



Financial assessment - rejected costs

CEF Programme CEF Transport
Action number 2014-EU-TM-0401-M
Action title Cross Border Section of the New Lyon-Turin Rail Link Mont Cenis Base Tunnel (TBM)

Sample N°	Beneficiary	Activity	Description of costs declared	Supplier	Amount rejected in EUR	Co-financing rate	CEF contribution rejected	Reason for rejection	Details of rejection
	TELT	6	Conseil - Mesures disciplinaires		3.350,00	40,00%	1.340,00	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Conseil - Mesures disciplinaires		2.550,00	40,00%	1.020,00	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Conseil - Mesures disciplinaires		100,00	40,00%	40,00	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Conseil - Mesures disciplinaires		2.437,50	40,00%	975,00	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Conseil - Rupture anticipée contrat trav		966,66	40,00%	386,66	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Conseil - Rupture anticipée contrat trav		676,67	40,00%	270,67	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Conseil - Rupture anticipée contrat trav		583,33	40,00%	233,33	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Contentieux droit du travail - [redacted]		4.541,67	40,00%	1.816,67	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Contentieux droit du travail - [redacted]		3.158,74	40,00%	1.263,50	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Contentieux droit du travail - [redacted]		1.700,00	40,00%	680,00	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Contentieux immobilie [redacted]		10.000,00	40,00%	4.000,00	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation
	TELT	6	Contentieux immobilie [redacted]		4.375,00	40,00%	1.750,00	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	Costs not connected to action implementation

	TELT		6 Charges de personnels		2,20	40,00%	0,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		114,00	40,00%	45,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		375,00	40,00%	150,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		780,00	40,00%	312,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		215,00	40,00%	86,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		190,00	40,00%	76,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		111,50	40,00%	44,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		25,00	40,00%	10,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		69,63	40,00%	27,85	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					9,35	40,00%	3,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					33,29	40,00%	13,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					584,28	40,00%	233,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					280,40	40,00%	112,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					845,48	40,00%	338,19	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					451,94	40,00%	180,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					45,00	40,00%	18,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					173,00	40,00%	69,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					601,78	40,00%	240,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							

TEL1				42,29	40,00%	16,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL2				29,36	40,00%	11,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL3				15,00	40,00%	6,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL4				15,00	40,00%	6,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL5				30,10	40,00%	12,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL6				71,44	40,00%	28,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL7				21,50	40,00%	8,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL8				37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL9				15,09	40,00%	6,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

									892,30	40,00%	356,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					
									40,90	40,00%	16,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					
									873,82	40,00%	349,53	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					
									125,95	40,00%	50,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					
									155,80	40,00%	62,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					
									14,20	40,00%	5,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					
									181,20	40,00%	72,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					
									34,70	40,00%	13,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					
									105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels	6	TELT					

												The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT					6 Charges de personnels			459,78	40,00%	183,91		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			680,91	40,00%	272,36		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			371,82	40,00%	148,73		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			16,38	40,00%	6,55		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			74,85	40,00%	29,94		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			73,33	40,00%	29,33		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			10,00	40,00%	4,00		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			23,00	40,00%	9,20		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			37,60	40,00%	15,04		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

														The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1		6 Charges de personnels				32,30	40,00%	12,92	Other (see details of rejection)		40,00%	12,92		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL2		6 Charges de personnels				117,30	40,00%	46,92	Other (see details of rejection)		40,00%	46,92		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL3		6 Charges de personnels				18,80	40,00%	7,52	Other (see details of rejection)		40,00%	7,52		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL4		6 Charges de personnels				280,03	40,00%	112,01	Other (see details of rejection)		40,00%	112,01		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL5		6 Charges de personnels				1,046,74	40,00%	418,70	Other (see details of rejection)		40,00%	418,70		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL6		6 Charges de personnels				46,54	40,00%	18,62	Other (see details of rejection)		40,00%	18,62		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL7		6 Charges de personnels				148,51	40,00%	59,40	Other (see details of rejection)		40,00%	59,40		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL8		6 Charges de personnels				4,31	40,00%	1,72	Other (see details of rejection)		40,00%	1,72		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL9		6 Charges de personnels				115,10	40,00%	46,04	Other (see details of rejection)		40,00%	46,04		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		353,88	40,00%	141,55	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		29,30	40,00%	11,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		388,00	40,00%	155,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		28,75	40,00%	11,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		551,65	40,00%	220,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								307,13	40,00%	122,85	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	6	211,00	40,00%	84,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	6	9,35	40,00%	3,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	6	2.250,24	40,00%	900,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	6	30,72	40,00%	12,29	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	6	754,73	40,00%	301,89	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	6	59,10	40,00%	23,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	6	37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	6	70,10	40,00%	28,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT			6 Charges de personnels		18,00	40,00%	7,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		17,00	40,00%	6,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		15,09	40,00%	6,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		9,55	40,00%	3,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		26,90	40,00%	10,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		287,80	40,00%	115,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		15,00	40,00%	6,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		26,55	40,00%	10,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		306,81	40,00%	122,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		84,84	40,00%	33,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		12,50	40,00%	5,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		595,00	40,00%	238,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		254,75	40,00%	101,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.081,52	40,00%	432,61	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		751,50	40,00%	300,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		365,36	40,00%	146,14	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		29,76	40,00%	11,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								12,74	40,00%	5,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											
								54,09	40,00%	21,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											
								37,58	40,00%	15,03	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											
								248,70	40,00%	99,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											
								49,10	40,00%	19,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											
								137,20	40,00%	54,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											
								34,20	40,00%	13,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											
								105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											
								105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels									
	TELT											

								105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											
								12,57	40,00%	5,03	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											
								12,00	40,00%	4,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											
								16,18	40,00%	6,47	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											
								107,21	40,00%	42,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											
								5,45	40,00%	2,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											
								78,00	40,00%	31,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											
								105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											
								105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels										
	TELT											

	TELT		6 Charges de personnels	703,01	40,00%	281,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	426,55	40,00%	170,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	275,58	40,00%	110,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	39,40	40,00%	15,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	43,25	40,00%	17,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	17,00	40,00%	6,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	15,09	40,00%	6,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT			6 Charges de personnels		9,78	40,00%	3,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		541,79	40,00%	216,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		316,30	40,00%	126,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		41,50	40,00%	16,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		52,35	40,00%	20,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		16,20	40,00%	6,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		553,88	40,00%	221,55	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		40,37	40,00%	16,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		13,00	40,00%	5,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

						793,75	40,00%	317,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									
						403,04	40,00%	161,22	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									
						1.183,25	40,00%	473,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									
						586,00	40,00%	234,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									
						247,60	40,00%	99,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									
						31,40	40,00%	12,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									
						200,80	40,00%	80,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									
						25,50	40,00%	10,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									
						7,80	40,00%	3,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels									

TELT	6	Charges de personnels		67,20	40,00%	26,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels		12,62	40,00%	5,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels		391,65	40,00%	156,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels		396,15	40,00%	158,46	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels		43,90	40,00%	17,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels		160,35	40,00%	64,14	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels		105,50	40,00%	42,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels		95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels		95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

											The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				15,09	40,00%	6,04	Other (see details of rejection)				
TELT				37,60	40,00%	15,04	Other (see details of rejection)				
TELT				782,95	40,00%	313,18	Other (see details of rejection)				
TELT				5,90	40,00%	2,36	Other (see details of rejection)				
TELT				29,20	40,00%	11,68	Other (see details of rejection)				
TELT				2,00	40,00%	0,80	Other (see details of rejection)				
TELT				358,41	40,00%	143,36	Other (see details of rejection)				
TELT				218,23	40,00%	87,29	Other (see details of rejection)				
TELT				5,95	40,00%	2,38	Other (see details of rejection)				

	TELT		6	Charges de personnels		37,21	40,00%		14,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
	TELT		6	Charges de personnels		31,94	40,00%		12,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
	TELT		6	Charges de personnels		20,00	40,00%		8,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
	TELT		6	Charges de personnels		29,08	40,00%		11,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
	TELT		6	Charges de personnels		744,00	40,00%		297,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
	TELT		6	Charges de personnels		427,45	40,00%		170,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
	TELT		6	Charges de personnels		60,00	40,00%		24,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
	TELT		6	Charges de personnels		581,50	40,00%		232,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
	TELT		6	Charges de personnels		126,90	40,00%		50,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			

							137,60	40,00%	55,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
						6 Charges de personnels					
	TELT										
						6 Charges de personnels	25,10	40,00%	10,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT										
						6 Charges de personnels	14,10	40,00%	5,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT										
						6 Charges de personnels	64,50	40,00%	25,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT										
						6 Charges de personnels	203,40	40,00%	81,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT										
						6 Charges de personnels	95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT										
						6 Charges de personnels	203,00	40,00%	81,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT										
						6 Charges de personnels	478,82	40,00%	191,53	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT										
						6 Charges de personnels	208,67	40,00%	83,47	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT										

								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		120,00	40,00%	48,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		975,00	40,00%	390,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		795,00	40,00%	318,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		193,34	40,00%	77,34	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		78,80	40,00%	31,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		159,20	40,00%	63,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		17,00	40,00%	6,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		15,09	40,00%	6,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		45,50	40,00%	18,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		45,10	40,00%	18,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		487,14	40,00%	194,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels	66,50	40,00%	26,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	16,40	40,00%	6,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	370,74	40,00%	148,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	100,10	40,00%	40,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	341,50	40,00%	136,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	459,29	40,00%	183,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	1.931,45	40,00%	772,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	18,20	40,00%	7,28	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	8,35	40,00%	3,34	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		9,35	40,00%	3,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		41,25	40,00%	16,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		117,00	40,00%	46,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		129,88	40,00%	51,95	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.116,75	40,00%	446,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		60,00	40,00%	24,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		258,00	40,00%	103,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		765,04	40,00%	306,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.296,24	40,00%	518,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT			6 Charges de personnels		145,00	40,00%	58,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		5,85	40,00%	2,34	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		6,49	40,00%	2,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		74,30	40,00%	29,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		20,00	40,00%	8,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		10,00	40,00%	4,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		38,24	40,00%	15,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		62,12	40,00%	24,85	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		198,60	40,00%	79,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6 Charges de personnels							7,40	40,00%		2,96	Other (see details of rejection)						Other (see details of rejection)	
	TELT					6 Charges de personnels							12,90	40,00%		5,16	Other (see details of rejection)						Other (see details of rejection)	
	TELT					6 Charges de personnels							138,30	40,00%		55,32	Other (see details of rejection)						Other (see details of rejection)	
	TELT					6 Charges de personnels							39,90	40,00%		15,96	Other (see details of rejection)						Other (see details of rejection)	
	TELT					6 Charges de personnels							111,50	40,00%		44,60	Other (see details of rejection)						Other (see details of rejection)	
	TELT					6 Charges de personnels							198,80	40,00%		79,52	Other (see details of rejection)						Other (see details of rejection)	
	TELT					6 Charges de personnels							25,00	40,00%		10,00	Other (see details of rejection)						Other (see details of rejection)	
	TELT					6 Charges de personnels							99,52	40,00%		39,81	Other (see details of rejection)						Other (see details of rejection)	
	TELT					6 Charges de personnels							161,80	40,00%		64,72	Other (see details of rejection)						Other (see details of rejection)	

							72,70	40,00%	29,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											
							95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											
							92,73	40,00%	37,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											
							92,73	40,00%	37,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											
							92,73	40,00%	37,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											
							1,70	40,00%	0,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											
							552,80	40,00%	221,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											
							135,40	40,00%	54,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											
							179,54	40,00%	71,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels									
TELT											

												The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			17,00	40,00%	6,80	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			15,09	40,00%	6,04	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			37,60	40,00%	15,04	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			601,20	40,00%	240,48	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			180,60	40,00%	72,24	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			939,02	40,00%	375,61	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			561,05	40,00%	224,42	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			50,75	40,00%	20,30	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			16,00	40,00%	6,40	Other (see details of rejection)		40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			260,90	40,00%	104,36	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			811,35	40,00%	324,54	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			394,60	40,00%	157,84	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			232,52	40,00%	93,01	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			41,15	40,00%	16,46	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			1.848,78	40,00%	739,51	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			42,67	40,00%	17,07	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			674,93	40,00%	269,97	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL					6 Charges de personnels			9,35	40,00%	3,74	Other (see details of rejection)				40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

										The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						120,91	40,00%	48,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						381,45	40,00%	152,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						125,11	40,00%	50,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						250,22	40,00%	100,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						122,14	40,00%	48,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						40,20	40,00%	16,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						57,71	40,00%	23,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						46,48	40,00%	18,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						117,25	40,00%	46,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

										The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				5,00	40,00%	2,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				19,57	40,00%	7,83	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				35,58	40,00%	14,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				1.981,54	40,00%	792,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				777,82	40,00%	311,13	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				1.212,86	40,00%	485,14	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				729,64	40,00%	291,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				1.856,03	40,00%	742,41	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels				112,30	40,00%	44,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					256,78	40,00%	102,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					711,49	40,00%	284,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					56,30	40,00%	22,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					27,80	40,00%	11,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					206,80	40,00%	82,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					170,50	40,00%	68,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					17,90	40,00%	7,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					24,30	40,00%	9,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							
					587,31	40,00%	234,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels							

				130,65	40,00%	52,26	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels			131,46	40,00%	52,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels			37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels			544,45	40,00%	217,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels			1.002,64	40,00%	401,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels			56,75	40,00%	22,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels			172,90	40,00%	69,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels			252,60	40,00%	101,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels			271,05	40,00%	108,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

													The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels			37,60	40,00%	15,04	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels		1.382,47		40,00%	552,99	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels		40,90		40,00%	16,36	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels		111,10		40,00%	44,44	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels		101,80		40,00%	40,72	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels		9,36		40,00%	3,74	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels		25,00		40,00%	10,00	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels		62,25		40,00%	24,90	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT				6 Charges de personnels		10,00		40,00%	4,00	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TEL		6	Charges de personnels				18,93	40,00%	7,57	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6	Charges de personnels			30,00		40,00%	12,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6	Charges de personnels			37,86		40,00%	15,14	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6	Charges de personnels			45,49		40,00%	18,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6	Charges de personnels			156,02		40,00%	62,41	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6	Charges de personnels			449,90		40,00%	179,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6	Charges de personnels			775,30		40,00%	310,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6	Charges de personnels			158,00		40,00%	63,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6	Charges de personnels			315,45		40,00%	126,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TEL		6 Charges de personnels		630,00	40,00%	252,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		630,90	40,00%	252,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		514,99	40,00%	206,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		127,03	40,00%	50,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		233,60	40,00%	93,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		233,60	40,00%	93,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		111,50	40,00%	44,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		102,70	40,00%	41,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		111,50	40,00%	44,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT	6 Charges de personnels		905,00	40,00%	362,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		930,00	40,00%	372,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		311,30	40,00%	124,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		344,30	40,00%	137,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		212,20	40,00%	84,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		212,20	40,00%	84,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		212,20	40,00%	84,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		31,00	40,00%	12,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		195,40	40,00%	78,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								111,50	40,00%	44,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	111,50	40,00%	44,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	111,50	40,00%	44,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	72,70	40,00%	29,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	72,70	40,00%	29,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	112,73	40,00%	45,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	112,73	40,00%	45,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	112,73	40,00%	45,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	198,60	40,00%	79,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL	6 Charges de personnels	51,50	40,00%	20,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					144,60	40,00%	57,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					79,40	40,00%	31,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					91,95	40,00%	36,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					701,07	40,00%	280,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					110,15	40,00%	44,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					46,85	40,00%	18,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6,30	40,00%	2,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					402,25	40,00%	160,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								
TELT	6 Charges de personnels								

										The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		82,80	40,00%	33,12	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		37,60	40,00%	15,04	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		232,08	40,00%	92,83	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		40,95	40,00%	16,38	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		10,00	40,00%	4,00	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		10,00	40,00%	4,00	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		332,73	40,00%	133,09	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		1.956,29	40,00%	782,52	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		564,80	40,00%	225,92	Other (see details of rejection)	40,00%		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

									The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		3.108,09	40,00%		1.243,24	Other (see details of rejection)
TELT			6 Charges de personnels		192,28	40,00%		76,91	Other (see details of rejection)
TELT			6 Charges de personnels		1.663,77	40,00%		665,51	Other (see details of rejection)
TELT			6 Charges de personnels		691,92	40,00%		276,77	Other (see details of rejection)
TELT			6 Charges de personnels		66,63	40,00%		26,65	Other (see details of rejection)
TELT			6 Charges de personnels		1.550,27	40,00%		620,11	Other (see details of rejection)
TELT			6 Charges de personnels		116,10	40,00%		46,44	Other (see details of rejection)
TELT			6 Charges de personnels		70,00	40,00%		28,00	Other (see details of rejection)
TELT			6 Charges de personnels		179,86	40,00%		71,94	Other (see details of rejection)

									The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		60,00	40,00%	24,00	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		92,67	40,00%	37,07	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		100,00	40,00%	40,00	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		60,00	40,00%	24,00	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		80,27	40,00%	32,11	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		1.088,20	40,00%	435,28	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		262,68	40,00%	105,07	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		7,42	40,00%	2,97	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		43,92	40,00%	17,57	Other (see details of rejection)	40,00%	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

												The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted			
TELT					6 Charges de personnels						317,12	40,00%	126,85	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels						334,50	40,00%	133,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels						106,10	40,00%	42,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels						106,10	40,00%	42,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels						106,10	40,00%	42,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels						106,10	40,00%	42,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels						53,40	40,00%	21,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels						68,64	40,00%	27,46	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels						60,00	40,00%	24,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	418,40	40,00%	167,36	Other (see details of rejection)		167,36	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	111,50	40,00%	44,60	Other (see details of rejection)		44,60	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	112,73	40,00%	45,09	Other (see details of rejection)		45,09	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	123,64	40,00%	49,46	Other (see details of rejection)		49,46	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	94,64	40,00%	37,86	Other (see details of rejection)		37,86	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	96,10	40,00%	38,44	Other (see details of rejection)		38,44	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	111,50	40,00%	44,60	Other (see details of rejection)		44,60	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	145,40	40,00%	58,16	Other (see details of rejection)		58,16	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT					6	Charges de personnels	164,40	40,00%	65,76	Other (see details of rejection)		65,76	40,00%								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

				145,40		40,00%	58,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								
				723,43		40,00%	289,37	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								
				454,88		40,00%	181,95	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								
				146,50		40,00%	58,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								
				439,73		40,00%	175,89	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								
				29,30		40,00%	11,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								
				95,50		40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								
				111,50		40,00%	44,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								
				788,41		40,00%	315,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels								

																				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				1.196,10	40,00%	478,44	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				456,54	40,00%	182,62	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				78,60	40,00%	31,44	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				323,60	40,00%	129,44	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				116,00	40,00%	46,40	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				72,60	40,00%	29,04	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				301,82	40,00%	120,73	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				142,73	40,00%	57,09	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6	Charges de personnels				25,00	40,00%	10,00	Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								1.033,62	40,00%	413,45	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels		6 Charges de personnels	6 Charges de personnels	6 Charges de personnels				Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT							4.035,23	40,00%		1.614,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels		6 Charges de personnels	6 Charges de personnels	6 Charges de personnels				Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT							395,98	40,00%		158,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels		6 Charges de personnels	6 Charges de personnels	6 Charges de personnels				Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT							275,05	40,00%		110,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels		6 Charges de personnels	6 Charges de personnels	6 Charges de personnels				Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT							1.592,43	40,00%		636,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels		6 Charges de personnels	6 Charges de personnels	6 Charges de personnels				Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT							4.125,81	40,00%		1.650,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels		6 Charges de personnels	6 Charges de personnels	6 Charges de personnels				Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT							117,60	40,00%		47,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels		6 Charges de personnels	6 Charges de personnels	6 Charges de personnels				Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT							15,77	40,00%		6,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6 Charges de personnels		6 Charges de personnels	6 Charges de personnels	6 Charges de personnels				Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT							652,57	40,00%		261,03	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								11,09	40,00%	4,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
											Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								2.377,01	40,00%	950,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								45,15	40,00%	18,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								9,35	40,00%	3,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								709,79	40,00%	283,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								71,61	40,00%	28,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								393,60	40,00%	157,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								2.122,66	40,00%	849,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								695,93	40,00%	278,37	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					583,68	40,00%	233,47	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						
					1.704,25	40,00%	681,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						
					188,32	40,00%	75,33	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						
					758,60	40,00%	303,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						
					266,21	40,00%	106,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						
					37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						
					648,02	40,00%	259,21	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						
					43,00	40,00%	17,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						
					108,20	40,00%	43,28	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels						

	TELT		6 Charges de personnels		16,10	40,00%	6,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		13,50	40,00%	5,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		80,90	40,00%	32,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		70,10	40,00%	28,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		27,90	40,00%	11,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		44,90	40,00%	17,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		148,70	40,00%	59,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		96,50	40,00%	38,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		96,10	40,00%	38,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		106,10	40,00%	42,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		96,10	40,00%	38,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		164,60	40,00%	65,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		171,60	40,00%	68,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		354,31	40,00%	141,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		476,00	40,00%	190,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		87,00	40,00%	34,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		652,48	40,00%	260,99	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

												The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT						6 Charges de personnels			96,10	40,00%	38,44	Other (see details of rejection)
TELT						6 Charges de personnels			214,00	40,00%	85,60	Other (see details of rejection)
TELT						6 Charges de personnels			277,60	40,00%	111,04	Other (see details of rejection)
TELT						6 Charges de personnels			277,60	40,00%	111,04	Other (see details of rejection)
TELT						6 Charges de personnels			111,50	40,00%	44,60	Other (see details of rejection)
TELT						6 Charges de personnels			380,60	40,00%	152,24	Other (see details of rejection)
TELT						6 Charges de personnels			1.218,08	40,00%	487,23	Other (see details of rejection)
TELT						6 Charges de personnels			602,69	40,00%	241,08	Other (see details of rejection)
TELT						6 Charges de personnels			88,18	40,00%	35,27	Other (see details of rejection)

									The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted		
TELT	6	Charges de personnels					95,50	40,00%	38,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					96,50	40,00%	38,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					78,60	40,00%	31,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					111,50	40,00%	44,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					19,00	40,00%	7,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					19,00	40,00%	7,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					136,00	40,00%	54,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					136,00	40,00%	54,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					233,60	40,00%	93,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TELT			6 Charges de personnels	733,67	40,00%	293,47	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	877,28	40,00%	350,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	1.683,84	40,00%	673,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	1.120,95	40,00%	448,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	3.150,04	40,00%	1.260,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	934,28	40,00%	373,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	643,62	40,00%	257,45	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	25,80	40,00%	10,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	1.009,98	40,00%	403,99	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT			6 Charges de personnels		287,08	40,00%	114,83	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		549,97	40,00%	219,99	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		32,70	40,00%	13,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		481,38	40,00%	192,55	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		1.868,54	40,00%	747,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		45,22	40,00%	18,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		9,35	40,00%	3,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		6,96	40,00%	2,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							305,00		40,00%		122,00						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							165,00		40,00%		66,00						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							150,00		40,00%		60,00						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							305,00		40,00%		122,00						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							37,93		40,00%		15,17						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							37,08		40,00%		14,83						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							126,12		40,00%		50,45						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							21,93		40,00%		8,77						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT							140,32		40,00%		56,13						Other (see details of rejection)
																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT				5,00	40,00%	2,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels			10,00	40,00%	4,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels			56,05	40,00%	22,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels			161,11	40,00%	64,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels			685,47	40,00%	274,19	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels			531,74	40,00%	212,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels			1.986,20	40,00%	794,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels			365,45	40,00%	146,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels			1.672,28	40,00%	668,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

							157,60	40,00%	63,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											
							258,00	40,00%	103,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											
							934,06	40,00%	373,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											
							2.971,64	40,00%	1.188,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											
							107,10	40,00%	42,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											
							46,50	40,00%	18,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											
							260,50	40,00%	104,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											
							242,90	40,00%	97,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											
							17,10	40,00%	6,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT											

					49,20	40,00%	19,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						
					106,10	40,00%	42,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						
					19,00	40,00%	7,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						
					116,80	40,00%	46,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						
					116,80	40,00%	46,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						
					233,60	40,00%	93,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						
					233,60	40,00%	93,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						
					432,50	40,00%	173,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						
					1.512,41	40,00%	604,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT						

					549,99	40,00%	220,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					459,22	40,00%	183,69	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					210,45	40,00%	84,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					141,38	40,00%	56,55	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					233,60	40,00%	93,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					934,98	40,00%	373,99	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					151,82	40,00%	60,73	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					1.812,59	40,00%	725,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					500,12	40,00%	200,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					

							9,35	40,00%	3,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					
							46,51	40,00%	18,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					
							49,18	40,00%	19,67	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					
							1.547,20	40,00%	618,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					
							344,26	40,00%	137,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					
							789,21	40,00%	315,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					
							881,03	40,00%	352,41	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					
							2.241,24	40,00%	896,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					
							418,93	40,00%	167,57	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TELT					

								16,20	40,00%	6,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									
								1.241,00	40,00%	496,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									
								688,00	40,00%	275,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									
								780,91	40,00%	312,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									
								37,60	40,00%	15,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									
								514,35	40,00%	205,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									
								15,45	40,00%	6,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									
								373,65	40,00%	149,46	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									
								531,58	40,00%	212,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT									

TEL1				26,75	40,00%	10,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL2				494,88	40,00%	197,95	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL3				438,71	40,00%	175,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL4				193,70	40,00%	77,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL5				170,74	40,00%	68,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL6				45,00	40,00%	18,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL7				258,00	40,00%	103,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL8				34,55	40,00%	13,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL9				10,00	40,00%	4,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					424,57	40,00%	169,83	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					720,43	40,00%	288,17	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					694,57	40,00%	277,83	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					122,73	40,00%	49,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					424,24	40,00%	169,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					424,57	40,00%	169,83	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					848,84	40,00%	339,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					518,56	40,00%	207,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					
					21,82	40,00%	8,73	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TEL					

												The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					98,50	40,00%	39,40	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					108.909,00	40,00%	43.563,60	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					300,00	40,00%	120,00	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					20.852,30	40,00%	8.340,92	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					23.057,45	40,00%	9.222,98	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					18.405,66	40,00%	7.362,26	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					15.771,40	40,00%	6.308,56	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					12.262,29	40,00%	4.904,92	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					340,00	40,00%	136,00	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								36.025,78	40,00%	14.410,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											
								42.626,17	40,00%	17.050,47	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											
								34.481,07	40,00%	13.792,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											
								26.492,92	40,00%	10.597,17	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											
								55.292,29	40,00%	22.116,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											
								42.346,39	40,00%	16.938,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											
								69.192,10	40,00%	27.676,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											
								26.974,82	40,00%	10.789,93	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											
								17.689,82	40,00%	7.075,93	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels											
	TEL											

													The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
													The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			76.761,64	40,00%	30.704,66		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			17.715,74	40,00%	7.086,30		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			7.075,59	40,00%	2.830,24		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			17.843,87	40,00%	7.137,55		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			12.961,71	40,00%	5.184,68		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			18.623,72	40,00%	7.449,49		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			43.247,79	40,00%	17.299,12		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			17.568,02	40,00%	7.027,21		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels			100,00	40,00%	40,00	-	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TELT			6 Charges de personnels		27.599,53	40,00%	11.039,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		21.449,86	40,00%	8.579,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		7.600,00	40,00%	3.040,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		16.023,69	40,00%	6.409,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		6.925,23	40,00%	2.770,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		4.567,62	40,00%	1.827,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		19.130,46	40,00%	7.652,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		4.350,28	40,00%	1.740,11	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		1.736,75	40,00%	694,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								3.734,68	40,00%	1.493,87		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								3.003,74	40,00%	1.201,50		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								4.845,99	40,00%	1.938,40		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								11.307,71	40,00%	4.523,08		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								23.035,58	40,00%	9.214,23		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								7.167,07	40,00%	2.866,83		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								5.048,64	40,00%	2.019,46		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								2.010,46	40,00%	804,18		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels								4.887,47	40,00%	1.954,99		Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TEL	6 Charges de personnels		2.012,50	40,00%	805,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		1.558,11	40,00%	623,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		5.173,31	40,00%	2.069,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		1.819,66	40,00%	727,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		547,48	40,00%	218,99	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		249,41	40,00%	99,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		727,14	40,00%	290,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		2.017,25	40,00%	806,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		3.648,31	40,00%	1.459,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT	6 Charges de personnels			1.954,94	40,00%	781,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
	TELT	6 Charges de personnels			2.145,14	40,00%	858,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
	TELT	6 Charges de personnels			1.419,11	40,00%	567,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
	TELT	6 Charges de personnels			832,57	40,00%	333,03	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
	TELT	6 Charges de personnels			2.494,56	40,00%	997,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
	TELT	6 Charges de personnels			1.141,00	40,00%	456,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
	TELT	6 Charges de personnels			575,75	40,00%	230,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
	TELT	6 Charges de personnels			2.684,81	40,00%	1.073,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
	TELT	6 Charges de personnels			473,13	40,00%	189,25	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	

										The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			277,61	40,00%	111,04	Other (see details of rejection)	111,04	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			372,42	40,00%	148,97	Other (see details of rejection)	148,97	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			588,84	40,00%	235,54	Other (see details of rejection)	235,54	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			574,83	40,00%	229,93	Other (see details of rejection)	229,93	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			1.512,56	40,00%	605,02	Other (see details of rejection)	605,02	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			1.161,53	40,00%	464,61	Other (see details of rejection)	464,61	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			1.063,54	40,00%	425,42	Other (see details of rejection)	425,42	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			936,67	40,00%	374,67	Other (see details of rejection)	374,67	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels			177,61	40,00%	71,04	Other (see details of rejection)	71,04	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				9.260.87	40,00%	3.704.35		Other (see details of rejection)							
TELT	6 Charges de personnels				9.958.32	40,00%	3.983.33		Other (see details of rejection)							
TELT	6 Charges de personnels				55.61	40,00% -	22,24		Other (see details of rejection)							
TELT	6 Charges de personnels				297,50	40,00% -	119,00		Other (see details of rejection)							
TELT	6 Charges de personnels				1.157,63	40,00%	463,05		Other (see details of rejection)							
TELT	6 Charges de personnels				595,00	40,00% -	238,00		Other (see details of rejection)							
TELT	6 Charges de personnels				552,50	40,00% -	221,00		Other (see details of rejection)							
TELT	6 Charges de personnels				42,50	40,00% -	17,00		Other (see details of rejection)							
TELT	6 Charges de personnels				382,50	40,00% -	153,00		Other (see details of rejection)							

					15.465,44	40,00%	6.186,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					32.631,71	40,00%	13.052,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					2.448,94	40,00%	979,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					121.898,31	40,00%	48.759,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					12.369,72	40,00%	4.947,89	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					53.788,39	40,00%	21.515,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					13.286,08	40,00%	5.314,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					41.386,86	40,00%	16.554,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					43.194,86	40,00%	17.277,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

													The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			31.477,08	40,00%	12.590,83	Other (see details of rejection)			40,00%	12.590,83	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			26.860,21	40,00%	10.744,08	Other (see details of rejection)			40,00%	10.744,08	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			58.362,47	40,00%	23.344,99	Other (see details of rejection)			40,00%	23.344,99	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			41.171,65	40,00%	16.468,66	Other (see details of rejection)			40,00%	16.468,66	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			55,61	40,00%	22,24	Other (see details of rejection)			40,00%	22,24	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			62.878,08	40,00%	25.151,23	Other (see details of rejection)			40,00%	25.151,23	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			30.848,35	40,00%	12.339,34	Other (see details of rejection)			40,00%	12.339,34	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			18.056,34	40,00%	7.222,54	Other (see details of rejection)			40,00%	7.222,54	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			75.057,89	40,00%	30.023,16	Other (see details of rejection)			40,00%	30.023,16	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		17.065,05	40,00%	6.826,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		18.703,10	40,00%	7.481,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		17.178,50	40,00%	6.871,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		17.212,19	40,00%	6.884,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		16.468,00	40,00%	6.587,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		42.422,27	40,00%	16.968,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		19.822,20	40,00%	7.928,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		27.288,89	40,00%	10.915,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		21.100,26	40,00%	8.440,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					7.500,00	40,00%	3.000,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	14.373,18	40,00%	5.749,27	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	7.964,40	40,00%	3.185,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	4.652,87	40,00%	1.861,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	18.660,67	40,00%	7.464,27	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	4.216,51	40,00%	1.686,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	1.711,34	40,00%	684,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6.527,75	40,00%	2.611,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	4.481,46	40,00%	1.792,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								4.319,19	40,00%	1.727,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6	Charges de personnels					4.319,19	40,00%	1.727,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
							10.846,77	40,00%	4.338,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT	6	Charges de personnels					10.846,77	40,00%	4.338,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
							23.168,11	40,00%	9.267,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT	6	Charges de personnels					23.168,11	40,00%	9.267,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
							7.011,99	40,00%	2.804,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT	6	Charges de personnels					7.011,99	40,00%	2.804,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
							4.871,26	40,00%	1.948,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT	6	Charges de personnels					4.871,26	40,00%	1.948,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
							1.988,00	40,00%	795,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT	6	Charges de personnels					1.988,00	40,00%	795,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
							4.374,67	40,00%	1.749,87	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT	6	Charges de personnels					4.374,67	40,00%	1.749,87	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
							2.290,65	40,00%	916,26	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT	6	Charges de personnels					2.290,65	40,00%	916,26	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
							1.579,85	40,00%	631,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT	6	Charges de personnels					1.579,85	40,00%	631,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	

TELT			6 Charges de personnels		4.971,27	40,00%	1.988,51	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		1.710,58	40,00%	684,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		530,94	40,00%	212,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		1.209,54	40,00%	483,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		1.098,01	40,00%	439,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		1.654,62	40,00%	661,85	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		3.449,36	40,00%	1.379,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		1.926,89	40,00%	770,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels		2.054,88	40,00%	821,95	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TEL		6 Charges de personnels		1.327,74	40,00%	531,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		817,76	40,00%	327,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		2.251,83	40,00%	900,73	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		1.188,21	40,00%	475,28	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		578,46	40,00%	231,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		2.673,15	40,00%	1.069,26	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		468,85	40,00%	187,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		276,97	40,00%	110,79	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		773,77	40,00%	309,51	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

									765,31	40,00%	306,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											
									467,05	40,00%	186,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											
									1.489,14	40,00%	595,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											
									1.158,00	40,00%	463,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											
									1.057,44	40,00%	422,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											
									932,81	40,00%	373,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											
									177,04	40,00%	70,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											
									9.357,22	40,00%	3.742,89	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											
									9.958,32	40,00%	3.983,33	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels											

									The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		1.157,63	40,00%	463,05			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		1.190,00	40,00%	476,00			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		30,00	40,00%	12,00			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		115,00	40,00%	46,00			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		49,00	40,00%	19,60			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		144,00	40,00%	57,60			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		127,50	40,00%	51,00			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		66,88	40,00%	26,75			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels		1.062,50	40,00%	425,00			Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					234,08	40,00%	-	93,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					
					2,046,69	40,00%		818,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					
					5,897,45	40,00%		2,358,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					
					42,421,17	40,00%		16,968,47	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					
					2,657,53	40,00%		1,063,01	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					
					162,742,78	40,00%		65,097,11	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					
					17,988,46	40,00%		7,195,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					
					81,732,68	40,00%		32,693,07	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					
					18,493,51	40,00%		7,397,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT					

									75.178,84	40,00%	30.071,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													
									55.834,43	40,00%	22.333,77	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													
									42.081,54	40,00%	16.832,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													
									34.422,74	40,00%	13.769,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													
									87.265,31	40,00%	34.906,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													
									149.030,32	40,00%	59.612,13	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													
									4.264,45	40,00%	1.705,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													
									404,39	40,00%	161,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													
									20.697,95	40,00%	8.279,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels	6	Charges de personnels							
TELT													

										The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted		
TELT		6	Charges de personnels					7.655,83	40,00% -	3.062,33	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels					6.837,83	40,00% -	2.735,13	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels					10.569,55	40,00% -	4.227,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels					10.307,70	40,00% -	4.123,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels					7.058,40	40,00% -	2.823,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels					4.705,60	40,00% -	1.882,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels					17.461,78	40,00% -	6.984,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels					3.235,10	40,00% -	1.294,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6	Charges de personnels					829,08	40,00% -	331,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

							113.786,51	40,00%	45.514,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	63.196,39	40,00%	25.278,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	39.662,67	40,00%	15.865,07	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	140.338,15	40,00%	56.135,26	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	33.386,41	40,00%	13.354,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	17.627,46	40,00%	7.050,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	91.330,32	40,00%	36.532,13	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	27.149,73	40,00%	10.859,89	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels	26.471,48	40,00%	10.588,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

										The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT					6 Charges de personnels		103.895,59	40,00%	41.558,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels		47.863,65	40,00%	19.145,46	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels		53.134,28	40,00%	21.253,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels		44.604,59	40,00%	17.841,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels		7.500,00	40,00%	3.000,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels		28.405,87	40,00%	11.362,35	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels		17.681,72	40,00%	7.072,69	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels		10.077,54	40,00%	4.031,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels		34.551,66	40,00%	13.820,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT	6 Charges de personnels	7 852,15	40,00%	3 140,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels	4 718,20	40,00%	1 887,28	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels	19 914,30	40,00%	7 965,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels	6 787,95	40,00%	2 715,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels	6 567,63	40,00%	2 627,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels	27 332,81	40,00%	10 933,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels	47 212,60	40,00%	18 885,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels	14 747,55	40,00%	5 899,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels	12 634,46	40,00%	5 053,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

							1.988,00	40,00%	795,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TEL				9.527,50	40,00%	3.811,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TEL				7.071,77	40,00%	2.828,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TEL				4.533,58	40,00%	1.813,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TEL				12.211,48	40,00%	4.884,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TEL				4.105,58	40,00%	1.642,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TEL				1.955,17	40,00%	782,07	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TEL				3.817,73	40,00%	1.527,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TEL				2.423,92	40,00%	969,57	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TEL		6 Charges de personnels		3.137,33	40,00%	1.254,93	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		11.712,49	40,00%	4.685,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		6.478,96	40,00%	2.591,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		5.784,30	40,00%	2.313,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		4.589,24	40,00%	1.835,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		817,76	40,00%	327,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		2.696,76	40,00%	1.078,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		1.373,99	40,00%	549,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		706,29	40,00%	282,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								3.057,40	40,00%	1.222,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels		561,47	40,00%	224,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels		341,04	40,00%	136,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels		1.019,88	40,00%	407,95	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels		846,87	40,00%	338,75	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels		523,57	40,00%	209,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels		1.910,76	40,00%	764,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels		1.360,58	40,00%	544,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	6	Charges de personnels	6	Charges de personnels		1.216,08	40,00%	486,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					135.563,78	40,00%	54.225,51	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					
				TEL	16.426,54	40,00%	6.570,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					
				TEL	68.780,23	40,00%	27.512,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					
				TEL	14.172,19	40,00%	5.668,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					
				TEL	41.262,08	40,00%	16.504,83	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					
				TEL	53.380,76	40,00%	21.352,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					
				TEL	35.509,81	40,00%	14.203,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					
				TEL	28.332,85	40,00%	11.333,14	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					
				TEL	68.765,90	40,00%	27.506,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels		TEL					

					42.938,97	40,00%	17.175,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					55,61	40,00%	22,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					63.575,02	40,00%	25.430,01	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					32.056,06	40,00%	12.822,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					18.472,09	40,00%	7.388,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					78.522,42	40,00%	31.408,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					18.184,92	40,00%	7.273,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					7.077,33	40,00%	2.830,93	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					15.171,73	40,00%	6.068,69	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

											The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					17 402,76	40,00%	6 961,10	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT					16 512,39	40,00%	6 604,96	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT					42 311,07	40,00%	16 924,43	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT					19 311,60	40,00%	7 724,64	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT					27 615,40	40,00%	11 046,16	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT					21 424,58	40,00%	8 569,83	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT					7 500,00	40,00%	3 000,00	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT					15 284,53	40,00%	6 113,81	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										
TELT					8 400,91	40,00%	3 360,36	Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels										

					4.107,20	40,00%	1.642,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT	19.401,92	40,00%	7.760,77	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT	4.406,28	40,00%	1.762,51	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT	3.094,91	40,00%	1.237,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT	2.949,16	40,00%	1.179,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT	4.586,22	40,00%	1.834,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT	4.329,44	40,00%	1.731,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT	10.548,47	40,00%	4.219,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT	23.740,29	40,00%	9.496,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

									1.081,30	40,00%	432,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									1.123,25	40,00%	449,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									1.659,88	40,00%	663,95	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									3.417,49	40,00%	1.367,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									1.935,25	40,00%	774,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									2.065,34	40,00%	826,14	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									1.369,77	40,00%	547,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									817,76	40,00%	327,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									2.261,07	40,00%	904,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels	1.196,62	40,00%	478,65	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	582,73	40,00%	233,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	2.696,98	40,00%	1.078,79	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	476,22	40,00%	190,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	277,06	40,00%	110,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	563,32	40,00%	225,33	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	769,30	40,00%	307,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	467,34	40,00%	186,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	1.471,81	40,00%	588,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT			6 Charges de personnels				1.172,27	40,00%		468,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels				1.064,20	40,00%		425,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels				936,86	40,00%		374,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels				177,04	40,00%		70,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels				1.799,50	40,00%		719,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels				3.685,98	40,00%		1.474,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels				1.157,63	40,00%		463,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels				1.157,63	40,00%		463,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels				214,55	40,00%	-	85,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TELT		6 Charges de personnels		3.940,00	40,00%	1.576,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		9.280,14	40,00%	3.712,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		35.973,94	40,00%	14.389,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		2.627,33	40,00%	1.050,93	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		133.560,77	40,00%	53.424,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		17.411,31	40,00%	6.964,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		55.341,17	40,00%	22.136,47	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		21.522,64	40,00%	8.609,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		39.877,69	40,00%	15.951,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		51.977,58	40,00%	20.791,03	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		32.171,08	40,00%	12.868,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		27.941,05	40,00%	11.176,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		63.291,73	40,00%	25.316,69	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		43.421,95	40,00%	17.368,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		55,61	40,00%	22,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		343,28	40,00%	137,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		63.799,85	40,00%	25.519,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		31.999,63	40,00%	12.799,85	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					18.266,94	40,00%	7.306,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					74.694,95	40,00%	29.877,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					17.395,23	40,00%	6.958,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					7.321,90	40,00%	2.928,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					15.271,31	40,00%	6.108,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					17.334,08	40,00%	6.933,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					16.459,30	40,00%	6.583,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					42.763,18	40,00%	17.105,27	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					30.712,44	40,00%	12.284,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									

						4.056,22	40,00%	1.622,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										
						4.143,95	40,00%	1.657,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										
						4.317,80	40,00%	1.727,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										
						13.549,34	40,00%	5.419,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										
						23.958,26	40,00%	9.583,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										
						7.689,51	40,00%	3.075,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										
						4.829,28	40,00%	1.931,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										
						1.988,00	40,00%	795,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										
						4.486,73	40,00%	1.794,69	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels									
TELT										

	TELT		6	Charges de personnels	2.467,91	40,00%	987,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6	Charges de personnels	1.534,24	40,00%	613,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6	Charges de personnels	5.002,82	40,00%	2.001,13	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6	Charges de personnels	1.739,30	40,00%	695,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6	Charges de personnels	595,61	40,00%	238,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6	Charges de personnels	1.167,15	40,00%	466,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6	Charges de personnels	1.099,21	40,00%	439,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6	Charges de personnels	1.654,32	40,00%	661,73	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6	Charges de personnels	3.934,08	40,00%	1.573,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

							1.969,49	40,00%	787,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels					2.122,90	40,00%	849,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels					1.437,25	40,00%	574,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels					817,76	40,00%	327,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels					2.261,20	40,00%	904,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels					1.196,34	40,00%	478,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels					580,78	40,00%	232,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels					2.575,83	40,00%	1.030,33	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels					471,13	40,00%	188,45	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

											The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			278,43	40,00%	111,37		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			562,16	40,00%	224,86		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			756,30	40,00%	306,52		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			467,00	40,00%	186,80		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			1.369,16	40,00%	547,66		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			1.173,50	40,00%	469,40		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			1.066,38	40,00%	426,55		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			940,01	40,00%	376,00		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6	Charges de personnels			177,04	40,00%	70,82		Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TEL				9,145,45	40,00%	3,658,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels			3,685,98	40,00%	1,474,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels			1,157,63	40,00%	463,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels			300,37	40,00%	120,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels			514,92	40,00%	205,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels			343,28	40,00%	137,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels			42,91	40,00%	17,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels			600,74	40,00%	240,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL	6 Charges de personnels			63,953,96	40,00%	25,581,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
																						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					20.377,70	40,00%	8.151,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT		27.834,57	40,00%	11.133,83	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT		21.447,40	40,00%	8.578,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT		7.500,00	40,00%	3.000,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT		16.901,28	40,00%	6.760,51	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT		8.849,42	40,00%	3.539,77	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT		5.509,78	40,00%	2.203,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT		21.231,53	40,00%	8.492,61	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT		5.289,98	40,00%	2.115,99	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					2.215,91	40,00%	886,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								
					4.638,30	40,00%	1.855,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								
					4.947,90	40,00%	1.979,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								
					5.049,15	40,00%	2.019,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								
					12.663,65	40,00%	5.065,46	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								
					6.802,77	40,00%	2.721,11	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								
					8.830,47	40,00%	3.532,19	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								
					6.399,32	40,00%	2.559,73	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								
					1.988,00	40,00%	795,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
	TEL								

	TELT		6 Charges de personnels	4.499,08	40,00%	1.799,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	2.370,43	40,00%	948,17	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	1.563,35	40,00%	625,34	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	4.770,43	40,00%	1.908,17	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	1.862,57	40,00%	745,03	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	558,73	40,00%	223,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	1.214,25	40,00%	485,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	1.076,73	40,00%	430,69	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	1.670,05	40,00%	668,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					3.883,07	40,00%	1.553,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT		1.930,81	40,00%	772,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT		2.097,68	40,00%	839,07	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT		1.386,96	40,00%	554,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT		817,76	40,00%	327,10	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT		2.262,34	40,00%	904,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT		1.192,59	40,00%	477,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT		580,62	40,00%	232,25	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	TELT		2.548,02	40,00%	1.019,21	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		475,97	40,00%	190,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		277,05	40,00%	110,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		560,73	40,00%	224,29	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		746,68	40,00%	298,67	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		467,68	40,00%	187,07	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.350,71	40,00%	540,28	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.171,41	40,00%	468,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.065,45	40,00%	426,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		935,99	40,00%	374,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

							177,04				40,00%	70,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
													Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							9.024,93				40,00%	3.609,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							214,55				40,00%	85,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							1.930,95				40,00%	772,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							9.555,61				40,00%	3.822,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							28.940,78				40,00%	11.576,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							2.236,82				40,00%	894,73	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							131.594,14				40,00%	52.637,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							16.140,78				40,00%	6.456,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TELT			6 Charges de personnels	55.309,67	40,00%	22.123,87	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	21.423,27	40,00%	8.569,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	60.398,70	40,00%	24.159,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	51.467,36	40,00%	20.586,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	37.675,57	40,00%	15.070,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	29.116,05	40,00%	11.646,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	60.423,46	40,00%	24.169,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	45.113,39	40,00%	18.045,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT			6 Charges de personnels	55,61	40,00%	22,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					644,92	40,00% -	257,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					3.685,98	40,00%	1.474,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					1.157,63	40,00%	463,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					42,91	40,00% -	17,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					1.201,48	40,00% -	480,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					552,16	40,00% -	220,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					171,64	40,00% -	68,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					2.046,69	40,00%	818,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					1.201,48	40,00% -	480,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					118,32	40,00%	-	47,33	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					9.080,28	40,00%		3.632,11	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					30.029,77	40,00%		12.011,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					2.112,41	40,00%		844,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					125.503,21	40,00%		50.201,28	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					18.885,39	40,00%		7.554,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					55.190,81	40,00%		22.076,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					17.937,24	40,00%		7.174,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					42.420,77	40,00%		16.968,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT			6 Charges de personnels		51.819,33	40,00%	20.727,73	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		36.159,86	40,00%	14.463,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		27.811,30	40,00%	11.124,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		66.046,49	40,00%	26.418,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		42.557,11	40,00%	17.022,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		66.974,73	40,00%	26.789,89	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		32.066,43	40,00%	12.826,57	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		18.353,72	40,00%	7.341,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		72.869,25	40,00%	29.147,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TELT		6 Charges de personnels		17 506,39	40,00%	7 002,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		7 162,53	40,00%	2 865,01	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		13 836,46	40,00%	5 534,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		15 985,87	40,00%	6 394,35	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		16 829,81	40,00%	6 731,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		35 576,36	40,00%	14 230,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		23 397,27	40,00%	9 358,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		27 578,98	40,00%	11 031,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		21 503,94	40,00%	8 601,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

													The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted	
TELT		6 Charges de personnels			7.500,00	40,00%	3.000,00		40,00%	34,33		85,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			20.233,61	40,00%	8.093,44		40,00%			20.233,61	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			9.506,89	40,00%	3.802,76		40,00%			9.506,89	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			5.497,81	40,00%	2.199,12		40,00%			5.497,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			21.477,62	40,00%	8.591,05		40,00%			21.477,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			5.024,85	40,00%	2.009,94		40,00%			5.024,85	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			2.239,75	40,00%	895,90		40,00%			2.239,75	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels			4.278,98	40,00%	1.711,59		40,00%			4.278,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		4.812,49	40,00%	1.925,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		5.119,49	40,00%	2.047,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		11.023,85	40,00%	4.409,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		8.135,93	40,00%	3.254,37	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		8.761,19	40,00%	3.504,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		6.352,67	40,00%	2.541,07	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.988,00	40,00%	795,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		4.973,87	40,00%	1.989,55	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		2.470,09	40,00%	988,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

						1.560,00	40,00%	624,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT	4.737,02	40,00%	1.894,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT	1.756,31	40,00%	702,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT	563,96	40,00%	225,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT	1.135,46	40,00%	454,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT	1.098,37	40,00%	439,35	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT	1.702,63	40,00%	681,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT	3.092,80	40,00%	1.237,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
				6 Charges de personnels	TELT	1.868,80	40,00%	747,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							2.059,76	40,00%	823,90	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							1.430,89	40,00%	572,36	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							817,76	40,00%	327,10	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							2.284,86	40,00%	913,94	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							1.196,69	40,00%	478,68	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							580,57	40,00%	232,23	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							2.564,40	40,00%	1.025,76	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							471,74	40,00%	188,70	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT				6 Charges de personnels							277,70	40,00%	111,08	Other (see details of rejection)						The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								551,05	40,00%	220,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										
								737,34	40,00%	294,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										
								469,22	40,00%	187,69	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										
								1.212,88	40,00%	485,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										
								1.146,39	40,00%	458,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										
								1.064,03	40,00%	425,61	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										
								936,08	40,00%	374,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										
								177,04	40,00%	70,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										
								8.939,69	40,00%	3.575,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
			6	Charges de personnels		6	Charges de personnels					
		TELT										

	TEL		6 Charges de personnels		3 685,98	40,00%	1 474,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		1 157,63	40,00%	463,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		343,28	40,00%	137,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		429,10	40,00%	171,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		600,74	40,00%	240,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		600,74	40,00%	240,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		3 419,30	40,00%	1 367,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		9 120,46	40,00%	3 648,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL		6 Charges de personnels		31 806,70	40,00%	12 722,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					2.101,12	40,00%	840,45	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							
					130.008,50	40,00%	52.003,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							
					20.836,41	40,00%	8.334,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							
					51.496,28	40,00%	20.598,51	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							
					20.481,81	40,00%	8.192,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							
					34.128,76	40,00%	13.651,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							
					47.553,86	40,00%	19.021,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							
					35.316,81	40,00%	14.126,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							
					24.076,84	40,00%	9.630,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	TELT							

					61.644,91	40,00%	24.657,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					40.569,02	40,00%	16.227,61	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					3.685,98	40,00%	1.474,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					88.485,66	40,00%	35.394,26	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					47.120,77	40,00%	18.848,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					27.294,06	40,00%	10.917,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					105.051,58	40,00%	42.020,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					25.840,27	40,00%	10.336,11	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					11.302,44	40,00%	4.520,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels	23.257,72	40,00%	9.303,09	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	24.196,94	40,00%	9.678,78	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	24.424,21	40,00%	9.769,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	55.376,57	40,00%	22.150,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	40.446,49	40,00%	16.178,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	3.154,55	40,00%	1.261,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	40.795,44	40,00%	16.318,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	30.793,92	40,00%	12.317,57	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels	7.500,00	40,00%	3.000,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		111,22	40,00% -	44,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		214,55	40,00% -	85,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.157,63	40,00%	463,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.372,56	40,00% -	549,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		600,74	40,00% -	240,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		128,73	40,00% -	51,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.476,81	40,00% -	590,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		11.920,51	40,00%	4.768,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		20.109,41	40,00%	8.043,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		1.643,75	40,00%	657,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		103.222,13	40,00%	41.288,85	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		16.391,29	40,00%	6.556,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		39.626,38	40,00%	15.850,55	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		17.399,69	40,00%	6.959,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		56.667,46	40,00%	22.666,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		38.738,01	40,00%	15.495,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		24.167,61	40,00%	9.667,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		24.066,61	40,00%	9.626,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	
	TELT		6 Charges de personnels	

46.418,57	40,00%	18.567,43	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
29.962,99	40,00%	11.985,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
3,88	40,00%	1,55	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
820,01	40,00%	328,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
88.921,00	40,00%	35.568,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
46.306,47	40,00%	18.522,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
26.294,28	40,00%	10.517,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
106.997,00	40,00%	42.798,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
26.484,85	40,00%	10.593,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

								10.387,94	40,00%	4.155,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								18.610,78	40,00%	7.444,31	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								24.606,59	40,00%	9.842,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								25.146,10	40,00%	10.058,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								56.766,57	40,00%	22.706,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								38.109,21	40,00%	15.243,68	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								3.154,55	40,00%	1.261,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								42.058,10	40,00%	16.823,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
								31.535,59	40,00%	12.614,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		7.500,00	40,00%	3.000,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		42,91	40,00%	17,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		3.685,98	40,00%	1.474,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.157,63	40,00%	463,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		600,74	40,00%	240,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		256,90	40,00%	102,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		2.960,79	40,00%	1.184,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		943,46	40,00%	377,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		600,74	40,00%	240,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	6	Charges de personnels	3.685,98	40,00%	1.474,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	13.676,02	40,00%	5.470,41	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	38.406,35	40,00%	15.362,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	2.371,60	40,00%	948,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	116.875,33	40,00%	46.750,13	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	20.601,77	40,00%	8.240,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	50.637,67	40,00%	20.255,07	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	20.656,60	40,00%	8.262,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	41.655,56	40,00%	16.662,22	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TELT		6 Charges de personnels	47.269,24	40,00%	18.907,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels	35.826,91	40,00%	14.330,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels	28.554,35	40,00%	11.421,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels	66.265,89	40,00%	26.506,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels	42.938,76	40,00%	17.175,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels	111,22	40,00%	44,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels	86.512,05	40,00%	34.604,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels	46.552,71	40,00%	18.621,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels	26.497,92	40,00%	10.599,17	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

													The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				101.105,85	40,00%		40.442,34		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				26.396,61	40,00%		10.558,64		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				10.483,71	40,00%		4.193,48		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				20.484,80	40,00%		8.193,92		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				28.593,87	40,00%		11.437,55		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				23.816,87	40,00%		9.526,75		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				54.130,34	40,00%		21.652,14		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				40.212,38	40,00%		16.084,95		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels				3.154,55	40,00%		1.261,82		Other (see details of rejection)			The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

											The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			36.476,20	40,00%		14.590,48		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			35.683,57	40,00%		14.273,43		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			7.500,00	40,00%		3.000,00		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			1.157,63	40,00%		463,05		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			943,46	40,00%	-	377,38		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			858,20	40,00%	-	343,28		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			1.202,92	40,00%		481,17		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			2.046,69	40,00%		818,68		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels			1.243,83	40,00%	-	497,53		Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TEL	6 Charges de personnels		131,58	40,00%	-	52,63	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		171,64	40,00%	-	68,66	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		12.981,43	40,00%		5.192,57	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		39.456,61	40,00%		15.786,64	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		2.252,20	40,00%		900,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		122.154,29	40,00%		48.861,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		20.012,15	40,00%		8.004,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		53.712,27	40,00%		21.484,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		21.990,08	40,00%		8.796,03	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		41.584,37	40,00%	16.633,75	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		49.633,05	40,00%	19.853,22	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		33.833,04	40,00%	13.533,22	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		30.367,85	40,00%	12.147,14	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		64.958,80	40,00%	25.983,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		44.525,93	40,00%	17.810,37	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		394,74	40,00%	157,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		55,61	40,00%	22,24	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		90.976,15	40,00%	36.390,46	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT			6 Charges de personnels		46.364,61	40,00%	18.545,84	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		26.439,52	40,00%	10.575,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		103.321,68	40,00%	41.328,67	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		26.949,55	40,00%	10.779,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		10.473,38	40,00%	4.189,35	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		35.412,77	40,00%	14.165,11	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		24.494,68	40,00%	9.797,87	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		23.777,53	40,00%	9.511,01	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT			6 Charges de personnels		55.891,26	40,00%	22.356,50	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	6	Charges de personnels		40.472,31	40,00%	16.188,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels		3.154,55	40,00%	1.261,82	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels		40.636,13	40,00%	16.254,45	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels		27.232,65	40,00%	10.893,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels		7.500,00	40,00%	3.000,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels		134,78	40,00%	53,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels		3.685,98	40,00%	1.474,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels		1.157,63	40,00%	463,05	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels		600,74	40,00%	240,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TEL	6 Charges de personnels		614,04	40,00% -	245,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		418,56	40,00% -	167,42	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		600,74	40,00% -	240,30	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		477,39	40,00%	190,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		433,80	40,00% -	173,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		15.795,14	40,00%	6.318,06	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		37.460,02	40,00%	14.984,01	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		2.142,55	40,00%	857,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TEL	6 Charges de personnels		125.985,66	40,00%	50.394,26	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					20.964,43	40,00%	8.385,77	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	6	Charges de personnels	6	58.114,28	40,00%	23.245,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	6	Charges de personnels	6	24.303,94	40,00%	9.721,58	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	6	Charges de personnels	6	66.892,83	40,00%	26.757,13	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	6	Charges de personnels	6	54.171,93	40,00%	21.668,77	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	6	Charges de personnels	6	40.563,73	40,00%	16.225,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	6	Charges de personnels	6	31.678,72	40,00%	12.671,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	6	Charges de personnels	6	72.418,15	40,00%	28.967,26	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels	6	Charges de personnels	6	124.213,60	40,00%	49.685,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

													The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			1.200,13	40,00%	480,05	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			3.896,49	40,00%	1.558,60	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			259,39	40,00%	103,76	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			1.128,85	40,00%	451,54	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			157,41	40,00%	62,96	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			384,82	40,00%	153,93	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			218,49	40,00%	87,40	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			1.112,23	40,00%	444,89	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT					6 Charges de personnels			357,46	40,00%	142,98	Other (see details of rejection)		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

						188,88	40,00%	75,55	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							
						170,06	40,00%	68,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							
						696,33	40,00%	278,53	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							
						184,75	40,00%	73,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							
						1.087,01	40,00%	434,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							
						92.916,47	40,00%	37.166,59	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							
						43.170,43	40,00%	17.268,17	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							
						26.371,16	40,00%	10.548,46	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							
						102.302,56	40,00%	40.921,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6	Charges de personnels	TELT							

TEL1					30.466,63		40,00%	12.186,65	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1					9.816,29		40,00%	3.926,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1					14.218,84		40,00%	5.687,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1					21.442,61		40,00%	8.577,04	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1					23.901,76		40,00%	9.560,70	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1					54.224,96		40,00%	21.689,98	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1					42.063,19		40,00%	16.825,28	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1					6.311,36		40,00%	2.524,54	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1					40.748,73		40,00%	16.299,49	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL1													27 441,26	40,00%	10 976,50	Other (see details of rejection)				The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL2												15 500,00	40,00%	6 200,00	Other (see details of rejection)					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL3												997,45	40,00%	398,98	Other (see details of rejection)					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL4												1 002,05	40,00%	400,82	Other (see details of rejection)					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL5												55,61	40,00%	22,24	Other (see details of rejection)					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL6												252,33	40,00%	100,93	Other (see details of rejection)					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL7												66 801,42	40,00%	26 720,57	Other (see details of rejection)					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL8												488 754,00	40,00%	195 501,60	Other (see details of rejection)					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL9												3 685,98	40,00%	1 474,39	Other (see details of rejection)					The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TELT		6 Charges de personnels		13.396,40	40,00%	5.358,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		20.501,20	40,00%	8.200,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		15.996,50	40,00%	6.398,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		15.354,50	40,00%	6.141,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		17.098,60	40,00%	6.839,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		1.366,00	40,00%	546,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		15.985,80	40,00%	6.394,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		15.985,80	40,00%	6.394,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT		6 Charges de personnels		12.700,90	40,00%	5.080,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

TELT						11.352,70	40,00%	4.541,08	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels					770,40	40,00%	308,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels					14.305,90	40,00%	5.722,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels					16.734,80	40,00%	6.693,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels					16.985,50	40,00%	6.794,20	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels					65,90	40,00%	26,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels					520,54	40,00%	208,22	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels					22.469,12	40,00%	8.987,65	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TELT	6 Charges de personnels					18.802,00	40,00%	7.520,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT	6 Charges de personnels		51.287,49	40,00%	20.515,00	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		49.297,16	40,00%	19.718,86	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		33.416,93	40,00%	13.366,77	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		80.608,81	40,00%	32.243,52	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		35.930,45	40,00%	14.372,18	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		37.222,56	40,00%	14.889,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		1.421,80	40,00%	568,72	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		6.216,90	40,00%	2.486,76	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT	6 Charges de personnels		35.594,98	40,00%	14.237,99	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

							65.381,84	40,00%	26.152,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					
							47.249,34	40,00%	18.899,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					
							10.666,39	40,00%	4.266,56	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					
							50.236,51	40,00%	20.094,60	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					
							57.007,21	40,00%	22.802,88	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					
							48.795,89	40,00%	19.518,36	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					
							805,98	40,00%	322,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					
							9.648,21	40,00%	3.859,28	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					
							1,77	40,00%	0,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
					6 Charges de personnels	TEL					

					7.88	40,00%	3.15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					176,55	40,00%	70,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					95,85	40,00%	38,34	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					117,26	40,00%	46,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					844,76	40,00%	337,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					124,48	40,00%	49,79	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					1.029,67	40,00%	411,87	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					109,36	40,00%	43,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									
					124,48	40,00%	49,79	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	6 Charges de personnels								
TELT									

									Other (see details of rejection)	337,97	40,00%	844,92	844,92	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									Other (see details of rejection)	72,44	40,00%	181,10	181,10	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									Other (see details of rejection)	3,15	40,00%	7,88	7,88	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									Other (see details of rejection)	337,97	40,00%	844,92	844,92	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									Other (see details of rejection)	337,90	40,00%	844,76	844,76	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									Other (see details of rejection)	411,75	40,00%	1.029,37	1.029,37	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									Other (see details of rejection)	3,15	40,00%	7,88	7,88	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									Other (see details of rejection)	42,68	40,00%	106,70	106,70	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
									Other (see details of rejection)	47,64	40,00%	119,09	119,09	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT					7,88	40,00%	3,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels			114,48	40,00%	45,79	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels			109,34	40,00%	43,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels			114,50	40,00%	45,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels			302,81	40,00%	121,12	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels			187,40	40,00%	74,96	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels			1,77	40,00%	0,71	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels			2,02	40,00%	0,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels			844,92	40,00%	337,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		277,91	40,00%	111,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		844,76	40,00%	337,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		119,34	40,00%	47,74	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		114,49	40,00%	45,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		117,56	40,00%	47,02	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		100,85	40,00%	40,34	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		1.059,02	40,00%	423,61	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		7,88	40,00%	3,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		186,55	40,00%	74,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		114,48	40,00%	45,79	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		7,88	40,00%	3,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		844,92	40,00%	337,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		2,02	40,00%	0,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		117,35	40,00%	46,94	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		8,46	40,00%	3,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		245,41	40,00%	98,16	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		8,46	40,00%	3,38	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		102,87	40,00%	41,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

	TELT		6 Charges de personnels		189,47	40,00%	75,79	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		123,59	40,00%	49,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		126,19	40,00%	50,48	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		844,76	40,00%	337,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		123,59	40,00%	49,44	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		978,50	40,00%	391,40	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		2,02	40,00%	0,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		844,92	40,00%	337,97	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
	TELT		6 Charges de personnels		199,79	40,00%	79,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

					117,27	40,00%	46,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					
					117,27	40,00%	46,91	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					
					8,07	40,00%	3,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					
					112,25	40,00%	44,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					
					844,76	40,00%	337,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					
					98,31	40,00%	39,32	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					
					7,88	40,00%	3,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					
					987,24	40,00%	394,90	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					
					176,55	40,00%	70,62	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	TELT					

							119,79	40,00%	47,92	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
		6 Charges de personnels	6	6 Charges de personnels	6	6 Charges de personnels	2,02	40,00%	0,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							194,52	40,00%	77,81	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							112,01	40,00%	44,80	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							865,54	40,00%	346,22	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							1.038,47	40,00%	415,39	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							865,37	40,00%	346,15	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							8,65	40,00%	3,46	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
							8,07	40,00%	3,23	Other (see details of rejection)	The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

																		The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		6 Charges de personnels			127,27	40,00%		50,91		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		6 Charges de personnels			98,19	40,00%		39,28		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		6 Charges de personnels			130,23	40,00%		52,09		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		6 Charges de personnels			179,35	40,00%		71,74		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		6 Charges de personnels			127,27	40,00%		50,91		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		6 Charges de personnels			1.398,60	40,00%		559,44		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		6 Charges de personnels			2.164,50	40,00%		865,80		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		6 Charges de personnels			1.298,70	40,00%		519,48		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted
TEL		Conseil - Représentation CA et 6 personnel			2.333,33	40,00%		933,33		Other (see details of rejection)								The sample coverage rate of the audit report is insufficient – Staff costs cannot be accepted

8	TELT						4.427,10	50,00%	2.213,55	Other (see details of rejection)	The total eligible amount of the two invoices is 71,223.90 EUR. The difference of 4,427.10 is ineligible
17	TELT	C15095-BC13-Campagne auscultation 2021	4				14.400,00	40,00%	5.760,00	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	
20	TELT	Contrat Maintenance Immobilière TELT FR	6				140.930,52	40,00%	56.372,21	Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action	
A. Amounts rejected from current cost claim											
<i>Maximum eligible amounts according to Grant Agreement</i>											
<i>Cumulative amounts accepted</i>											
813.781.900,00											
438.398.202,12											
15.675.339,12											
6.270.578,36											

B. Costs exceeding maximum eligible costs

Any adjustments due to overspending in previous payments have already been deducted from these displayed amounts.

C. Audit findings - total amount of adjustments

Audit report to be attached as an annex + specify for which beneficiary

D. Correction on previous payment/s

Provide a short description of adjustments made

TOTAL AMOUNT REJECTED	15.675.339,12	6.270.578,36
------------------------------	----------------------	---------------------