credit		74548.14		0.00	
	Sold final/End balance				17453.79	
	Numar de documente		2		0	

CIFRE CHEIE / KEY FIGURES

	MDL
Fonduri proprii/Own funds	17453.79
Limita de credit/Overdraft	0.00
Credit neutilizat/Available overdraft	0.00
Depasire limita/Overlimit	0.00
Total disponibil/Available balance	17453.79

Extrasul de Cont se emite ca document electronic semnat cu semnatura electronica si reprezinta din punct de vedere contabil un document primar.

Extras de cont in format electronic
 Signat by: Mobiasbanca - OTP Group S.A.
 Signat Date: 01.01.2021 08:37:06





PLEASE COMPLETE AND SIGN THIS FORM AND ATTACH COPIES OF OFFICIAL SUPPORTING DOCUMENTS (REGISTER(S) OF COMPANIES, OFFICIAL GAZETTE, VAT REGISTRATION, ETC.)

LEGAL ENTITY

PRIVACY STATEMENT

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm#en

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

PRIVATE/PUBLIC LAW BODY WITH LEGAL FORM

OFFICIAL NAME ①	SOCIETATEA PE ACTIUNI AUDIT-CONCRET		
BUSINESS NAME (if different)			
ABBREVIATION	SA AUDIT-CONCRET		
LEGAL FORM	JOINT STOCK COMPANY		
ORGANISATION TYPE	FOR PROFIT <input checked="" type="checkbox"/> NON FOR PROFIT <input type="checkbox"/> NGO ② YES <input type="checkbox"/> NO <input type="checkbox"/>		
MAIN REGISTRATION NUMBER ③	1003600096960		
SECONDARY REGISTRATION NUMBER (if applicable)			
PLACE OF MAIN REGISTRATION	CITY	CHISINAU	
	COUNTRY	REPUBLIC OF MOLDOVA	
DATE OF MAIN REGISTRATION	15	03	1996
	DD	MM	YYYY
VAT NUMBER	0500077		
ADDRESS OF HEAD OFFICE	CHISINAU, MITROPOLIT G. BANULESCU-BODONI 45 STR.		
POSTCODE	MD-2012	P.O. BOX	
CITY	CHISINAU		
COUNTRY	REPUBLIC OF MOLDOVA		PHONE
E-MAIL	AUDITCONCRET@YAHOO.COM		

DATE 5/01/2021

SIGNATURE OF AUTHORISED REPRESENTATIVE

STAMP



① National denomination and its translation in EN or FR if existing.

② NGO = Non Governmental Organisation, to be completed if NFPO is indicated.

③ Registration number in the national register of companies. See table with corresponding field denomination by country.

**Expenditure verification services of EU funded projects,
performed by SA „Audit-Concret” in the period 2018-2020**

No.	Project tile	Programme name	Project duration	Beneficiary	Budget of Beneficiary, USD/EUR
1.	Black Sea Basin interdisciplinary cooperation network for sustainable joint monitoring of environmental toxicants migration, improved evaluation of ecological state and human health impact of harmful substances, and public exposure prevention (MONITOX BSB27)	Joint Operational Programme – Black Sea Basin 2014-2020	20.09.2018-19.03.2021	IP Institutul de Zoologie	193 370,40 EUR
2.	Black Sea Basin interdisciplinary cooperation network for sustainable joint monitoring of environmental toxicants migration, improved evaluation of ecological state and human health impact of harmful substances, and public exposure prevention (MONITOX BSB27)	Joint Operational Programme – Black Sea Basin 2014-2020	20.09.2018-19.03.2021	Institutul de Geologie si Seismologie	93 732 EUR
3.	Creating a system of innovative transboundary monitoring of the transformations of the black sea river ecosystems under the impact of hydropower development and climate change (HydroEcoNex BSB165)	Joint Operational Programme – Black Sea Basin 2014-2020	21.09.2018-20.03.2021	IP Institutul de Zoologie	310 445 EUR

4.	Risk Assessment on Danube Area Roads (RADAR DTP276)	Danube Transnational Programme	01.06.2018-31.05.2021	Automobil Club din Moldova	113 250 EUR
5.	Trade and Innovation in Wine Industry (WINET BSB638)	Joint Operational Programme – Black Sea Basin 2014-2020	05.04.2019-04.04.2021	The Moldovan Investment Agency	418 586 EUR
6.	Joint Network for Management of Cardiovascular Diseases in CBC region Romania-Moldova (CARDISCOPE - 2SOFT/4.1/80)	Joint Operational Programme Romania - Republic of Moldova 2014-2020	19.02.2020-20.05.2021	Public Medical Sanitary Institution the Ungheni Region Hospital	92 803 EUR

Ana Litr

Administrator SA „Audit-Concret”

