

# **Transparency International - Moldova**

## **Financial Statements**

**for the period 1 January to 31 December 2015**

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### Abbreviations used within the report:

NIS – project National Integrity System Assessment  
EC – European Commission  
Col – Project Monitoring Conflict of Interests policy Grant Contract European Union  
NED – National Endowment for Democracy  
NDI – National Democratic Institute for International Affairs USA  
UNDP - United Nations Development Programme  
PASOS – Policy Association for an Open Society  
SCO –Federal Department of Foreign Affairs FDFA (Swiss Cooperation Office in Moldova)  
EEFM – East European Foundation Moldova

## **Independent Auditor's Report**

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

1. We have audited the accompanying financial schedules comprising sources and use of targeted financing of Activities within 2015 and TI-M administration costs in order to find out whether they satisfy the Grant Agreements concluded for approved activities in 2015 between donating agencies and Transparency International Moldova (TI-M).

2. We have audited the accompanying financial statements of the Transparency International Moldova (TI-M) as of December 31, 2015, and the corresponding documents on program implementation for the period January 1, 2015 – December 31, 2015.

Management of TI-M is responsible for the reliability of these financial statements. Our responsibility is to express an opinion on the corresponding financial statements based on our audit.

3. We have conducted our audit in compliance with the International Auditing Standards applicable to special-purpose audit engagements. These Standards require that we plan and perform the audit so as to obtain reasonable assurance about whether financial statements are free of material misstatement. An audit includes the examination of evidence that confirms the data of financial statements and information disclosure. It also implies assessment of the accounting principles used and analysis of significant accounting estimates made by the management, as well as evaluation of the overall presentation of financial statements.

4. In conducting the audit, special attention was paid to the following aspects:

- Design and operation of the accounting system within Projects, i.e. documentation, authorization of transactions, procurement of goods and services, business trip documentation, book-keeping and account reconciliation;
- Whether all the necessary supporting documents, records, and accounts were kept in respect of all Programs incomes and expenditure;
- Whether received funds were spent efficiently for Programs purposes in compliance with budgets and other clauses stipulated by Grant Agreements;

- Whether all the expenses were duly documented in compliance with the budgets stipulated by Grant Agreements;
- Whether all the expenses were incurred in compliance with the current legislation;
- Whether all the equipment procured from grants exist.

We believe that our audit provides a reasonable basis for an opinion.

5. In our opinion, the financial statements referred to in paragraph 1 above present fairly, in all the significant aspects, the funds received and expenses incurred by the TI-M within January 1 – December 31, 2015, in compliance with the accrual method as described in chapter IV(8).

Director of Audit Firm, Auditor

June 16, 2016



Alla Kulikovskaia

**TRANSPARENCY INTERNATIONAL MOLDOVA NGO**  
**I. Balance Sheets as of December 31, 2015**

Assertions	Notes	December 31, 2015	
		MDL	EUR
<b>CURRENT ASSETS:</b>	3		
Cash	3.1	178 999	8 334
Inventory	3.2	5 925	276
Debtors and Prepayments	3.3	74 771	3 481
<b>TOTAL CURRENT ASSETS</b>		<b>259 695</b>	<b>12 091</b>
<b>FIXED ASSETS:</b>	4		
Intangible Fixed Assets	4.1	0	0
Tangible Fixed Assets	4.2	31 323	1 458
<b>TOTAL FIXED ASSETS</b>		<b>31 323</b>	<b>1 458</b>
<b>Total Assets</b>		<b>291 018</b>	<b>13 549</b>
<b>LIABILITIES and NET ASSETS</b>			
Liabilities	6	11 556	538
Targeted Financing	5	178 999	8 334
Net Assets	7	100 463	4 677
<b>Total Net Assets</b>		<b>291 018</b>	<b>13 549</b>

Executive Director \_\_\_\_\_ 

Chief Accountant \_\_\_\_\_ 

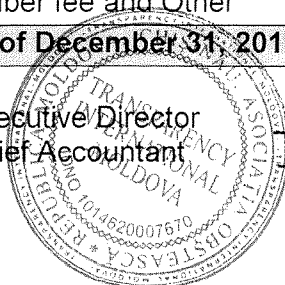


**TRANSPARENCY INTERNATIONAL MOLDOVA NGO**  
**II. FINAL PROGRESS REPORT**  
For 12 month period ended on December 31, 2015

(all amounts expressed in EUR)

Assertions	12 months period ended December 31, 2015
<b>Balance at the Beginning of the Reporting Period</b>	
TI-Secretariat, EC, ENPI/2012/310-064	26 558
EC, ENPI 2013/313-750	27 501
NED, Gr.2014-459	6 120
EEFM Grant 186	2 232
TIM member fee and Other	1309
<b>Total as of January 01, 2015</b>	<b>63 721</b>
<b>Incomes</b>	
NED, Gr.2014-459	5 323
NDI Grant 15-12164-MOL 0-1242	23 506
EEFM Grant 186 - MDL 124738	5 737
EEFM Grant 357- MDL 678093	32 689
UNDP Moldova, Grant 00094126 – MDL 397988	18 528
PASOS ENPI 354-731	10 444
Other incomes	7 103
<b>Total Incomes per Projects</b>	<b>103 330</b>
<i>Exchange rate difference</i>	143
<b>Expenditure</b>	
TI-Secretariat, EC, ENPI/2012/310-064	23 119
EC, ENPI 2013/313-750	27 501
NED, Gr.2014-459	11 443
NDI Grant 15-12164-MOL 0-1242	23 506
EEFM Grant 186	7 969
EEFM Grant 357	32 084
UNDP Moldova, Grant 00094126	18 246
PASOS ENPI 354-731	7 947
Other expenses	7 044
<b>Total Expenditure</b>	<b>158 859</b>
<b>Balance at the End of the Reporting Period</b>	
TI-Secretariat, EC, ENPI/2012/310-064	3 439
EC, ENPI 2013/313-750	0
NED, Gr.2014-459	0
NDI Grant 15-12164-MOL 0-1242	0
EEFM Grant 186	0
EEFM Grant 357	605
UNDP Moldova, Grant 00094126	282
PASOS ENPI 354-731	2 497
TIM member fee and Other	1 511
<b>Total as of December 31, 2015</b>	<b>8 334</b>

Executive Director  
Chief Accountant



*[Handwritten signatures]*

**TRANSPARENCY INTERNATIONAL MOLDOVA NGO**  
**III. CASH FLOW STATEMENT**  
**For 12 month period ended on Dacember 31, 2015**

Assertions	Amount in MDL	Amount in Euro	Amount in USD
<b>Opening Balance as of 1 January 2015</b>	<b>100 652,53</b>	<b>53 343,49</b>	<b>5 971,67</b>
<b>Cash Earnings</b>			
Donations	1 200 819,40	11 954,99	33 491,41 1 713,58
<b>Total Cash Available for Activities</b>	<b>1 301 471,93</b>	<b>65 298,48</b>	<b>41 176,66</b>
<b>Cash Expenditure</b>	<b>1 266 568,67</b>	<b>58 589,46</b>	<b>41 176,66</b>
<b>Closing Balance</b>	<b>34 903,26</b>	<b>6 709,02</b>	<b>0</b>
<b>Balance in EUR</b>		<b>8 334,10</b>	

\* 01.01.2015: 1 EUR = 18,9966, 1 USD=15,6152


\*\* 31.12.2015: 1 EUR = 21,4779, 1USD =19,6585

/Detailed cash flow report in annex 1/


Executive Director

Chief Accountant




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**TRANSPARENCY INTERNATIONAL MOLDOVA NGO**  
**IV. NOTES TO THE FINANCIAL SCHEDULES**  
**For 12 month period ended on December 31, 2015**

**1. INCOMES**

Within the reporting period, TI-M received donations from:

Agency	Date of receipt	Amount sent,	Amount sent,	MDL available for use	EUR/MDL Exchange rate applied	Total in EUR
		EUR	USD			
<b>NED</b>						
	31.01.2015		4 000,00	71 784,80	20,3465	3 528,12
	20.03.2015		1 920,00	35 220,86	19,6275	1 794,46
	<i>subtotal</i>		<b>5 920,00</b>	<b>107 005,66</b>		<b>5 322,58</b>
<b>NIS</b>						
	24.09.2015	1160,51		25 966,76	22,3753	1 160,51
	18.12.2015	350,48		7 452,01	21,2623	350,48
	<i>subtotal</i>	<b>1510,99</b>		<b>33 418,77</b>	<b>43,6376</b>	<b>1 510,99</b>
<b>NDI</b>						
	03.02.2015		13 000,00	245 488,10	20,4116	12 026,89
	23.07.2015		10 100,00	192 627,20	20,8353	9 245,23
	22.09.2015		1 430,00	28 477,02	22,4659	1 267,57
	10.11.2015		1 041,41	20 764,88	21,4934	966,10
	<i>subtotal</i>		<b>25 571,41</b>	<b>487 357,20</b>		<b>23 505,80</b>
<b>UNDP Moldova</b>						
	25.09.2015			76 200,00	22,6684	3 361,51
	18.11.2015			160 840,00	21,1655	7 599,16
	18.12.2015			160 948,00	21,2683	7 567,51
	<i>subtotal</i>			<b>397 988,00</b>		<b>18 528,17</b>
<b>TI-Kyrgyzstan</b>						
	18.06.2015		980,00	18 138,33	20,8267	870,92
	24.07.2015		1020,00	19 484,14	21,0038	927,65
	<i>subtotal</i>		<b>2000,00</b>	<b>37622,47</b>		<b>1798,57</b>
<b>EEFM</b>						
	27.01.2015			66 431,00	19,9229	3 334,40
	17.02.2015			90 100,00	22,3704	4 027,64
	23.02.2015			41 158,00	21,9976	1 871,02
	23.03.2015			138 920,00	19,7835	7 022,01
	24.04.2015			57 730,00	19,9844	2 888,75
	22.05.2015			71 439,00	19,9261	3 585,20
	04.06.2015			34 638,41	20,2659	1 709,20
	07.07.2015			72 135,00	20,9222	3 447,77
	27.07.2015			42 496,00	20,8362	2 039,53
	21.08.2015			33 411,00	21,2398	1 573,04
	18.09.2015			44 972,00	22,4951	1 999,19
	23.10.2015			81 971,00	22,5201	3 639,90
	24.11.2015			27 430,00	21,2835	1 288,79
	<i>subtotal</i>			<b>802 831,41</b>		<b>38 426,46</b>



PASOS						
	15.06.2015	<b>10444</b>		211 165,15	20,22	10 444,00
	<i>subtotal</i>	<b>10 444,00</b>		<b>211 165,15</b>		<b>10 444,00</b>
<b>TOTAL INCOMES</b>		<b>11 954,99</b>	<b>33 491,41</b>	<b>2 077 388,66</b>		<b>99 536,56</b>

## 2. PROGRAMME ACTIVITIES

During the 12 month period ended on December 31, 2015 Transparency International – Moldova ONG has implemented 6 projects:

1. “National Integrity System Assessments in European Neighbourhood East region” Project (Grant contract: ENPI/2012/310-064 signed on February 17, 2014 – EUR 107468,39 for the period of March 2013 – August 2015.
2. “Engaging Civil Society in Monitoring of Conflict of Interest Policies” Project COI (Grant contract no.213-313-750) EU-funded for the Moldova for the period July1, 2013 to June 30, 2015
3. “Monitoring Conflict of Interest Policy” Project No 2014-459 funded by National Endowment for Democracy (NED) USD 13 000 for the period of May 2014 – April 2015;
4. East European Foundation funded Grant 186 “Institutional development of Transparency International Moldova” - MDL 124738 (USD 49 481/EUR 5737) for activities in 2015.
5. “Pro-Europe – Pro-Democracy” project Grant Contract No. 357 concluded with East European Foundation (finances by USAID through FHI360) for the period of January 12, 2015 - December 11, 2015
6. “Supporting Legal Advisor Services” Project funded by Federal Department of Foreign Affairs FDFA acting through Swiss Cooperation Office in Moldova, Grant Project No. 81026068/1 – EUR 7 650 for the period May 2014 – January 2015.
7. “Supporting the democratic participation of farmers and food producers in decision making process in the DCFTA context” Project in according of the Cooperation Agreement No 15-12184 –MOL 0-1242 with National Democratic Institute for International Affairs (NDI) USA for the period 01.02.2015 – 30.09.2015
8. “The survey on perception vs. personal experience with corruption of households and business-people” Project within the framework of Project 00094126 “Strengthening the corruption prevention and analysis functions of the National Anti-corruption Center” of Public Association „Transparency International - Moldova” for the period September- December 2015
9. “Partners in Empowerment” Project awarded to PASOS by European Commission through grant contract no. 354-731 under the grant call EuropeAid/135811/DH/ACT/Multi-ENPI/2014/206 within which TI Moldova recognised as a project co-applicant.

## PROJECTS

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

### 2.1 "National Integrity System Assessments in European Neighbourhood East region" Project (Grant contract: ENPI/2012/310-064) For the period of 2015

Items	Donation	Total
	MDL	EUR
<b>Balance at the beginning NIS:</b>	<b>504 509,42</b>	<b>26 557,88</b>
<b>Incomes</b>		
EEF Moldova contribution	33 993,92	1 703,87
<b>Total sources available for 2015</b>	<b>538 503,34</b>	<b>28 261,75</b>
<i>Exchange rate difference</i>	<i>37 627,00</i>	
<b>Expenditure</b>		
<b>1. Human Resources</b>	<b>MDL</b>	<b>EUR</b>
<b>Human Resources</b>		
<b>1.1 Salaries (gross salaries including social security charges and other related costs, local staff)<sup>4</sup></b>		
Administrative/ support staff – Project Coordinator	147 398,98	7 277,08
Administrative/ support staff - Advocacy/Communications Officer	48 567,03	2 432,45
Administrative/ support staff - Accountant	35 660,66	1 771,42
<b>1.3 Per diems for missions/travel<sup>5</sup></b>		
Abroad (staff assigned to the Action)	14 313,28	714,56
<b>Subtotal</b>	<b>245 939,95</b>	<b>12 195,51</b>
<b>Travel</b>		
2.1. International travel	13 794,00	692,00
2.2 Local transportation	4 000,00	198,79
<b>Subtotal</b>	<b>17 794,00</b>	<b>890,79</b>
<b>Equipment and supplies</b>		
Other (please specify) postage	1 202,00	60,31
<b>Subtotal</b>	<b>1 202,00</b>	<b>60,31</b>
<b>Local office</b>		
Office rent	54 303,46	2 704,78
Consumables - office supplies	8 980,00	441,10
Other services (tel/fax, electricity/heating, maintenance)	7 441,52	373,35
<b>Subtotal</b>	<b>70 724,98</b>	<b>3 519,23</b>
<b>Other Costs, Services</b>		
Financial services (bank guarantee costs etc.)	7 652,90	382,17
Costs of conferences/seminars <sup>9</sup>	10 728,00	531,45
Visibility actions <sup>10</sup>	92 538,05	4 578,54
<b>Subtotal</b>	<b>110 918,95</b>	<b>5 492,16</b>
<b>Total Expenses</b>	<b>446 579,88</b>	<b>22 158,00</b>
Refund in member fees TI-M	55 687,32	2 664,72
<b>Balance as of 31.12.2015</b>	<b>73 863,14</b>	<b>3 439,03</b>

**2.2 “Engaging Civil Society in Monitoring of Conflict of Interest Policies” Project Col  
(EU-funded Grant contract no. ENPI 213/313-750)  
For the period of 2015**

Items	Donation	
	MDL	EUR
<b>Balance at the beginning:</b>	<b>522 121,49</b>	<b>27 501,37</b>
<b>Incomes:</b>	0	0
<b>Total sources available for 2015</b>	<b>522 121,49</b>	<b>27 501,37</b>
<i>Exchange rate difference</i>	<i>6 343,28</i>	
<b>Administrative/support staff</b>		
Project manager	134 945,30	7 022,57
Country coordinators	101 209,03	5 266,93
Project assistants	79 927,56	4 159,44
Bookkeepers	41 608,28	2 165,30
<b>EXPERTS</b>		
Monitoring experts	20 511,87	1067,44
Legal experts	-1 177,94	-61,30
<b>Per diems for missions/travel</b>	<b>28 781,64</b>	<b>1497,8</b>
<b>Subtotal Human Resources</b>	<b>405 805,74</b>	<b>21 118,18</b>
<b>TRAVEL</b>		
International and local travel	<b>39 300,25</b>	<b>2 045,19</b>
<b>Local Office</b>	0,00	
Office rent	28 208,24	1 467,96
Consumables-office supplies	12 507,47	650,89
Other services	638,93	33,25
<b>Subtotal Local Office</b>	<b>41 354,63</b>	<b>2 152,10</b>
<b>Other Costs, Services</b>	0,00	
Studies, research	-115 565,45	-6 014,04
Expenditure verification audits	55 559,06	2891,3
External evaluation	34 226,09	1781,13
Translation, interpreters	727,52	37,86
Bank charges	13 903,31	723,53
Costs of conferences/seminars	33 356,19	1 735,86
Visibility actions	19 797,42	1030,26
<b>Subtotal other costs, services</b>	<b>42 004,13</b>	<b>2 185,90</b>
Small grants for local CSOs	0,00	
<b>Total direct eligible costs</b>	<b>528 464,77</b>	<b>27 501,37</b>
<b>Balance as of December 31, 2015</b>	<b>0,00</b>	<b>0,00</b>

**2.3 “Monitoring Conflict of Interest Policy” Project NED No 2014-459**  
For the period of 2015

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

Items	MDL	EUR Equivalent	USD
<b>Balance at the beginning:</b>	<b>116 272,03</b>	<b>6 120,68</b>	<b>7 446,08</b>
<b>Incomes:</b>			
National Endowment for Democracy	107 005,66	5322,58	5 920,00
<b>Total Donations</b>	<b>223 277,69</b>	<b>11 443,26</b>	<b>13 366,08</b>
<b>Expenses Incurred within Program Activities:</b>			
Contractual Services	-22 792,26	-1135,25	-1 654,01
Other direct costs	9 138,98	455,20	491,64
Support grants	249052,75	12404,99	14528,45
<b>Total Expenditure</b>	<b>235 399,47</b>	<b>11 443,26</b>	<b>13 366,08</b>
<i>Exchange rate difference</i>	12 121,78		
<b>Balance as of December 31, 2015</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

**2.4 “Supporting the democratic participation of farmers and food producers in decision making process in the DCFTA context” Project NDI No 15-12184 –MOL 0-1242**  
For the period of 2015

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

Items	MDL	USD	Budget	%%
<b>Incomes</b>	<b>487 357,20</b>	<b>25 571,41</b>		
<i>Exchange rates difference</i>	- 17 817,68	18,66		
<b>Total sources available for use</b>	<b>469 539,52</b>	<b>25 590,07</b>		
<b>Expenditure</b>				
Salaries & Benefits:	212 226,48	11 418,64	11 436	100
Project Coordinator	68 912,66	3 711,12	3 679	101
Project Assistant	61 719,00	3 322,61	3 360	99
Communication Coordinator	12 068,97	643,34	667	96
Accountant	23 969,62	1 290,82	1 280	101
Benefits & Taxes	45 556,23	2 450,75	2 450	100
Contractual Services	18 830,00	1 003,73	1 000	100
Office Rent	15 233,00	814,97	800	102
Office Supplies & Equipment	23 781,71	1 300,13	1 300	100
Communications	7 537,01	402,57	400	101
Other Administrative Costs	2 541,54	236,49	214	111
Activity I - Workshops/Trainings	118 055,78	6 474,15	6 510	99
Activity II - Conference	14 799,00	774,82	1 240	62
Activity III - Advocacy & Media Campaign	56 535,00	3 164,57	2 920	108
<b>TOTAL</b>	<b>469 539,52</b>	<b>25 590,07</b>	<b>25 820</b>	<b>99</b>
<b>Current Account Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**2.5 Institutional development of Transparency International Moldova  
(East European Foundation Grant 186)  
For the period of 2015**

Items	Expenditure		
	MDL	USD	EUR
<b>Balance at the beginning:</b>	<b>42 395,03</b>	<b>2 714,98</b>	<b>2 231,72</b>
<b>Incomes:</b>			
EEFM funded	124 738,41	6 505,00	5 736,84
<b>Total Donations</b>	<b>167 133,44</b>	<b>9 219,98</b>	<b>7 968,56</b>
<b>Expenditure</b>			
<b>Project Staff Salaries</b>	<b>28 056,39</b>	<b>1 596,41</b>	<b>1 379,55</b>
Project Director	11 012,00	600,00	518,49
IT Specialist	5 680,00	377,21	325,97
Project Accountant	6 607,20	360,00	311,10
Insurances 27%	4 757,19	259,20	223,99
<b>Institutional Capacity Building</b>	<b>20 036,79</b>	<b>1 143,00</b>	<b>987,73</b>
External Expert 450*2 months	15 777,00	900,00	777,74
Insurances 27%	4 259,79	243,00	209,99
<b>TV shows 666*5 shows on National TV</b>	<b>63 600,00</b>	<b>3 376,39</b>	<b>2 917,73</b>
<i>Include. Co-funding Prpject Col</i>	<i>33 993,92</i>	<i>1 682,03</i>	<i>1 453,53</i>
<b>Case Studies</b>	<b>5 501,50</b>	<b>275,08</b>	<b>237,71</b>
Press Kit	3 000,00	150,00	129,62
Press Article	660,00	33,00	28,52
Release Translation 80*1 common	1 450,00	72,50	62,65
Insurances 27%	391,50	19,58	16,92
<b>Administrative Costs</b>	<b>12 888,26</b>	<b>806,67</b>	<b>697,09</b>
Consumables	1 780,00	90,80	78,47
Office Rent	7 319,00	485,99	419,97
Telephone / Internet	3 789,26	229,88	198,65
<b>Bank Fees</b>	<b>437,36</b>	<b>23,64</b>	<b>20,43</b>
<b>Audit</b>	<b>36 613,14</b>	<b>2 000,00</b>	<b>1 728,31</b>
<b>Total Project</b>	<b>167 133,44</b>	<b>9 221,19</b>	<b>7 968,56</b>
<i>Exchange rate difference</i>		<i>1,21</i>	
<b>Balance as of December 31, 2015</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2.6 "Pro-Europe – Pro-Democracy" Project (East European Foundation Grant 357)  
For the period of 2015**

Items	Expenditure	Budget	%%
	MDL	MDL	
<b>Incomes from EEF received</b>	<b>678 093,00</b>	<b>730 000,00</b>	
<b>Expenditure</b>			
<b>Salary</b>			
Project Director	70 098,00	70 098,00	100
Project Coordinator	36 355,00	36 355,00	100
Bookeeper/ Accountants	13 569,00	13 569,00	100
Social and medical Insurance (27%)	32 801,47	32 801,00	100
<b>Subtotal Salary</b>	<b>152 823,47</b>	<b>152 823,00</b>	<b>100</b>
<b>Honorary</b>			
Experts	45 145,00	45 145,00	100
Local Logistic	18 208,00	18 208,00	100
Social and medical Insurance (27%)	15 392,97	15 392,00	100
<b>Total Honorary</b>	<b>78 745,97</b>	<b>78 745,00</b>	<b>100</b>
<b>Events</b>			
Conference Room Rent	2 912,00	2 912,00	100
Coffee-breake	12 437,14	12 437,00	100
Hand out materials	9 030,30	8 910,00	101
Contest of essays dinner	9 035,00	9 035,00	100
Literature round table	13 221,90	13 222,00	100
<b>Subtotal Events</b>	<b>46 636,34</b>	<b>46 516,00</b>	<b>100</b>
<b>Local Travel</b>	<b>25 872,42</b>	<b>25 880,00</b>	<b>100</b>
<b>Promotional Materials</b>			
Promotional Materials	39 000,00	39 000,00	100
Posters and stickers	33 279,20	47 780,00	70
EU digests in news-papers	40 000,00	40 000,00	100
European cultural events	29 726,75	29 700,00	100
TV programs central level	70 350,00	70 350,00	100
Public debates in local TV programs	24 000,00	24 000,00	100
Radio Programs	40 000,00	40 000,00	100
Insigne	46 000,00	31 500,00	146
<b>Subtotal Promotional Materials</b>	<b>322 355,95</b>	<b>322 330,00</b>	<b>100</b>
<b>Administrative costs</b>			
Stationary / Office supplies	9 989,26	9 900,00	101
Office rent	18 650,00	19 272,00	97
Communication (telephone, internet, fax)	7 458,66	7 850,00	95
<b>Subtotal Administrative costs</b>	<b>36 097,92</b>	<b>37 022,00</b>	<b>98</b>
Bank charges	2 556,20	<b>3 105,00</b>	<b>82</b>
Audit		<b>12 000,00</b>	<b>0</b>
Budget reserve		<b>51 579,00</b>	<b>0</b>
<b>Total Expenditure</b>	<b>665 088,27</b>	<b>730 000,00</b>	<b>91</b>
<b>Current Account Balance</b>	<b>13 004,73</b>		

**2.7 "The survey on perception vs. personal experience with corruption of households and business-people" - Project 00094126 UNDP Moldova  
For the period of 2015**

Items	Expenditure		
	MDL	USD	EUR echiv
<b>TOTAL INCOME</b>	<b>397 988,00</b>	<b>20 000</b>	<b>18 528</b>
<b>EXPENSES OUTLINE</b>			
<b>Program Activities</b>			
<b>Personnel</b>	<b>102 744,28</b>	<b>5 200</b>	<b>4 783</b>
2 consultants *100\$*26 days	102 744,28	5 200	4 783
<b>Contractual</b>	<b>267 367,85</b>	<b>13 400</b>	<b>12 447</b>
Interviews with households	87 792,43	4 400	4 087
Interviews with business people	15 962,24	800	743
Verification of 1600 questionnaires	59 858,40	3 000	2 787
Introducing information into data base SPSS	31 924,48	1 600	1 486
Calculating the estimated total bribes	19 952,80	1 000	929
Preparing the tables and graphs	23 943,36	1 200	1 115
Editing and formatting the report	11 971,68	600	557
Graphics and Risks indicators	15 962,46	800	743
<b>Supplies</b>	<b>5 737,56</b>	<b>300</b>	<b>267</b>
Paper and cartridge	5 011,83	264	233
Bank charges	725,73	36	34
<b>Other Direct costs</b>	<b>16 082,95</b>	<b>800</b>	<b>749</b>
Translation	14 082,95	700	656
Press-conference	2 000,00	100	93
<b>TOTAL EXPENSES</b>	<b>391 932,64</b>	<b>19 700</b>	<b>18 246</b>
<b>Current Account Balance</b>	<b>6 055,36</b>	<b>300,00</b>	<b>281,91</b>

**2.8 "Partners in Empowerment" Project awarded to PASOS by European Commission  
through grant contract no. 354-731  
For the period of 2015**

Items	Expenditure		Budget for 3 month 2015
	MDL	EUR	EUR
<b>Incomes from PASOS received</b>	<b>211 165,15</b>	<b>10 444,00</b>	
<i>Exchange rate difference</i>	10 295,27		
<b>Expenditure:</b>			
<b>1. Human Resources</b>			
1.1 Salaries (gross amounts, local staff)			
1.1.2 Administrative/ support staff			
Country coordinator -( 3month*€2200)	139 805,82	6 600,00	6 600,00
Financial manager (3 month * €400)	25 419,24	1 200,00	1 200,00

<b>Subtotal Human Resources</b>	<b>165 225,06</b>	<b>7 800,00</b>	<b>7 800,00</b>
<b>2. Travel</b>			
<b>3. Equipment and supplies</b>			
4.3 Consumables - office supplies (3month*27,54€)	1 750,11	82,62	84,00
<b>Subtotal Local office</b>	<b>1 750,11</b>	<b>82,62</b>	<b>84,00</b>
<b>5. Other costs, services</b>			
5.6 Financial services (3 month * €20,00)	863,95	64,80	60,00
<b>Subtotal Other costs, services</b>	<b>863,95</b>	<b>64,80</b>	<b>60,00</b>
<b>6. Other</b>			
<b>7. Subtotal direct eligible costs of the Action (1-6)</b>	<b>167 839,12</b>	<b>7 947,42</b>	<b>7 944,00</b>
<b>Current Account Balance</b>	<b>53 621,30</b>	<b>2 496,58</b>	

**2.9 "Supporting Legal Advisor Services" Project**  
**financed by Swiss Cooperation Office in Moldova (SCO), Grant contract no. 81026068/1**  
**For the period of 2015**

Items	Expenditure		Budget for 2015
	MDL	EUR	EUR
<b>Balance at the beginning:</b>	<b>16 131,91</b>	<b>849,20</b>	<b>849,20</b>
<b>Expenditure:</b>			
Lawyer hotline	16 131,91	849,20	849,20
<b>Current Account Balance</b>	<b>0</b>	<b>0</b>	

**2.10 TIM – EXECUTION FEE and Other**

Description	12 months period ended January 31, 2015	
	MDL	EUR
<b>Opening cash balance</b>	<b>9 056,02</b>	<b>460,34</b>
<b>Income</b>	<b>151 692,29</b>	<b>7 102,91</b>
TI-Kurg :Grant "To Interview 100 respondents"	37 622,47	1 798,57
NIS balance Pr. ENPI/2012/310-064 and other services	89 106,09	4 175,71
TIAC- Armenia refund balance Pr.Col ENPI2013/313-750	24 963,73	1 128,63
<i>Exchange rate difference</i>	<i>1086,70</i>	<i>142,46</i>
<b>Total sources available for 2015</b>	<b>161 835,01</b>	<b>7 705,71</b>
<b>Expenses</b>	<b>129 380,62</b>	<b>6 194,64</b>
Project "To Interview 100 respondents"	37 622,47	1 798,57
Prepayments	74 770,74	3 577,89
Other administrative costs	16 987,41	818,18
<b>Closing Cash Balance</b>	<b>32 454,42</b>	<b>1 511,07</b>



### 3. Current Assets

The balance value of current assets amounts to MDL 259 695 or 12 091 Euros as of December 31, 2015 and is made up of the following items:

**3.1 Cash** at the disposal of TI-Moldova on 31.12.2015 in the amount of:

Amounts		Total in EUR
cash in bank accounts in MDL	MD 31 886,19	1 484,61
cash in bank accounts in EUR	€ 6 709,02	6 709,02
cash in bank accounts in USD	\$ 0	0
cash in bank card in MLD	MDL 3 017,07	140,47
<b>Total in EUR</b>		<b>8 334,10</b>

**3.2 Inventory** is consists of a large sun umbrella in the amount of 5 925 lei (EUR 276), which are confirmed by stock lists.

Opening Balance (MDL)	Procured (MDL)	Used (MDL)	Closing Balance (MDL)	Total in Euros
Inventory – 67 047	226 905	288 027	5 925	<b>276</b>

**3.3 Short-term receivables – 74 771 MDL (EUR 3 481)**

Accounts prepayment	Closing Balance (MDL)	Total in Euros
Moldtelecom/ORANGE/Moldgell – telephone, internet services	5 464	254
Uniunea scriitorilor - rent	69 216	3 223
Local taxes	91	4
<b>Total</b>	<b>74 771</b>	<b>3 481</b>

### 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	1 820	93 649	170	95 639
Depreciation	(1 820)	(93 649)	(170)	(95 639)
<b>Total Balance Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* in 2015 all intangible assets have been written off from the accounting

**4.2 Tangible fixed assets** as of December 31, 2015 are represented in accounting by office equipment and furniture:

<b>Tangible Fixed Assets</b>	<b>Opening Balance (MDL)</b>	<b>Procured (MDL)</b>	<b>Depreciation (MDL)</b>	<b>Balance Cost (MDL)</b>	<b>Total in Euros</b>
Computers	17 863	16 650	7 472	27 041	12 59
Furniture	3 874		769	3 105	145
Other Office Equipment					
	3 949		2 772	1 177	54
<b>Total</b>	<b>25 686</b>	<b>16 650</b>	<b>11 013</b>	<b>31 323</b>	<b>1 458</b>

## 5. Targeted Financing

The financial result per projects obtained as of 31 December 2015 from donations makes up EUR 8 334, and may be presented as follows:

<b>Projects</b>	<b>Opening Balance as of 01.01.2015</b>	<b>Incomes</b>	<b>Expenditure</b>	<b>Exchange rate difference</b>	<b>Financial Result</b>
ENPI/2012/310-064	26 558		23 119		3 439
Col ENPI 2013/313-750	27 501		27 501		0
NED Grant 2014-459	6 121	5 322	11 443		0
NDI15-12184-MOL 0-1242	0	23506	23506		0
EEFM Grant 186	2 232	5 737	7 969		0
EEFM Grant 357		32 690	32 085		605
UNDP Pr.00094126		18 528	18 246		282
Pasos ENPI 354-731		10 444	7 947		2 497
SCO Grant No.81026068/1	849		849		0
TI-M member fees and other	460	7103	6195	143	1 511
<b>Total Targeted Financing</b>	<b>63 721</b>	<b>103 330</b>	<b>158 859</b>	<b>143</b>	<b>8 334</b>

## 6. Short-term liabilities

**Short-term liabilities** – MDL 11 556 (EUR 538) include the Liabilities for personnel according to supporting documents

## 7. Increase in Net Assets

Increase in net assets in the amount of EUR 4 677 was formed by: long-term assets left at the disposal of TIM, balance of short-term assets, difference on exchange rate:

	<b>Total in EUR</b>
<b>Unrestricted Assets:</b>	
Property fund – investments of targeted financing in long-term assets (p.4)	1 458
– inventory (p.3.2)	276
- Debtors and Prepayments (p. 3.3)	3 481
–minus liabilities (p. 6)	(538)
<b>Total</b>	<b>4 677</b>

## **8. Significant Accounting Policies**

### **Basis**

The financial statements are prepared on the accrual receipts and disbursements basis, which means that revenues are recognized when received and expenses are recognized when incurred and paid. 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 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, 2015 – 21,4779 MDL for 1 Euro and 19,6585 MDL for 1 USD.

### **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 2015 CONSOLIDATED CASH FLOW REPORT

2015	NIS		NDI		COI		NED		EEF		Pasos		UNDP Moldova		SCO		mem. fees		Total	
	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR
Balance opening	504 509,42	26 557,88			522 121,49	27 501,37	116 272,03	6 120,88	42 395,03	2 231,72	0,00	0,00	0,00	0,00	16 131,91	849,20	9 056,02	460,34	1 210 485,90	63 721,19
NIS ENPI/2012/310-064	504 509,42	26 557,88																	504 509,42	26 557,88
Col ENPI 2013/313-750			522 121,49	27 501,37															522 121,49	27 501,37
NED Grant 2014-459							6 120,88												116 272,03	6 120,88
EEFM Grant 186									42 395,03	2 231,72									42 395,03	2 231,72
Grant Contract 81026068/1																			16 131,91	849,20
Member fees and other																			9 056,02	460,34
Incomes 2015	33 418,77	1 510,99	487 357,00	23 505,80	0,00	0,00	5 322,58	802 831,41	38 426,45	211 165,15	10 444,00	397 988,00	18 528,17	0,00	0,00	0,00	151 692,29	7 102,91	2 191 458,28	104 840,90
NIS ENPI/2012/310-064																				
NDI 15-12184-MOL 0-1242			487 357,00	23 505,80															487 357,00	23 505,80
FHI EEFM Grant 357																			678 093,00	32 689,61
EEFM Grant 186									678 093,00	32 689,61									124 738,41	5 736,84
Kirgistan Sounding									124 738,41	5 736,84									37 622,47	1 798,57
NED Grant 2014-459																			107 005,66	5 322,58
UNDP Project 00094126																			397 988,00	18 528,17
Pasos ENPI 354-731																			211 165,15	10 444,00
Other income	33 418,77	1 510,99																	114 069,82	5 304,34
Available for use in 2015:	537 928,19	28 068,87	487 357,00	23 505,80	522 121,49	27 501,37	223 277,69	11 443,26	845 226,44	40 658,17	211 165,15	10 444,00	397 988,00	18 528,17	16 131,91	849,20	160 748,31	7 563,25	1 474 888,59	6 815,33
Exchange rates difference	37 627,00		-17 817,48		6 343,28						10 295,27								3 401 944,18	168 562,09
Expenditures	501 692,05	24 629,84	469 539,52	23 505,80	528 464,77	27 501,37	223 277,69	11 443,26	832 221,71	40 052,68	167 833,12	7 947,42	391 932,64	18 246,24	16 131,91	849,20	129 380,62	6 194,64	3 260 480,03	142,46
NIS ENPI/2012/310-064																				
NDI 15-12184-MOL 0-1242			469 539,52	23 505,80															412 585,96	20 454,13
Col ENPI 2013/313-750			528 464,77	27 501,37															469 539,52	23 505,80
NED Grant 2014-459							11 443,26												223 277,69	11 443,26
EEFM Grant 357																			665 088,27	32 084,12
EEFM Grant 186									665 088,27	32 084,12									528 464,77	27 501,37
Kirgistan Sounding									167 133,44	7 968,58									665 088,27	32 084,12
UNDP Project 00094126																			167 133,44	7 968,58
Pasos ENPI 354-731																			391 932,64	18 246,24
Grant Contract 81026068/1																			391 932,64	18 246,24
Member fees and other	89 106,09	4 175,71									167 833,12	7 947,42							167 833,12	7 947,42
Balance per 31.12.2015	73 863,14	3 439,03	0,00	0,00	0,00	0,00	0,00	13 004,73	605,49	53 621,30	2 496,58	6 055,36	281,93	0,00	0,00	0,00	32 454,39	1 511,07	178 998,92	8 334,10
NIS ENPI/2012/310-064																				
NDI 15-12184-MOL 0-1242			0,00	0,00															73 863,14	3 439,03
Col ENPI 2013/313-750			0,00	0,00																
NED Grant 2014-459							0,00													
EEFM Grant 357																				
EEFM Grant 186									13 004,73	605,49									13 004,73	605,49
Kirgistan Sounding									0,00	0,00									0,00	0,00
UNDP Project 00094126									0,00	0,00									0,00	0,00
Pasos ENPI 354-731																			6 055,36	281,93
Grant Contract 81026068/1																			53 621,30	2 496,58
Member fees and other																			0,00	0,00
Total																			32 454,39	1 511,07

**Budget and Expenditure Summary**  
ENPI/2012/310-064

National Integrity System Assessments in European Neighbourhood East Region

Project Name: National Integrity System Assessments in European Neighbourhood East Region  
 Chapter Name: TI Moldova  
 Prepared by: Lijla Carasciuc  
 Project Period: 1.3.2013 - 31.8.2015  
 Reporting Period: 01.06.2015 - 31.08.2015

C/C	Line Item	Notes	Unit No	Unit Type	Budgeted Unit Cost	Total	Actual Expenditure	Balance	% Funds Used
<b>1.</b>	<b>Human Resources</b>								
	1.1 Salaries (gross salaries including social security charges and other related costs, local staff) <sup>4</sup>								
MD 1.1.1	Technical - Lead Researcher		9	Per month	893,39	8 040,51	0,00	8 040,51	0%
MD 1.1.2	Technical - Research Assistant		9	Per month	659,94	5 939,47	0,00	5 939,47	0%
MD 1.1.3	Technical External Reviewer		0	per days	0,00	0,00	0,00	0,00	0%
MD 1.1.4	Administrative/ support staff - Project		30	Per month	900,60	27 018,03	7 277,08	19 740,95	27%
MD 1.1.5	Administrative/ support staff -		20	Per month	396,48	7 929,51	2 432,45	5 497,06	31%
MD 1.1.6	Administrative/ support staff - Accountant		29	Per month	250,17	7 255,01	1 771,42	5 483,59	24%
MD 1.1.7	Technical - Legal Expert								
	1.3 Per diems for missions/travel <sup>5</sup>								
MD 1.3.1	Abroad (staff assigned to the Action)		28	Per diem	112,00	3 135,99	714,56	2 421,43	23%
MD 1.3.2	Local (staff assigned to the Action)		0	Per diem	100,00	0,00	0,00	0,00	0%
MD 1.3.3	Seminar/conference participants			Per diem	0,00	0,00	0,00	0,00	0%
	<b>Travel</b>		<b>Subtotal</b>			<b>59 318,53</b>	<b>12 195,51</b>	<b>47 123,02</b>	<b>21%</b>
MD 2.1	2.1. International travel		8	Per flight	559,33	4 474,67	692,00	3 782,66	15%
MD 2.2	2.2 Local transportation		30	Per month	44,32	1 329,52	198,79	1 130,73	15%
	<b>Equipment and supplies</b>		<b>Subtotal</b>			<b>5 804,19</b>	<b>890,80</b>	<b>4 913,40</b>	<b>15%</b>
MD 3.1	Purchase or rent of vehicles			Per vehicle	0,00	0,00	0,00	0,00	0%
MD 3.2	Furniture, computer equipment			0,00	0,00	0,00	0,00	0,00	0%
MD 3.3	Machines, tools...			0,00	0,00	0,00	0,00	0,00	0%
MD 3.4	Spare parts/equipment for machines, tools			0,00	0,00	0,00	0,00	0,00	0%
MD 3.5	Other (please specify) postage	Postage of NIS reports	90	copies	5,00	450,00	60,31	389,69	13%
	<b>Local office</b>		<b>Subtotal</b>			<b>450,00</b>	<b>60,31</b>	<b>389,69</b>	<b>13%</b>
MD 4.1	Vehicle costs			Per month	0,00	0,00	0,00	0,00	0%
MD 4.2	Office rent		18	Per month	150,00	2 700,00	2 704,78	-4,78	100%
MD 4.3	Consumables - office supplies		30	Per month	26,66	799,82	441,10	358,72	56%
MD 4.4	Other services (tel/fax, electricity/heating,		18	Per month	20,00	360,00	373,35	-13,35	104%
	<b>Other Costs, Services</b>		<b>Subtotal</b>			<b>3 859,82</b>	<b>3 519,22</b>	<b>340,59</b>	<b>91%</b>
MD 5.1	Publications <sup>9</sup>		3	reports	2 182,54	6 547,61	0,00	6 547,61	0%
MD 5.2	Studies, research <sup>9</sup>		0	study	0,00	0,00	0,00	0,00	0%
MD 5.3	Expenditure verification/Audit		0	audit	0,00	0,00	0,00	0,00	0%
MD 5.4	Evaluation costs			0,00	0,00	0,00	0,00	0,00	0%
MD 5.5	Translation, interpreters		529	pages	16,05	8 490,57	0,00	8 490,57	0%
MD 5.6	Financial services (bank guarantee costs		16	month	30,00	480,00	382,17	97,83	80%
MD 5.7	Costs of conferences/seminars <sup>9</sup>		8	event	576,08	4 608,61	531,45	4 077,15	12%
MD 5.8	Visibility actions <sup>10</sup>		3	event	1 031,89	3 095,68	4 578,54	-1 482,86	148%
MD 5.9	Methodology development for detecting								
	<b>Total Direct Eligible Costs</b>		<b>Subtotal</b>			<b>23 222,47</b>	<b>5 482,17</b>	<b>17 730,30</b>	<b>24%</b>
	<b>Overheads (7% of direct eligible costs)</b>					<b>92 655,00</b>	<b>22 158,00</b>	<b>70 497,00</b>	<b>24%</b>
	<b>TOTAL ELIGIBLE COSTS</b>					<b>96 080,85</b>	<b>22 977,27</b>	<b>73 103,58</b>	<b>24%</b>

Contract EU-funded Grant contract No. 2013/313-750,  
Implementation period of the contract 01.01.2015 - 30.06.2015

Expenditures	Budget as per contract/rider				Remaining budget for 2015	Expenditure 2015		%%
	Unit	n.of units	Unit cost (in EUR)	Moldova		MDL	EUR	
<b>1. Human Resources</b>								
<b>1.1 Salaries (gross salaries)</b>								
1.1.1 Technical- IT services	Per month	24	120	2 880	-182,63			0
1.1.2 Administrative/suport staff								
1.1.2.1 Project manager	Per month	24	2 667	28 802	7 022,57	134 945,30	7 022,57	100
1.1.2.2 country coordinators	Per month	24	900	21 600	5 266,93	101 209,03	5 266,93	100
1.1.2.3 Proje assistants	Per month	24	600	14 400	4 159,44	79 927,56	4 159,44	100
1.1.2.4 Bookkeepers	Per month	24	370	8 880	2 165,30	41 608,28	2 165,30	100
<b>1.1.3 Experts</b>								
1.1.3.1 Monitoring experts	Per day	90	67	6 000	1067,44	20 511,87	1 067,44	100
1.1.3.2 Legal experts	Per day	30	67	2 000	-1461,76	-1 177,94	-61,30	4
1.1.3.3 Advocacy experts	Per day	15	67	1 000	400,00			0
<b>1.2 Per diems for missions/travel 5</b>								
1.2.1 Abroad (staff assigned to the Action)	Per diem	34	110	880	1 497,80	28 781,64	1 497,80	100
1.2.2 Local (staff assigned to the Action)	Per diem							
1.2.3 Seminar/conference participants	Per diem							
<b>Subtotal Human Resources</b>				<b>86 442</b>	<b>19 935,09</b>	<b>405 805,74</b>	<b>21 118,18</b>	<b>106</b>
<b>2. Travel</b>								
2.1 International travel	Per flight	15	600	2 400	1 286,66	24 724,38	1 286,66	100
2.2 local transportation	Per month	12	100	1 200	758,53	14 575,87	758,53	100
<b>Subtotal Travel</b>				<b>3 600</b>	<b>2 045,19</b>	<b>39 300,25</b>	<b>2 045,19</b>	<b>100</b>
<b>3. Equipment and supplies 7</b>								
3.1 Rent of vehicles	Per month							
3.2 Furniture, computer equipment								
3.3. machines, tools...								
3.5 Other (please specify)								
<b>Subtotal Equipment and supplies</b>								
<b>4. Local office</b>								
4.1 Vehicle costs	Per month							
4.2 Office rent	Per month	24	240	5 760	1 467,96	28 208,23	1 467,96	100
4.3 Consumables-office supplies	Per month	24	63	1 510	650,89	12 507,46	650,89	100
4.4 Other services (tel/fax, electricity/heating, )	per month	24	100	2 400	33,25	638,93	33,25	100
<b>Subtotal local offices</b>				<b>9 670</b>	<b>2 152,10</b>	<b>41 354,62</b>	<b>2 152,10</b>	<b>100</b>
<b>5. Other costs, services 8</b>								
5.1 Publications 9								
5.2 Studies, research 9	Opinion polls and focus groups	4	9 500	9 500	-6 014,04	-115 565,43	-6 014,04	100
5.3 Expenditure verification -audits	Per audit report	4	2 600	2 600	2 891,30	55 559,05	2 891,30	100
5.4 External Evaluation	Per service	1	1 600	1 600	1 781,13	34 226,09	1 781,13	100
5.5 Translation, interpreters	Per country	8	720	1 440	37,86	727,52	37,86	100
5.6 Bank charges	Month	24	60	1 440	723,53	13 903,31	723,53	100
5.7 Costs of conferences/seminars 9	Per event	8	2 000	6 000	1 735,86	33 356,18	1 735,86	100
5.8 Visibility actions <sup>10</sup>	Per country	8	500	1 000	1 030,26	19 797,41	1 030,26	100
<b>Subtotal Other costs, services</b>				<b>23 580</b>	<b>2 185,90</b>	<b>42 004,12</b>	<b>2 185,90</b>	<b>100</b>

Costs	All Years							
	Unit	of unit	hit rate in EU	Moldova				
<b>6. Other</b>								
Small grants for local CSOs	Grant	8	5 000	10 000	9888,02			0
<b>Subtotal Other</b>				10 000	9 888,02			0
<b>7. Subtotal direct eligible costs of the Action 1-6</b>				133 292	36 206,30	528 464,77	27 501,37	76
8. Provision for contingency reserve (1,5 of 7, subtotal of direct eligible costs of the Action)	Country		0	1 618	-809,00			0
<b>9 Total direct eligible costs of the action (7+8)</b>				134 910	35 397,30		27 501,37	78
10. Administrative costs (maximum 7% of 9. total direct eligible costs of the Action)				-				
<b>11. Total eligible costs (9+10)</b>				134 910	35 397		27 501	78

Project manager

Lilia Carascluc

Bookkeepers

Nadejda Ojog



## NED AUDIT SUMMARY REPORT

**Organization Name:** Transparency International Moldova

**NED Grant No.** 2014-459

**Period of Expenditures:**

From: year 2015

BUDGET LINE ITEM	EXPENDITURES THIS PERIOD
Salaries	\$0,00
Taxes, Benefits & Allowances	\$0,00
Space & Utilities	\$0,00
Supplies and Equipment	\$0,00
Communications and Postage	\$0,00
Travel and Per Diem	\$0,00
Contractual Services	(\$1 654,01)
Other Direct Costs	\$491,64
Support Grants	\$14 528,45
<b>TOTAL PROGRAM COSTS</b>	<b>\$13 366,08</b>

**CONVERSION INFORMATION:**

for purposes of this report at the rate of 17,61 MDL = US\$1.00




## FINANCIAL REPORT

NAME OF GRANTEE: Filiala Transparency International - Moldova  
 Grant No. : 15-12184-MOL-0-1242  
 Grant Period: February 01, 2015 – September 30, 2015  
 This Reporting Period From: 01.02.2015-30.09.2015

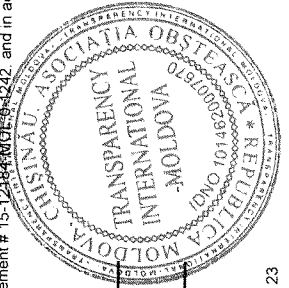
	a Approved Budget (in US \$)	b Expenses Previously Reported (in local currency)	c Expenses Previously Reported (in US \$)	d Expenses This period Incurred in local currency	e Expenses This period Converted to US \$	f Expenses This Period Incurred in US\$	g Total Expenses This Period Converted to & Incurred in US\$ e + f	h Total Expenses at (in local currency) b + d	i Total Expenses at (in US \$) c + g	j Balance (in US \$) a - i
I. Salaries & Benefits	\$11 436	161493,72	\$8 762,47	50732,76	\$2 656,17	\$0,00	\$2 656,17	212226,48	\$11 418,64	\$17,36
a Project Coordinator	\$3 679	51313,06	\$2 789,67	17599,6	\$921,45		\$921,45	68912,66	\$3 711,12	-\$32,12
b Project Assistant	\$3 360	45649,8	\$2 481,29	16069,2	\$841,32		\$841,32	61719,00	\$3 322,61	\$37,39
c Communication Coordinator	\$667	12068,97	\$643,34	0	\$0,00		\$0,00	12068,97	\$643,34	\$23,66
d Accountant	\$1 280	17848,02	\$970,32	6121,6	\$320,50		\$320,50	23969,62	\$1 290,82	-\$10,82
e Benefits & Taxes	\$2 450	34613,87	\$1 877,85	10942,36	\$572,90		\$572,90	45556,23	\$2 450,75	-\$0,75
Contractual Services	\$1 000	18830	\$1 003,73	0	\$0,00		\$0,00	18830,00	\$1 003,73	-\$3,73
III. Office Rent	\$800	5565	\$308,79	9668	\$506,18		\$506,18	15233,00	\$814,97	-\$14,97
IV. Office Supplies & Equipment	\$1 300	18725,11	\$1 035,39	5056,6	\$264,74		\$264,74	23781,71	\$1 300,13	-\$0,13
V. Communications	\$400	2387,01	\$132,94	5150	\$269,63		\$269,63	7537,01	\$402,57	-\$2,57
VI. Travel Costs					\$0,00		\$0,00	0,00	\$0,00	\$0,00
VII. Other Administrative Costs	\$214	2183,35	\$205,16	358,19	\$18,75	\$12,58	\$12,58		\$236,49	-\$22,49
VIII. Activity I - Workshops/Trainings	\$6 510	118055,78	\$6 474,15	0	\$0,00		\$0,00	118055,78	\$6 474,15	\$35,85
IX. Activity II - Conference	\$1 240			14799,00	\$774,82		\$774,82	14799,00	\$774,82	\$465,18
X. Activity III - Advocacy & Media Campaign	\$2 920	56535	\$3 164,57	0	\$0,00		\$0,00	56535,00	\$3 164,57	-\$244,57
TOTAL	\$25 820	383774,97	\$21 087,20	85764,55	\$4 490,29	\$12,58	\$4 502,87	469539,52	\$25 590,07	\$229,93
Interest earned from grant advances										

I certify that the amounts claimed in this financial report have been wholly and necessarily incurred for the purpose of Agreement # 15-12184-MOL-0-1242, and in accordance with the Cooperative Agreement requirements, and have not been claimed before.

  
 Signature  
 Ojog Nadejda  
 Financial Manager

15 October 2015  
 Date

15 October 2015  
 Date



FUNDAȚIA EST-EUROPEANĂCONTRACT DE GRANT**Raport financiar**

Beneficiarul de grant: Filiala Transparency International Moldova    Semnătura directorului financiar (contabilului)\*: \_\_\_\_\_    Semnătura directorului de proiect\*: \_\_\_\_\_  
 Grant nr.: 357    Numele, prenumele directorului financiar (contabilului)\*: N. Ojog Numele, prenumele directorului de proiect: Lilia Carasciuc  
 Perioada de acțiune a grantului: 01/12/2015 – 12/12/2015    Nr. de telefon: 022-20-34-85    Nr. de telefon: 022-20-34-84  
 Suma grantului: 730,000.00 MDL

Descrierea venitului	Perioada curentă de raportare	Total pentru perioadele precedente de raportare	Suma totală
	Suma în MDL	Suma MDL	Suma în MDL
Plățile pe grant ale Fundației	27,430.00	650,663.00	678,093.00
Venitul procentual din mijloacele grantului			
Alte tipuri de venituri obținute pentru activitatea grantului			
<b>Total venituri</b>	<b>27,430.00</b>	<b>650,663.00</b>	<b>678,093.00</b>

**Partea III: SOLDUL NEUTILIZAT RĂMAS LA DISPOZIȚIA BENEFICIARULUI DE GRANT**

Total venituri (Datele din Partea III): **678,093.00**

Total cheltuieli (Datele din Partea III): **665,088.27**

Soldul neutilizat rămas la dispoziția Beneficiarului de grant: **13,004.73**

“The survey on perception vs. personal experience with corruption of households and business-people” Project financed by UNDP Moldova  
**FINANCIAL STATEMENT**

<b>SUPPORT AND REVENUE</b>	<i>in MDL</i>	<i>in USD*</i>
Replenishments from UNDP		
1 <sup>st</sup> instalment	76,200.00	\$ 4,000
2 <sup>nd</sup> instalment	160,840.00	\$ 8,000
3 <sup>rd</sup> instalment	160,948.00	\$ 8,000
<b>TOTAL INCOME</b>	<b>397,988.00</b>	<b>\$ 20,000</b>
<b>EXPENSES OUTLINE</b>		
<b>Program Activities</b>		
<b>Personnel</b>	<b>102,744.28</b>	<b>\$ 5,200</b>
2 consultants *100\$*26 days	102,744.28	\$ 5,200
<b>Contractual</b>	<b>267,367.85</b>	<b>\$ 13,400</b>
Interviews with households	87,792.43	\$ 4,400
Interviews with business people	15,962.24	\$ 800
Verification of 1600 questionnaires	59,858.40	\$ 3,000
Introducing information into data base SPSS	31,924.48	\$ 1,600
Calculating the estimated total bribes	19,952.80	\$ 1,000
Preparing the tables and graphs	23,943.36	\$ 1,200
Editing and formatting the report	11,971.68	\$ 600
Graphics and Risks indicators	15,962.46	\$ 800
<b>Supplies</b>	<b>5 737.56</b>	<b>\$ 300</b>
Paper and cartridge	5,011.83	\$ 264
Bank charges	725.73	\$ 36
<b>Other Direct costs</b>	<b>16,082.95</b>	<b>\$ 800</b>
Translation	14,082.95	\$ 700
Press-conference	2,000.00	\$ 100
<b>Indirect Cost</b>	<b>6,055.36</b>	<b>\$ 300</b>
Audit services	6,055.36	\$ 300
<b>TOTAL EXPENSES</b>	<b>397,988.00</b>	<b>\$ 20,000</b>

\* All payments were operated in national currency (MDL). To calculate the amounts in USD, the official exchange rate estimated by National Bank of Moldova at the date of bank transfers was used.

Director of Transparency International - Moldova

 Lilia Garasciuc

Chief Accountant



 Nadejda Ojog

Contract No ENPI 354-731

ANNEX 8

Transparency International-Moldova

Implementation period of the contract (15/01/2015-15/01/2018)

Interim financial report:  
period (15/01/2015-14/01/2016)

Budget as per contract/addendum				Reallocation	Expenditure incurred					
Unit	# Units	Unit value (in EUR)	Total Cost (in EUR)	allowed reallocation (article 9.4 of the GC)	# Units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs (before current report) (in EUR)	Cumulated costs (from start of implementation to present report included) (in EUR)	
	(a)	(b)	(c)=a*b		(a)	(b)	(c)=a*b	(d)	(f)=c+d	
<b>1. Human Resources</b>										
1.1 Salaries (gross salaries including social security charges and other related costs, local staff) <sup>4</sup>										
1.1.2 Administrative/ support staff										
Country coordinator - OCA and grant call (25% x 36 months)	9	2200	19800		3	2200,00	6600,00	0,00	6600,00	
1 x event coordinator ( 1 month) for project international workshop	1	1440	1440							
Local budget transparency expert/coordinator (can also be partly reallocated to country coordinator or financial manager)	3	1800	5400							
Financial manager (1 months x 3 for annual reporting)	3	1200	3600		3	400,00	1200,00	0,00	1200,00	
1.3 Per diems for missions/travel <sup>5</sup>			0							
1.3.1 Abroad (staff assigned to the Action)										
Regional workshop, Ukraine, 1 staff x 3 days	3	120	360							
1.3.3 Seminar/conference participants										
Regional workshop, Ukraine, 4 people x 2 days	8	120	960							
<b>Subtotal Human Resources</b>			<b>31560</b>				<b>7800,00</b>	<b>0,00</b>	<b>7800,00</b>	
<b>2. International travel</b>										
Regional workshop, Ukraine, 5 people, Chisinau-Ukraine	5	200	1000							
<b>Subtotal Travel</b>			<b>1000</b>				<b>0,00</b>		<b>0,00</b>	
<b>3. Equipment and supplies<sup>7</sup></b>										
<b>Subtotal Equipment and supplies</b>			<b>0</b>							
<b>4. Local office</b>										
4.3 Consumables - office supplies										
Office supplies	30	40	1200		3	27,54	82,62	0,00	82,62	
4.4 Other services (tel/fax, electricity/heating, maintenance)										

Phone and postage	Per month	20	20	400					
<b>Subtotal Local office</b>				<b>1600</b>					<b>82,62</b>
<b>5. Other costs, services<sup>8</sup></b>									
5.1 Publications <sup>9</sup>									
5.3 Expenditure verification/Audit									
Audit	Per year	3	450	1350					
5.5 Translation, interpreters									
Translation of handbooks/online guides, 100 pages into local language	Per page	100	15	1500					
5.6 Financial services (bank guarantee costs etc.)									
Bank charges	Per month	6	30	180					
External accountants	Per month	0	150	0				64,80	0,00
5.7 Costs of conferences/seminars <sup>9</sup>									
Venue and catering, regional workshop, Moldova, 28 people x 2 days	Per person	56	40	2240					
adapted to lower rate for more days	Per day	10	250	2500					
5.8. Visibility actions <sup>10</sup>									
Website hosting/updates	per month	15	10	150					
<b>Subtotal Other costs, services</b>				<b>7920</b>				<b>64,80</b>	<b>64,80</b>
6. Other									
Note: given EU instructions that each subgrantee should conduct own expenditure verification, this does not need to be audited by TI Moldova, so PASOS will transfer these directly.									
Subgrants (between 10 000 and 30 000 EUR, average 20.000)									
First instalments of first set of subgrants (65% in first instalment, on average 13 000), EUR 13 000 x 3 grants	subgrant	0	13000	0					
Second instalments of first set of subgrants (35% in final instalment, on average 7 000), EUR 7 000 x 15 grants	subgrant	0	7000	0					
First instalments of second set of subgrants (65% in first instalment, on average 13 000), EUR 13 000 x 3 grants	subgrant	0	13000	0					
Second instalments of second set of subgrants (35% in final instalment, on average 7 000), EUR 7 000 x 3 grants	subgrant	0	7000	0					
<b>Subtotal Other</b>				<b>0</b>					
<b>7. Subtotal direct eligible costs of the Action (1-6)</b>				<b>42080</b>				<b>7947,42</b>	<b>7947,42</b>
8. Indirect costs 3% budgeted				1262,4				0,00	0,00