

Transparency International - Moldova

Financial Statements

for the period 1 January to 31 December 2013

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Abbreviations used within the report:

ALAC – Advocacy and Legal Advice Centres
NIS – project National Integrity System Assessment
Col – Project monitoring Conflict of Interests policy
CPA – Central Public Authorities
NED – National Endowment for Democracy
EEF – East European Foundation

Independent Auditor's Report

***To the management of Transparency International - Moldova
Chisinau, Republic of Moldova***

We have audited the accompanying financial statements of Transparency International Moldova NGO (further, "TI-Moldova") for the period of time between 1st of January, 2013 and 31st of December 31, 2013:

- Balance Sheet as of December 31, 2013;
- Statement of special account for the period from 1st of January 2013 till 31st of December 2013;
- Cash Flow Statement as of December 31, 2013;
- Statements of sources and use of funds for the twelve month period ending on December 31, 2013.

These financial statements are the responsibility of the TI-Moldova's management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We have conducted our audit in accordance with the International Auditing Standards applicable to special-purpose audit engagements. Those Standards require that we plan and perform the audit to obtain reasonable assurance that the financial schedules are free of significant distortion. An audit includes examining, on the test basis, the evidence supporting the amounts and disclosures in the financial schedules. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial schedules.

In conducting the audit, a special attention was paid to the following:

- Design and operation of the accounting system of the Projects, i.e. documentation, authorization of transactions, acquisition of goods and services, business trips documentation, book-keeping and accounts reconciliation;
- All the necessary supporting documents, records, and accounts have been kept in respect of all the Project's revenue and expenses;
- The received funds have been spent efficiently for the purpose of the Projects in accordance with the budget and other clauses set by the Grant Agreements;
- All the expenses are properly documented and are in accordance with the budgets prescribed by the Grant Agreements;

- All the expenses have been incurred in accordance with the legislation in force; and
- All the assets acquired by means of the grants exist.

The financial statements are prepared on the cash receipts and disbursements basis, which means that revenues are recognized when received rather than when earned, and expenses are recognized when paid rather than when incurred.

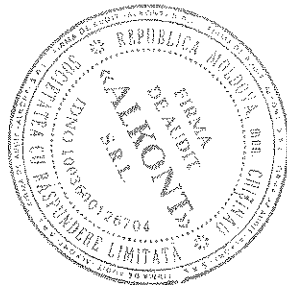
In our opinion, the financial statements of Transparency International - Moldova NGO referred to in the opening paragraph present fairly, in all the significant respects, the financial position of the TI-Moldova as at December 31, 2013, and its statement of special account and statements of sources and uses of funds for the 12 month period then ended, funds received and expenses incurred by the Projects within the period of 1st January 2013 to 31st December 2013, in accordance with the cash receipts and disbursements basis and requirements of the Grant Agreements.

Director of the Audit Firm, Auditor



Alla Kulikovskaia

July 10, 2014



TRANSPARENCY INTERNATIONAL MOLDOVA NGO
I. Balance Sheets as of December 31, 2013

Assertions	Notes	December 31, 2013		December 31, 2012	
		MDL	EUR	MDL	EUR
CURRENT ASSETS:	3				
Cash	3.1	776 252	43 198	78 423	4 902
Inventory	3.2	43 713	2 433	43 563	2 723
Debtors and Prepayments	3.3,3.4	1 996 752	111 118	51 331	3 209
TOTAL CURRENT ASSETS		2 816 717	156 749	173 317	10 835
FIXED ASSETS:	4				
Intangible Fixed assets	4.1	0		0	
Tangible Fixed assets	4.2	35 400	1 970	49 561	3 098
TOTAL FIXED ASSETS		35 400	1 970	49 561	3 098
Total Assets		2 852 117	158 719	222 878	13 933
LIABILITIES and NET ASSETS					
Liabilities				3 935	246
Targeted Financing	5	2 711 448	150 890	78 423	4 902
Net Assets	6	140 669	7 829	140 520	8 784
Total Net Assets		2 852 117	158 719	222 878	13 933

Executive Director

Chief Accountant



TRANSPARENCY INTERNATIONAL MOLDOVA NGO
II. FINAL PROGRESS REPORT
For 12 month period ended on December 31, 2013

(all amounts expressed in EUR)

Assertions	12 months period ended December 31, 2013
Cash Balance at the Beginning of the Reporting Period	
NED Gr.2012-952 – USD 3 416	2 502
SOROS Foundation – MDL 26 749	1 672
TIM member fee	728
Total as of January 01, 2013	4 902
Cash Receipts	
TI-Secretariat, Pr. FKZ 2513AA0166	40 710
TI-Secretariat, EC, ENPI/2012/310-064	47 204
EC, ENPI 2013/313-750	154 745
Co-funding by NED, Gr.2012-952 – USD 10 000	7 693
SOROS Foundation, Grant 13712 – MDL 136431	8 390
SOROS Foundation, Grant 14008 – MDL 218058	12 660
SOROS Foundation, Grant 13959 – MDL 158388	9 741
EEF Grant 186 – MDL 32250	1 810
TI Secretariat – USD 700	538
Total Cash Inflows per Projects	283 491
<i>Exchange rate difference</i>	594
Cash Disbursements	
TI-Secretariat, Pr. FKZ 2513AA0166	40 710
TI-Secretariat, EC, ENPI/2012/310-064	30 790
EC, ENPI 2013/313-750	132 772
NED Gr.2012-952 – USD 10 000	10 195
SOROS Foundation, Grant 13712 – MDL 136431	10 062
SOROS Foundation, Grant 14008 – MDL 218058	8 759
SOROS Foundation, Grant 13959 – MDL 158388	9 741
EEF Grant 186 – MDL 32250	1
TIM member fee and Other	2 759
Total Cash Outflows	245 789
Cash Balance at the End of the Reporting Period	
TI-Secretariat, Pr. FKZ 2513AA0166	0
TI-Secretariat, EC, ENPI/2012/310-064	14 942
EC, ENPI 2013/313-750	21 973
NED Gr.2012-952 – USD 10 000	0
SOROS Foundation, Grant 13712 – MDL 136431	0
SOROS Foundation, Grant 14008 – MDL 218058	3 902
SOROS Foundation, Grant 13959 – MDL 158388	0
EEF Grant 186 – MDL 32250	1 794
TIM member fee and Other	587
Total as of December 31, 2013	43 198

Executive Director
Chief Accountant

TRANSPARENCY INTERNATIONAL MOLDOVA NGO
III. CASH FLOW STATEMENT
For 12 month period ended on December 31, 2013

Assertions	Amount in MDL	Amount in Euro	Amount in USD
Opening Balance as of 1 January 2013	78 423,23	0	0
Cash Earnings			
Donations	557 909,74	242 659,63	10 700,00
Total Cash Available for Activities	636 332,97	242 659,63	10 700,00
Cash Expenditure	406 758,76	21 238,55	10 700,00
Closing Balance	232 234,89	30 274,13	0
Balance in EUR		43 197,82	

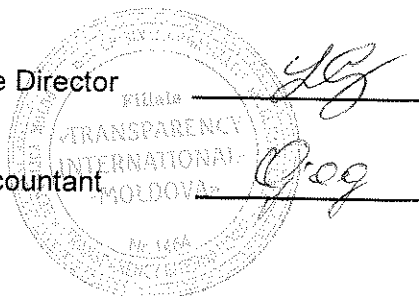
* 01.01.2013: 1 EUR = 15,9967, 1 USD=12,0634

31.12.2013: 1 EUR = 17,9697, 1 USD=13,0570

/Detailed cash flow report in annex 1/

Executive Director

Chief Accountant



TRANSPARENCY INTERNATIONAL MOLDOVA NGO
IV. STATEMENTS OF SOURCES AND USERS OF FUNDS
For 12 month period ended on December 31, 2013

Advocacy and Legal Advice Centers: "Hand in Hand with citizens for anti-corruption reform" Project FKZ 25113AA0166

Items	Donation	
	MDL	EUR
Incomes	674 304,87	40 710,50
Expenditure		
A. Human Resources	500 614,91	30 224,15
B. Other Costs, Equipment and Supplies	56 040,52	3 383,39
C. Other direct costs	117 649,44	7 102,95
Total Expenditure	674 304,87	40 710,50
Current Account Balance	0	0

"National Integrity System Assessments in European Neighbourhood East region" Project
(Grant contract: ENPI/2012/310-064)
For the period of March 01 – December 31, 2013

Items	MDL	EUR
Incomes:		
EU funded for direct costs	759 816,56	47 204,13
Total Donations	759 816,56	47 204,13
<i>Exchange rate difference</i>	63 193,48	683,85
Expenses Incurred within Program	554 498,10	32 945,50
Activities		
Human resources	453 583,20	26 966,19
Travel	31 718,00	1 918,82
Local Office	5 122,82	301,62
Other costs, services	27 798,50	1 603,57
Total Direct costs	518 222,52	30 790,19
Overheads (7% of direct costs)	36 275,58	2 155,31
Balance as of December 31, 2013	268 511,94	14 942,48

"Monitoring Conflict of Interest Policy" Project NED No 2012-952
For the period of January 01 – June 30, 2013

Items	MDL	EUR Equivalent
Balance at the beginning:	40 024,44	2 502,04
Incomes: National Endowment for Democracy	123 360,80	7 693,37
Total Donations	163 385,24	10 195,41
Expenses Incurred within Program Activities:		
Space & Utilities	10 353,00	646,05
Supplies and Equipment	1 977,00	123,37
Contractual Services	149 267,36	9 314,65
Other direct costs	1 727,72	111,34
Total Expenditure	163 325,08	10 195,41
Exchange rate difference	-0,16	
Balance as of December 31, 2013	0	0

"Monitoring the implementation of anti-corruption policies in central public authorities in 2012" Project 14008
For the period of July 15 – December 31, 2013

Items	MDL	EUR Equivalent
Incomes: Soros Foundation Moldova	218 058,11	12 660,21
Total Donations	218 058,11	12 660,21
Expenses Incurred within Program Activities:		
Financial support	111 947,17	6 499,54
Consultants/Experts	17 134,74	994,82
Administrative costs	18 866,99	1 095,38
Total Expenditure	147 948,90	8 589,74
Exchange rate difference	0	(168,95)
Balance as of December 31, 2013	70 109,21	3 901,52

"Monitoring the implementation of anti-corruption policies in central public authorities in 2012" Project 13712
For the period of January 01 – April 16, 2013

Items	MDL	EUR Equivalent
Balance at the beginning:	26 749,26	1 672,17
Incomes: Soros Foundation Moldova	136 430,57	8 390,25
Total Donations	163 179,83	10 062,42
Expenses Incurred within Program Activities:		
Consultants/Experts	108 588,78	6 696,11

Administrative costs	50 411,05	3 108,59
Consumables	3 400,00	209,66
Other costs	780,00	48,06
Total Expenditure	163 179,83	10 062,42
Balance as of December 31, 2013	0	0

“Good Governments”. Implementation of Anti-Corruption Policies.
Grant contract No.13959
For the period of February 08 – March 31, 2013

Items	MDL	EUR Equivalent
Incomes: Soros Foundation Moldova	171 171,06	10 526,74
Total Donations	171 171,06	10 526,74
Expenses Incurred within Program Activities		
Services procured	10 848,87	667,19
Financial support	16 273,26	1 000,78
Transportation and hotel services	82 670,40	5 084,09
Other costs	47 007,29	2 890,87
Communication (telephone, internet)	1 588,31	97,68
Total expenditure	158 388,12	9 740,61
Refund for Soros Foundation Moldova on April 18,2013	12 782,94	786,13
Balance as of December 31, 2013	0	0

“Engaging Civil Society in Monitoring of Interest Policies” Project Col
(EU-funded Grant contract no. ENPI 213-313-750)
For the period of July 01 – December 31, 2013

Items	MDL	EUR
Incomes:		
EU funded via EC	2 611 909,91	154 745,00
Total Donations	2 611 909,91	154 745,00
Expenses Incurred within Program Activities		
Refund for Ukraine	624 747,52	37 120,00
Refund for Polonia	599 309,52	35 580,00
Refund for Armenia	598 587,25	35 580,00
Activities Moldova:	412 661,16	24 492,15
Human resources	323 481,87	19 168,91
Travel	20 200,00	1 209,58
Local Office	31 314,80	1 875,14
Other costs, services	37 664,49	2 238,51
Balance as of December 31, 2013	394 844,75	21 972,81

**Institutional development of Transparency International Moldova
(East European Foundation Grant 186)
For the period of 2013**

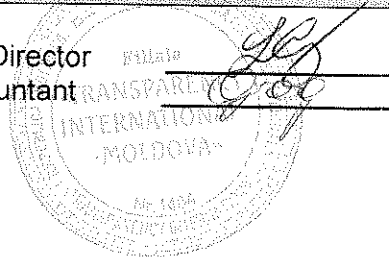
Items	MDL	EUR
Incomes: EEF funded	32 250,00	1 809,70
Total Donations	32 250,00	1 809,70
Expenses (bank services)	20,00	1,11
Exchange rate difference		(15,01)
Balance as of December 31, 2013	32 250,00	1 793,57

TIM – EXECUTION FEE AND OTHER GAINS

Description	12 months period ended January 31, 2013	
	MDL	EUR
Opening cash balance	11 649,53	728,25
Income	44 875,15	2 693,01
Project NIS ENPI/2012/310-064 (overhead)	36 475,58	2 155,31
TI Secretariat – 700\$	8 599,58	537,70
Expenses	45 968,66	2 758,42
Exchange rate difference		(75,40)
Closing Cash Balance	10 556,02	587,44

Executive Director

Chief Accountant



TRANSPARENCY INTERNATIONAL MOLDOVA NGO
V. NOTES TO THE FINANCIAL SCHEDULES
For 12 month period ended on December 31, 2013

1. General

Transparency International – Moldova NGO (TI-Moldova), as the National Chapter of the international anti-corruption movement Transparency International, was registered in Republic of Moldova on June 14, 2000.

TI-Moldova's Office is located at the following address: 98, 31 August str.1989, office 204, Chisinau, Republic of Moldova.

The aim of TI-Moldova is to promote democracy, transparency and accountability to prevent corruption in public service.

The objectives of TI-Moldova are:

- To study the corruption phenomenon and elaborate policy proposals.
- To support the state institutions in conducting efficient anti-corruption campaigns and monitor their implementation;
- To diminish the public tolerance towards corruption by conducting awareness campaign on the threat of corruption;

To support investigative journalism in conducting fair, ethical and equidistant investigations of corruption cases.

2. Projects

During the 12 month period ended on December 31, 2013 Transparency International – Moldova ONG has implemented 8 projects:

1. Advocacy and Legal Advice Centers (ALAC): "Hand in Hand with citizens for anti-corruption reform" Project FKZ 25113AA0166 – EUR 40 710 for the period of January – December 2013.
2. "National Integrity System Assessments in European Neighbourhood East region" Project (Grant contract: ENPI/2012/310-064 signed on May 02, 2013 – EUR 47 204,13 for the period of March-December 2013.
3. "Monitoring Conflict of Interest Policy" Project No 2012-952 funded by National Endowment for Democracy (NED) USD 10 000 for the period of January - June 2013;
4. "Monitoring the implementation of anti-corruption policies in central public authorities in 2013" for the period July 15 – December 31, 2013 funded by Soros Foundation Moldova, Grant contract Nr.14008 - MDL 218 058,11 (USD16 960/ EUR 12 660,21);
5. "Monitoring the implementation of anti-corruption policies in central public authorities in 2012" for the period January 01 – April 16, 2013 funded by Soros Foundation Moldova, Grant contract Nr.13712 - MDL 136 430,57 (USD11 318/ EUR 8 390,25);
6. "Implementation of Anti-Corruption Policies" Project funded by Soros Foundation Moldova, Grant contract No.13959 for the period of February 08 – March 31, 2013 – MDL 171 171,06 (USD142 00/ EUR10 526,74);
7. "Engaging Civil Society in Monitoring of Interest Policies" Project COI (Grant contract no.213-313-750) EU-funded for the Moldova EUR 46 465,00 for the period July-December 2013;
8. East European Foundation funded Grant 186 "Institutional development of Transparency International Moldova" - MDL 32 250,00 for activities in 2014.

2.1 Advocacy and Legal Advice Centers Project FKZ 25113AA0166

Incomes, Expenditure and Balance of Resources Transferred by TI-Secretariat to TIM

Items	Donation		Budget	%% Funds Used
	MDL	EUR		
Incomes				
1 st instalment	226 596,65	226 596,65		
2 nd instalment	152 902,69	152 902,69		
3 rd instalment	158 052,50	158 052,50		
4 th instalment	136 753,03	136 753,03		
Total Incomes	674 304,87	40 710,50	40710	100
Expenditure				
A. Human Resources	MDL	EUR	EUR	%%
Project Coordinator	137 655,00	8 310,79	8400	
Legal Advisor	167 710,02	10 125,33	10200	
Public Relations	82 958,50	5 008,54	4560	
Bookkeeper/ Accountants	58 995,00	3 561,77	3600	
IT Maintenance and support personnel	53 296,39	3 217,72	3240	
Subtotal Human Resources	500 614,91	30 224,15	30000	100
B. Other Costs, Equipment and Supplies				
Office Rent	39 460,00	2 382,36	2400	
Consumables (Office Supplies, Cleaning Materials, etc.)	6 182,43	373,26	360	
Other Services - tel/ fax, electricity/ heating, maintenance	10 398,09	627,77	720	
Subtotal Equipment and Supplies	56 040,52	3 383,39	3480	97
C. Other direct costs				
Travel				
AMM 2013	13 552,00	818,19	1000	
Local Transportation	6 500,00	392,43	360	
Other costs/Services	20 052,00	1 210,62	1360	89
Toll-Free Hotline	5 752,21	347,28	600	
Marketing Costs	28 761,12	1 736,42	1200	
Web Design and Maintenance	29 547,27	1 783,89	1800	
Books/ Journals/ Subscriptions	2 651,00	160,05	180	
Workshops/Conferences	13 269,85	801,15	760	
Bank charges	4 622,89	279,10	600	
Miscellaneous (admin. costs)	6 451,50	389,50	360	
Audits (including cost of translation)	6 541,60	394,94	370	
Subtotal Other Direct Costs	117 649,44	7 102,95	7230	98
Total Project	674 304,87	40 710,49	40710	100
Current Account Balance	0	0		

**2.2 "National Integrity System Assessments in European Neighbourhood East region" Project (Grant contract: ENPI/2012/310-064)
For the period of March-December 2013**

Incomes, Expenditure and Balance of Resources Transferred by TI-Secretariat to TIM

Items	Donation		Budget	%% Funds Used
	MDL	EUR		
Incomes				
May 07, 2013	759 816,56	47 204,13	102 350,85	46
Total Incomes				
Expenditure				
1. Human Resources	MDL	EUR	EUR	%%
Lead Researcher	136 136,08	8 096,25	8 100	100
Research Assistant	88 838,95	5 239,99	5 895	89
External Reviewer	0	0	800	0
Project Coordinator	150 657,47	8 999,94	21 600	42
Administrative staff	11 449,66	645,15	4 800	13
Accountant	41 849,34	2 499,99	6 000	42
Per diems for missions/travel				
Abroad	24 651,70	1 484,85	2 940	51
Local	0		500	0
Subtotal Human Resources	453 583,20	26 566,19	50 635	52
2. Travel				
International travel	24 968,00	1 519,61	5 250	29
Local transportation	6 750,00	399,21	1 200	33
Subtotal Travel	31 718,00	1 918,82	6 450	30
3. Equipment and Supplies				
Postage of NIS reports	0	0	1 500	0
Subtotal Equipment and Supplies	0	0	1 500	0
4. Local Office				
Consumables (Office Supplies)	5 122,82	301,62	720	42
Subtotal Equipment and Supplies	5 122,82	301,62	720	42
5. Other Costs, Services				
Publications			8 000	0
Studies research	0	0	1 000	0
Audit	0	0	3 000	0
Translation, interpreters	11 827,75	674,68	8 800	8
Cost of conferences/seminars	15 970,76	928,89	5 550	17
Visibility actions	0	0	10 000	0
Subtotal Other Costs/Services	27 798,51	1 903,57	36 350	5
Total Direct Eligible Costs	518 222,52	30 790,19	95 655	32
Overheads	3 6275,58	2 155,31	6 695,85	32
Total Project	554 498,10	32 945,50	102 350,85	32
Current Account Balance	268 511,94	14 942,48		

2.3 "Monitoring Conflict of Interest Policy" Project NED No 2012-952
For the period of January 01– June 30, 2013

Incomes, Expenditure and Balance of Resources Transferred by NED to TIM

Items	MDL	EUR Equivalent	USD Reported 1 USD=12.40 MDL	Budget for 2013 USD	%% Funds Used
Balance at the beginning:	40 024,44	2 502,04	3 317,84		
Incomes:					
National Endowment for Democracy	123 360,80	7 693,37	10 000,00		
Total Donations	163 385,24	10 195,41	13 317,84		
Expenses Incurred within Program Activities:					
Space & Utilities	10 353,00	646,05	840,00	840	100
Supplies and Equipment	1977,00	123,37	159,98	160	100
Contractual Services	149 267,36	9 314,65	12 104,79	12 160,12	100
Other direct costs	1 727,72	111,34	140,31	84,96	165
Total Expenditure	163 325,08	10 195,41	13 245,08	13 245,08	100
Exchange rate difference	-0,16		72,76		
Balance as of December 31, 2013	0	0	0		

**2.4.1 "Monitoring the implementation of anti-corruption policies in central public
authorities in 2012" Project 14008**
For the period of July 15 – December 31, 2013

Items	MDL	EUR Equivalent	USD Reported	Budget USD	%% Funds Used
Incomes:					
Soros Foundation Moldova					
1 st instalment	107 777,41	6 390,60	8 480		
2 nd instalment	110 280,70	6 269,61	8 480		
Total Donations	218 058,11	12 660,21	16 960	16 960	
Expenses Incurred within Program Activities:					
Financial support	111 947,17	6 499,54	8 736,33	10 332	85
Consultants/Experts	17 134,74	994,82	1 348,17	4 780	28
Administrative costs	18 866,99	1 095,38	1 484,47	1 910	78
Activities 1	0			0	
Activities 2	0			0	
Total Expenditure	147 948,90	8 589,74	11 568,98	16 960	68
Exchange rate difference		(168,95)			
Balance as of December 31, 2013	70 109,21	3 901,52	5 391,02		

2.4.2 "Monitoring the implementation of anti-corruption policies in central public authorities in 2012" Project Soros Foundation Moldova, Grant contract Nr.13712
For the period of January 01 – April 16, 2013

Items	MDL	EUR Equivalent	USD Reported 1 USD=12.40 MDL	Budget for 2013 USD	%% Funds Used
Balance at the beginning:	26 749,26	1 672,17	2 159,78		
Incomes:					
Soros Foundation	136 430,57	8 390,25	11 318,00		
Total Donations	163 179,83	10 062,43	13 477,78		
Expenses Incurred within Program Activities:					
Consultants/Experts	108 588,78	6 696,11	8 986,54	8 988,63	100
Administrative costs	50 411,05	3 108,59	4 149,54	4 111,17	101
Consumables	3 400,00	209,66	277,18	277,77	100
Other costs	780,00	48,06	64,52	100,21	65
Total Expenditure	163 179,83	10 062,42	13 477,78	13 477,98	100
Balance as of December 31, 2013	0	0	0		

2.4.3 "Good Governments" Project. Implementation of Anti-Corruption Policies.
Grant contract No.13959
For the period of February 08 – March 31, 2013

Items	MDL	EUR Equivalent	USD Reported 1 USD=12.40 MDL	Budget for 2013 USD	%% Funds Used
Incomes:					
Soros Foundation	171 171,06	10 527,45	14200,00	14200,00	
Total Donations	171 171,06	10 527,45	14200,00	14200,00	
Expenses Incurred within Program Activities:					
Services procured	10 848,78	667,18	900	900	100
Financial support	16 273,26	631,79	1350	1350	100
Transport and Hotel	82 670,40	5084,09	6858,17	7650	90
Other costs	47 007,29	2890,87	3899,63	4200	93
Communications	1 588,31	446,67	131,76	100	132
Total Expenditure	158 388,12	9 740,60	13139,55	14200	93
Refund	-12 782,94	-786,85	-1060,45		7
Balance as of December 31, 2013	0	0	0		

**2.5 "Engaging Civil Society in Monitoring of Interest Policies" Project Col
(EU-funded Grant contract no. ENPI 213-313-750)
For the period of July 01 – December 31, 2013**

Items	Donation		Budget	Balance	Funds Used
	MDL	EUR	EUR	EUR	%%
Incomes					
EU Commission DIR Ectorate Belgia Brussels	2611909,91	154745,00	154745		
Total Incomes	2611909,91	154745,00	154745		
Expenditure	MDL	EUR	EUR	%%	
Refund for Ukraine	624 747,52	37 120,00	37 120		
Refund for Polonia	599 309,52	35 580,00	35 580		
Refund for Armenia	598 587,25	35 580,00	35 580		
Total Refund	1 822 644,29	108 280,00	108 280,00		
Activities Moldova:					
Human Resources					
Technical--IT Services			1 440	1 440,00	0
Administrative/support staff					
Project manager 1200x12	121500,00	7 200,00	14 400	7 200,00	50
Country coordinators 900x12	91 125,00	5 400,00	10 800	5 400,00	50
Projet assistants 12X600	60 750,00	3 600,00	7 200	3 600,00	50
Bookkeepers 12x370	37 462,50	2 220,00	4 440	2 220,00	50
EXPERTS					
Monitoring experts	1 203,01	72,04	4 000	3 927,96	2
Legal experts 30 x67			2 000	2 000,00	0
Advocacy experts 9x67			600	600,00	0
Per diems for missions/travel	11 441,36	676,87	770	93,13	88
Subtotal Human Resources	323 481,87	19 168,91	45 650	26 481,09	42
TRAVEL					
International travel	20 200,00	1 209,58	1 800	590,42	67
Local Office					
Office rent 12x240	20 082,00	1 202,51	2 880	1 677,49	42
Consumables-office supplies	6 442,80	385,80	756	370,20	51
Other services 12x100	4 790,00	286,83	1 200	913,17	24
Subtotal Local Office	31 314,80	1 875,14	4 836	2 960,86	39
Other Costs, Services					
Studies , research	27 531,97	1 632,58	9 500	7 867,42	17
Translation, interpretrs	468,05	28,03	720	691,97	4
Bank charges	9 664,47	577,91	720	142,09	80
Visibility actions 1 ev.x 500			500	500,00	0
Subtotal other costs, services	37 664,49	2 238,52	11 440	9 201,48	20
Privision for contingency max. 7%			809	809,00	0
TOTAL EXPENDICE	412 661,16	24 492,15	64 535	40 042,85	38
Exchange rate difference	18 240,29	-0,04			
Total Project	2 235 305,45	132 772,15			
Balance as of December 31, 2013	394 844,75	21972,81			

**2.6 Institutional development of Transparency International Moldova
(East European Foundation Grant 186)
For the period of 2013**

Items	MDL	EUR
Incomes:		
EEF funded	32 250,00	1 809,70
Total Donations	32 250,00	1 809,70
Expenses Incurred within Program Activities	20,00	1,11
Bank charges	20,00	1,11
Exchange rate difference		(15,01)
Balance as of December 31, 2013	32 230,00	1 793,57

2.7 TIM – EXECUTION FEE AND OTHER GAINS

Description	12 months period ended January 31, 2013	
	MDL	EUR
Opening cash balance	11 649,53	728,25
Income	44 875,15	2 693,01
Project NIS ENPI/2012/310-064 (overhead)	36 475,58	2 155,31
TISecretariat – USD 700	8 599,58	537,70
Expenses	45 968,66	2 758,42
Administrative costs	36 878,46	2 195,28
Audit services	8 645,00	537,70
Bank costs	445,20	25,44
Exchange rate difference		(75,40)
Closing Cash Balance	105 56,02	587,44

3. Current Assets

The balance value of current assets amounts to **MDL 2 816 717** or **156 749 Euros** as of December 31, 2013 and is made up of the following items:

3.1 Cash at the disposal of TI-Moldova in the amount of 776 251,92 Moldovan lei or **EUR 43 197,82** are supported by source documents: cash in bank accounts in MDL – 232234,89, cash in bank accounts in EUR – 30 274,13, and cash in hand – 10,27 MDL.

Account Nb.	NIS	Soros Pr.14008	Col	EEF	mem.fees/ Other	Total in MDL	Total in EUR
2224603176 MDL		70109,21				70109,21	3901,52
22517031585 MDL			35450,75			35450,75	1972,81
22517031585 EUR			€ 20 000			359394,00	20000,00
2224903177 MDL				32230		32230	1793,57
22518031584 MDL	83886,77					83886,77	4668,23
22518031584 EUR	€ 10 274,13					184623,03	10274,13
2251103740 MDL					7887,21	7887,21	438,92

22583166 MDL					2660,68	2660,68	148,06
paty cash	2,14				8,13	10,27	0,57
Total in MDL	268511,94	70109,21	394844,75	32230	10556,02	776251,92	
Total in EUR	14942,48	3901,52	21972,81	1793,57	587,44		43197,82
In bank accounts:						MDL	EUR
						232 234,89	30 274,13

3.2 Inventory of methodological guides, brochures, posters and books in the amount of 43 712,91 lei (EUR 2 433), which are confirmed by stock lists.

Opening Balance (MDL)	Procured (MDL)	Used (MDL)	Closing Balance (MDL)	Total in Euros
Inventory – 43 563	37 025	36 875	43 713	2 433

3.3 Short-term receivables – 50 993 MDL (EUR 2838)

Accounts prepayment	Closing Balance (MDL)	Total in Euros
Moldtelecom/ORANGE/Moldgell telephone, internet services	–	460
Uniunea scriitorilor - rent	35 737	1 989
Audit Firm Alkont LTD	6 542	364
Other prepayments	455	25
Total	50 993	2 838

3.4 Short-term receivables for the “Engaging Civil Society in Monitoring of Interest Policies” Project (EU-funded Grant contract no. ENPI 213-313-750) transferred to other countries for activities per projects– 1 945 759 MDL (**EUR 108 280**)

	MDL	EUR
Refund for Ukraine	667 035,26	37 120,00
Refund for Polonia	639 361,92	35 580,00
Refund for Armenia	639 361,92	35 580,00
Total Refund	1 945 759,10	108 280,00

4. Long Term Assets

4.1 Intangible fixed assets are represented in accounting by „1-C Account” automated accounting application and video spots:

Intangible Fixed Assets	Accounting soft „1-C Account”	Video spots – 35	Other	Total in MDL
Initial costs	1820	93649	170	95639
Depreciation	(1820)	(93649)	(170)	(95639)
Total Balance Costs	0	0	0	0

4.2 Tangible fixed assets as of December 31, 2013 are represented in accounting by office equipment and furniture:

Tangible Fixed Assets	Opening Balance (MDL)	Procured (MDL)	Depreciation (MDL)	Balance Cost (MDL)	Total in Euros
Computers	36 007,48	0	10672,56	25334,92	1410
Furniture	6 362,66		1268,28	5094,38	283
Other Office Equipment	7 190,72		2220,00	4970,72	277
Total	49 560,86	0	14160,84	35400,02	1970,00

5. Targeted Financing

The financial result per projects obtained as of 31 December 2013 from donations makes up EUR 150 890, and may be presented as follows:

Projects	Opening Balance as of 01.01.2013	Incomes	Expenditure	Exchange rate difference	Financial Result
ALAC Project FKZ 2513AA0166	-	40 710	40 710		-
NIS ENPI/2012/310-064		47 204	32 946	684	14 942
NED Grant 2012-952	2 502	7 693	10 195		-
SOROS Grant 14008		12 660	8 759		3 901
SOROS Grant 13712	1 672	8 390	10 062		-
SOROS Grant 13959	-	9 741	9 741		
Col ENPI 2013/313-750	-	154 745	24 492		130 253
EEF Grant 186		1 810	1	- 15	1 794
Total	4 174	282 953	136 906	669	150 890

6. Increase in Net Assets

Increase in net assets in the amount of EUR 7 829 was formed by: long-term assets left at the disposal of TIM, balance of short-term assets, difference on exchange rate:

	Total in EUR
Unrestricted Assets:	
Property fund – investments of targeted financing in long-term assets (p.4)	1 970
– inventory (p.3.2)	2 433
– receivables (p. 3.3)	2 832
- exchange rate difference	594
Total	7 829

8. Significant Accounting Policies

Basis

The financial statements are prepared on the cash receipts and disbursements basis, which means that revenues are recognized when received rather than when earned, and expenses are recognised when paid rather than when incurred.

The main principle used in accounting is the principle of assessment according to the initial value.

The record of assets and economic operations is made in in-kind and monetary expression through a continuous reflection in accounting books and is correspondingly disclosed in financial statements.

Foreign currency

Economic transactions are reflected in accounting books and, eventually, in financial statements in Euro and Moldovan Lei. Thus, the targeted financing (funds) received in EUR and USD is recorded in Moldovan Lei at the official exchange rate as of the receipt date. Expenses are recorded in accounting books in Moldovan Lei and in financial statements in EUR at the average exchange rates per period of activity.

Assets and liabilities denominated in foreign currencies and presented in annual financial statements are converted into Moldovan Lei at the official exchange rate set by the National Bank of Moldova as of December 31, 2013 – 17,9697 MDL for 1 Euro.

Fixed Assets

Received fixed assets are reflected in accounting at the cost value, in compliance with the National Accounting Standard No.16.

In financial statements, procurement of fixed assets is recorded as expenditure of targeted financing in the overall amount. In financial statements drawn up in compliance with the National Accounting Standards, procured fixed assets are presented as long-term tangible assets financed from the special real estate fund formed of donations.

Depreciation of fixed assets is calculated by the straight-line method on the basis of their operation life and is recorded under application of the special real estate fund.

Inventory

Inventory, as well as low-value and short-term assets (that cost up to 6,000 MDL) are presented in the financial reports for donors as expenditure, while in the financial statements drawn up in compliance with the National Accounting Standards as items with the same name under current assets on the balance sheet.

Accounts Receivable and Payable

Short-term receivables and liabilities are presented in the financial statements in compliance with the National Accounting Standard No.5 at their nominal value that includes taxes and fees stipulated by local legislation.

Net Assets

Net assets represent:

- Permanently restricted assets – balances of targeted financing according to projects; these assets cannot be used for other purposes than those stipulated by project budgets;
- Temporarily restricted assets – short-term investments;
- Unrestricted assets – balances of targeted financing left by the donor to be used to meet the needs of the organization and incomes obtained from gain on exchange rate from conversion of foreign currency;
- Real estate fund created based on investment of targeted financing in long-term assets.

TIM 2013 CONSOLIDATED CASH FLOW REPORT

ANNEX 1

2013	ALAC		NIS		COI		NED		SOROS Foundation		EEF		mem.fees		Total	
	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR
Balance opening	0,00	0,00	0,00	0,00			40 024,44	2 502,04	26 749,26	1 672,17	0,00	0,00	11 649,53	728,25	78 423,23	4 902,46
NED Grant 2012-952							40 024,44	2 502,04							40 024,44	2 502,04
SOROS Grant 13712									26 749,26	1 672,17					26 749,26	1 672,17
Member Fees																
Incomes 2012	674 304,87	40 710,50	723 540,98	45 048,82	2 611 909,91	154 745,00			512 876,80	30 791,06	32 250,00	1 809,70	44 875,15	2 693,01	4 723 118,51	283 401,46
ALAC Project FKZ 2513AA0166	674 304,87	40 710,50													674 304,87	40 710,50
NIS ENPI/2012/310-064			723 540,98	45 048,82											759 816,56	47 204,13
NED Grant 2012-952							123 360,80	7 693,37					36 275,58	2 155,81		
SOROS Grant 14008									218 058,11	12 660,21					123 360,80	7 693,37
SOROS Grant 13712									136 430,57	8 390,25					218 058,11	12 660,21
SOROS Grant 13959									158 388,12	9 740,60					136 430,57	8 390,25
Col ENPI 2013/313-750					2 611 909,91	154 745,00									158 388,12	9 740,60
EEF Grant 186											32 250,00	1 809,70			32 250,00	1 809,70
TlSecretariat																
Available for use in 2013:	674 304,87	40 710,50	723 540,98	45 048,82	2 611 909,91	154 745,00			539 626,06	32 463,23	32 250,00	1 809,70	8 599,57	537,70	8 599,57	537,70
Exchange rates difference			63 193,48	683,85	18 240,29	-0,04							56 524,68	3 421,26	4 801 541,74	268 393,92
Expenditures	674 304,87	40 710,50	518 222,52	30 790,19	2 235 305,45	132 772,15			163 385,24	10 195,41	20,00	-15,02	45 968,66	2 758,42	4 106 773,69	248 789,49
ALAC Project FKZ 2513AA0166	674 304,87	40 710,50													674 304,87	40 710,50
NIS ENPI/2012/310-064			518 222,52	30 790,19											518 222,52	30 790,19
NED Grant 2012-952							163 385,24	10 195,41							163 385,24	10 195,41
SOROS Grant 14008									147 948,90	8 758,69					147 948,90	8 758,69
SOROS Grant 13712									163 179,83	10 062,42					163 179,83	10 062,42
SOROS Grant 13959									158 388,12	9 740,60					158 388,12	9 740,60
Col ENPI 2013/313-750					2 235 305,45	132 772,15					20,00	1,11			2 235 305,45	132 772,15
EEF Grant 186																
Member fees and other															20,00	1,11
Balance per 31.12.2013	0,00	0,00	268 511,94	14 942,48	394 844,75	21 972,81	0,00	0,00	70 109,21	3 901,52	32 230,00	1 793,57	10 556,02	587,44	45 968,66	2 758,42
ALAC Project FKZ 2513AA0166	0,00	0,00													45 968,66	2 758,42
NIS ENPI/2012/310-064			268 511,94	14 942,48											10 556,02	587,44
NED Grant 2012-952																
SOROS Grant 14008									70 109,21	3 901,52					70 109,21	3 901,52
SOROS Grant 13712															70 109,21	3 901,52
SOROS Grant 13959															70 109,21	3 901,52
SOROS Grant 13959 return															0,00	0,00
Col ENPI 2013/313-750					394 844,75	21 972,81									394 844,75	21 972,81
EEF Grant 186											32 230,00	1 793,57			32 230,00	1 793,57
Member fees and other													10 556,02	587,44	10 556,02	587,44

ANNEX 2

Transfer	Date	Amount EUR	Amount Local Currency
1	28.03.2013	14 249,00	226 596,65
2	07.06.2013	9 363,30	152 902,69
3	16.08.2013	9 363,30	158 052,50
4	19.12.2013	7 734,90	136 753,03
Transfers received from TI-S		40 710,50	674 304,87
Expenses		40 710,50	674 304,87
Cash balance		0,00	0,00

100%

Average exchange rate

16,5634

Transparency International Financial Workbook

Name of Project: **Advocacy and Legal Advice Centres in SEE – Empowering citizens to stand up to corruption**

Country: **Moldova**

Start Date of Project: **01.01.2013** End Date of Project: **31.12.2013**

Line Item	Unit	# Units	Unit €	Total budget	Total GFM	Expenses GFM	Variance GFM	Variance GFM %
A. Human Resources								
A.1.1	Project Coordinator	12	700	8 400	8 400	8 311	89	1%
A.1.2	Project Assistant							
A.1.3	Legal Advisor	12	850	10 200	10 200	10 125	75	1%
A.1.4	Public Relations	12	380	4 560	4 560	5 009	(449)	-10%
A.1.5	Bookkeeper/ Accountants	12	300	3 600	3 600	3 562	38	1%
A.1.6	Volunteer Costs/ Interns							
A.1.7	IT Maintenance and support personnel	12	270	3 240	3 240	3 218	22	1%
Subtotal Human Resources				30 000	30 000	30 224	(224)	-1%
B. Office Costs, Equipment and Supplies								
B.1	Office Rent	12	200	2 400	2 400	2 382	18	1%

Budget and Expenditure Summary ENP/2012/310-064
National Integrity System Assessments in European Neighbourhood East Region

Project Name:

Chapter Name:

Prepared by:

Project Period:

Reporting Period:

TI Moldova

Lilija Carasciuc

1.3.2013 - 28.2.2015

01.03.2013 - 31.12.2013

C/C	Line Item	Notes	Unit No	Unit Type	Budgeted		Actual Expenditure		% Funds Used
					Unit Cost	Total	Expenditure	Balance	
1.	Human Resources								
	1.1 Salaries (gross salaries including social security charges)⁴								
MD.1.1.1	Technical - Lead Researcher		9	Per month	900,00	8 100,00	8 096,26	3,74	100%
MD.1.1.2	Technical - Research Assistant		9	Per month	655,00	5 895,00	5 239,99	655,01	89%
MD.1.1.3	Technical External Reviewer		8	per days	100,00	800,00	0,00	800,00	0%
MD.1.1.4	Administrative/ support staff - Project Coordinator		24	Per month	900,00	21 600,00	8 999,94	12 600,06	42%
MD.1.1.5	Administrative/ support staff - Advocacy/Communications Officer		12	Per month	400,00	4 800,00	645,15	4 154,85	13%
MD.1.1.6	Administrative/ support staff - Accountant		24	Per month	250,00	6 000,00	2 499,99	3 500,01	42%
	1.3 Per diems for missions/travel⁵								
MD.1.3.1	Abroad (staff assigned to the Action)		21	Per diem	140,00	2 940,00	1 484,85	1 455,15	51%
MD.1.3.2	Local (staff assigned to the Action)		5	Per diem	100,00	500,00	0,00	500,00	0%
MD.1.3.3	Seminar/conference participants			Per diem		0,00	0,00	0,00	0%
	2. Travel								
	2.1 International travel								
MD.2.1	2.1 International travel		7	Per flight	750,00	5 250,00	1 519,61	3 730,39	29%
MD.2.2	2.2 Local transportation		24	Per month	50,00	1 200,00	399,21	800,79	33%
	3. Equipment and supplies								
MD.3.1	Purchase or rent of vehicles			Per vehicle		0,00	0,00	0,00	0%
MD.3.2	Furniture, computer equipment					0,00	0,00	0,00	0%
MD.3.3	Machines, tools...					0,00	0,00	0,00	0%
MD.3.4	Spare parts/equipment for machines, tools					0,00	0,00	0,00	0%
MD.3.5	Other (please specify) postage of NIS reports		300	copies	5,00	1 500,00	0,00	1 500,00	0%
	4. Local office								
MD.4.3	Consumables - office supplies		24	Per month	30,00	720,00	301,62	418,38	42%
	Subtotal					50 635,00	26 966,19	23 668,81	53%
	Subtotal						1 519,61	3 730,39	24%
	Subtotal					6 450,00	1 918,82	4 531,18	30%
	Subtotal						0,00	0,00	0%
	Subtotal					1 500,00	0,00	1 500,00	0%

MD.4.4	Other services (tel/fax, electricity/heating, maintenance)		Per month	0,00	0,00	0,00	0,00
5.	Other Costs, Services	<i>Subtotal</i>		720,00	301,62	418,38	42%
MD.5.1	Publications ⁹		2	4 000,00	0,00	8 000,00	0%
MD.5.2	Studies, research ⁹		10	100,00	0,00	1 000,00	0%
MD.5.3	Expenditure verification/Audit		2	1 500,00	0,00	3 000,00	0%
MD.5.4	Evaluation costs			0,00	0,00	0,00	
MD.5.5	Translation, interpreters		550	16,00	674,68	8 125,32	30%
MD.5.6	Financial services (bank guarantee costs etc.)			0,00	0,00	0,00	
MD.5.7	Costs of conferences/seminars ⁹		5	1 110,00	928,89	4 621,11	110%
MD.5.8	Visibility actions ¹⁰		10	1 000,00	0,00	10 000,00	0%
	Total Direct Eligible Costs	<i>Subtotal</i>		36 350,00	1 603,57	34 746,43	4%
	Overheads (7% of direct eligible costs)			95 655,00	30 790,19	64 864,81	32%
	TOTAL ELIGIBLE COSTS			6 695,85	2 155,31	4 540,54	32%
				102 350,85	32 945,50	69 405,35	32%

NED AUDIT SUMMARY REPORT

Organization Name: Transparency International Moldova
 NED Grant No. 2012-952

Period of Expenditures: From: month/day/year 01.01.2013
To: month/day/year 06.30.2013
 (insert beginning and ending dates of reporting period)

BUDGET LINE ITEM	EXPENDITURES THIS PERIOD
Salaries	\$0,00
Taxes, Benefits & Allowances	\$0,00
Space & Utilities	\$840,00
Supplies and Equipment	\$159,98
Communications and Postage	\$0,00
Travel and Per Diem	\$0,00
Contractual Services	\$12 104,79
Other Direct Costs	\$140,31
Support Grants	\$0,00
TOTAL PROGRAM COSTS	\$13 245,08

CONVERSION INFORMATION: (MUST be completed if applicable)
 "Expenditures This Period" incurred in currency other than US dollars were converted to US dollars for purposes of this report at the rate of _12.40 MDL = US\$1.00

14008

Grant contract Nr.:

15.07.2013

Data semnării contractului de grant:

15.07.2013-15.07.2014

Perioada de realizare a proiectului :

"Buna Guvernare"

Denumirea programului:

"Monitizarea implementării politicilor anticorupție în autoritățile publice centrale în 2013"

Denumirea proiectului:

Tipul de cheltuieli conform bugetului proiectului <small>(Linile de buget se indică din Anexa nr. 1 la contractul de Grant)</small>	Bugetul aprobat				Suma totală							
	Suma aprobată de Fundația Soros (\$) <small>Se indică din contr. de grant</small>	Suma aprobată de alte surse de finanțare (\$)	Modificare de buget aprobată** \$	Suma totală aprobată (inclusiv modif.) \$	Acordat FSM		Cheltuit FSM		Acordat din alte surse		Cheltuit din alte surse	
					lei	\$	lei	\$	lei	\$	lei	\$
1. Suport financiar	18846,00	0,00	0,00	18846,00	132706,56	10332,00	111947,17	8736,33	0,00	0,00	0,00	0,00
2. Consultanți & Experti	10030,00	0,00	0,00	10030,00	60813,48	4718,00	17134,74	1348,17	0,00	0,00	0,00	0,00
3. Cheltuieli administrative	4546,00	0,00	0,00	4546,00	24538,06	1910,00	18866,99	1484,48	0,00	0,00	0,00	0,00
4. Activitatea 1	300,00	0,00	0,00	300,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
5. Activitatea 2	200,00	0,00	0,00	200,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total:	33922,00	0,00	0,00	33922,00	218058,11	16960,00	147948,90	11568,98	0,00	0,00	0,00	0,00

Sold FSM		\$	
	lei		
	70109,21		5391,02

Grant contract Nr.:

13712

Data semnării contractului de grant:

09.04.2012

Perioada de realizare a proiectului :

09.04.2012-09.04.2013

Denumirea programului:

"Buna Guvernare"

Denumirea proiectului:

"Monitozizarea implementarii politicilor anticoruptie in autoritatile publice centrale in 2012"

Tipul de cheltuieli conform bugetului proiectului <small>(Linii de buget se indică din Anexa nr. 1 la contractul de Grant)</small>	Bugetul aprobat				Suma totală							
	Suma aprobată de Fundația Soros (\$) <small>Se indica din contr. de grant</small>	Sold initial (MDL)	Sold initial \$	Suma totală aprobată (inclusiv modif.) \$	Acordat FSM		Cheltuit FSM		Acordat din alte surse		Cheltuit din alte surse	
					lei	\$	lei	\$	lei	\$	lei	\$
1. Consultanti & Experti	18370	17 835,00	1 440,00		90 753,78	7 546,54	108 588,78	8 986,54				
2. Cheltuieli administrative	14755	8 235,00	665,00		42 176,05	3 484,54	50 411,05	4 149,54				
3. Consumabile	480	480,00	38,00		2 920,00	239,18	3 400,00	277,18				
4. Alte cheltuieli	1145	199,26	16,78		580,74	47,74	780,00	64,52				
5. Servicii procurate	250											
Total:	35000	26 749,26	2 159,78		136 430,57	11 318,00	163 179,83	13 477,78				

Grant contract Nr.:

13959

Data semnării contractului de grant:

08.02.2013

Perioada de realizare a proiectului :

08.02.2013-31.03.20134

Denumirea programului:

"Buna Guvernare"

Denumirea proiectului:

"Buna Guvernare". Implementation of Anti-Corruption Policies. Grant contract No.13959

Tipul de cheltuieli conform bugetului proiectului (Limitele de buget se indică din Anexa nr. 1 la contractul de Grant)	Bugetul aprobat				Suma totală							
	Suma aprobată de Fundația Soros (\$) <small>Se indica din contr. de grant</small>	Suma aprobată de alte surse de finanțare (\$)	Modificare de buget aprobată** \$	Suma totală aprobată (inclusiv modif.) \$	Acordat FSM		Cheltuit FSM		Acordat din alte surse		Cheltuit din alte surse	
					lei	\$	lei	\$	lei	\$	lei	\$
1. Servicii procurate	900,00	0,00	0,00	900,00	10848,87	900,00	10848,86	900,00	0,00	0,00	0,00	0,00
2. Suport financiar	1350,00	0,00	0,00	1350,00	16273,30	1350,00	16273,26	1350,00	0,00	0,00	0,00	0,00
3. Transport si servicii hoteliere	7650,00	0,00	0,00	7650,00	92215,40	7650,00	82670,40	6858,17	0,00	0,00	0,00	0,00
4. Alte cheltuieli	4200,00	0,00	0,00	4200,00	50628,06	4200,00	47007,29	3899,63	0,00	0,00	0,00	0,00
5. Comunicare (telefon , internet)	100,00	0,00	0,00	100,00	1205,43	100,00	1588,31	131,76	0,00	0,00	0,00	0,00
Total:	14200,00	0,00	0,00	14200,00	171171,06	14200,00	158388,12	13139,55	0,00	0,00	0,00	0,00

Sold FSM	lei	\$
Returnat FSM	12782,94	1060,45

“Engaging Civil Society in Monitoring of Interest Policies” Project (Grant contract ENP1213-313-750)
 implementation period of the contract (01.07.2013-31.12.2013)

Moldova EPF

Interim financial report:
 period (01/07/2013-31/12/2013)

Expenditures	Budget as per contract/addendum				Re-allocation allowed reallocation (article 9.2 of the GC)	Expenditures incurred					Cumulated costs (from start of implementation to present report) included (in EUR)		
	Unit	# Units (a)	Unit cost (in EUR) (b)	Costs (in EUR) (a)*(b) (c)		Exchange rate of the period (01.07.2013-31.03.2014): # Units (d)	Unit cost (in currency a¹) (e)	Total cost (in currency a¹) (f)=(d)*(e)	Total cost (in EUR) (g)=(f)*(F-rate)	Units total # for all currencies (h) = Sum (d...d)		Total for the period in EUR (i) = Sum (g...g)	Cumulated costs (before current report) (in EUR) (j)
1. Human Resources													
1.1 Salaries (gross salaries including social security charges and other related costs, local staff) ⁴													
1.1.1 Technical IT services													
1.1.1.1 Project manager	Per month	24	60	1440									
1.1.1.2 Administrative support staff													
1.1.1.2.1 Project manager	Per month	5.4	2666.7	14400	6.00	20 250.00	121 500.00	7 200.00	7 200				
1.1.1.2.2 Country coordinators	Per month	12	900	10800	6.00	15 187.50	91 125.00	5 400.00	5 400				
1.1.1.2.3 Project assistants	Per month	12	600	7200	6.00	10 125.00	60 750.00	3 600.00	3 600				
1.1.1.2.4 Bookkeepers	Per month	12	370	4440	6.00	6 243.75	37 462.50	2 220.00	2 220				
1.1.3 Experts													
1.1.3.1 Monitoring experts	Per day	67	4000		1.00	1 203.01	1 203.01	72.04	72				
1.1.3.2 Legal experts	Per day	30	67	2000									
1.1.3.3 Advocacy experts	Per day	9	67	600									
1.2. Per diems for mission													
1.2.1 Abroad (staff assigned to the Action)	Per diem	7	110	770	2.00	5 720.68	11 441.36	676.88	677				
1.2.2 Local (staff assigned to the Action)	Per diem				6.00	0.00							
1.2.3 Seminar/conference participants	Per diem				6.00	0.00							
Subtotal Human Resources				45650			333481.87	19168.92	19169	0.00	0.00		
2. Travel													
2.1 International travel	Per flight	3	600	1800									
2.2 Local transportation	Per month			0		20 200.00	20 200.00	1209.58	1 210				
Subtotal Travel				1800			20200.00	1209.58	1 210	0.00	0.00		
3. Equipment and supplies													
3.1 Purchase or rent of vehicles	Per vehicle												
3.2 Furniture, computer equipment													
3.3 Machines, tools, ...													
3.4 Spare parts/equipment for machines, tools													
3.5 Other (please specify)													
Subtotal Equipment and supplies				0			0.00	0.00	0	0.00	0.00		
4. Local office													
4.1 Vehicle costs	Per month	12	240	2880	4.00	5 020.50	20 082.00	1202.51	1 203				
4.2 Office rent	Per month	12	63	756	6.00	1 073.80	6 442.80	385.80	386				
4.3 Consumables - office supplies	Per month	12	100	1200	6.00	798.33	4 790.00	286.83	287				
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month			4856			31314.80	1875.14	1 875	0.00	0.00		
Subtotal Local office				4856			31314.80	1875.14	1 875	0.00	0.00		
5. Other costs, services													
5.1 Publications	Opinion polls and focus groups	1	9500	9500		27 531.97	27 531.97	1632.58	1 633				
5.2 Studies, research													

