

:

MD13/ENP/FI/12b

ANNEX C4

TWINNING INTERIM QUARTERLY REPORT

TWINNING INTERIM QUARTERLY REPORT number: 5



EUROPEAN COMMISSION

TWINNING PROJECTS INTERIM QUARTERLY REPORT

Project Title: Consolidation and Strengthening the External Public Audit in the Republic of Moldova

Partners: Delegation of the European Union to the Republic of Moldova
HAUS Finnish Institute of Public Management Ltd
The Spanish Court of Audit

Date: 29th March 2016

Twinning Contract number: *MD13/ENP/FI/12b*

For the Administration of the Member State

For the Administration of the Beneficiary Country

Mr. Reijo Lindh

Mrs. Angela Pascaru

MS Project Leader
Chisinau _____, 2016

BC Project Leader
Chisinau _____, 2016

Contract number:

MD13/ENP/FI/12b

Section 1: Project data

Twinning Contract Number	MD13/ENP/FI/12b
Project Title:	Consolidation and Strengthening the External Public Audit in the Republic of Moldova
Twinning Partners (MS and BC)	Delegation of European Union to Moldova HAUS Finnish Institute of Public Management Ltd Court of Audit (Tribunal de Cuentas)
Report Number:	5
Period covered by the report:	8 September 2015 – 7 December 2015
Duration of the project:	8 September 2014 – 7 September 2016
Rapporteur:	Mr. Reijo Lindh (MS PL) Mr. Jose Joaquin Garcia-Pando Mosquera (Junior MS PL) Mrs. Angela Pascaru (BC PL)

Twinning Contract number: MD13/ENP/FI/12b

Section 2: Content

2A – BACKGROUND

2B – ACHIEVEMENT OF MANDATORY RESULTS

2C – ACTIVITIES IN THE REPORTING PERIOD

2D – TIMING AND DELAYS

2E – ASSESSMENT

2A - BACKGROUND

Overall objectives

Overall Objective and indicators of achievement (as in Logframe)	State of achievement/ problems encountered
Overall Objective (copied from logframe)	
<i>To improve accountability and management of public funds in the RM through enhanced external audit capacity in conformity with recognized international audit standards and in line with European best practice</i>	

Project purpose

Project purpose and indicators of achievement (as in Logframe)	State of achievement/ problems encountered
Project purpose (copied from logframe)	
<i>To support the Court of Accounts of the Republic of Moldova in improving its function, performance and impact.</i>	

Policy Developments

Project Assumptions

		Assumption	State of achievement/ problems encountered
Project Purpose	To support the Court of Accounts of the Republic of Moldova in improving its function, performance and impact.	<ul style="list-style-type: none"> • Government and the Parliament support measures to improve the functioning, performance and impact of the Court of Account of Moldova. • Parliament and Government commitment to discuss and approve the necessary measures proposed by the CoA; • The CoA receives the necessary resources to implement the TWG project as planned. • Resignations of trained staff can be kept within a reasonable limit, i.e. not more than 10% a year. 	Assumption remains valid. There has been occasional problems in availability of the experts due to duties in their home organizations. The need of linguistic services is high. This leads to occasional delays. Concerning tight linguistic services, there is a constant need to find innovative and flexible solutions.

		Assumption	State of achievement/ problems encountered
Mandatory Result 1	Built/strengthened capacities of the CoA in the area of performance audits, systems audits and EU funds audits..	CoA management staff is committed and willing to facilitate the participation of the relevant staff in the activities foreseen	Assumption remains valid.
Mandatory Result 2	Revised and updated Legal Framework of the CoA	<ul style="list-style-type: none"> • Government and Parliament political support for Law on CoA revision 	Assumption remains valid.
Mandatory Result 3	Revised and updated Human Resources Management of the CoA		
Mandatory Result 4		<ul style="list-style-type: none"> • Availability of sufficient national financial resources for co-financing of the project activities; • Active involvement of audited entities; • Negative impact (instability) after Parliament election 2014 avoided; • Consensual views with MPs on procedures 	Assumption remains valid

2B - ACHIEVEMENT OF MANDATORY RESULTS

Intervention logic	Benchmarks	Status
<p>Activity 1.1. Training related to performance, system and EU funds audits and preparation of the necessary baseline assessments</p> <ul style="list-style-type: none"> • Comprehensive training needs analysis (TNA) will be carried out. • Training plan will be designed and training material of at least 6 case studies on/for performance auditing, systems auditing and EU funds auditing will be achieved • Training of auditors on system audit will be organized • Training of auditors on performance audit will be organized • Training of auditors on EU funds audit will be organized • Four Study visits will be organized for 4 audit teams 	<ul style="list-style-type: none"> • Training Needs Assessment report • 6 case studies selected in co-operation with CoA • Training Plan drafted • Training Materials created and developed • Max. 20 auditors trained • 4 study visits organized 	<ul style="list-style-type: none"> • Training needs assessment report done • 6 case studies presented • Training plan drafted • 4 study visit organized
<p>Activity 1.2. Creation of groups of trainers</p> <ul style="list-style-type: none"> • Groups of trainers will be created: two system audit groups, one performance audit group and one EU funds audit group. Groups will carry out audits comparing their specialization. 	<ul style="list-style-type: none"> • Lists of attendants to each training composed • At least 6 trainers trained 	<ul style="list-style-type: none"> • List of attendants • training organized for 20 trainers
<p>Activity 1.3. Development and consolidation of CoA capacities to perform performance / system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms</p> <ul style="list-style-type: none"> • CoA capacities to perform performance/system audits and audit of EU funds will be develop and consolidate with expert support and their participation to audit missions. • An institutionalized team of trainers will be involved in the planning 4 Pilot audits training • New methodological and regulatory norms will be developed, approved and put into force. 	<ul style="list-style-type: none"> • Training delivered for teams (2) on system audit • Training delivered for team on performance audit • Training delivered for team on EU funds audit. Audit plans for system, performance and EU funds audits made • Two system audits carried out • One performance audit carried out • One EU funds audit carried out • Four audit reports prepared and approved by the CoA Board • Methodological and regulatory norms will be developed, approved and put into force. 	<ul style="list-style-type: none"> • Training delivered for teams (2) on system audit • Training delivered for team on performance audit • Training delivered for team on EU funds audit. Audit plans for system, performance and EU funds audits made • Two system audits carried out • One performance audit carried out • One EU funds audit carried out • Four audit reports prepared and approved by the CoA Board • Methodological and regulatory norms have been partly drafted
<p>Activity 1.4. Joint cold evaluation with experts of the quality of</p>	<ul style="list-style-type: none"> • Two cold evaluations carried out • Complete reports of two cold evaluations drafted 	<ul style="list-style-type: none"> • Activity starts 25 January

<p>performed audits, elaborating of checklists for quality</p> <ul style="list-style-type: none"> • Two cold evaluations including preparation of the check lists will be planned and carried out together with experts of the quality. • Checklists elaborated for quality cold reviews. 	<ul style="list-style-type: none"> • Checklist for quality cold reviews of performance audits developed 	
Intervention logic	Benchmarks	Status
<p>Activity 2.1. Reviewing the current law on the CoA in line with the ISSAI principles and EU best practices and the regulations of international organizations in the field. Adjusting the Law in accordance with the new requirements and procedures. Assistance on passing the project through the legislative process.</p> <ul style="list-style-type: none"> • Draft Law on the CoA will be revised, updated and submitted for adoption to the Parliament • Draft Law will be studied and analyzed in line with EU practices and the regulations of international organizations in the field. • Reviewing and submitting proposals for the review of the national normative control framework will be aligned and harmonized with EU best practices and the regulations of international organizations in the field. • The Law will be adjusted in accordance with the new requirements and procedures. • STEs will assist on passing the project through the legislative process. 	<ul style="list-style-type: none"> • Draft Law on the COA revised, updated and submitted for adoption to the Parliament • Internal regulations revised, finalized and approved 	<ul style="list-style-type: none"> • 2 versions of law have been drafted
<p>Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework.</p> <ul style="list-style-type: none"> • The international regulatory framework will be analyzed in external audit field (the international audit standards) in comparison with the CoA's regulatory framework • The CoA's regulatory framework in auditing will be updated and revised in order to bring it in line with the international legal and regulatory framework • Recommendations and proposals for the revisions of internal regulations will be 	<ul style="list-style-type: none"> • Internal regulations revised, finalized and approved. • Workshops on internal procedure for imposing sanctions and related to the role of the Auditor regarding corruption and fraud delivered. • Two drafts submitted to the Plenary of the CoA for its approval. One of them related to an internal regulation for imposing sanctions and the other related to the role of the Auditor regarding corruption and fraud. • Workshops for reviewing the internal regulations of the CoA, at the light of its compliance 	<ul style="list-style-type: none"> • Draft of guidelines on the role of the Auditor regarding corruption and fraud has been drafted

<p>prepared</p> <ul style="list-style-type: none"> • Conditions for setting up and implementation of a meaningful significant knowledge base in the area of EU Acquis and especially regarding electronic library and thesaurus support created 	<p>with the amended Law and the best practices in EU countries and international organizations delivered.</p> <ul style="list-style-type: none"> • Drafts on internal regulations submitted to the Plenary of the CoA. 	
Intervention logic	Benchmarks	Status
<p>Activity 3.1. Establishing of Training Needs Assessment procedure, drafting and implementing the Staff Appraisal System procedures</p> <ul style="list-style-type: none"> • Comprehensive and operational training needs assessment procedure will be established • The improved Staff Appraisal System procedures will be drafted and implemented • Gap analysis of current CoA practice referring to management and development of Human Resources will be accomplished • Practical assistance will be provided by STEs to HR Department • Personal Development Plan (PDP) and using information from Senior Managements' view of the CoA's output and effectiveness, and from the audit Methodology unity's ongoing assessment against international standards and quality control reviews • Based on the Training Needs Analysis the Training Plan will be drafted and approved • HR Management Policies will be revised in line with the EU standards and best practices • Job descriptions and competences statements for all levels of the CoA staff will be established in accordance with the changes in the legal framework, the new audit procedures, the training plan and programmes and the management policies 	<ul style="list-style-type: none"> • Report on establishing training needs assessment procedure established • Improved Staff Appraisal System procedures implemented • Gap analysis of current CoA practice referring to management and development of Human Resources performed • Training plan approved • Job descriptions and competence statements established. 	<ul style="list-style-type: none"> • Report on establishing training needs assessment procedure • Gap analysis of current CoA practice referring to management and development of Human Resources performed • Training plan approved
<p>Activity 3.2. Implementation of modern procedures of human resources management in line with EU standards; revising job description and competences statements, in accordance with the changes in the legal framework</p>	<ul style="list-style-type: none"> • Seminar organized on how to undertake staff appraisals • Assessment of the results of the performance appraisal system made together with STEs and HR Department • Assessment of the leadership skills of the management of 	<ul style="list-style-type: none"> • Workshop on staff appraisal system has been organized • Assessment of the leadership skills of the management of CoA elaborated and recommendations implemented

<ul style="list-style-type: none"> • Assistance to the HR Department in setting criteria for assessing the benefits of possible qualification schemes for suitable auditors • Practical assistance will be provided by STEs to HR Department in developing a skills and regulatory framework for all grades, against which staff performance can be assessed in the more objective and consistent way • Seminars will be organized for all managers on how to undertake staff appraisals • Practical assistance provided by STEs to the HR Department in assessing the results of a performance appraisal system, with the aim of ensuring fairness and consistency • Coaching on leadership for Members and relevant staff of the CoA 	<p>CoA elaborated and recommendations implemented and training on management skills delivered</p>	<p>and training on management skills delivered</p>
Intervention logic	• Benchmarks	Status
<p>Activity 4.1. Implement measures to stabilize, maintain and intensify efficient relations with Parliament, Government and other authorities; organizing workshops to improve the communication between the CoA and the specified authorities</p> <ul style="list-style-type: none"> • Gap analysis of current relations between CoA and Parliament/Government will be carried out. • These Benchmark analysis on openness, transparency and visibility of the CoA with all stakeholders will be developed and submitted to CoA management for consideration • Measures for intensified relations through a development innovative concept to be agreed with partners will be identified • Measures to enhance routine practice based on the new concept will be designed • Communication guidelines will be developed and implemented 	<ul style="list-style-type: none"> • Benchmark Analysis made • Workshop agendas, distribution materials and reports designed • 4 workshops organized • A workshop with the participation of experts of different EU experts in the field, from Parliaments of different countries.2 workshops in which will be involved MP, Members of the CoA, and relevant staff of both institutions • A workshop in which will be involved members/high staff o from the State Chancellery, the Prime Minister Cabinet and the Ministry of Finance • Reports on workshops • Communication guidelines implemented • Regulations created and approved • Pilot activities to promote new forms of cooperation implemented • 	<ul style="list-style-type: none"> • A workshop with the participation of experts of different EU experts in the field, from Parliaments of different countries has been organized
<p>Activity 4.2. Implemented measures to stabilize, maintain and intensify efficient relations with media and civil society; organizing awareness raising events for the media, the civil society and public at large</p>	<ul style="list-style-type: none"> • Benchmark Analysis; • Communication guidelines; • Awareness raising events organised • Approved Regulations; • Agenda, distribution materials and reports on the workshops; 	<ul style="list-style-type: none"> • Benchmark Analysis done • Communication guidelines drafted

<ul style="list-style-type: none"> • A model of effective communication will be prepared • Staff in view of improving the level of communication with audited entities will be trained • Awareness raising events for media, the civil society and public at large will be organized: CoA knowledge in view of increasing the confidence of audited entities and of civil society in the activities of the CoA will be shared by organizing round tables and workshops • Measures to improve the communication process with audited entities will be designed 		
<p>Activity 4.3. Promoting new efficient mechanism and measures enforcing stronger accountability of audited entities to follow CoA's recommendations and to intensify relations between CoA and audited entities</p> <ul style="list-style-type: none"> • Analysis of current work process of implementation of CoA's recommendations as compared with best practices carried out • Development of audit staff capacities to draft and consolidate the audit statements and recommendations will be reinforced • Necessary proposals to review the legislative and normative framework, as well as the institutional regulatory framework regarding accountability of audited entities in view of audit recommendations implementation will be elaborated • Relevant instruments with respect to a fundamental and continuous approach to implementation of audit recommendations based on existing processes of risk' appreciation will be established 	<ul style="list-style-type: none"> • An analysis of current implementation of CoA's recommendations as compared with best practices focusing in identifying its gaps. A report is done. • A workshop and a report on drafting recommendations/requirements in the audit reports is done. • Workshop conducted and reports prepared on design means of collaboration between CoA and internal audit units. • A guideline of collaboration between CoA and internal control units is approved. • A proposal for amending the current legal framework in order to enlarge the collaboration with the internal audit is drafted and submitted to the Parliament. • At least, four seminars or workshops with internal auditors in order to explain the benefits and need of collaboration conducted. • At least two seminars or workshops on analyze the situation with local entities conducted. 	<ul style="list-style-type: none"> • An analysis of current implementation of CoA's recommendations as compared with best practices focusing in identifying its gaps. A report is done • A workshop and a report on drafting recommendations/requirements in the audit reports is done, another workshop is needed so that all the potential participants can be trained
<p>Activity 4.4. Coaching of CoA's members for measures to increase the Courts impact on improved public funds management</p> <ul style="list-style-type: none"> • Gaps and actions to increase the Court of Accounts impact will be identified 	<ul style="list-style-type: none"> • Gaps identified • Action plan created • A communication procedure for Members is submitted to the Plenary 	

<ul style="list-style-type: none"> • Actions to promote the role and performance of Court members will be identified and implemented • The Courts' collegial action will be strengthened 		
<p>Activity 4.5. Developing Benchmark Analysis on openness, transparency and visibility of the CoA with all stakeholders; developing guidelines for communication with all stakeholders (including a procedure guidance for Parliament and Government on follow-up of CoA's reports</p> <ul style="list-style-type: none"> • Issue and presentation of the Benchmark Analysis on openness, transparency and visibility of the CoA with all stakeholders will be developed • Joint working group and coordination mechanisms will be established • Objective and content of procedural guide will be identified • Draft of procedural guides and its preparation for consultation will be elaborated • Bringing the project through the legislative process will be assisted 	<ul style="list-style-type: none"> • A self-assessment on openness, transparency and visibility of the CoA with all stakeholders is done. • A Benchmark analysis is submitted to the CoA management. • Guidelines for communication with Parliament and Government is done focusing in the follow-up of the CoA' reports. • A guideline on transparency on financial matter of the audited entities approved. • A guideline with the specific purpose of analysing the role of Civil Society Organizations in auditing and public finance management. • An Assessment Report on this field will be made and submitted to the Plenary of the CoA for its consideration. 	<ul style="list-style-type: none"> • A Benchmark analysis is submitted to the CoA management
<p>Activity 4.6. Study visits for Court members and senior managers together with the involved members of the Parliament in MS good practices of collaboration with European Court of Accounts and European Parliament to learn about the modalities of their interaction</p> <ul style="list-style-type: none"> • The study mission to one MS with good practices of collaboration with EU Court of Auditors and EU Parliament will be prepared • Sessions (both within study visit and local working meetings) will be prepared and organized for the members of institutions involved in collaboration, as well as sharing of information and practices relevant to main areas of interaction between the Court and Parliament on issues to be discussed • 1 Study missions will be performed 	<ul style="list-style-type: none"> • Study visit has been fulfilled and benchmarking report summarizing findings, visits and recommendations have ben elaborated • 	<ul style="list-style-type: none"> • Study visit has been fulfilled and benchmarking report summarizing findings, visits and recommendations have ben elaborated

<ul style="list-style-type: none"> • Conclusions and analyses activities of lessons learnt, eventual actions will be identified for the future 		
---	--	--

2C. ACTIVITIES IN THE REPORTING PERIOD

Project coordination

Activity Project steering committee meeting

Fourth steering committee meeting was organized on 1st October 2015. In order to ensure the efficient finalization of the project and economic use of the resources the participants of the steering committee meeting discussed on preliminary ideas about certain changes in the priorities of the project and allocation of the resources.

Component 1 Strengthen the Audit Capacities of the CoA

Activity 1.2: Creation and training of group of trainers

STE mission Arunas Beksta (19 – 30 October) training of trainers:

- Know basic principles of adult learning theories
 - Understand learning styles and multiple intelligence and their implications to adult learning
 - Able to prepare and use visual aids and devices in an appropriate and effective way,
 - Able to identify objectives and learning targets of a session,
 - Able to design training needs assessment instruments
 - Able to choose and use interactive/participative training methods and in line with the objectives,
 - Able to prepare learning evaluation tools,
 - Able to define the challenges that may take place during the session and able to count basic principles of coping with these challenges,
1. Able to plan a session and make an effective presentation.

Activity 1.3: Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms

STE mission Mikko Helkio, Jyrki Pennanen, Visa Paajanen and Lassi Perkinen September 7 – 11, 2015. Mr Helkio and Mr. Pennanen are key experts in supporting the pilot audit on capital investments. Mr. Paajanen and Mr. Perkinen are the the key experts supporting the pilot audit on revenue administration. During the mission the supported the teams in drafting the audit report. The draft of guidelines on system oriented performance audit was further elaborated.

STE mission Vanesa Fructuoso Muñoz and Domingo Garcia Diez 28 September – 2 October 2015. The objective of the mission was to review the audit report on the pension system of the Republic of Moldova, carried out by the pilot team of the Court of Accounts.

STE mission Mikko Helkio 9 – 13 November 2015. The main objective of the mission was to review the final version of audit report on capital investments and support the audit team during the review of the audit report in the plenary session of the court of Accounts.

STE mission Mercedes Rodriguez Tarrida and Iganacio Góngora Zurro 9 – 13 November 2015. The objectives of the mission were to analyze and review the final report concerning the performance audit regarding the external assistance granted to the Republic of Moldova in the state border security area during 2011-2015 and make suggestions about the audit which has been done in order to improve the presentation of the results and to emphasize the main points to take into account in the development of the methodology.

Lassi Perkinen 30 November – 3 December 2015 (2,5 working days) The main objective of the mission was to review the final version of audit report on revenue administration and support the audit team during the review of the audit report in the plenary session of the court of Accounts.

Activity 2.1: Reviewing the current Law on the CoA in line with the EU best practices and the regulations of international organizations in the field. Adjusting the Law in accordance with the new requirements and procedures. Assistance on passing the project through the legislative process.

STE mission Enrique Álvarez Tolcheff 2-6 November 2015 and Mr. Javier Medina Guijarro 2-5 November 2015. The draft of a reform of article 133 of the Constitution and the draft of a Law Project of the National Audit Office was produced.

Activity 2.2: Adjusting and revising internal regulations in accordance with changes in the legal framework..

STE mission José Antonio Cantero and Enrique Cabello 19 – 23 October 2015. During the misio STEs reviewed the existing regulation on imposing sactions.

STE mission Mr. Andres Gutierrez Garcia, Mr. Agustin Perez-Cruz Martin and Ms. Pilar Saenz de Ormijana Valdes (16 – 20 November 2015). During the mission the STEs finalized the draft of internal regulation on procedures applied within the Court of Accounts when identifying the risk of corruption.

Activity 3.2: Implementation of modern procedures of human resources management in line with EU standards; revising job description and competences statements, in accordance with the changes in the legal framework

STE mission Arunas Beksta and Ari Sihvola workshop 23 – 27 November 2015 on:

- Strategic management and organization development
- Profile of a good public manager
- Organization culture
- Public manager's toolkit in organizing activities
- Team work at workplace
- Motivation and delegation

Activity 4.2: Implemented measures to stabilize, maintain and intensify efficient relations with media and civil society; organizing awareness raising events for the media, the civil society and public at large
Implementation of modern procedures of human resources management in line with EU standards; revising job description and competences statements, in accordance with the changes in the legal framework

STE mission Concepción Gutiérrez, Marisa Valle and Inka Leisma 9-13 November 2015. First version of communication guidelines were drafted, also presentations on communication of public organization and personal communication skills were given.

Activity 4.3: Promoting new efficient mechanism and measures enforcing stronger accountability of audited entities to follow CoA's recommendations and to intensify relations between CoA and audited entities

STE mission Monica Rino and Amparo Sebastia 28 September – 2 October 2015. Activities during the mission have been mainly directed to contact the experts with the different stakeholders involved in the formulation of recommendations, its implementation and its monitoring in order to learn about their specific vision on the development of the work that each of them are entrusted, and to learn about their contribution to the ultimate goal of implementing the recommendations

Activity 4.5: Developing Benchmark Analysis on openness, transparency and visibility of the CoA with all stakeholders; developing guidelines for communication with all stakeholders

STE mission José Joaquín García-Pando Mosquera (30 November – 4 December 2015), some general ideas of the competences and procedures of Permanent audit Committee or Subcommittee were drafted.

Activity 4.6: Study visits for Court members and senior managers together with the involved Members of the Parliament in MS good practices of collaboration with European Court of Accounts and European Parliament to learn about the modalities of their interaction

Study visit has been organized to Spain 14 – 18 September 2015.

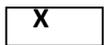
2D. TIMING AND DELAYS

Adherence to time schedule

Activity	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
General Activities																									
Activity 0.1: Kick-off meeting	X																								
Final Conference																									
Component 1: Strengthen audit capacities of the CoA																									
Activity 1.1:																									
Activity 1.2:																									
Activity 1.3:																									
Activity 1.4:																									
Component 2: Legal Framework																									
Activity 2.1:																									
Activity 2.2:																									
Component 3: Human Resource Management of the CoA																									
Activity 3.1:																									
Activity 3.2:																									
Component 4: Strengthen the interaction with the authorities of the Republic of Moldova and increase the impact of the Court of Accounts activities																									
Activity 4.1:																									
Activity 4.2:																									
Activity 4.3:																									
Activity 4.4:																									
Activity 4.5:																									
Activity 4.6:															X										



Activity/action Planned



Activity/action Performed



Activity/action Delayed by more than 3 months

Recuperation of delays

2E. ASSESSMENT

Overall Assessment of progress

Regarding the implementation of the Twinning work plan the first five quarters of the project can be considered to be satisfactory. During the fifth quarter more than 100 working days were used in different activities. This is of course challenging volume for the staff working in the project offices in Chisinau, Helsinki and Madrid. The project covers all the activities of the Court of Accounts. This means that in addition to daily needs for interpretation and translation in training sessions and other events, the volume of documents and presentations that need to be translated has increased and there has been occasionally situations where the demand of linguistic services has exceeded the capacity. There is a constant need to find innovative and flexible solutions related to linguistic services.

The high volume of activities is especially challenging for the personnel and key persons in the Court of Accounts. The key persons of CoA are working efficiently in close cooperation with the project office so that the benefits of the missions are as big as possible.

The commitment of the Court of account has been clearly proved through the participation in the on-going activities. Strong commitment of the Court of Account has been illustrated for example in terms of participation of the board members and heads of departments into the project activities. Also the personnel of the Court has actively participated training events and other project activities.

According to the feedback in evaluation questionnaires sent to personnel of the Court of accounts training has been useful (Annex 1). In almost all cases the training skills and the quality of training material have been good or excellent and relevance of the training have also met the expectations of participants. Even though several participants expected more practical training and practical examples in most cases the content of the training have been practical enough so that the participants can apply the information in their work.

Feedback from pilot teams pilot teams is in most cases good (Annex 2). For three teams out of four, the support given by experts was clearly in line with expectations. In general the teams found the support given by experts practical enough and applicable. Clearly the satisfaction was highest in the teams that worked with the same experts throughout the pilot projects.

Also the feedback from short term experts was in most cases positive. During the pilot projects some risks regarding to audit processes were identified. First the schedule of audit projects is very tight and inflexible. It is important to ensure clear communication with audited entities especially in the beginning and at the end of audit project. Secondly enough time should be given to reporting stage, so that all the findings, conclusions and recommendations can be expressed in clear and convincing way.

One problem clearly indicated mission reports was that the material of the pilot projects was not always available in time. In some cases the teams were still finalizing reports when the teams arrived to Chisinau.

From the perspective of main beneficiary, the Court of Accounts, the implementation of the project is running according to the approved schedule with the amendments/reallocations operated over time. Some activities are slower, the missions being planned with a delay because of the unavailability of the experts.

The effect of some training, support and counselling activities is minimized considering the peculiarities related to the involvement of the STEs, working only throughout the missions and not all the time presenting the results/reports/recommendations at the end of the missions.

It is needed to stimulate the quicker and more efficient organization of the activities insofar within a relatively short period left to use as much resources and to reach much results as possible.

Assessment of component I

The 4 pilot audit missions ended with the approval of 4 audit reports. The support activities related to them were organized with some delays, fact which reduced the impact of the support, in some cases even had impact on the quality of the audit reports. The activity of the STEs have often determined their post-factum intervention, and their comments/allegations or the recommendations reached the audit team rather late, thus the auditors did not return to revise their documents or to change the approaches.

In the future, following the amendment of the way to offer the assistance within the other 4 audit missions, we shall hopefully reach better results. One of the main issues has been the availability of the material in time, taking into account the time needed for translation. By introducing pre-mission questionnaires, and other technical tools for summarizing and collecting the information before mission it is expected that these problems can be overcome.

The organized training were well prepared and presented, but the impact and sustainability can be increased. To ensure that obtained knowledge can be used, it is important and useful combine the trainings with the audit missions.

Assessment of component II

The objective for the activity 2.1 was fulfilled. However it is likely that the quality of the deliverable could have been improved by having broader team of experts, considering the fact that the SAI institutional models are different in Spain and in Finland.

The involvement of the Spanish experts in the activity 2.2 regarding the Regulation on the role of the auditor in identifying fraud and corruption was an useful one, professional, having a draft which is currently finalized by the working group of CoA. The regulation on the application of sanctions has been drafted by the working group of the CoA and currently is being finalized.

Assessment of component III

Following the amendments/reallocations made for this component, there are good results, all the activities being carried out in compliance with the plans and charts drafted for each mission.

The training team was established and trained, and they were already involved in implementing the annual training plan of the CoA.

Coaching activities were carried out successfully and we have to ensure the sustainability of this process and results.

Assessment of component IV

The efforts focused on the drafting and finalizing the Communication Strategy. After replacing the Spanish experts with a Finish one, we had good results, and the strategy draft is being finalized.

The trainings of the Spanish experts regarding the writing recommendations were successful, and we decided to repeat this training course for all the CoA auditors.

Issues

Section 3: Expenditures

Actions to be undertaken under the Twinning project	Cost			TOTAL MS cost after SL 1-16	Total Units Q5	Total Costs Q5	TOTAL Q1-Q5 Costs	Balance EUR
	Unit cost	No of units	Total MS cost					
1. Resident Twinning Advisor Renumeration Mr. Esko Mustonen								
Basic salary and non wage labour costs	8646,45	24	207 514,90	207 514,90	3,00	25 939,35	127 679,26	79 835,64
6 % of salary and non-wage labour costs	518,79	24	12 450,89	12 450,89	3,00	1 556,37	7 660,79	4 790,10
TOTAL			219 965,79	219 965,79		27 495,72	135 340,05	84 625,74
2. Resident Twinning Advisor Allowances								
Daily allowance (50%)	86,50	730	63 145,00	63 145,00	91,00	7 871,50	38 838,50	24 306,50
Allowances for RTA for first 30 days	173,00	30	5 190,00	4 325,00		0,00	4 325,00	0,00
Health and accident insurance for RTA	200,00	24	4 800,00	4 800,00	3,00	463,82	2 290,84	2 509,16
Accommodation (see appropriate ceiling for each BC)	1200,00	23	27 600,00	27 600,00	3,00	3 375,00	16 875,00	10 725,00
Estate Agent's fee	600,00	1	600,00	0,00		0,00	0,00	0,00
Excess luggage (up to 50 kg)	0,00	0	0,00	0,00		0,00	0,00	0,00
Travel to and from place of duty - RTA	600,00	2	1 200,00	1 200,00		0,00	432,84	767,16
Monthly allowance for special economically priced return trips 4	450,00	23	10 350,00	10 350,00	3,00	1 350,00	6 300,00	4 050,00
TOTAL			112 885,00	111 420,00		13 060,32	69 062,18	42 357,82
3. RTA Training								
Return fare Brussels	500,00	1	500,00	699,72		0,00	699,72	0,00
3 per diems BE	232,00	3	696,00	696,00		0,00	696,00	0,00
TOTAL			1 196,00	1 395,72		0,00	1 395,72	0,00
4. RTA Assistant & Interpreter								
Assistant salary	1100,00	24	26 400,00	26 400,00	3,00	3 300,00	15 400,00	11 000,00
Language Assistant salary	1100,00	24	26 400,00	26 400,00	3,00	3 300,00	14 974,19	11 425,81
TOTAL			52 800,00	52 800,00		6 600,00	30 374,19	22 425,81
5. Project Preparation								
8 trips, 22 WDs								
RTA Mr Esko Mustonen								
Fee, Civil Servant rate	250,00	7	1 750,00	1 750,00		0,00	1 750,00	0,00

Twining Management costs	150% of fee	1,5	2 625,00	2 625,00		0,00	2 625,00	0,00
MS PL Reijo Lindh Class 2								
Fee, Mandated body rate	350,00	5	1 750,00	1 750,00		0,00	1 750,00	0,00
Twining Management costs	150% of fee	1,5	2 625,00	2 625,00		0,00	2 625,00	0,00
JR PL José Joaquín García-Pando Mosquera Class 2								
Fee, Mandated body rate	350,00	10	3 500,00	3 500,00		0,00	3 500,00	0,00
Twining Management costs	150% of fee	1,5	5 250,00	5 250,00		0,00	5 250,00	0,00
Per diems	173,00	30	5 190,00	5 190,00		0,00	5 190,00	0,00
Air tickets	600,00	8	6 529,32	6 529,32		0,00	6 529,32	0,00
TOTAL			29 219,32	29 219,32		0,00	29 219,32	0,00
6. Project Coordination								
Participation of MS PL and MS JR PL in Project Steering Committee meetings								
8 x 2 day missions								
MS PL Reijo Lindh, Fee, Mandated body rate Class 2								
Fee, Mandated body rate	350,00	16	5 600,00	5 600,00	2,00	700,00	2 800,00	2 800,00
Twining Management costs	150% of fee	1,5	8 400,00	8 400,00		1 050,00	4 200,00	4 200,00
Per diems	173,00	24	4 152,00	4 152,00	3,00	513,00	2 058,00	2 094,00
Air tickets	600,00	8	4 800,00	4 800,00	1,00	378,20	1 714,82	3 085,18
8 x 2 day missions								
JR PL José Joaquín García-Pando Mosquera, Fee, Mandated body rate Class 2								
Fee, Mandated body rate	350,00	16	5 600,00	5 600,00	2,00	700,00	2 800,00	2 800,00
Twining Management costs	150% of fee	1,5	8 400,00	8 400,00		1 050,00	4 200,00	4 200,00
Per diems	173,00	24	4 152,00	4 152,00	3,00	513,00	2 058,00	2 094,00
Air tickets	600,00	8	4 800,00	4 887,68	1,00	417,59	1 967,33	2 920,35
Visibility costs	10000,00	1	10 000,00	8 270,00		0,00	2 261,25	6 008,75
Audit certificate costs	8000,00	1	8 000,00	8 000,00		0,00	0,00	8 000,00
TOTAL			63 904,00	62 261,68		5 321,79	24 059,40	38 202,28
TOTAL 1 - 6			479 970,11	477 062,51		52 477,83	289 450,86	187 611,65
7. PROJECT ACTIVITIES								
COMPONENT 0: General Activities								
Activity 0.1 Kick-off meeting								
MS PL Reijo Lindh Class 2								
Fee, Mandated body rate	350,00	2	700,00	700,00		0,00	700,00	0,00
Twining Management costs	150% of fee	1,5	1 050,00	1 050,00		0,00	1 050,00	0,00
Per diems	173,00	3	519,00	519,00		0,00	519,00	0,00
Air tickets	600,00	1	600,00	600,00		0,00	600,00	0,00

JR PL José Joaquín García-Pando Mosquera Class 2								
Fee, Mandated body rate	350,00	2	700,00	700,00	0,00	700,00	0,00	
Twining Management costs	150% of fee	1,5	1 050,00	1 050,00	0,00	1 050,00	0,00	
Per diems	173,00	3	519,00	519,00	0,00	519,00	0,00	
Air tickets	600,00	1	600,00	600,00	0,00	572,68	27,32	
Interpretation	150,00	1	150,00	150,00	0,00	150,00	0,00	
Small catering	500,00	1	500,00	500,00	0,00	500,00	0,00	
TOTAL		2	6 388,00	6 388,00	0,00	6 360,68	27,32	
Activity 0.2 Final Closing Conference								
MS PL Reijo Lindh Class 2								
Fee, Mandated body rate	350,00	1	350,00	350,00	0,00	0,00	350,00	
Twining Management costs	150% of fee	1,5	525,00	525,00	0,00	0,00	525,00	
Per diems	173,00	2	346,00	346,00	0,00	0,00	346,00	
Air tickets	600,00	1	600,00	600,00	0,00	0,00	600,00	
JR PL José Joaquín García-Pando Mosquera Class 2								
Fee, Mandated body rate	350,00	1	350,00	350,00	0,00	0,00	350,00	
Twining Management costs	150% of fee	1,5	525,00	525,00	0,00	0,00	525,00	
Per diems	173,00	2	346,00	346,00	0,00	0,00	346,00	
Air tickets	600,00	1	600,00	600,00	0,00	0,00	600,00	
STE Enrique Alvarez Tolcheff, Ari Sihvola, Mariano Rojo								
Fee, Mandated body rate <i>Class 2</i>	350,00	3	1 050,00	1 050,00	0,00	0,00	1 050,00	
Twining Management costs	150% of fee	1,5	1 575,00	1 575,00	0,00	0,00	1 575,00	
Per diems	173,00	6	1 038,00	1 038,00	0,00	0,00	1 038,00	
Air tickets	600,00	3	1 800,00	1 800,00	0,00	0,00	1 800,00	
Interpretation	150,00	1	150,00	150,00	0,00	0,00	150,00	
Small catering	500,00	1	500,00	500,00	0,00	0,00	500,00	
TOTAL			9 755,00	9 755,00	0,00	0,00	9 755,00	
TOTAL COMPONENT 0			16 143,00	16 143,00	0,00	6 360,68	9 782,32	
COMPONENT 1: Strenghten audit capacities of the CoA								

Activity 1.1. Training related to performance, system and EU funds audits and preparation of the necessary baseline assessments								
STE Kari Rouvinen, Visa Paajanen, Jan Holmberg, Petri Huovinen, Lassi Perkinen, Beatrice González Betancort, Vanesa Fructuoso Munoz, Mariano Rojo Pérez, Domingo García Díez, Mercedes Rodriguez Tarrida, Kari Wahlström, Mikko Helkiö, Consuelo Lage, Maria Del Carmen Herrera, Beatriz Molinuevo Sausa, Sofia Vinayo Fernandez, Päivi Valkama								
Fee, Civil servant	250,00	150	37 500,00	37 500,00		0,00	13 500,00	24 000,00
Twining Management costs	150% of fee	1,5	56 250,00	56 250,00		0,00	20 250,00	36 000,00
STE Ulla Suomela, Lasse Oulasvirta, Reijo Lindh, Vesa Jatkola, Ara Haikarainen								
Fee, Mandated body rate <i>Class 2</i>	350,00	70	24 500,00	24 500,00		0,00	4 200,00	20 300,00
Twining Management costs	150% of fee	1,5	36 750,00	36 750,00		0,00	6 300,00	30 450,00
Per diems	173,00	264	45 672,00	45 672,00		0,00	13 788,00	31 884,00
Air tickets	600,00	44	26 400,00	26 617,66		0,00	8 964,99	17 652,67
5-day study visit for 5 BC and 1 interpreter, Finland								
Per diems for BC participants	244,00	36	8 784,00	8 784,00		0,00	8 784,00	0,00
Air tickets for BC participants	600,00	6	3 600,00	3 595,44		0,00	3 595,44	0,00
Incidental costs (at 10 per participant/day)	10,00	30	300,00	300,00		0,00	300,00	0,00
Travel costs in MS (trip to another city)	150,00	6	900,00	135,91		0,00	135,91	0,00
5-day study visit for 5 BC and 1 interpreter, Finland								
Per diems for BC participants	244,00	36	8 784,00	8 784,00		0,00	8 784,00	0,00
Air tickets for BC participants	600,00	6	3 600,00	2 953,50		0,00	2 953,50	0,00
Incidental costs (at 10 per participant/day)	10,00	30	300,00	300,00		0,00	300,00	0,00
Travel costs in MS (trip to another city)	150,00	6	900,00	135,91		0,00	135,91	0,00
5-day study visit for 5 BC and 1 interpreter, Finland Spain								
Per diems for BC participants	244,00	36	8 784,00	7 632,00		0,00	7 632,00	0,00
Air tickets for BC participants	600,00	6	3 600,00	2 602,08		0,00	2 602,08	0,00
Incidental costs (at 10 per participant/day)	10,00	30	300,00	300,00		0,00	300,00	0,00
Travel costs in MS (trip to another city)	150,00	6	900,00	0,00		0,00	0,00	0,00
5-day study visit for 5 BC and 1 interpreter, Spain								
Per diems for BC participants	212,00	36	7 632,00	7 632,00		0,00	7 632,00	0,00
Air tickets for BC participants	600,00	6	3 600,00	3 600,00		0,00	3 600,00	0,00
Incidental costs (at 10 per participant/day)	10,00	30	300,00	300,00		0,00	300,00	0,00
Travel costs in MS (trip to another city)	150,00	6	900,00	1 019,52		0,00	1 019,52	0,00
TOTAL			280 256,00	275 364,02		0,00	115 077,35	160 286,67

Activity 1.2. Creation of groups of trainers specialized in performance/system audits and EU funds								
STE Kari Rouvinen, Visa Paaajanen, Jan Holmberg, Lassi Perkinen, Mercedes Rodríguez Tarrida, Mariía Consuelo Lage Ferrón, Francisco José Velasco Moreno, María del Carmen Herrera Velasco, Jorge Alvaro Navas Elorza, Pedro Garcia Repetto								
Fee, Civil servant	250,00	40	10 000,00	10 000,00		0,00	0,00	10 000,00
Twining Management costs	150% of fee	1,5	15 000,00	15 000,00		0,00	0,00	15 000,00
STE Lasse Oulasvirta, Ulla Suomela, Reijo Lindh, Vesa Jatkola, Arunas Beksta								
Fee, Mandated body rate <i>Class 2</i>	350,00	20	7 000,00	7 000,00	10,00	3 500,00	3 500,00	3 500,00
Twining Management costs	150% of fee	1,5	10 500,00	10 500,00		5 250,00	5 250,00	5 250,00
Per diems	173,00	72	12 456,00	12 456,00	13,00	2 223,00	2 223,00	10 233,00
Air tickets	600,00	12	7 200,00	7 200,00	1,00	500,69	500,69	6 699,31
TOTAL			62 156,00	62 156,00		11 473,69	11 473,69	50 682,31
Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms								
STE Pasi Ovaska, Antti Lehtonen, Jyrki Pennanen, Mikko Helkiö, Taisto Leppänen, Jukka Vuorio, Helge Vuoti, Sari Nousiainen, Elina Pylkkänen, Klaus Krokfors, Lassi Perkinen, Maarit Turunen, Sirpa Korkea-aho, Pedro García Reppeto, José Francisco Ballesteros Pinto, Jesús Manuel Gómez García, Jorge Álvaro Navas Elorza, Kari Wahlström, Mercedes Rodriguez Tarrida, Beatriz Gonzales Betancort, Vanesa Fructuoso Munoz, Beatriz Molinuevo Sauca, Domingo García Díez, Visa Paaajanen, Juha Lempiäinen, Iganacio Góngora Zurro								
Fee, Civil servant	250,00	120	30 000,00	30 000,00	43,50	10 875,00	28 500,00	1 500,00
Twining Management costs	150% of fee	1,5	45 000,00	45 000,00		16 312,50	42 750,00	2 250,00
Per diems	173,00	144	24 912,00	24 912,00	54,00	9 234,00	24 370,00	542,00
Air tickets (total number of units after SL 13 is 29)	600,00	24	14 400,00	15 748,20	10,00	4 902,39	14 574,94	1 173,26
TOTAL			114 312,00	115 660,20		41 323,89	110 194,94	5 465,26
Activity 1.4. Joint cold evaluation with experts of the quality of performed audits, elaborating of checklists for quality cold reviews								
STE Antti Lehtonen, Jyrki Pennanen, Mikko Helkiö, Visa Paaajanen, Taisto Leppänen, Jukka Vuorio, Helge Vuoti, Klaus Krokfors, Sari Nousiainen, Maarit Turunen, Sirpa Korkea-aho, José Ignacio Cabetas Bello, Juan Ruiz-Rico Alcaide, Sofía Viñayo Fernández, Vanesa Fructuoso Muñoz								
Fee, Civil servant	250,00	60	15 000,00	15 000,00		0,00	0,00	15 000,00
Twining Management costs	150% of fee	1,5	22 500,00	22 500,00		0,00	0,00	22 500,00
STE Ulla Suomela, Vesa Jatkola								
Fee, Mandated body rate <i>Class 2</i>	350,00	10	3 500,00	3 500,00		0,00	0,00	3 500,00
Twining Management costs	150% of fee	1,5	5 250,00	5 250,00		0,00	0,00	5 250,00
Per diems	173,00	84	14 532,00	14 532,00		0,00	0,00	14 532,00

Air tickets	600,00	14	8 400,00	8 400,00		0,00	0,00	8 400,00
TOTAL			69 182,00	69 182,00		0,00	0,00	69 182,00
TOTAL COMPONENT 1			525 906,00	522 362,22		52 797,58	236 745,98	285 616,24
COMPONENT 2: Legal Framework								
Activity 2.1. Reviewing the current law on the CoA in line with the EU best practices and the regulations of international organizations in the field. Adjusting the Law in accordance with the new requirements and procedures. Assistance on passing the project through the legislative process								
STE Wojciech Kutyla, Alexandru Costache, Svetlana Muresan, Conceição Ventura, Eleonora Pais de Almeida, Michal Pleticha, Jyri Inha, Jari Sanaskoski								
Fee, Civil servant	250,00	15	3 750,00	4 750,00		0,00	3 500,00	1 250,00
Twinning Management costs	150% of fee	1,5	5 625,00	7 125,00		0,00	5 250,00	1 875,00
STE José Joaquín García-Pando Mosquera, Enrique Álvarez Tolcheff, José Antonio Pajares, Vesa Jatkola, Ara Haikarainen, Javier Medina Guijarro								
Fee, Mandated body rate <i>Class 2</i>	350,00	35	12 250,00	11 200,00	9,00	3 150,00	5 250,00	5 950,00
Twinning Management costs	150% of fee	1,5	18 375,00	16 800,00		4 725,00	7 875,00	8 925,00
Per diems	173,00	60	10 380,00	10 380,00	11,00	1 881,00	6 685,00	3 695,00
Air tickets	600,00	10	6 000,00	6 000,00	2,00	820,18	4 421,42	1 578,58
TOTAL			56 380,00	56 255,00		10 576,18	32 981,42	23 273,58
Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework								
STE Francisco José Velasco Morena, María del Carmen Herrera Velasco, Jyri Inha								
Fee, Civil servant	250,00	10	2 500,00	2 500,00		0,00	0,00	2 500,00
Twinning Management costs	150% of fee	1,5	3 750,00	3 750,00		0,00	0,00	3 750,00
STE José Joaquín García-Pando Mosquera, Mónica Rino, Amparo Sebastiá, Carlos Cubillo, Concepción Gutiérrez, Agustín Pérez-Cruz, Andrés Gutiérrez, Enrique Cabello, José Antonio Cantero, María Luz Martín, Francisco Javier Carbajosa Pérez, Carlos García Soto, José Antonio Pajares Giménez, Vesa Jatkola, Pilar Saenz de Ormijana								
Fee, Mandated body rate <i>Class 2</i>	350,00	60	21 000,00	21 000,00	40,00	14 000,00	14 000,00	7 000,00
Twinning Management costs	150% of fee	1,5	31 500,00	31 500,00		21 000,00	21 000,00	10 500,00
Per diems	173,00	84	14 532,00	14 532,00	48,00	8 208,00	8 208,00	6 324,00
Air tickets	600,00	14	8 400,00	8 400,00	8,00	3 384,57	3 384,57	5 015,43
TOTAL			81 682,00	81 682,00		46 592,57	46 592,57	35 089,43
TOTAL COMPONENT 2			138 062,00	137 937,00		57 168,75	79 573,99	58 363,01
COMPONENT 3: Human Resource Management of the CoA								
Activity 3.1. Establishing of Training Needs Assessment procedure, drafting and implementing the Staff Appraisal System procedures								
STE Riitta Tihinen, Johanna Snellman, Anna Saharinen, Ari Sihvola, Lasse Oulasvirta, Arunas Beksta, José Antonio Cantero Palazón, Enrique Cabello Rodríguez, Carlos García Soto, Fernando Clemente de Antonio,								
Fee, Mandated body rate <i>Class 2</i>	350,00	50	17 500,00	17 500,00		0,00	6 650,00	10 850,00

Twining Management costs	150% of fee	1,5	26 250,00	26 250,00		0,00	9 975,00	16 275,00
Per diems	173,00	60	10 380,00	10 380,00		0,00	3 957,00	6 423,00
Air tickets	600,00	10	6 000,00	6 000,00		0,00	1 340,10	4 659,90
TOTAL			60 130,00	60 130,00		0,00	21 922,10	38 207,90
Activity 3.2. Implementation of modern procedures of human resources management in line with EU standards; revising job description and competences statements, in accordance with the changes in the legal framework								
STE Riitta Tihinen, Anna Saharinen, Johanna Snellman, Ari Sihvola, Lasse Oulasvirta, Arunas Beksta, José Antonio Cantero Palazón, Andrés Gutiérrez García, Fernando Clemente de Antonio								
Fee, Mandated body rate <i>Class 2</i>	350,00	60	21 000,00	24 500,00	10,00	3 500,00	5 250,00	19 250,00
Twining Management costs	150% of fee	1,5	31 500,00	36 750,00		5 250,00	7 875,00	28 875,00
Per diems	173,00	72	12 456,00	14 705,00	12,00	2 052,00	3 249,00	11 456,00
Air tickets	600,00	12	7 200,00	7 800,00	2,00	1 070,69	1 070,69	6 729,31
Hogan tests				2 520,00		0,00	0,00	2 520,00
TOTAL			72 156,00	86 275,00		11 872,69	17 444,69	68 830,31
TOTAL COMPONENT 3			132 286,00	146 405,00		11 872,69	39 366,79	107 038,21
COMPONENT 4: Strengthen the interaction with the authorities of the Republic of Moldova and increase the impact of the Court of Accounts activities								
Activity 4.1. Implement measures to stabilize, maintain and intensify efficient relation with Parliament, Government and other authorities; organizing workshops to improve the communication between the CoA and the specified authorities								
STE Fernando Galindo, Jacek Mazur, Giorgiana Ene, Daniel Maraciceanu, Joana Figueiredo, Martin Kavena, Klaus Krokfors, Jari Sanaskoski, Matti Salminen								
Fee, Civil servant	250,00	15	3 750,00	3 000,00		0,00	2 500,00	500,00
Twining Management costs	150% of fee	1,5	5 625,00	4 500,00		0,00	3 750,00	750,00
STE Enrique Alvarez Tolcheff, José Joaquin García-Pando Mosquera, Monica Rino García-Camacho, Amparo Sebastián Casado, Francisco Javier Carbajosa, Ara Haikarainen, Maria Luz Martin								
Fee, Mandated body rate <i>Class 2</i>	350,00	15	5 250,00	4 900,00		0,00	3 500,00	1 400,00
Twining Management costs	150% of fee	1,5	7 875,00	7 350,00		0,00	5 250,00	2 100,00
Per diems	173,00	21	3 633,00	6 228,00		0,00	4 617,00	1 611,00
Air tickets	600,00	6	3 600,00	6 000,00		0,00	3 694,92	2 305,08
Catering				1 430,00			1 430,00	0,00
Interpretation				300,00			300,00	0,00
TOTAL			29 733,00	33 708,00		0,00	25 041,92	8 666,08
Activity 4.2. Implemented measures to stabilize, maintain and intensify efficient relations with media and civil society; organizing awareness raising events for the media, the civil society and public at large								
STE Marisa del Valle, Carlos Castelló, Helena Mateos, Inka Leisma								
Fee, Civil servant	250,00	20	5 000,00	5 000,00	10,00	2 500,00	5 000,00	0,00

Twining Management costs	150% of fee	1,5	7 500,00	7 500,00		3 750,00	7 500,00	0,00
STE José Joaquín García-Pando Mosquera, Concepción Gutiérrez, Janina Himberg								
Fee, Mandated body rate <i>Class 2</i>	350,00	40	14 000,00	14 000,00	5,00	1 750,00	4 200,00	9 800,00
Twining Management costs	150% of fee	1,5	21 000,00	21 000,00		2 625,00	6 300,00	14 700,00
Per diems	173,00	52	8 996,00	8 996,00	18,00	3 078,00	6 522,00	2 474,00
Air tickets	600,00	12	7 200,00	7 200,00	3,00	1 373,92	3 898,31	3 301,69
TOTAL			63 696,00	63 696,00		15 076,92	33 420,31	30 275,69
Activity 4.3. Promoting new efficient mechanism and measures enforcing stronger accountability of audited entitie to follow CoA's recommendations and to intensify relations between CoA and audited entities								
STE Domingo García Díez, Mercedes Rodríguez Tarrida, Beatriz González Betancort, Beatriz Molinuevo Sauca, Consuelo Lage, Francisco José Velasco, María del Carmen Herrera, Visa Paajanen								
Fee, Civil servant	250,00	20	5 000,00	0,00		0,00	0,00	0,00
Twining Management costs	150% of fee	1,5	7 500,00	0,00		0,00	0,00	0,00
STE José Joaquín García-Pando, María Luz Martín, José Antonio Pajares Giménez, Enrique Álvarez Tolcheff, Carlos García Soto, Rafael Poul Bel, Laura Atance Aparicio, María de los Santos Nieto Martín, Vesa Jatkola, Monica Rino Camacho, Amparo Sebastia Casado								
Fee, Mandated body rate <i>Class 2</i>	350,00	20	7 000,00	11 900,00	10,00	3 500,00	6 300,00	5 600,00
Twining Management costs	150% of fee	1,5	10 500,00	17 850,00		5 250,00	9 450,00	8 400,00
Per diems	173,00	48	8 304,00	8 304,00	12,00	2 052,00	3 782,00	4 522,00
Air tickets	600,00	8	4 800,00	4 800,00	2,00	835,18	2 012,59	2 787,41
TOTAL			43 104,00	42 854,00		11 637,18	21 544,59	21 309,41
Activity 4.4. Coaching of CoA's members for measures to increase the Courts impact on improved public funds management								
STE Mariano Rojo Pérez, Luis Cremades Ugarte (?), Visa Paajanen, Lassi Perkinen, Jari Sanaskoski								
Fee, Mandated body rate <i>Class 2</i>	250,00	10	2 500,00	2 500,00		0,00	0,00	2 500,00
Twining Management costs	150% of fee	1,5	3 750,00	3 750,00		0,00	0,00	3 750,00
STE José Joaquín García-Pando, Carlos Cubillo Rodríguez, Carlos García Soto								
Fee, Mandated body rate <i>Class 2</i>	350,00	30	10 500,00	5 950,00		0,00	2 100,00	3 850,00
Twining Management costs	150% of fee	1,5	15 750,00	8 925,00		0,00	3 150,00	5 775,00
Per diems	173,00	48	8 304,00	6 055,00		0,00	1 384,00	4 671,00
Air tickets	600,00	8	4 800,00	4 200,00		0,00	749,16	3 450,84
TOTAL			45 604,00	31 380,00		0,00	7 383,16	23 996,84

Activity 4.5. Developing Benchmark Analysis on openness, transparency and visibility of the CoA with all stakeholders; developing guidelines for communication with all stakeholders (including a procedure guidance for Parliament and Government on follow-up of CoA's reports)

STE José Joaquín García-Pando Mosquera, María Luz Martín, José Antonio Pajares, Monica Rino, Amparo Sebastián, Francisco de Borja Carbajosa, José Antonio Cantero, Carlos Cubillo Rodríguez, Andrés Gutiérrez, Concepción Gutiérrez, Enrique Álvarez Tolcheff, Janina Himberg								
Fee, Mandated body rate <i>Class 2</i>	350,00	60	21 000,00	21 000,00	5,00	1 750,00	2 800,00	18 200,00
Twinning Management costs	150% of fee	1,5	31 500,00	31 500,00		2 625,00	4 200,00	27 300,0
Per diems	173,00	72	12 456,00	12 456,00	6,00	1 026,00	1 718,00	10 738,00
Air tickets	600,00	12	7 200,00	7 200,00	1,00	347,59	745,91	6 454,09
TOTAL			72 156,00	72 156,00		5 748,59	9 463,91	62 692,09

Activity 4.6. Study visits for Court members and senior managers together with the involved Members of the Parliament in MS good practices of collaboration with European Court of Accounts and European Parliament to learn about the modalities of their interaction

5-day study visit for 3 Court members and 3 senior managers, Spain								
Per diems for BC participants	212,00	36	7 632,00	7 632,00	36,00	7 632,00	7 632,00	0,00
Air tickets for BC participants	600,00	6	3 600,00	3 600,00	6,00	2 482,14	2 482,14	1 117,86
Incidental costs (at 10 per participant/day)	10,00	30	300,00	300,00	30,00	300,00	300,00	0,00
Travel costs in MS (trip to another city)	150,00	6	900,00	900,00	0,00	0,00	0,00	900,00
Interpretation				1 500,00	1,00	1 500,00	1 500,00	0,00
TOTAL			12 432,00	13 932,00		11 914,14	11 914,14	2 017,86
TOTAL COMPONENT 4			266 725,00	257 726,00		44 376,83	108 768,03	148 957,97
PROJECT SUB-TOTAL			1 559 092,11	1 557 635,73		218 693,68	760 266,33	797 369,40
		993						
Provision for changes in prices (at maximum 2,5% of sub-total)			38 977,30	38 324,04		0,00	311,68	38 012,36
Savings				2 109,64				2 109,64
PROJECT TOTAL			1 598 069,41	1 598 069,41		218 693,68	760 578,01	837 491,40

Quarter 5

Section No.	Name of services / goods purchased or direct costs	Date(s) of services	Invoice number	Date of invoice	Breakdown and clarification	Amount paid in local currency (if applicable)	INFO-EURO exchange rate	Amount paid in EUR	Amount foreseen in original budget	Amount introduced by side letter /amendment	Amount charged to contingencies
0	1. Resident Twinning Advisor Remuneration Mr. Esko Mustonen										
	Basic salary and non wage labour costs	Sep-Nov			3 x 8646,45			25 939,35			
	6 % of salary and non-wage labour costs				3 x 518,79			1 556,37			
	Total							27 495,72			
0	2. Resident Twinning Adviser Allowances										
	Daily allowance (50%)	Sep-Nov			(30+31+30) x 86,50			7 871,50			
	Allowances for RTA for first 30 days							0,00			
	Health and accident insurance for RTA		8		2 x 153,29€, 1 x 157,24€			463,82			
	Accommodation (see appropriate ceiling for each BC)				September-November			3 375,00			
	Estate Agent's fee				600,00			0,00			
	Excess luggage (up to 50 kg)				0,00			0,00			
	Travel to and from place of duty - RTA	7.9.2014			economy, 7.9.2014			0,00			
	Monthly allowance for special economically priced return trips 4				450/month starting 10/2014			1 350,00			
	Total							13 060,32			
0	4. RTA Assistant & Interpreter										
	Assistant salary				3 x 1100			3 300,00			
	Language Assistant salary				3 x 1100			3 300,00			
	Total							6 600,00			
1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms										
	STE Visa PaaJanen		98		7.9.2015 at 12.00-11.9.2015 at 12:50						
	Fee, Civil servant				3 x 250			750,00			
	Twinning Management costs				1,5 x 750			1 125,00			
	Per diems				4 x 171			684,00			
	Air tickets				economy			600,00			
	Total							3 159,00			

1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms										
	STE Lassi Perkinen		99		6.9. at 23:35 - 12.9.2015 at 11:00						
	Fee, Civil servant				5 x 250				1 250,00		
	Twinning Management costs				1,5 x 1250				1 875,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				337,34		
	Total								4 488,34		
1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms										
	STE Mikko Helkiö		100		6.9.2015 at 12:00 - 12.9.2015 at 12:45						
	Fee, Civil servant				5 x 250				1 250,00		
	Twinning Management costs				1,5 x 1250				1 875,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				600,00		
	Total								4 751,00		
1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms										
	STE Jyrki Pennanen		101		6.9.2015 at 12:00 - 12.9.2015 at 12:45						
	Fee, Civil servant				5 x 250				1 250,00		
	Twinning Management costs				1,5 x 1250				1 875,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				600,00		
	Total								4 751,00		
2	Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework										
	STE Pilar Saenz de Orimijana		102		20.9.2015 at 22:35 - 26.9.2015 at 06:00						
	Fee, Mandated body rate <i>Class 2</i>				5 x 350				1 750,00		
	Twinning Management costs				1,5 x 1750				2 625,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				437,59		
	Total								5 838,59		
2	Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework										
	STE Andres Gutierrez Garcia		103		20.9.2015 at 22:35 - 26.9.2015 at 06:00						
	Fee, Mandated body rate <i>Class 2</i>				5 x 350				1 750,00		
	Twinning Management costs				1,5 x 1750				2 625,00		
	Per diems				6 x 171				1 026,00		

	Air tickets			economy			485,16			
	Total						5 886,16			
2	Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework									
	STE Agustin Perez-Cruz Martin		104		20.9.2015 at 22:35 - 26.9.2015 at 06:00					
	Fee, Mandated body rate <i>Class 2</i>				5 x 350		1 750,00			
	Twinning Management costs				1,5 x 1750		2 625,00			
	Per diems				6 x 171		1 026,00			
	Air tickets				economy		485,16			
	Total						5 886,16			
1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms									
	STE Vanesa Fructuoso Munoz		105		27.9.2015 at 22:35 - 2.10.2015 at 06:00					
	Fee, Civil servant				4 x 250		1 000,00			
	Twinning Management costs				1,5 x 1000		1 500,00			
	Per diems				5 x 171		855,00			
	Air tickets				economy		592,59			
	Total						3 947,59			
1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms									
	STE Domingo Garcia Diez		106		27.9.2015 at 22:35 - 2.10.2015 at 06:00					
	Fee, Civil servant				4 x 250		1 000,00			
	Twinning Management costs				1,5 x 1000		1 500,00			
	Per diems				5 x 171		855,00			
	Air tickets				economy		592,59			
	Total						3 947,59			
4	Activity 4.3. Promoting new efficient mechanism and measures enforcing stronger accountability of audited entitie to follow CoA's recommendations and to intensify relations between CoA and audited entities									
	STE Monica Rino Camacho		107		27.9.2015 at 22:35 - 3.10.2015 at 06:00					
	Fee, Mandated body rate <i>Class 2</i>				5 x 350		1 750,00			
	Twinning Management costs				1,5 x 1750		2 625,00			
	Per diems				6 x 171		1 026,00			
	Air tickets				economy		417,59			
	Total						5 818,59			
4	Activity 4.3. Promoting new efficient mechanism and measures enforcing stronger accountability of audited entitie to follow CoA's recommendations and to intensify relations between CoA and audited entities									

	STE Amparo Sebastia Casado		108	27.9.2015 at 22:35 - 3.10.2015 at 06:00					
	Fee, Mandated body rate <i>Class 2</i>			5 x 350			1 750,00		
	Twinning Management costs			1,5 x 1750			2 625,00		
	Per diems			6 x 171			1 026,00		
	Air tickets			economy			417,59		
	Total						5 818,59		
	6. Project Coordination								
	MS PL Reijo Lindh		109	29.9.2015 at 20:45 - 2.10.2015 at 10:10					
	Fee, Mandated body rate <i>Class 2</i>			2 x 350			700,00		
	Twinning Management costs			1,5 x 700			1 050,00		
	Per diems			3 x 171			513,00		
	Air tickets			economy 352,54€ + taxi 25,66 € (flight arrived to Chisinau at 20:45)			378,20		
	Total						2 641,20		
	6. Project Coordination								
	JR PL José Joaquín García-Pando Mosquera		110	30.9.2015 at 22:35 - 3.10.2015 at 06:00					
	Fee, Mandated body rate <i>Class 2</i>			2 x 350			700,00		
	Twinning Management costs			1,5 x 700			1 050,00		
	Per diems			3 x 171			513,00		
	Air tickets			economy			417,59		
	Total						2 680,59		
2	Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework								
	STE Jose Antonio Cantero Palazon		111	18.10.2015 at 22:35 - 24.10.2015 at 06:00					
	Fee, Mandated body rate <i>Class 2</i>			5 x 350			1 750,00		
	Twinning Management costs			1,5 x 1750			2 625,00		
	Per diems			6 x 171			1 026,00		
	Air tickets			economy			347,59		
	Total						5 748,59		
2	Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework								
	STE Enrique Cabello Rodriguez		112	18.10.2015 at 22:35 - 24.10.2015 at 06:00					
	Fee, Mandated body rate <i>Class 2</i>			5 x 350			1 750,00		
	Twinning Management costs			1,5 x 1750			2 625,00		
	Per diems			6 x 171			1 026,00		
	Air tickets			economy			362,59		

	Total						5 763,59			
1	Activity 1.2. Creation of groups of trainers specialized in performance/system audits and EU funds									
	STE Arunas Beksta		113		18.10.2015 at 20:45 - 31.10.2015 at 07:10					
	Fee, Mandated body rate <i>Class 2</i>				10 x 350				3 500,00	
	Twinning Management costs				1,5 x 3500				5 250,00	
	Per diems				13 x 171				2 223,00	
	Air tickets				economy				500,69	
	Total								11 473,69	
1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms									
	STE Mikko Helkiö		114		25.10.2015 at 12:05 - 31.10.2015 at 12:55					
	Fee, Civil servant				5 x 250				1 250,00	
	Twinning Management costs				1,5 x 1250				1 875,00	
	Per diems				6 x 171				1 026,00	
	Air tickets				economy 418,14 € + taxi 37,55 € (flight departed from Helsinki at 06:05)				455,69	
	Total								4 606,69	
2	Activity 2.1. Reviewing the current law on the CoA in line with the EU best practices and the regulations of international organizations in the field. Adjusting the Law in accordance with the new requirements and procedures. Assistance on passing the project through the legislative process									
	STE Enrique Alvarez Tolcheff		115		1.11.2015 at 22:35 - 7.11.2015 at 06:00					
	Fee, Mandated body rate <i>Class 2</i>				5 x 350				1 750,00	
	Twinning Management costs				1,5 x 1750				2 625,00	
	Per diems				6 x 171				1 026,00	
	Air tickets				economy				397,59	
	Total								5 798,59	
2	Activity 2.1. Reviewing the current law on the CoA in line with the EU best practices and the regulations of international organizations in the field. Adjusting the Law in accordance with the new requirements and procedures. Assistance on passing the project through the legislative process									
	STE Javier Medina Guijarro		116		1.11.2015 at 22:35 - 7.11.2015 at 06:00					
	Fee, Mandated body rate <i>Class 2</i>				4 x 350				1 400,00	
	Twinning Management costs				1,5 x 1400				2 100,00	
	Per diems				5 x 171				855,00	
	Air tickets				economy				422,59	
	Total								4 777,59	

1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms										
	STE Mercedes Rodriguez		117		8.11.2015 at 20:55 - 14.11.2015 at 06:00						
	Fee, Civil servant				5 x 250				1 250,00		
	Twinning Management costs				1,5 x 1250				1 875,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				422,16		
	Total								4 573,16		
1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms										
	STE Ignacio Gongora Zurro		118		8.11.2015 at 20:55 - 14.11.2015 at 06:00						
	Fee, Civil servant				5 x 250				1 250,00		
	Twinning Management costs				1,5 x 1250				1 875,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				422,16		
	Total								4 573,16		
4	Activity 4.2. Impemented measures to stabilize, maintain and intensify efficient relations with media and civil society; organizing awareness raising events for the media, the civil society and public at large										
	STE Inka Leisma		119		8.11.2015 at 12:05 - 14.11.2015 at 12:55						
	Fee, Mandated body rate				5 x 250				1 250,00		
	Twinning Management costs				1,5 x 1250				1 875,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy 448,14 € + taxi 45,18€ (flight departed from Helsinki at 06:05)				493,32		
	Total								4 644,32		
4	Activity 4.2. Impemented measures to stabilize, maintain and intensify efficient relations with media and civil society; organizing awareness raising events for the media, the civil society and public at large										
	STE Maria Concepcion Guitierrez Garcia		120		8.11.2015 at 22:35 - 14.11.2015 at 06:00						
	Fee, Mandated body rate				5 x 350				1 750,00		
	Twinning Management costs				1,5 x 1750				2 625,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy 458,91€ + taxi 4,54 (flight departed from Chisinau at 06:00)				463,45		
	Total								5 864,45		

4	Activity 4.2. Impemented measures to stabilize, maintain and intensify efficient relations with media and civil society; organizing awareness raising events for the media, the civil society and public at large										
	STE Maria Luisa Del Valle Mulet		121		8.11.2015 at 22:35 - 14.11.2015 at 06:00						
	Fee, Mandated body rate				5 x 250				1 250,00		
	Twinning Management costs				1,5 x 1250				1 875,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy 412,59€ + taxi 4,56€ (flight arrived to Chisinau at 22:35)				417,15		
	Total								4 568,15		
2	Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework										
	STE Agustin Jesus Perez-Cruz Martin		122		15.11.2015 at 20:55 - 21.11.2015 at 06:00						
	Fee, Mandated body rate <i>Class 2</i>				5 x 350				1 750,00		
	Twinning Management costs				1,5 x 1750				2 625,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				422,16		
	Total								5 823,16		
2	Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework										
	STE Andres Gutierrez Garcia		123		15.11.2015 at 20:55 - 21.11.2015 at 06:00						
	Fee, Mandated body rate <i>Class 2</i>				5 x 350				1 750,00		
	Twinning Management costs				1,5 x 1750				2 625,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				422,16		
	Total								5 823,16		
2	Activity 2.2. Adjusting and revising internal regulations in accordance with changes in the legal framework										
	STE Pilar Saenz de Orimijana		124		15.11.2015 at 20:55 - 21.11.2015 at 06:00						
	Fee, Mandated body rate <i>Class 2</i>				5 x 350				1 750,00		
	Twinning Management costs				1,5 x 1750				2 625,00		
	Per diems				6 x 171				1 026,00		
	Air tickets				economy				422,16		
	Total								5 823,16		
3	Activity 3.2. Implementation of modern procedures of human recources management in line with EU standards; revising job description and competences statements, in accordance with the changes in the legal framework										
	STE Arunas Beksta		125		22.11.2015 at 20:55 - 28.11.2015 at 07:10						
	Fee, Mandated body rate <i>Class 2</i>				5 x 350				1 750,00		

	Twining Management costs				1,5 x 1750			2 625,00		
	Per diems				6 x 171			1 026,00		
	Air tickets				economy			470,69		
	Total							5 871,69		
3	Activity 3.2. Implementation of modern procedures of human resources management in line with EU standards; revising job description and competences statements, in accordance with the changes in the legal framework									
	STE Ari Sihvola				22.11.2015 at 12:05 - 28.11.2015 at 12:55					
				126						
	Fee, Mandated body rate <i>Class 2</i>				5 x 350			1 750,00		
	Twining Management costs				1,5 x 1750			2 625,00		
	Per diems				6 x 171			1 026,00		
	Air tickets				economy			600,00		
	Total							6 001,00		
1	Activity 1.3. Development and consolidation of CoA capacities to perform performance/system audits and audit of EU funds with the support of experts and their participation in audit missions, according to the new development methodological and regulatory norms									
	STE Lassi Perkinen				29.11.2015 at 20:50 (flight delayed and arrival was 30.11.2016) – 3.12.2016 at 07:10					
				127						
	Fee, Civil servant				2,5 x 250			625,00		
	Twining Management costs				1,5 x 625			937,50		
	Per diems				4 x 171			684,00		
	Air tickets				economy			279,86		
	Total							2 526,36		
4	Activity 4.5. Developing Benchmark Analysis on openness, transparency and visibility of the CoA with all stakeholders; developing guidelines for communication with all stakeholders (including a procedure guidance for Parliament and Government on follow-up of CoA's reports)									
	STE Jose Joaquin Garcia-Pando Mosquera				29.11.2015 at 22:35 - 05.12.2015 at 06:00					
				128						
	Fee, Mandated body rate				5 x 350			1 750,00		
	Twining Management costs				1,5 x 1750			2 625,00		
	Per diems				6 x 171			1 026,00		
	Air tickets				economy			347,59		
	Total							5 748,59		
4	Activity 4.6. Study visits for Court members and senior managers together with the involved Members of the Parliament in MS good practices of collaboration with European Court of Accounts and European Parliament to learn about the modalities of their interaction									
	5-day study visit for 3 Court members and 3 senior managers, Spain				13.9.2015 at 13:20 - 19.9.2015 at 12:15					
	Per diems for BC participants				212€ x 6 participants x 6 nights			7 632,00		
	Air tickets for BC participants				economy			2 482,14		

					10€ x 6 participants x 5 working days			300,00			
	Incidental costs (at 10 per participant/day)										
	Travel costs in MS (trip to another city)							0,00			
	Interpretation				Ileana Oana Dumitru, simultaneos interpretation, 5 days			1 500,00			
	Total							11 914,14			
								218 693,68			