



The Court of Accounts of the Republic of Moldova

Activity Report 2020

Operational activity

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Introduction

As a public authority, the Court of Accounts reports annually on how it uses its own resources, as well as the results obtained in the closed budget year.

By reporting on its activities, the Court of Accounts fulfills its role in the general system of public sector accountability and transparency.

According to the provisions of Article 2 of the Law on the organization and functioning of the Court of Accounts of the Republic of Moldova, no. 260 from 07.12.2017, the *Annual Activity Report* includes information on the mission, organization, activity and performance obtained in developing institutional capacities, financial management and human resources, regarding other activities related to the mandate of the Court of Accounts, including the annual financial statements.

The *2020 Activity Report* reflects a natural continuation of the work done in previous years in order to successfully implement the *2016-2020 Strategic Development Plan*, focused on quality, professionalism and strengthening the role of the CoARM in the management of public funds, as well as the main activities prior to approving the new *Strategy of the Court of Accounts for the period 2021-2025*, amplified by the new realities generated by the COVID-19 crisis.

Challenges associated with the COVID-19 pandemic have encouraged the Court of Accounts to respond promptly to emerging risks to financial and human resource management by transferring to a “remote” work, implementing digital technologies, equipping audit teams with mobile computing technology, ensuring online access to all necessary files and working documents, and last but not least, guaranteeing a high level of data security, etc.

Based on the expectations set out in the Lima and Mexico Declarations, the ISSAI standards applied, the Court of Accounts expresses its desire to develop effective communication relations with Parliament and the profile committee.

The *2020 Activity Report* aims to keep the state institutions and society as a whole well informed about the organization and functioning of the Court of Accounts during the reporting period, about the collaboration and communication with stakeholders, the efficiency and transparency within the activity.

The Annual Activity Report is presented to the Parliament, submitted to the President of the Republic of Moldova and the Government, being published in the Official Gazette of the Republic of Moldova and placed on the official website of the Court of Accounts (www.ccrm.md).



Institutional profile

The Court of Accounts exercises its mandate according to the Constitution of the Republic of Moldova, its own law on the organization and functioning and the international standards of the supreme audit institutions.

The role of the Court of Accounts is closely linked to promoting fairness and best practices in the field of public finance management.

The activity of the Court of Accounts is based on the following principles, established within the Organic Law: independence, legality, objectivity, professionalism, accountability and transparency.

Mission

The mission of the Court of Accounts, according to the Organic Law, is to:

- a) assess the legality, regularity, compliance, economy, efficiency, effectiveness of the management of public financial resources and public assets;
- b) promote internationally recognized standards for transparency and accountability in public finance management;
- c) ensure transparency by informing the responsible public authorities and the general public about its strategic and annual plans, its findings and recommendations.

Organization and functioning

The Court of Accounts consists of 7 Members, including the President and the Vice-President of the Court of Accounts.

The President chairs the Court of Accounts. Each Member of the Court of Accounts shall coordinate a sector entrusted with the activity of the institution.

During 2020, the Court of Accounts met in 62 plenary sessions, of which 52 for the examination of the results of audits and 10 for the examination and approval of internal and methodological normative acts, aimed at aligning with international auditing standards and best practices in the field.

In its activity, the Court of Accounts shall be assisted by an Apparatus. The Apparatus of the Court of Accounts is structured into general departments, directorates, sections and services.

During 2020, the organizational chart and organizational structure of the Court of Accounts did not change.

Finance and budget

The Court of Accounts is fully financed from the state budget and has its own budget, which is administered independently according to the legal provisions.

In 2020, for the exercise of functional attributions, the Court of Accounts incurred expenditures from the state budget in the total amount of 50.2 million lei.

The allocation of expenditure in the aspect of the Budget Classification is presented in Annex no. 1 of this Report.

In the structure of expenditures, the largest share is held by the expenses for the remuneration of work, which constitute 76.3%, or 38.3 million lei (including the expenses for the payment of the obligatory state social insurance contributions and the compulsory health insurance premiums).

Social benefits/allowances amounted to 4.2 million lei or 8.4% of expenses in the reference year.

COURT OF ACCOUNTS

The Court of Accounts consists of: 7 Members, including the President and the Vice-President of the Court of Accounts;

Staff with public audit duties, specialized staff and technical staff, which in 2020 constituted 142 units.

The Court of Accounts incurred expenses from the state budget in the total amount of 50.2 million lei.

Regarding the expenses concerning the payment of the services necessary for the activity of the Court of Accounts, their execution is denoted in the amount of 5.2 million lei, or 10.3% of the total expenses.

In terms of non-financial assets, were executed financial means in the amount of 2.5 million lei, or 5.0% of the total expenses.

During the reporting period, expenses in the amount of 647.1 thousand lei were incurred for the construction of the electricity transformer, which will allow the purchase of electricity while avoiding intermediaries and, respectively, reducing the cost of one kWh by 57%. The action will ensure the energy security of the institution and the efficient use of public money.

More detailed information on the execution of the Court of Accounts' budget for 2020 is set out in the Annex to this Report.

Human resources management

The Court of Accounts carries out its activity through the staff with public audit attributions, the specialized staff and the technical staff, in total number of 160 units, which remains unchanged since 2011.

At the beginning of the reporting period, the Court of Accounts actually had 142 employees. During 2020, 11 employees resigned, and another 7 people were hired. At the end of the reporting year, out of 160 approved units, a number of 147 people were active within the CoARM, of which 7 with suspended employment relationships and 13 positions being vacant.

The staff of the Court of Accounts is trained in the following areas: accounting - 38 (27%), legal - 31 (22%), economics - 28 (20%), finance - 18 (13%), IT and engineering - 7 (5%), other fields - 18 (13%).

Over 30% of the CoARM's employees have an experience of working within the institution from 6 to 10 years, another 29% have an experience of more than a decade.

Although the national framework for the regulation of salary policies in the budgetary sector conditions the departure of professionally trained auditors of the Court of Accounts in budgetary institutions with more attractive salary conditions, in 2020 the staff turnover rate was 7.1%, being significantly lower than the one registered in 2019 (9.9%).

In 2020, is maintained the trend of the recent years regarding the predominant employment of staff in the age group between 30 and 40 (57 employees, or 41%). The average age per authority in the reporting year was 46 years.

In the context of institutional consolidation, the Court of Accounts tends to ensure a continuous professional development for the employees of the institution. Training activities of different types and forms are organized in order to deepen and update the knowledge, develop skills and model the skills/behaviors necessary for the effective exercise of duties.

In 2020, were organized 27 training sessions, being trained with 126 employees.

During 2020, 126 employees received internal and external training. According to the *Staff Training and Professional Development Plan*, were organized 27 training sessions within the Court of Accounts, with a total duration of about 1579 hours/person of training, including with the support of external experts and development partners.

The fields in which the employees were trained are related to financial audit, quality control assurance, information systems applicable to the accomplishment of audit missions, management

and leadership, processing of personal data in the audit activity, etc.

Ethics and conduct

The Court of Accounts is interested in creating a functional and sustainable ethical infrastructure, applying and developing effective tools for managing corporate ethics.

To this end, the Court has a set of internal rules governing the processes of declaring gifts, declaring conflicts of interest, declaring independence, the procedure for depositing and verifying warnings and the application of protective measures, the procedure for communicating and recording inappropriate influences, etc.

The current *Code of Ethics of the Court of Accounts* addresses the fundamental ethical values promoted internationally by INTOSAI - P 20 "Principles of transparency and accountability", ISSAI 130 "Code of Ethics", ISSAI 140 "Quality control" etc. and explains the essence of the principles in terms of the commitments of ethics and conduct assumed by all employees of the institution.

The Court applies ethical control mechanisms related to the observance of the processes and procedures established in the internal acts regulating the ethics and professional conduct of employees, the most important being the *Risk Assessment Mechanism* (RAM) of integrity, corruption and security of employees.

Through the RAM mechanism, the verification/monitoring of the public auditors is performed in the process of carrying out the audits within the audited entities. In this way, information is obtained on the actions of the CoARM's employees in missions, the requested materials, the observance of the ethics and deontology of the public auditor, the possible violations of the work discipline. Conflicts of discipline shall be examined by a special Committee, which shall act according to the rules well laid down in a separate regulation.

In 2020, was registered a case of violation of ethical and integrity rules, which, following a thorough examination by the Disciplinary Committee of the circumstances of the case based on the accumulated evidence and information requested and obtained from the National Integrity Authority, resulted in with the resignation of the employee involved.

At the same time, using the RAM system, support is given to audits by providing preventive information about the object of the audit, possible violations committed by the entity, gaps in activity, etc. In such cases, the CoARM interacts with other state law institutions.

In addition, the RAM ensures the own security of the CoARM's employees, both at the basic workplace and within the entities audited during the audits, minimizing the possible obstacles that could jeopardize the good performance of the audits.

The RAM mechanism also provides for the verification of candidates for employment, at the stage of submitting the documents for participation in the competition. In this case, the performance of the candidate in the previous positions and institutions in which he/she has worked shall be verified in particular. This minimizes the risk of workers entering the CoARM with various problems of integrity, justice, social incompatibility, etc.

Audit activity

The Court of Accounts is the supreme audit institution of the Republic of Moldova, which exercises control over the formation, administration and use of public financial resources and public assets by conducting external public audit according to the international standards of supreme audit institutions.

Audit reports, summarized in the *Annual Report on the Management and Use of Public Financial Resources and Public Assets*, are a key element of the country's public financial management system, providing Parliament, citizens, development partners and other stakeholders with credible and useful information about how their money is managed.

The annual report on the administration and use of public financial resources and public patrimony is presented to the Parliament until September 15, according to the art. 6 of the Law on the organization and functioning of the Court of Accounts of the Republic of Moldova no. 260 from 07.12.2017.

During January-December 2020, according to the legally conferred prerogatives, as well as according to the *Annual Program of the audit activity*, the Court of Accounts focused its audit actions on the most important socio-economic fields, performing 63 audits, including: 24 financial audits, 28 compliance audits, 8 performance audits and 3 follow-up audits.

The Court of Accountss is just one element in a complex network of institutions involved in promoting good governance and responsible and transparent management of public resources. The Court has joint responsibility with other public institutions for the prevention and detection of fraud and any other illegal activities, such as corruption, which may harm the financial interests of the State.

The audit finds indicators of fraud and corruption, by communicating the risks associated with these phenomena and making recommendations for the establishment of sound and effective internal controls. The relevant authorities must be sufficiently effective in all cases of fraud and corruption detected by the audit.

In order to combat the phenomenon of fraud and corruption, during 2020 the Court of Accounts submitted to the law enforcement bodies, for examination and attitude according to the competences, the materials of 18 audits.

The cases identified by the auditors with the presence of fraud indicators referred in particular to violations related to the following areas:

- *Procurement under national health programs;*
 - *Management of public funds and administration of public assets by some state agencies and enterprises;*
 - *Management of public financial resources and public patrimony by specialized CPAs;*
 - *Budget execution and public patrimony management within the administrative-territorial units etc.*
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Quality control of the audit activity

The analysis and evaluation of the quality control system at the level of the audit activity is provided by the *Quality Control Service*, which has the task of reviewing a sample of completed external audits ("cold"), as well as participation, jointly with the employees of the Court of Accounts, in the "hot" review of a sample of external public audits.

The review consists of assessing the quality of audit commitments, examining the most significant quality requirements for the subsequent expression of the audit opinion/conclusion, achieving the set objectives, and identifying opportunities to help improve the quality and impact of the audit. In the context of ensuring the quality of external public audit activities, according to the Quality Review Programs of the "hot" and "cold" audits, in 2020 15 internal quality review actions were carried out, including 13 "hot review" activities (mandatory financial audits - Government reports on the execution of SB, SSIB and CHIF; audits of the consolidated financial reports of the 9 ministries and a performance audit) and 2 "cold review" audits. The results of the evaluations are included in the Annual Report, which highlights areas of good practice, as well as areas that may and need to be improved/developed, with appropriate recommendations. Subsequently, are approved the Action Plans on the implementation of these recommendations.

Likewise, during 2020, during the implementation of the *CoARM's Development Project*, carried out with EU's support, 4 financial audits were piloted by a foreign expert, the main emphasis being placed on increasing the quality of audits.

Internal managerial control

Objects of the internal managerial control are all the systems, processes and activities within the field of responsibility of the institution.

The internal auditor has access to all the systems, processes and activities of the Court of Accounts, in order to assess whether the internal managerial control system is adequate and functioning in a way that ensures the effectiveness and efficiency of operations; compliance with the normative framework and internal regulations; security and optimization of assets and liabilities; security and integrity of information.

The internal audit activity within the Court of Accounts was carried out according to the Annual Activity Plan of the Internal Audit Service of the Court of Accounts, which was developed based on management's concerns, with the aim of determining the priorities of internal audit activity according to the institutional objectives.

During the reporting period, were carried out 2 internal audits: (i) the assurance audit: "Evaluation of the process on monitoring the implementation of the Court of Accounts' decisions" and (ii) the advisory audit: "Providing methodological support to strengthen internal managerial control within Court of Accounts, with an emphasis on the elaboration of the Risk Register and the description of the processes".

As a result of the assurance audit, was prepared the audit report which reflected the findings of the existing situation, their causes and effects, as well as the recommendations submitted in order to improve the audited process. The recommendations were aimed both at correcting/remediating existing situations and at preventing possible risk situations.

The advisory audit ended with the internal auditor identifying 53 basic processes in the Court of Accounts, following which, together with the subjects involved in the process, 22 processes were graphically described. At the same time, the advisory audit paid special attention to the graphical description of the planning, execution and reporting processes for financial audit, compliance audit and performance audit, which will help guide the audit teams during the conduct of external public audits.

In order to strengthen the internal managerial control, taking into account the activity of the institution in the circumstances imposed by the pandemic and the need to improve enforcement discipline in the Court of Accounts, new internal mechanisms were established during the reporting period to ensure compliance with deadlines linked to documents/information issuance and to carry out the current and audit activities of the CoARM.

At the same time, taking into account the effects of the COVID-19 pandemic, has been established a special regime for the daily monitoring and reporting of the health of employees of the Court of Accounts.

Efficiency

Quality assurance within the Court of Accounts

Within the project "*Cooperation for institutional development between the Swedish National Audit Office (SNAO) and the CoARM*", the self-assessment of the quality control/quality assurance system of the CoARM for the period 2018-2020 was initiated in the fourth quarter of 2019, and at the beginning of 2020 - was completed. To this end, was set up a working group of CoARM's staff, which, with the support of SNAO's experts, examined the elements of the quality control/assurance system set up within the Court of Accounts, according to the international standard ISSAI 140 and additional considerations concerning the public sector, specified in ISSAI 1407.

As a result of this activity, was drafted the *Report on the results of the self-assessment of the quality control system of the CoARM*, according to which the Court of Accounts applies procedures for compliance with relevant ethical requirements, implements procedures for accepting commitments, ensures its activity with resources, monitors the control system of quality, implements activities of supervision and review of the audit activity, being applied several levels of control.

In order to implement the recommendations of that Report, an Action Plan was approved in February 2020 in order to minimize or eliminate the identified risks and gaps.

In this sense, in 2020 a series of actions were carried out, including:

- Was appointed the person responsible for managing and monitoring the quality control system of the activity of the Court of Accounts;
- Was approved the rotation of the members of the Court of Auditors;
- Were developed the procedures for planning the audit work of the Court of Accounts;
- the *Risk Register for 2020* has been completed with the quality risk when accepting audit commitments. The recommendations of the internal audit were also taken into account when drawing up the Register;
- were revised/mended and supplemented the *Methodological rules on the structure, content and format of the Court of Accounts' audit reports etc.*

Institutional self-assessment exercise (self-assessment)

The Court of Accounts of the Republic of Moldova is committed to continuously improving all aspects of its work. In 2019, for the first time, the CoARM decided to carry out a peer review. This involves evaluating aspects of the institution's work selected by representatives of Supreme Audit Institutions (SAIs) and relevant international organizations, based on international standards and their professional experience.

During the preparations for the peer review evaluation, the CoARM conducted a self-assessment exercise in the first semester of 2020, which offered the opportunity to review the institutional processes, the normative-methodological basis, the existing practices and the degree of compliance with the criteria established by the international auditing standards of INTOSAI etc.

The objective of the self-assessment exercise was to ascertain whether, in the exercise of the legal attributions provided by the mandate, there are problems that limit the Court of Accounts in the real possibility of consolidating the governance and rational management of the institution's resources in order to improve the institutional performance and effectiveness of external public audit.

The self-assessment process was organized and carried out by the groups formed by the CoARM's employees. The findings and recommendations were reflected in the *Action Plan to address the identified deficiencies*. Some of the actions have been carried out or are in the process of being carried out, and another part requires time and coordination at different levels and with different state institutions to be implemented.

The self-assessment found that, based on most of the problems of organization and efficient management of the institution, in the complex processes of execution of the legal mandate are two main causes: non-compliance with the degree of independence required by the Court of Accounts, and organization and functioning according to the rules applicable to the public service.

These cases are interdependent and limit the operational and financial independence of the Court, affecting its connection with the requirements of the international standards INTOSAI, in terms of functional, financial and operational independence.

Peer-review

The peer review aims to certify the performance of the Court of Accounts, as the supreme audit institution, in the selected areas and to identify areas for improvement. This assessment is set for the period 2020-2021 and is carried out by a team of experts led by representatives of the European Commission, in the person of OECD SIGMA, with the participation of SAI experts from Latvia and Turkey.

The final evaluation report will be available in the first half of 2021 and will contain findings and recommendations for improvement in the following areas of activity:

- independence and legal framework;
- governing, structure and organization;
- process and quality within financial audits;
- reporting and obtaining results within financial audits;
- relations with stakeholders.

The final findings, implicitly the recommendations submitted within the peer-review evaluation, will help define the next stages of the strategic development, and the preliminary recommendations and findings have already been taken into account in developing the *CoARM's Development Strategy for 2021-2025*.

Transparency

Collaboration with the civil society

According to its strategic objectives and directions, the Court of Accounts shall plan and implement annually actions to promote cooperation with stakeholders found in the events held and the overall approach to ensure transparency.

The Court of Auditors cooperates with the civil society and the media, by providing support for the preparation of studies based on audit reports; by consulting and informing civil society experts; by participating and organizing communication events (round tables, workshops, meetings); by consulting on potential topics of interest in the context of audit planning; by informing on the main findings identified during the audits, by summarizing them in the Annual Report; by consulting on potential priority strategic development directions for the CoARM for the next 5 years, etc.

The Court of Accounts, by launching an appeal to the general public, collects from stakeholders, at the initial planning stage, proposals on potential audit topics, thus identifying risk/sensitive areas for the society and the stakeholders. Thus, during the reported period, several addresses were sent to the institution with proposals on topics and audit areas from the representatives of the civil society, the Advisory Council, the parliamentary committee, the media, etc.

In 2020, the pandemic situation conditioned the participation of the CoARM's representatives in various events organized, by teleconference, by civil society organizations, such as: CAI "Expert-Grup", IDIS "Viitorul", Institute for European Policies and Reforms (IEPR), Association for the Protection of Privacy, Association for Efficient and Responsible Governance (AERG), etc.

The reports of the Court of Accounts are frequently used in the preparation of studies and analyzes by various specialized NGOs. The aim of these studies and analyzes is to raise public awareness of the audit findings, the low level of implementation of the CoARM's recommendations and to encourage the bodies responsible for managing audited entities to react to the alarming findings presented in the Court of Accounts' reports.

Media coverage of the CoARM's activity

In order to ensure the accessibility of information and media coverage of the activity, the meetings of the CoARM for the examination of audit reports are public and are posted on the official website of the institution (www.ccrm.md), on social media accounts (www.facebook.com, www.youtube.com).

Also, in 2020, special attention was paid to the collaboration with information platforms and electronic media, for the organization of the live broadcast of the meetings (www.privesc.eu, www.realitatea.md), as well as for the promotion of audit reports (Logos Press.md, Tribuna.md, Agora.md, Civic.md, Realitatea.md, Oficial.md, Provincial.md etc). In the electronic press, during the reporting period, about 360 articles were published regarding the audit activity of the Court of Accounts.

In 2020, there was a decrease in the number of views, conditioned by the pandemic situation that made impossible, during 2 quarters, to broadcast live the examination sessions of the results of the audits on the official website of the CoARM. In order to ensure the return to the state of pandemic, the transmission was restored on the website www.ccrm.md, and in October 2020 the collaboration with the Privesc.eu platform was resumed.

The statistical data indicate that the number of unique views, in 2020, of the CoARM's meetings on different platforms was about 320 thousand, and the number of unique visitors of the site www.ccrm.md exceeds the number of 42 thousand. The number of unique views of the online audit report review meetings presented by the CoARM in the Parliamentary Public Finances Control Committee exceeded 12,000.

CCRM constantly promotes transparency in the activity, in this sense ensuring the placement on its official page (www.ccrm.md) of all audit reports; annual reports on the administration and use of public financial resources and public assets; the activity reports of the Court of Accounts; of the external audit reports on the financial reports of the CoARM, etc.

International collaboration

Cooperation with development partners

Institutional development has been one of the priorities of the CoARM for many years. In order to ensure the successful implementation of strategic objectives, the Court of Accounts promotes effective cooperation in various bilateral projects with development partners and peer institutions.

The activities implemented during 2020 within the *Technical Assistance Project provided by the European Union* focused, first of all, on the implementation of the institutional objective of consolidating the financial audit. The external expert supported the review and improvement of the audit methodology, which was tested in the pilot financial audits. Good practices and the provision of international standards were discussed in the training organized with the support of the expert.

In the context of the second objective of the Project, external support was directed at improving the mechanisms for working with the Parliament and other stakeholders, increasing the readability of the annual report and implementing modern procedures for promoting the audit reports.

With the support of the experts, were drafted several internal normative acts related to the mentioned fields.

In 2020, the activities carried out within the Support Project, implemented by the Swedish National Audit Office (SNAO), were directed towards the implementation of the strategic objectives of the institution.

With the support of the Swedish experts, was developed and started the *Action Plan for the implementation of the recommendations in the Self-Assessment Report of the quality control/assurance system*.

Also, after analyzing the results of the survey on the level of satisfaction of CoARM's employees, conducted with the support of SNAO in the previous year, an Action Plan was developed within the Support Project to improve internal communication and the institutional climate.

It should also be mentioned that the team of managers of the Court of Accounts participated in the training sessions, organized online by SNAO, for the development of leadership skills, implementation of modern tools and processes for organizing the activity of the CoARM.

The end of 2020 was also marked by the bilateral decision of the leadership of the CoARM and SNAO to launch a new cooperation project for the next 2 years.

The support provided by the Netherlands Court of Audit to strengthen the CoARM's capacity in the field of performance auditing continued in the reference year through remote activities. In this context, training and consultancy sessions were organized for two teams involved in performance audits. The CoARM's auditors received support in preparing an audit plan, identifying the results of the preliminary studies and preparing for the reporting stage.

Activity within the profile international organizations

The strengthening of the collaboration with the profile organizations materialized in 2020 through the active participation within the working groups of INTOSAI and EUROSAI. The Court of Accounts is an active member of 2 INTOSAI working groups, and at EUROSAI level, the CoARM is a member of the Governing Council and is part of 6 working groups.

The conditions of the pandemic forced the rethinking of audit activities by the supreme audit institutions. The international community has adapted very operatively to the new rigors. International events were organized by teleconference, to ensure the exchange of experience and good practices, conducting joint audits, ensuring the operational functioning of working groups within international bodies.

In 2020, the *Governing Council of EUROSAI* organized its teleconferencing and remote consultation activities. The planned Council meeting was organized by teleconference, which was of major importance in approving urgent decisions to ensure the functioning of EUROSAI.

In the context of the pandemic, at the initiative of SAI of Great Britain and the SAI of Finland, within EUROSAI, was created the *Project Group "Auditing the response to the global pandemic COVID-19"*. The aim of the group is to coordinate the joint activities of the SAIs in the context of the pandemic, the exchange of experience, the application of common methods and the exchange of information on the audit of this field. As a member of the group, the Court of Accounts actively participated in a number of thematic events organized during the year: conferences, workshops, seminars, polls and debates etc. The actions taken by the CoARM's representatives contributed to the achievement of the objectives set out in the Working Group and, finally, to the identification of vulnerabilities in the context of the pandemic.

The sharing of good practices within the group and the actions taken by other SAIs regarding the pandemic conditioned the drafting by the Court of Accounts of the *preliminary study on the response of the Republic of Moldova to the Covid-19 pandemic and the assessment of possible risks related to economy, health, social field*. In the context of the assessed risks, the Audit Program of the CoARM for 2021 included audit topics of social and medical interest regarding the governance response to the pandemic.

Collaboration with the Parliament

The Parliament is one of the most important stakeholders for the Court of Accounts. As an instrument of parliamentary scrutiny, the CoARM aims to provide the necessary support to the Parliament, by presenting the results of the audits and proposals for the remedy of the identified situations and the improvement of identified problem areas.

The co-operation and communication between the CoARM and the Parliament became more active with the creation of the Public Finance Control Committee. The Committee became fully operational in early 2020, establishing mechanisms and procedures for effective cooperation between the PFCC and the CoARM, such as hearing audit reports during the Committee's meetings, with the participation of representatives of the Court of Accounts and audited entities, cooperation in the context of monitoring the situation regarding the implementation of the audit recommendations, consulting the CoARM in the process of elaborating some legislative initiatives by the PFCC's representatives, etc.

In order to strengthen the relations between the CoARM and the PFCC, the first workshop on the relations between the supreme audit institution in the country and the Legislature was organized in February 2020, under the auspices of SIGMA, within the Parliament of the Republic of Moldova. The CoARM's and the PFCC's participants were acquainted with key factors and good practices in developing effective working relationships between the SAI and the Parliament based on the experience of EU's Member States. Discussions with participants focused on a number of topics, such as how the Committee can and should use the SAI's work, and how the SAI can support the Committee to help it be efficient and productive.

In 2020, within the Public Finance Control Committee were examined 45 reports of the Court of Accounts. The CoARM provided support to the PFCC in examining audit reports by providing suggestions on the audit agenda, providing information on the audit findings and recommendations, providing support in understanding audit reports and recommendations, and participation by the CoARM's rapporteurs in auditing audit reports within the Committee, as well as the presentation of the summaries of reports during the PFCC's hearings.

The PFCC constantly promotes the importance of external public audit activity, accountability of public entities and increasing the impact of the Court of Accounts' reports, in this context being initiated several legislative changes, which have materialized in drafts of approved legislative acts. The amendments fill the existing legislative gap in ensuring the implementation of the audit recommendations and, at the same time, are intended to eliminate existing regulatory deficiencies and inconsistencies, in the context of holding audited entities accountable.

This platform for interaction with the Parliament, through professional and interactive cooperation with the relevant Committee, has proven its effectiveness and transparency, by addressing important and pressing issues affecting the economic and social situation in the country.

Development priorities

In 2020, was completed the implementation of the *Strategic Development Plan for 2016-2020*, which contributed to ensuring the fulfillment of the Court of Accounts' mission to become an independent and efficient Supreme Audit Institution, meeting the requirements, expectations and challenges, and at the same time, appreciated and recognized by national and international partners.

The mission of the Court of Accounts is to provide the Parliament, the society as a whole and the international community with an independent and objective assessment and assurance, issued according to the International Auditing Standards of Supreme Audit Institutions, that public funds are regularly and purposefully managed, that all revenues have been collected and reported according to the legal framework, and that public finance management complies with the principles of performance. The accomplishment of this mission will be facilitated by the implementation of the three pillars of the *CoARM's Development Strategy for the years 2021-2025*.

The new Development Strategy sets out the path to be taken by the Court of Accounts to strengthen the support provided to audited entities in addressing existing weaknesses, addressing Government priorities and actions, and the individual performance of public authorities, thus contributing to a good governance.

Through the continuous and consistent implementation of the strategic objectives, as well as the development of the activity according to the international standards and the good practices, the CoARM will continue to contribute to the consolidation of the sustainable external public audit in the Republic of Moldova. The impact of such an approach will play a key role in ensuring good governance in the public sector and promoting the principles of performance and legality. These issues will enhance the role and position of the SAI.

In order to achieve its intentions, set out in the new Strategy, the Court of Accounts aims to become a core of data analysis, promoting the institutional needs for forecasting and strategic analysis in the execution of established performance indicators. In response to the conditions created by the technological development of contemporary society, special attention will be paid to the field of information, in order to ensure unrestricted access to the information and data required in audits.

Through hard work, the CoARM will strive to demonstrate the relevance and importance of independent and objective evaluation of state institutions, responding appropriately to public system challenges, the expectations of citizens and other stakeholders.

By constantly interacting with development partners, the CoARM will support the development of open and impartial channels of discussion, in order to help increase the citizen's confidence in the act of power and ensure its contribution in the fight against fraud and corruption. Thus, the SAI will further contribute to strengthening confidence in its activity, enhancing the society's financial culture, to serve as a credible voice for change and facilitating improvements in the public sector.

The Supreme Audit Institution will make every effort to meet the challenges of implementing the Development Strategy for 2021-2025 and the expectations of stakeholders, such as:

- ensuring institutional independence;
- increasing the efficiency of audit and operational activity by using IT tools;
- strengthening the planning of the audit activity based on the risk analysis;
- strengthening the quality of financial reporting by the public entities;
- increasing the quality and impact of the audit recommendations etc.

The full text of the *CoARM's Development Strategy for 2021-2025* can be found on the official website.

ANNEXES

FD-041

Aprobat prin ordinul Ministrului
al Finanțelor al Republicii Moldova
nr. _____/2020Bilanțul contabil
în perioada Tr.4-2020Bugetul de Stat 11
Curtea de Conturi 0104
N/A N/A
Lei

Grup de conturi	Denumirea indicatorului	Codul rindului	Sold la începutul perioadei	Sold la sfârșitul perioadei pînă la închiderea anuală	Sold la sfârșitul perioadei după închiderea anuală
1	2	3	4	5	6
3	ACTIVE NEFINANCIARE	1	X	X	X
31	MIJLOACE FIXE	1.1	X	X	X
311	Clădiri	1.1.1	20,630,947.00	20,630,947.00	20,630,947.00
312	Construcții speciale	1.1.2	0.00	0.00	0.00
313	Instalații de transmisie	1.1.3	0.00	0.00	0.00
314	Mașini și utilaje	1.1.4	14,661,172.54	14,771,006.39	14,771,006.39
315	Mijloace de transport	1.1.5	5,361,772.00	5,361,772.00	5,361,772.00
316	Unelte și scule, inventar de producere și gospodăresc	1.1.6	2,401,533.18	2,344,802.25	2,344,802.25
317	Active nemateriale	1.1.7	7,717,835.18	5,395,599.06	5,395,599.06
318	Alte mijloace fixe	1.1.8	15,857.00	20,939.80	20,939.80
319	Investiții capitale în active în curs de execuție	1.1.9	0.00	0.00	0.00
	TOTAL MIJLOACE FIXE (1.1.999=1.1.1+1.1.2+1.1.3+1.1.4+1.1.5+1.1.6+1.1.7+1.1.8+1.1.9)	1.1.999	50,789,116.90	48,525,066.50	48,525,066.50
39	UZURA MIJLOACELOR FIXE ȘI AMORTIZAREA ACTIVELOR NEMATERIALE	1.2	X	X	X
391	Uzura mijloacelor fixe	1.2.1	27,653,785.83	28,470,824.01	28,470,824.01
392	Amortizarea activelor nemateriale	1.2.2	6,081,180.48	3,443,493.48	3,443,493.48
	TOTAL UZURA MIJLOACELOR FIXE ȘI AMORTIZAREA ACTIVELOR NEMATERIALE (1.2.999=1.2.1+1.2.2)	1.2.999	33,734,966.31	31,914,317.49	31,914,317.49
	Valoarea de bilanț a mijloacelor fixe (1.3=1.1.999-1.2.999)	1.3	17,054,150.59	16,610,749.01	16,610,749.01
32	REZERVE MATERIALE ALE STATULUI	1.4	X	X	X
321	Rezerve materiale de stat	1.4.1	0.00	0.00	0.00
322	Rezerve de mobilizare	1.4.2	0.00	0.00	0.00
323	Alte rezerve materiale	1.4.3	0.00	0.00	0.00
	TOTAL REZERVE DE STAT (1.4.999=1.4.1+1.4.2+1.4.3)	1.4.999	0.00	0.00	0.00
33	STOCURI DE MATERIALE CIRCULANTE	1.5	X	X	X
331	Combustibil, carburanți și lubrifianți	1.5.1	13,793.36	5,679.09	5,679.09
332	Piese de schimb	1.5.2	240,572.21	237,790.51	237,790.51
333	Produse alimentare	1.5.3	8,966.88	0.00	0.00
334	Medicamente și materiale sanitare	1.5.4	0.00	0.00	0.00
335	Materiale pentru scopuri didactice, științifice și alte scopuri	1.5.5	0.00	0.00	0.00
336	Materiale de uz gospodăresc și rechizite de birou	1.5.6	745,227.77	685,662.72	685,662.72
337	Materiale de construcție	1.5.7	0.00	4,378.52	4,378.52
338	Accesorii de pat, îmbrăcăminte, încălțăminte	1.5.8	0.00	1,485.00	1,485.00
339	Alte materiale	1.5.9	446,954.22	389,363.14	389,363.14

	TOTAL STOCURI DE MATERIALE CIRCULANTE (1.5.999=1.5.1+1.5.2+1.5.3+1.5.4+1.5.5+1.5.6+1.5.7+1.5.8+1.5.9)	1.5.999	1,455,514.44	1,324,358.98	1,324,358.98
34	PRODUCȚIE ÎN CURS DE EXECUȚIE, PRODUSE ȘI PRODUCȚIE FINITĂ, ANIMALE TINERE LA ÎNGRĂȘAT	1.6	X	X	X
341	Producție în curs de execuție	1.6.1	0.00	0.00	0.00
342	Animale tinere și la îngrășat	1.6.2	0.00	0.00	0.00
343	Produse finite ale unitatilor de producție	1.6.3	0.00	0.00	0.00
344	Producție finită a gospodăriilor agricole auxiliare	1.6.4	0.00	0.00	0.00
345	Produse semifabricate	1.6.5	0.00	0.00	0.00
	TOTAL PRODUCȚIE ÎN CURS DE EXECUȚIE, PRODUSE ȘI PRODUCȚIE FINITĂ, ANIMALE TINERE LA ÎNGRĂȘAT (1.6.999=1.6.1+1.6.2+1.6.3+1.6.4+1.6.5)	1.6.999	0.00	0.00	0.00
35	MARFURI	1.7	X	X	X
351	Mărfuri	1.7.1	0.00	0.00	0.00
	TOTAL MARFURI (1.7.999=1.7.1)	1.7.999	0.00	0.00	0.00
36	VALORI	1.8	X	X	X
361	Metale și pietre prețioase	1.8.1	0.00	0.00	0.00
362	Articole juvaere	1.8.2	0.00	0.00	0.00
363	Activele moștenirii culturale	1.8.3	0.00	0.00	0.00
364	Alte valori	1.8.4	0.00	0.00	0.00
	TOTAL VALORI (1.8.999=1.8.1+1.8.2+1.8.3+1.8.4)	1.8.999	0.00	0.00	0.00
37	ACTIVE NEPRODUCTIVE	1.9	X	X	X
371	Terenuri	1.9.1	0.00	252,532.08	252,532.08
372	Resurse naturale	1.9.2	0.00	0.00	0.00
	TOTAL ACTIVE NEPRODUCTIVE	1.9.999	0.00	252,532.08	252,532.08
	TOTAL ACTIVE NEFINANCIARE (2=1.3+1.4.999+1.5.999+1.6.999+1.7.999+1.8.999+1.9.999)	2	18,509,665.03	18,187,640.07	18,187,640.07
4	ACTIVE FINANCIARE	3	X	X	X
41	CREANȚE INTERNE	3.1	X	X	X
413	Valori mobiliare de stat (cu excepția acțiunilor) procurate pe piața primară	3.1.1	0.00	0.00	0.00
414	Garanții de stat interne	3.1.2	0.00	0.00	0.00
415	Acțiuni și alte forme de participare în capital în interiorul țării	3.1.3	0.00	0.00	0.00
418	Alte creanțe interne ale bugetului	3.1.4	0.00	0.00	0.00
419	Alte creanțe ale instituțiilor bugetare	3.1.5	15,859.82	21,940.02	21,940.02
	TOTAL CREANȚE INTERNE (3.1.999=3.1.1+3.1.2+3.1.3+3.1.4+3.1.5)	3.1.999	15,859.82	21,940.02	21,940.02
42	DIFERENȚA DE CURS VALUTAR	3.2	X	X	X
421	Diferența de curs pozitivă	3.2.1	0.00	0.00	0.00
422	Diferența de curs negativă	3.2.2	0.00	0.00	0.00
423	Diferența de curs pozitivă pentru mijloacele temporar intrate în posesia instituțiilor	3.2.3	0.00	0.00	0.00
424	Diferența de curs negativă pentru mijloacele temporar intrate în posesia instituțiilor	3.2.4	0.00	0.00	0.00
	TOTAL DIFERENȚA DE CURS VALUTAR (3.2.999=3.2.1+3.2.2+3.2.3+3.2.4)	3.2.999	0.00	0.00	0.00
43	MIJLOACE BANEȘTI	3.3	X	X	X
431	Conturi curente în sistemul trezoreriei	3.3.1	0.00	0.00	0.00

432	Conturi curente în afara sistemului trezorerial	3.3.2	0.00	0.00	0.00
433	Depozite	3.3.3	0.00	0.00	0.00
434	Casa	3.3.4	0.00	0.00	0.00
435	Sume în drum	3.3.5	0.00	0.00	0.00
436	Acreditiv	3.3.6	0.00	0.00	0.00
439	Alte valori și mijloace bănești	3.3.7	0.00	0.00	0.00
	TOTAL MIJLOACE BĂNEȘTI (3.3.999=3.3.1+3.3.2+3.3.3+3.3.4+3.3.5+3.3.6+3.3.7)	3.3.999	0.00	0.00	0.00
44	CREDITE INTERNE ÎNTRE BUGETE	3.4	X	X	X
441	Credite între bugetul de stat și bugetele locale	3.4.1	0.00	0.00	0.00
442	Credite în cadrul bugetului consolidat central	3.4.2	0.00	0.00	0.00
443	Credite între bugetele locale în cadrul unei unități administrativ-teritoriale	3.4.3	0.00	0.00	0.00
444	Credite între bugetele locale a diferitor unități administrativ-teritoriale	3.4.4	0.00	0.00	0.00
	TOTAL CREDITE INTERNE ÎNTRE BUGETE (3.4.999=3.4.1+3.4.2+3.4.3+3.4.4)	3.4.999	0.00	0.00	0.00
45	CREDITE INTERNE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE	3.5	X	X	X
451	Credite instituțiilor nefinanciare	3.5.1	0.00	0.00	0.00
452	Credite instituțiilor financiare	3.5.2	0.00	0.00	0.00
	TOTAL CREDITE INTERNE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE (3.5.999=3.5.1+3.5.2)	3.5.999	0.00	0.00	0.00
46	IMPRUMUTURI REREDITATE INTERNE ÎNTRE BUGETE	3.6	X	X	X
461	Imprumuturi recreditate între bugetul de stat și bugetele locale	3.6.1	0.00	0.00	0.00
463	Imprumuturi recreditate între bugetele locale în cadrul unei unități administrativ-teritoriale	3.6.2	0.00	0.00	0.00
464	Imprumuturi recreditate între bugetele locale a diferitor unități administrativ-teritoriale	3.6.3	0.00	0.00	0.00
	TOTAL IMPRUMUTURI REREDITATE INTERNE ÎNTRE BUGETE (3.6.999=3.6.1+3.6.2+3.6.3)	3.6.999	0.00	0.00	0.00
47	IMPRUMUTURI REREDITATE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE	3.7	X	X	X
471	Imprumuturi recreditate instituțiilor nefinanciare	3.7.1	0.00	0.00	0.00
472	Imprumuturi recreditate instituțiilor financiare	3.7.2	0.00	0.00	0.00
	TOTAL IMPRUMUTURI REREDITATE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE (3.7.999=3.7.1+3.7.2)	3.7.999	0.00	0.00	0.00
48	CREANȚE EXTERNE	3.8	X	X	X
483	Valori mobiliare procurate pe piața externă	3.8.1	0.00	0.00	0.00
484	Garanții externe	3.8.2	0.00	0.00	0.00
485	Acțiuni și alte forme de participare în capital peste hotare	3.8.3	0.00	0.00	0.00
488	Alte creanțe externe ale bugetului	3.8.4	0.00	0.00	0.00
	TOTAL CREANȚE EXTERNE (3.8.999=3.8.1+3.8.2+3.8.3+3.8.4)	3.8.999	0.00	0.00	0.00
49	Credite externe	3.9	X	X	X

495	Credite externe acordate	3.9.1	0.00	0.00	0.00
	TOTAL CREDITE EXTERNE (3.9.999=3.9.1)	3.9.999	0.00	0.00	0.00
	TOTAL ACTIVE FINANCIARE (4=3.1.999+3.2.999+3.3.999+3.4.999+3.5.999+3.6.999+3.7.999+3.8.999+3.9.999)	4	15,859.82	21,940.02	21,940.02
	TOTAL ACTIV (5=2+4)	5	18,525,524.85	18,209,580.09	18,209,580.09
5	DĂTORII	6	X	X	X
51	DĂTORII INTERNE	6.1	X	X	X
513	Valori mobiliare de stat cu excepția acțiunilor	6.1.1	0.00	0.00	0.00
514	Garanții de stat interne	6.1.2	0.00	0.00	0.00
518	Alte datorii interne ale bugetului	6.1.3	0.00	0.00	0.00
519	Alte datorii ale instituțiilor bugetare	6.1.4	2,804,453.68	2,702,571.89	2,702,571.89
	TOTAL DĂTORII INTERNE (6.1.999=6.1.1+6.1.2+6.1.3+6.1.4)	6.1.999	2,804,453.68	2,702,571.89	2,702,571.89
54	ÎMPRUMUTURI INTERNE ÎNTRE BUGETE	6.2	X	X	X
541	Împrumuturi între bugetul de stat și bugetele locale	6.2.1	0.00	0.00	0.00
542	Împrumuturi în cadrul bugetului consolidat central	6.2.2	0.00	0.00	0.00
543	Împrumuturi între bugetele locale în cadrul unei unități administrativ-teritoriale	6.2.3	0.00	0.00	0.00
544	Împrumuturi între bugetele locale a diferitor unități administrativ-teritoriale	6.2.4	0.00	0.00	0.00
	TOTAL ÎMPRUMUTURI INTERNE ÎNTRE BUGETE (6.2.999=6.2.1+6.2.2+6.2.3+6.2.4)	6.2.999	0.00	0.00	0.00
55	ÎMPRUMUTURI INTERNE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE	6.3	X	X	X
551	Împrumuturi interne de la instituțiile nefinanciare	6.3.1	0.00	0.00	0.00
552	Împrumuturi interne de la instituțiile financiare	6.3.2	0.00	0.00	0.00
553	Împrumuturi de la Banca Națională a Moldovei cu garanția valorilor mobiliare de stat	6.3.3	0.00	0.00	0.00
554	Alte împrumuturi	6.3.4	0.00	0.00	0.00
555	Împrumuturi din disponibilul mijloacelor temporar intrate în posesia instituțiilor	6.3.5	0.00	0.00	0.00
	TOTAL ÎMPRUMUTURI INTERNE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE (6.3.999=6.3.1+6.3.2+6.3.3+6.3.4+6.3.5)	6.3.999	0.00	0.00	0.00
56	ÎMPRUMUTURI REREDITATE INTERNE ÎNTRE BUGETE	6.4	X	X	X
561	Împrumuturi recreditate între bugetul de stat și bugetele locale	6.4.1	0.00	0.00	0.00
563	Împrumuturi recreditate între bugetele locale în cadrul unei unități administrativ-teritoriale	6.4.2	0.00	0.00	0.00
564	Împrumuturi recreditate între bugetele locale ale diferitor unități administrativ-teritoriale	6.4.3	0.00	0.00	0.00
	TOTAL ÎMPRUMUTURI REREDITATE INTERNE ÎNTRE BUGETE (6.4.999=6.4.1+6.4.2+6.4.3)	6.4.999	0.00	0.00	0.00
57	ÎMPRUMUTURI INTERNE REREDITATE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE	6.5	X	X	X

571	Imprumuturi interne recreditate instituțiilor nefinanciare	6.5.1	0.00	0.00	0.00
572	Imprumuturi recreditate instituțiilor financiare	6.5.2	0.00	0.00	0.00
	TOTAL IMPRUMUTURI INTERNE REREDITATE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE (6.5.999=6.5.1+6.5.2)	6.5.999	0.00	0.00	0.00
58	DATORII EXTERNE	6.6	X	X	X
583	Valori mobiliare de stat emise pe piața externă	6.6.1	0.00	0.00	0.00
584	Garanții externe	6.6.2	0.00	0.00	0.00
588	Alte datorii externe ale bugetului	6.6.3	0.00	0.00	0.00
	TOTAL DATORII EXTERNE (6.6.999=6.6.1+6.6.2+6.6.3)	6.6.999	0.00	0.00	0.00
59	IMPRUMUTURI EXTERNE	6.7	X	X	X
595	imprumuturi externe	6.7.1	0.00	0.00	0.00
	TOTAL IMPRUMUTURI EXTERNE (6.7.999=6.7.1)	6.7.999	0.00	0.00	0.00
	TOTAL DATORII (7=6.1.999+6.2.999+6.3.999+6.4.999+6.5.999+6.6.999+6.7.999)	7	2,804,453.68	2,702,571.89	2,702,571.89
6	MIJLOACE TRANSMISE ȘI PRIMITE ÎNTRE CONTURI	8	X	X	X
61	MIJLOACE TRANSMISE ȘI PRIMITE ÎNTRE CONTURI ÎN CADRUL BUGETULUI DE STAT ȘI BUGETELOR LOCALE	8.1	X	X	X
611	Mijloace transmise /primite între Trezoreria de Stat și trezoreriile teritoriale	8.1.1	0.00	0.00	0.00
612	Mijloace transmise /primite între Trezoreria de Stat și instituții bugetare	8.1.2	0.00	0.00	0.00
613	Mijloace transmise /primite în cadrul unei instituții bugetare	8.1.3	0.00	0.00	0.00
614	Mijloace transmise /primite între diferite instituții bugetare	8.1.4	0.00	0.00	0.00
615	Mijloace transmise din solduri la începutul anului	8.1.5	0.00	0.00	0.00
616	Mijloace transmise/primite în cadrul unei instituții bugetare pentru mijloacele temporar intrate	8.1.6	0.00	0.00	0.00
619	Alte mijloace transmise /primite	8.1.7	0.00	0.00	0.00
	TOTAL MIJLOACE TRANSMISE ȘI PRIMITE ÎNTRE CONTURI ÎN CADRUL BUGETULUI DE STAT ȘI BUGETELOR LOCALE (8.1.999=8.1.1+8.1.2+8.1.3+8.1.4+8.1.5+8.1.6+8.1.7)	8.1.999	0.00	0.00	0.00
62	MIJLOACE TRANSMISE ȘI PRIMITE ÎNTRE CONTURI ÎN CADRUL BUGETULUI ASIGURĂRILOR SOCIALE DE STAT	8.2	0.00	0.00	0.00
63	MIJLOACE TRANSMISE ȘI PRIMITE ÎNTRE CONTURI ÎN CADRUL FONDURILOR ASIGURĂRILOR OBLIGATORII DE ASISTENȚĂ MEDICALĂ	8.3	0.00	0.00	0.00
	TOTAL MIJLOACE TRANSMISE ȘI PRIMITE ÎNTRE CONTURI (9=8.1.999+8.2+8.3)	9	0.00	0.00	0.00
7	REZULTATE	10	X	X	X
71	REZULTATUL EXECUTĂRII DE CASA A BUGETELOR	10.1	X	X	X

711	Rezultatul executării de casă a bugetelor din anul curent	10.1.1	0.00	0.00	0.00
712	Rezultatul executării de casă a bugetelor din anii precedenți	10.1.2	0.00	0.00	0.00
713	Corectarea rezultatelor anilor precedenți ale executării de casă a bugetelor	10.1.3	0.00	0.00	0.00
714	Rezultatul executării de casă a mijloacelor temporar intrate în posesia instituțiilor din anul curent	10.1.4	0.00	0.00	0.00
715	Rezultatul executării de casă a mijloacelor temporar intrate în posesia instituțiilor din anii precedenți	10.1.5	0.00	0.00	0.00
	TOTAL REZULTATUL EXECUTARII DE CASĂ A BUGETELOR (10.1.999=10.1.1+10.1.2+10.1.3+10.1.4+10.1.5)	10.1.999	0.00	0.00	0.00
72	REZULTATUL FINANCIAR AL INSTITUȚIEI BUGETARE	10.2	X	X	X
721	Rezultatul financiar al instituției publice din anul curent	10.2.1	0.00	-214,062.97	0.00
722	Rezultatul financiar al instituției publice din anii precedenți	10.2.2	15,721,071.17	15,721,071.17	15,507,008.20
723	Corectarea rezultatelor anilor precedenți ale instituțiilor bugetare	10.2.3	0.00	0.00	0.00
	TOTAL REZULTATUL FINANCIAR AL INSTITUȚIEI BUGETARE (10.2.999=10.2.1+10.2.2+10.2.3)	10.2.999	15,721,071.17	15,507,008.20	15,507,008.20
	TOTAL REZULTATE (11=10.1.999+10.2.999)	11	15,721,071.17	15,507,008.20	15,507,008.20
	TOTAL PASIV (12=7+9+11) (12=5)	12	18,525,524.85	18,209,580.09	18,209,580.09
8	CONTURI EXTRABILANȚIERE	13	X	X	X
811110	Creanțe privind creditarea bugetelor de alt nivel	13.1	0.00	0.00	0.00
811120	Creanțe privind creditarea instituțiilor nefinanciare	13.2	0.00	0.00	0.00
811130	Creanțe privind creditarea altor instituții și organizații	13.3	0.00	0.00	0.00
811140	Creanțe ale băncilor comerciale în proces de lichidare	13.4	0.00	0.00	0.00
811210	Creanțe privind garanțiile pentru împrumuturile interne	13.5	0.00	0.00	0.00
811220	Creanțe privind garanțiile pentru împrumuturile externe	13.6	0.00	0.00	0.00
811310	Creanțe ale bugetelor pentru împrumuturile recreditate din surse externe	13.7	0.00	0.00	0.00
811320	Creanțe ale instituțiilor nefinanciare pentru împrumuturile recreditate din surse externe	13.8	0.00	0.00	0.00
811330	Creanțe ale instituțiilor financiare pentru împrumuturile recreditate din surse externe	13.9	0.00	0.00	0.00
811410	Creanțe privind mijloacele bănești primite de la buget în baza hotărârilor rămase definitive ale instanțelor judecătorești și apoi anulate	13.10	0.00	0.00	0.00
811420	Creanțe ale contribuabililor	13.11	0.00	0.00	0.00
811430	Creanțe privind cauțiunile transferate	13.12	0.00	0.00	0.00
811460	Valoarea capitalului subscris în organizațiile internaționale în care Republica Moldova este membru achitat sub formă de paid-in	13.13	0.00	0.00	0.00

812110	Datoria bugetului de stat privind valorile mobiliare de stat emise pe piata primara	13.14	0.00	0.00	0.00
812120	Datoria bugetului de stat privind valorile mobiliare de stat convertite	13.15	0.00	0.00	0.00
812130	Datoria bugetului de stat privind valorile mobiliare de stat emise pentru unele scopuri stabilite de lege	13.16	0.00	0.00	0.00
812211	Datoria privind împrumuturile acordate de alte bugete	13.17	0.00	0.00	0.00
812212	Datoria privind împrumuturile acordate de instituții financiare	13.18	0.00	0.00	0.00
812213	Datoria privind alte împrumuturi	13.19	0.00	0.00	0.00
812221	Datoria privind împrumuturile externe acordate de alte state și organizații internaționale	13.20	0.00	0.00	0.00
812222	Datoria privind împrumuturile externe acordate de organizații financiare internaționale	13.21	0.00	0.00	0.00
812223	Datoria privind împrumuturile recreditate din surse externe	13.22	0.00	0.00	0.00
812229	Datoria privind alte împrumuturi externe	13.23	0.00	0.00	0.00
812330	Datoria privind transferurile peste hotare	13.24	0.00	0.00	0.00
812410	Datoria privind alte surse interne	13.25	0.00	0.00	0.00
812420	Datoria privind despăgubirile civile	13.26	0.00	0.00	0.00
812430	Datoria bugetului de stat privind soldul nefinanțat al activității vamale din contul mijloacelor încasate pentru procedurile vamale	13.27	0.00	0.00	0.00
812440	Datoria bugetului de stat privind soldul mijloacelor în fondul rutier	13.28	0.00	0.00	0.00
812450	Datoria bugetului de stat privind taxa pe valoarea adăugată	13.29	0.00	0.00	0.00
812460	Valoarea capitalului subscris în organizațiile internaționale în care Republica Moldova este membru	13.30	0.00	0.00	0.00
812490	Datoria bugetului de stat privind drepturile de import-export achitate în avans	13.31	0.00	0.00	0.00
821100	Angajamente ale bugetului de stat	13.32	0.00	0.00	0.00
821200	Angajamente ale bugetului asigurărilor sociale de stat	13.33	0.00	0.00	0.00
821300	Angajamente ale fondurilor asigurărilor obligatorii de asistență medicală	13.34	0.00	0.00	0.00
821400	Angajamente ale bugetelor locale de nivelul II	13.35	0.00	0.00	0.00
821500	Angajamente ale bugetelor de nivelul I	13.36	0.00	0.00	0.00
822100	Active luate în locațiune/arenda	13.37	0.00	0.00	0.00
822210	Valori în marfuri și materiale primite în custodie	13.38	0.00	0.00	0.00
822220	Premii și cupe sportive transmisibile	13.39	0.00	0.00	0.00
822230	Valori primite în custodie de la condamnați	13.40	0.00	0.00	0.00
822300	Formulare de valori	13.41	0.00	0.00	0.00
822410	Restantele studenților și elevilor pentru valorile materiale nerestituite	13.42	0.00	0.00	0.00
822420	Creanțe compromise decontate	13.43	0.00	0.00	0.00
822430	Datorii înghetate și eșalonate conform actelor normative	13.44	0.00	0.00	0.00
822490	Alte datorii și restanțe extrabilanțiere	13.45	0.00	0.00	0.00
822510	Creanțe privind mijloacele Fondului ecologic național	13.46	0.00	0.00	0.00
822520	Creanțe aferente contractelor de parteneriat public-privat	13.47	0.00	0.00	0.00

822530	Active transmise partenerului privat	13.48	0.00	0.00	0.00
822610	Datoria față de Fondul ecologic național	13.49	0.00	0.00	0.00
822710	Creanțe privind lipsurile și delapidările de mijloace bănești și valori materiale aflate în organele de anchetă	13.50	0.00	0.00	0.00
822900	Alte conturi extrabilanțiere	13.51	0.00	0.00	0.00
	TOTAL CONTURI EXTRABILANȚIERE (13.999=13.1+13.2+13.3+13.4+13.5+13.6+13.7+13.8+13.9+13.10+13.11+13.12+13.13+13.14+13.15+13.16+13.17+13.18+13.19+13.20+13.21+13.22+13.23+13.24+13.25+13.26+13.27+13.28+13.29+13.30+13.31+13.32+13.33+13.34+13.35+13.36+13.37+...+13.50+13.51)	13.999	0.00	0.00	0.00

Semnături

Șeful Instituției:

Contabil Șef (șeful serviciului economic/financiar):

Marian LUPU

(nume, prenume)

(semnătura)

Natalia
PADUCA

(nume, prenume)

(semnătura)

FD-042

Aprobat prin ordinul Ministrului

al Finanțelor al Republicii Moldova

nr. _____ al _____

**Raportul privind veniturile si cheltuielile
in perioada Tr.4-2020**

Bugetul de Stat 11
Curtea de Conturi 0104
N/A N/A
Lei

Cod	Denumirea indicatorului	Codul rindului	Suma
1	2	3	4
100	Venituri (1=1.1+1.2+1.3+1.4+1.5)	1	50,465,759.26
110	IMPOZITE ȘI TAXE(1.1=1.1.1+1.1.2+1.1.3+1.1.4)	1.1	0.00
111	Impozite pe venit	1.1.1	0.00
113	Impozite pe bunurile imobiliare	1.1.2	0.00
114	Impozite și taxe pe mărfuri și servicii	1.1.3	0.00
115	Taxe asupra comerțului exterior și operațiunilor externe	1.1.4	0.00
120	CONTRIBUȚII ȘI PRIME DE ASIGURARI OBLIGATORII (1.2=1.2.1+1.2.2)	1.2	0.00
121	Contribuții de asigurări sociale de stat obligatorii	1.2.1	0.00
122	Prime de asigurare obligatorie de asistență medicală	1.2.2	0.00
130	GRANTURI PRIMITE (1.3=1.3.1+1.3.2)	1.3	0.00
131	Granturi primite da la guvernele altor state	1.3.1	0.00
132	Granturi primite de la organizațiile internaționale	1.3.2	0.00
140	ALTE VENITURI (1.4=1.4.1+1.4.2+1.4.3+1.4.4+1.4.5+1.4.6)	1.4	50,465,759.26
141	Venituri din proprietate	1.4.1	0.00
142	Venituri din vnzarea marfurilor și serviciilor	1.4.2	0.00
143	Amenzi și sancțiuni	1.4.3	0.00
144	Donații voluntare	1.4.4	0.00
145	Alte venituri și venituri neidentificate	1.4.5	0.00
149	Alte venituri si finantari	1.4.6	50,465,759.26
190	TRANSFERURI PRIMITE IN CADRUL BUGETULUI PUBLIC NAȚIONAL (1.5=1.5.1+1.5.2+1.5.3+1.5.4)	1.5	0.00
191	Transferuri primite între bugetul de stat și bugetele locale	1.5.1	0.00
192	Transferuri primite in cadrul bugetului consolidat central	1.5.2	0.00

193	Transferuri primite între bugete locale în cadrul unei unități administrativ-teritoriale	1.5.3	0.00
194	Transferuri primite între bugetele locale a diferitor unități administrativ-teritoriale	1.5.4	0.00
200	Cheltuieli(2=2.1+2.2+2.3+2.4+2.5+2.6+2.7+2.8+2.9)	2	50,679,822.23
210	CHELTUIELI DE PERSONAL (2.2=2.2.1+2.1.2)	2.1	38,258,094.23
211	Remunerarea muncii	2.1.1	30,000,391.18
212	Contribuții și prime de asigurări obligatorii	2.1.2	8,257,703.05
220	BUNURI ȘI SERVICII (2.2=2.4.1+2.4.2+2.4.3)	2.2	6,274,598.84
221	Bunuri- cheltuieli privind utilizarea stocurilor	2.2.1	1,102,999.40
222	Servicii	2.2.2	5,171,599.44
230	CHELTUIELI PRIVIND DEPRECIEREA ACTIVELORE (2.3=2.3.1+2.3.2)	2.3	1,992,701.11
231	Cheltuieli privind uzura mijloacelor fixe	2.3.1	1,577,573.11
232	Cheltuieli privind amortizarea activelor nemateriale	2.3.2	415,128.00
240	DOBINZI (2.4=2.4.1+2.4.2+2.4.3)	2.4	0.00
241	Dobânzi achitate la datoria externă	2.4.1	0.00
242	Dobânzi achitate la datoria internă	2.4.2	0.00
243	Dobânzi la împrumuturile altor nivele ale sistemului bugetar	2.4.3	0.00
250	SUBSIDII (2.5=2.5.1+2.5.2+2.5.3+2.5.4)	2.5	0.00
251	Subsidii acordate întreprinderilor de stat și municipale	2.5.1	0.00
252	Subsidii acordate întreprinderilor private	2.5.2	0.00
253	Subsidii acordate organizațiilor obștești	2.5.3	0.00
254	Subsidii acordate autoritatilor/institutiilor publice la autogestiune	2.5.4	
260	GRANTURI ACORDATE (2.6=.6.1+2.6.2+2.6.3)	2.6	0.00
261	Granturi acordate guvernelor altor state	2.6.1	0.00
262	Granturi acordate organizațiilor internaționale	2.6.2	0.00
263	Granturi oferite persoanelor fizice	2.6.3	
270	PRESTAȚII SOCIALE (2.7=2.7.1+2.7.2+2.7.3)	2.7	4,154,428.05
271	Prestații sociale	2.7.1	0.00
272	Prestații de asistență socială	2.7.2	0.00
273	Prestații sociale ale angajatorilor	2.7.3	4,154,428.05
280	ALTE CHELTUIELI (2.8=2.8.1+2.8.2+2.8.3)	2.8	0.00
281	Alte cheltuieli curente	2.8.1	0.00
282	Alte cheltuieli capitale	2.8.2	0.00
289	Alte cheltuieli ale instituțiilor bugetare	2.8.3	0.00

290	TRANSFERURI ACORDATE ÎN CADRUL BUGETULUI PUBLIC NAȚIONAL (2.9=2.9.1+2.9.2+2.9.3+2.9.4)	2.9	0.00
291	Transferuri acordate între bugetul de stat și bugetele locale	2.9.1	0.00
292	Transferuri acordate în cadrul bugetului consolidat central	2.9.2	0.00
293	Transferuri acordate între bugetele locale în cadrul unei unități administrativ-teritoriale	2.9.3	0.00
294	Transferuri acordate între bugetele locale a diferitor unități administrativ teritoriale	2.9.4	0.00
	Rezultatul anului curent (3=1-2)	3	-214,062.97

Semnături

Șeful Instituției:

Contabil Șef (șeful serviciului
economic/financiar):

Marian LUPU

(nume, prenume)

(semnătura)

Natalia PADUCA

(nume, prenume)

(semnătura)

FD-043

Aprobat prin ordinul Ministrului
al Finanțelor al Republicii Moldova

nr. _____ al _____

**Raport privind fluxul mijloacelor banesti
in perioada Tr.4-2020**

Bugetul de Stat 11
Curtea de Conturi 0104
N/A N/A
Lei

Cod	Denumirea indicatorului	Codul rindului	Suma
1	2	3	4
	ACTIVITATEA OPERATIONALA	1	X
100	VENITURI (2=2.1+2.2+2.3+2.4+2.5)	2	50,208,144.38
110	IMPOZITE ȘI TAXE (2.1=2.1.1+2.1.2+2.1.3+2.1.4)	2.1	0.00
111	Impozite pe venit	2.1.1	0.00
113	Impozite pe bunurile imobiliare	2.1.2	0.00
114	Impozite și taxe pe mărfuri și servicii	2.1.3	0.00
115	Taxe asupra comerțului exterior și operațiunilor externe	2.1.4	0.00
120	CONTRIBUȚII ȘI PRIME DE ASIGURARI OBLIGATORII (2.2=2.2.1+2.2.2)	2.2	0.00
121	Contribuții de asigurări sociale de stat obligatorii	2.2.1	0.00
122	Prime de asigurare obligatorie de asistență medicală	2.2.2	0.00
130	GRANTURI PRIMITE (2.3=2.3.1+2.3.2)	2.3	0.00
131	Granturi primite da la guvernele altor state	2.3.1	0.00
132	Granturi primite de la organizațiile internaționale	2.3.2	0.00
140	ALTE VENITURI (2.4=2.4.1+2.4.2+2.4.3+2.4.4+2.4.5+2.4.6)	2.4	50,208,144.38
141	Venituri din proprietate	2.4.1	0.00
142	Venituri din vinzarea marfurilor și serviciilor	2.4.2	0.00
143	Amenzi și sancțiuni	2.4.3	0.00
144	Donații voluntare	2.4.4	0.00
145	Alte venituri și venituri neidentificate	2.4.5	0.00
149	Alte venituri si finantari	2.4.6	50,208,144.38
190	TRANSFERURI PRIMITE IN CADRUL BUGETULUI PUBLIC NAȚIONAL (2.5=2.5.1+2.5.2+2.5.3+2.5.4)	2.5	0.00
191	Transferuri primite între bugetul de stat și bugetele locale	2.5.1	0.00
192	Transferuri primite in cadrul bugetului consolidat central	2.5.2	0.00

193	Transferuri primite între bugetele locale în cadrul unei unități administrativ-teritoriale	2.5.3	0.00
194	Transferuri primite între bugetele locale a diferitor unități administrativ-teritoriale	2.5.4	0.00
200	CHELTUIELI (3=3.1+3.2+3.3+3.4+3.5+3.6+3.7+3.8)	3	47,686,600.35
210	CHELTUIELI DE PERSONAL (3.1=3.1.1+3.1.2)	3.1	38,306,358.98
211	Remunerarea muncii	3.1.1	30,043,821.63
212	Contribuții și prime de asigurări obligatorii	3.1.2	8,262,537.35
220	BUNURI ȘI SERVICII (3.2=3.2.1)	3.2	5,232,153.74
222	Servicii	3.2.1	5,232,153.74
240	DOBINZI (3.3=3.3.1+3.3.2+3.3.3)	3.3	0.00
241	Dobânzi achitate la datoria externă	3.3.1	0.00
242	Dobânzi achitate la datoria internă	3.3.2	0.00
243	Dobânzi la împrumuturile altor nivele ale sistemului bugetar	3.3.3	0.00
250	SUBSIDII (3.4=3.4.1+3.4.2+3.4.3+3.4.4)	3.4	0.00
251	Subsidii întreprinderilor de stat și municipale	3.4.1	0.00
252	Subsidii întreprinderilor private	3.4.2	0.00
253	Subsidii organizațiilor obștești	3.4.3	0.00
254	Subsidii acordate autorităților/instituțiilor publice la autogestiune	3.4.4	0.00
260	GRANTURI ACORDATE (3.5=3.5.1+3.5.2+3.5.3)	3.5	0.00
261	Granturi acordate guvernelor altor state	3.5.1	0.00
262	Granturi acordate organizațiilor internaționale	3.5.2	0.00
263	Granturi oferite persoanelor fizice	3.5.3	0.00
270	PRESTAȚII SOCIALE (3.6=3.6.1+3.6.2+3.6.3)	3.6	4,148,087.63
271	Prestații sociale	3.6.1	0.00
272	Prestații de asistență socială	3.6.2	0.00
273	Prestații sociale ale angajatorilor	3.6.3	4,148,087.63
280	ALTE CHELTUIELI (3.7=3.7.1+3.7.2)	3.7	0.00
281	Alte cheltuieli curente	3.7.1	0.00
282	Alte cheltuieli capitale	3.7.2	0.00
290	TRANSFERURI ACORDATE ÎN CADRUL BUGETULUI PUBLIC NAȚIONAL (3.8=3.8.1+3.8.2+3.8.3+3.8.4)	3.8	0.00
291	Transferuri acordate între bugetul de stat și bugetele locale	3.8.1	0.00
292	Transferuri acordate în cadrul bugetului consolidat central	3.8.2	0.00

293	Transferuri acordate între bugetele locale in cadrul unei unitati administrativ-teritoriale	3.8.3	0.00
294	Transferuri acordate între bugetele locale diferitor unitati administrativ-teritoriale	3.8.4	0.00
	Fluxul net al activității operaționale(4=2-3)	4	2,521,544.03
	ACTIVITATEA INVESTIȚIONALĂ	5	X
300	ACTIVE NEFINANCIARE	6	X
	Procurări de Active Nefinanciare (6.1=6.1.1+6.1.2+6.1.3+6.1.4+6.1.5+6.1.6+6.1.7)	6.1	2,521,544.03
310	MIJLOACE FIXE (6.1.1=6.1.1.1+6.1.1.2+6.1.1.3+6.1.1.4+6.1.1.5+6.1.1.6+6.1.1.7+6.1.1.8+6.1.1.9)	6.1.1	1,544,216.73
311	Clădiri	6.1.1.1	0.00
312	Construcții speciale	6.1.1.2	0.00
313	Instalații de transmisie	6.1.1.3	0.00
314	Mașini și utilaje	6.1.1.4	782,057.85
315	Mijloace de transport	6.1.1.5	0.00
316	Unelte și scule, inventar de producere și gospodăresc	6.1.1.6	31,580.00
317	Active nemateriale	6.1.1.7	730,578.88
318	Alte mijloace fixe	6.1.1.8	0.00
319	Investitii capitale in active în curs de execuție	6.1.1.9	0.00
320	REZERVELE MATERIALE ALE STATULUI (6.1.2=6.1.2.1+6.1.2.2+6.1.2.3)	6.1.2	0.00
321	Rezerve materiale de stat strategice	6.1.2.1	0.00
322	Rezerve de mobilizare	6.1.2.2	0.00
323	Alte rezerve strategice	6.1.2.3	0.00
330	STOCURI DE MATERIALE CIRCULANTE (6.1.3=6.1.3.1+6.1.3.2+6.1.3.3+6.1.3.4+6.1.3.5+6.1.3.6+6.1.3.7+6.1.3.8+6.1.3.9)	6.1.3	977,327.30
331	Combustibil, carburanți și lubrifianti	6.1.3.1	381,730.00
332	Piese de schimb	6.1.3.2	117,843.00
333	Produse alimentare	6.1.3.3	0.00
334	Medicamente și materiale sanitare	6.1.3.4	0.00
335	Materiale pentru scopuri didactice, științifice și alte scopuri	6.1.3.5	0.00
336	Materiale de uz gospodăresc și rechizite de birou	6.1.3.6	399,955.10
337	Materiale de construcție	6.1.3.7	7,811.20
338	Accesorii de pat, îmbrăcăminte, încălțăminte	6.1.3.8	1,485.00
339	Alte materiale	6.1.3.9	68,503.00

	PRODUCȚIE ÎN CURS DE EXECUȚIE, PRODUSE ȘI PRODUCȚIE FINITĂ, ANIMALE TINERE LA ÎNGRĂȘAT		
340	(6.1.4=6.1.4.1+6.1.4.2+6.1.4.3+6.1.4.4+6.1.4.5)	6.1.4	0.00
341	Producție în curs de execuție	6.1.4.1	0.00
342	Animale tinere și la îngrășat	6.1.4.2	0.00
343	Produse finite ale atelierelor de producție (atelier de didactice)	6.1.4.3	0.00
344	Producție finită a gospodăriilor agricole auxiliare	6.1.4.4	0.00
345	Produse semifabricate	6.1.4.5	0.00
350	MARFURI (6.2.5=6.2.5.1)	6.1.5	0.00
351	Mărfuri	6.1.5.1	0.00
360	VALORI (6.1.6=6.1.6.1+6.1.6.2+6.1.6.3+6.1.6.4)	6.1.6	0.00
361	Metale și pietre prețioase	6.1.6.1	0.00
362	Articole juvaere	6.1.6.2	0.00
363	Activele moștenirii culturale	6.1.6.3	0.00
364	Alte valori	6.1.6.4	0.00
370	ACTIVE NEPRODUCTIVE (6.1.7=6.1.7.1+6.1.7.2)	6.1.7	0.00
371	Terenuri	6.1.7.1	0.00
372	Resurse naturale	6.1.7.2	0.00
	Realizarea de active nefinanciare		
	(6.2=6.2.1+6.2.2+6.2.3+6.2.4+6.2.5+6.2.6+6.2.7)	6.2	0.00
	MIJLOACE FIXE		
310	(6.2.1=6.2.1.1+6.2.1.2+6.2.1.3+6.2.1.4+6.2.1.5+6.2.1.6+6.2.1.7+6.2.1.8+6.2.1.9)	6.2.1	
311	Clădiri	6.2.1.1	0.00
312	Construcții speciale	6.2.1.2	0.00
313	Instalații de transmisie	6.2.1.3	0.00
314	Mașini și utilaje	6.2.1.4	0.00
315	Mijloace de transport	6.2.1.5	0.00
316	Unelte și scule, inventar de producere și gospodăresc	6.2.1.6	0.00
317	Active nemateriale	6.2.1.7	0.00
318	Alte mijloace fixe	6.2.1.8	0.00
319	Investiții capitale în active în curs de execuție	6.2.1.9	0.00
	REZERVELE MATERIALE ALE STATULUI		
320	(6.2.2=6.2.2.1+6.2.2.2+6.2.2.3)	6.2.2	0.00
321	Rezerve de stat strategice	6.2.2.1	0.00
322	Rezerve de mobilizare	6.2.2.2	0.00
323	Alte rezerve strategice	6.2.2.3	0.00

	STOCURI DE MATERIALE CIRCULANTE (6.2.3=6.2.3.1+6.2.3.2+6.2.3.3+6.2.3.4+6.2.3.5+6.2.3.6+6.2.3.7+6.2.3.8+6.2.3.9)		
330		6.2.3	0.00
331	Combustibil, carburanți și lubrifianti	6.2.3.1	0.00
332	Piese de schimb	6.2.3.2	0.00
333	Produse alimentare	6.2.3.3	0.00
334	Medicamente și materiale sanitare	6.2.3.4	0.00
335	Materiale pentru scopuri didactice, științifice și alte scopuri	6.2.3.5	0.00
336	Materiale de uz gospodăresc și rechizite de birou	6.2.3.6	0.00
337	Materiale de construcție	6.2.3.7	0.00
338	Accesorii de pat, îmbrăcăminte, încălțăminte	6.2.3.8	0.00
339	Alte materiale	6.2.3.9	0.00
	PRODUCȚIE ÎN CURS DE EXECUȚIE, PRODUSE ȘI PRODUCȚIE FINITĂ, ANIMALE TINERE LA ÎNGRĂȘAT (6.2.4=6.2.4.1+6.2.4.2+6.2.4.3+6.2.4.4+6.2.4.5)		
340		6.2.4	0.00
341	Producție în curs de execuție	6.2.4.1	0.00
342	Animale tinere și la îngrășat	6.2.4.2	0.00
343	Produse și producție finită	6.2.4.3	0.00
344	Producție finită a gospodăriilor agricole auxiliare	6.2.4.4	0.00
345	Produse semifabricate	6.2.4.5	0.00
350	MARFURI (6.2.5=6.2.5.1)	6.2.5	0.00
351	Mărfuri	6.2.5.1	0.00
	VALORI (6.2.6=6.2.6.1+6.2.6.2+6.2.6.3+6.2.6.4)	6.2.6	0.00
361	Metale și pietre prețioase	6.2.6.1	0.00
362	Articole juvaere	6.2.6.2	0.00
363	Actele moștenirii culturale	6.2.6.3	0.00
364	Alte valori	6.2.6.4	0.00
370	ACTIVE NEPRODUCTIVE (6.2.7=6.2.7.1+6.2.7.2)	6.2.7	0.00
371	Terenuri	6.2.7.1	0.00
372	Resurse naturale	6.2.7.2	0.00
	Fluxul net al activității investiționale(7=6.2-6.1)	7	-2,521,544.03
	Activitatea financiară (altele decât mijloacele bănești)	8	X
400	Valoarea netă a ACTIVELOR FINANCIARE (9=9.1+9.2+9.3+9.4+9.5+9.6+9.7)	9	0.00
410	CREANȚE INTERNE (9.1=9.1.1+9.1.2+9.1.3+9.1.4)	9.1	0.00

413	Valori mobiliare de stat (cu excepția acțiunilor) procurate pe piața primară	9.1.1	0.00
414	Garantii de stat interne	9.1.2	0.00
415	Acțiuni și alte forme de participare în capital în interiorul țării	9.1.3	0.00
418	Alte creanțe interne ale bugetului	9.1.4	0.00
440	CREDITE INTERNE ÎNTRE BUGETE (9.2=9.2.1+9.2.2+9.2.3+9.2.4)	9.2	0.00
441	Credite între bugetul de stat și bugetele locale	9.2.1	0.00
442	Credite în cadrul bugetului consolidat	9.2.2	0.00
443	Credite între bugetele locale în cadrul unei unități administrativ-teritoriale	9.2.3	0.00
444	Credite între bugetele locale a diferitor unei unități administrativ-teritoriale	9.2.4	0.00
450	CREDITE INTERNE INSTITUȚIILOR FINANCIARE ȘI NEFINANCIARE (9.3=9.3.1+9.3.2)	9.3	0.00
451	Credite instituțiilor nefinanciare	9.3.1	0.00
452	Credite instituțiilor financiare	9.3.2	0.00
460	ÎMPRUMUTURI REREDITATE INTERNE ÎNTRE BUGETE (9.4=9.4.1+9.4.2+9.4.3)	9.4	0.00
461	Împrumuturi recreditate între bugetul de stat și bugetele locale	9.4.1	0.00
463	Împrumuturi recreditate între bugetele locale în cadrul unei unități administrativ-teritoriale	9.4.2	0.00
464	Împrumuturi recreditate între bugetele locale ale diferitor unități administrativ-teritoriale	9.4.3	0.00
470	ÎMPRUMUTURI INSTITUȚIILOR FINANCIARE ȘI NEFINANCIARE (9.5=9.5.1+9.5.2)	9.5	0.00
471	Împrumuturi recreditate instituțiilor nefinanciare	9.5.1	0.00
472	Împrumuturi recreditate instituțiilor financiare	9.5.2	0.00
480	CREANȚE EXTERNE (9.6=9.6.1+9.6.2+9.6.3+9.6.4)	9.6	0.00
483	Valori mobiliare procurate pe piața externă	9.6.1	0.00
484	Garantii externe	9.6.2	0.00
485	Acțiuni și alte forme de participare în capital peste hotare	9.6.3	0.00
488	Alte creanțe externe ale bugetului	9.6.4	0.00
490	CREDITE EXTERNE (9.7=9.7.1)	9.7	0.00
495	Credite externe acordate	9.7.1	0.00

500	Valoarea netă a DATORIILOR (10=10.1+10.2+10.3+10.4+10.5+10.6+10.7)	10	0.00
510	DATORII INTERNE (10.1=10.1.1+10.1.2+10.1.3)	10.1	0.00
513	Valori mobiliare de stat cu excepția acțiunilor	10.1.1	0.00
514	Garantii interne de stat	10.1.2	0.00
518	Alte datorii interne ale bugetului	10.1.3	0.00
540	ÎMPRUMUTURI INTERNE ÎNTRE BUGETE (10.2=10.2.1+10.2.2+10.2.3+10.2.4)	10.2	0.00
541	Împrumuturi între bugetul de stat și bugetele locale	10.2.1	0.00
542	Împrumuturi în cadrul bugetului consolidat central	10.2.2	0.00
543	Împrumuturi între bugetele locale în cadrul unei unități administrativ-teritoriale	10.2.3	0.00
544	Împrumuturi între bugetele locale a diferitor unități administrativ-teritoriale	10.2.4	0.00
550	ÎMPRUMUTURI INTERNE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE (10.3=10.3.1+10.3.2+10.3.3+10.3.4+10.3.5)	10.3	0.00
551	Împrumuturi interne instituțiilor nefinanciare	10.3.1	0.00
552	Împrumuturi interne instituțiilor financiare	10.3.2	0.00
553	Împrumuturi de la Banca Națională a Moldovei cu garanția valorilor mobiliare de stat	10.3.3	0.00
554	Alte împrumuturi	10.3.4	0.00
555	Împrumuturi din disponibilul mijloacelor temporar intrate în posesia instituțiilor	10.3.5	0.00
560	ÎMPRUMUTURI REREDITATE INTERNE ÎNTRE BUGETE (10.4=10.4.1+10.4.2+10.4.3)	10.4	0.00
561	Împrumuturi recreditate între bugetul de stat și bugetele locale	10.4.1	0.00
563	Împrumuturi recreditate între bugetele locale în cadrul unei unități administrativ-teritoriale	10.4.2	0.00
564	Împrumuturi recreditate între bugetele locale ale diferitor unități administrativ-teritoriale	10.4.3	0.00
570	ÎMPRUMUTURI INTERNE REREDITATE INSTITUȚIILOR NEFINANCIARE ȘI FINANCIARE (10.5=10.5.1+10.5.2)	10.5	0.00

571	Împrumuturi interne recreditate instituțiilor nefinanciare	10.5.1	0.00
572	Împrumuturi recreditate instituțiilor financiare	10.5.2	0.00
580	DATORII EXTERNE (10.6=10.6.1+10.6.2+10.6.3)	10.6	0.00
583	Valori mobiliare de stat emise pe piața externă	10.6.1	0.00
584	Garantii externe	10.6.2	0.00
588	Alte datorii externe ale bugetului	10.6.3	0.00
590	IMPRUMUTURI EXTERNE (10.7=10.7.1)	10.7	0.00
595	Împrumuturi externe	10.7.1	0.00
	Fluxul net al activității financiare (11=10+9)	11	0.00
42	DIFERENȚA DE CURS VALUTAR (suma netă 421-422)	12	0.00
90	MODIFICAREA SOLDULUI DE MIJLOACE BĂNEȘTI (13=14+15-16)	13	0.00
91	MIJLOACE BĂNEȘTI LA ÎNCEPUTUL PERIOADEI	14	0.00
92	CORECTAREA SOLDULUI DE MIJLOACE BĂNEȘTI	15	0.00
93	MIJLOACE BĂNEȘTI LA SFIRȘITUL PERIOADEI (16=4+7+11+12+14+15)	16	0.00

Semnături

Șeful Instituției:

Contabil Șef (șeful serviciului economic/financiar):

Marian LUPU

(nume, prenume)

(semnătura)

Natalia PADUCA

(nume, prenume)

(semnătura)

FD-044

Aprobator: Ionuț Mironiuc
și Finanțier: Ștefan CiocanRaport privind executarea bugetului
în perioada Tr.4-2020Bugetul de Stat 11
Curtea de Conturi 0104
N/A
Lei

Denumirea indicatorului	Codul rîndului	ECO k1	Aprobat initial pe an	Plan precizat pe an	Executat în perioada de gestiune	Venituri / cheltuieli efective	TOTAL Creanțe	TOTAL Datori	Inclusiv creanțe cu termen de achitare expirat	Inclusiv datorii cu termen de achitare expirat
1	2	3	4	5	6	7	8	9	10	11
I. VENITURI, TOTAL	1		54,151,800.00	52,151,800.00	50,208,144.38	50,465,759.26				
	1.1	111								
	1.1.0									
	1.2	113								
	1.2.0									
	1.3	114								
	1.3.0									
	1.4	115								
	1.4.0									
	1.5	131								
	1.5.0									
	1.6	132								
	1.6.0									
	1.7	141								
	1.7.0									
	1.8	142								
	1.8.0									
	1.9	143								
	1.9.0									
	1.10	144								
	1.10.0									
	1.11	145								
	1.11.0									
	1.12	149	54,151,800.00	52,151,800.00	50,208,144.38	50,465,759.26				
	1.12.0									
Venituri de la active intrate cu titlu gratuit	1.12.0	149200	0.00			257,614.88				
Finanțarea din bugetul de stat	1.12.0	149800	54,151,800.00	52,151,800.00	50,208,144.38	50,208,144.38				
	1.13	191					X	X	X	X
	1.13.0						X	X	X	X
	1.14	192					X	X	X	X
	1.14.0						X	X	X	X
	1.15	193					X	X	X	X
	1.15.0						X	X	X	X
	1.16	194					X	X	X	X
	1.16.0						X	X	X	X
II. CHELTUIELI, TOTAL	2		52,086,800.00	48,795,800.00	47,686,600.35	50,679,822.23	21,940.02	2,699,070.62		
	2.1	211	35,421,400.00	30,772,800.00	30,043,821.63	30,000,391.18		2,097,422.59		
	2.1.0									
Salariul de baza	2.1.0	211110	0.00			21,683,677.87				
Sporuri și suplimente la salariul de baza	2.1.0	211120	0.00			6,041,302.50				
Premieri	2.1.0	211140	0.00			2,275,410.81				
Remunerarea muncii angajaților conform statelor	2.1.0	211180	35,421,400.00	30,772,800.00	30,043,821.63			2,097,422.59		
	2.2	212	9,740,900.00	8,551,500.00	8,262,537.35	8,257,703.05		583,396.85		
	2.2.0									
Contribuții de asigurare sociale de stat obligatorii	2.2.0	212100	8,146,800.00	7,152,100.00	6,910,611.61	6,909,147.77		491,472.85		
Prime de asigurare obligatorie de asistență medicală achitate de angajatori pe teritoriul țării	2.2.0	212210	1,594,100.00	1,399,400.00	1,351,925.74	1,348,555.28		91,924.00		
	2.3	221	X	X	X	1,102,999.40	X	X	X	X
	2.3.0		X	X	X		X	X	X	X
Cheltuieli privind utilizarea combustibilului, carburanților și lubrifianților	2.3.0	221110	X	X	X	384,360.91	X	X	X	X
Cheltuieli privind utilizarea pieselor de schimb	2.3.0	221120	X	X	X	120,624.70	X	X	X	X

Cheltuieli privind utilizarea produselor alimentare	2.3.0	221130	X	X	X	8,966.88	X	X	X	X
Cheltuieli privind utilizarea materialelor de uz gospodaresc si rechizitelor de birou	2.3.0	221160	X	X	X	459,520.15	X	X	X	X
Cheltuieli privind utilizarea materialelor de constructii	2.3.0	221170	X	X	X	3,432.68	X	X	X	X
Cheltuieli privind utilizarea altor materiale	2.3.0	221190	X	X	X	126,094.08	X	X	X	X
	2.4	222	6,571,500.00	5,322,510.00	5,232,153.74	5,171,599.44	21,940.02	5,693.78		
	2.4.0									
Energie electrica	2.4.0	222110	335,000.00	272,321.20	264,643.41	269,643.41				
Energie termica	2.4.0	222130	350,000.00	325,000.00	307,227.28	269,868.39	5,118.86			
Țapa si canalizare	2.4.0	222140	30,000.00	10,893.12	10,893.12	10,899.22		6.10		
Alte servicii comunale	2.4.0	222190	10,000.00	7,062.13	7,057.33	7,057.37		0.04		
Servicii informatonale	2.4.0	222210	471,000.00	646,617.30	646,617.30	650,538.13		4,593.52		
Servicii de telecomunicatii	2.4.0	222220	209,000.00	126,147.37	87,353.73	71,085.53	15,455.46			
Servicii de locatiune	2.4.0	222300	500,000.00	531,821.33	529,210.53	529,166.15		1,093.86		
Servicii de transport	2.4.0	222400	700,000.00	1,191,001.33	1,190,731.33	1,190,731.33	133.05			
Servicii de reparatii curente	2.4.0	222500	600,600.00	983,933.40	979,250.37	976,253.57		0.20		
Formarea profesionala	2.4.0	222600	800,000.00	5,110.00	5,110.00	5,110.00	641.70			
Deplasari de serviciu in interiorul tarii	2.4.0	222710	145,500.00	0.00						
Deplasari de serviciu peste hotare	2.4.0	222720	700,000.00	77,942.19	77,942.19	77,942.19				
Servicii editoriale	2.4.0	222910	148,000.00	63,290.00	63,290.00	62,330.00				
Servicii de protocol	2.4.0	222920	600,000.00	11,206.55	11,206.55	9,806.55				
Servicii de paza	2.4.0	222940	350,000.00	349,144.32	339,130.36	332,140.80				
Servicii postale	2.4.0	222980	30,000.00	32,983.60	28,723.30	25,562.30	590.95			
Servicii neatribuite altor aliniate	2.4.0	222990	592,400.00	688,036.16	683,766.94	683,464.50		0.06		
	2.5	231	X	X	X	1,577,573.11	X	X	X	X
	2.5.0		X	X	X		X	X	X	X
Cheltuieli privind uzura cladirilor	2.5.0	231100	X	X	X	515,773.68	X	X	X	X
Cheltuieli privind uzura masinilor si utilajelor	2.5.0	231400	X	X	X	720,347.62	X	X	X	X
Cheltuieli privind uzura mijloacelor de transport	2.5.0	231500	X	X	X	83,426.00	X	X	X	X
Cheltuielile privind uzura uneltelor si sculelor, inventarului de productie si gospodaresc	2.5.0	231600	X	X	X	258,025.81	X	X	X	X
	2.6	232	X	X	X	415,128.00	X	X	X	X
	2.6.0		X	X	X		X	X	X	X
Cheltuieli privind amortizarea activelor nemateriale	2.6.0	232000	X	X	X	415,128.00	X	X	X	X
	2.7	241								
	2.7.0									
	2.8	242								
	2.8.0									
	2.9	243								
	2.9.0									
	2.10	251								
	2.10.0									
	2.11	252								
	2.11.0									
	2.12	253								
	2.12.0									
	2.13	254								
	2.13.0									
	2.14	261								
	2.14.0									
	2.15	262								
	2.15.0									
	2.16	263								
	2.16.0									
	2.17	271								
	2.17.0									
	2.18	272								
	2.18.0									
	2.19	273	337,000.00	4,148,990.00	4,148,087.63	4,154,428.05		12,557.40		
	2.19.0									

Indemnizatii la incetarea actiunii contractului de munca	2.19.0	273200	200,000.00	222,721.00	222,720.20	222,720.20				
Indemnizatii pentru incapacitatea temporara de munca achitate din mijloacele financiare ale angajato	2.19.0	273500	137,000.00	116,254.57	116,254.53	122,594.95		12,557.40		
Alte prestatii sociale ale angajatorilor	2.19.0	273900	0.00	3,810,014.43	3,809,112.90	3,809,112.90				
	2.20	281	16,000.00	0.00						
	2.20.0									
Colizatii in organizatiile internationale	2.20.0	281110	16,000.00	0.00						
	2.21	282								
	2.21.0									
	2.22	289								
	2.22.0									
	2.23	291					X	X	X	X
	2.23.0						X	X	X	X
	2.24	292					X	X	X	X
	2.24.0						X	X	X	X
	2.25	293					X	X	X	X
	2.25.0						X	X	X	X
	2.26	294					X	X	X	X
	2.26.0						X	X	X	X
Sold operational (3=1-2)	3		2,065,000.00	3,356,000.00	2,521,544.03	-214,062.97	X	X	X	X
III. ACTIVE NEFINANCIARE	4		2,065,000.00	3,356,000.00	2,521,544.03		X		3,501.27	
	4.1	311					X			
	4.1.0						X			
	4.2	312	700,000.00	0.00			X			
	4.2.0						X			
Procurarea constructiilor speciale	4.2.0	312110	700,000.00	0.00			X			
	4.3	313					X			
	4.3.0						X			
	4.4	314	0.00	1,598,090.00	782,057.85		X			
	4.4.0						X			
Procurarea masinilor si utilajelor	4.4.0	314110	0.00	1,598,090.00	782,057.85		X			
	4.5	315					X			
	4.5.0						X			
	4.6	316	0.00	31,630.00	31,580.00		X			
	4.6.0						X			
Procurarea uneltelor si sculelor, inventarul de productie si gospodaresc	4.6.0	316110	0.00	31,630.00	31,580.00		X			
	4.7	317	0.00	730,580.00	730,578.88		X			
	4.7.0						X			
Procurarea activelor nemateriale	4.7.0	317110	0.00	730,580.00	730,578.88		X			
	4.8	318					X			
	4.8.0						X			
	4.9	319					X			
	4.9.0						X			
	4.10	321					X			
	4.10.0						X			
	4.11	322					X			
	4.11.0						X			
	4.12	323					X			
	4.12.0						X			
	4.13	331	840,000.00	381,730.00	381,730.00		X		3,501.27	
	4.13.0						X			
Procurarea combustibilului, carburantilor si lubrifiantilor	4.13.0	331110	840,000.00	381,730.00	381,730.00		X		3,501.27	
	4.14	332	200,000.00	117,843.00	117,843.00		X			
	4.14.0						X			
Procurarea pieselor de schimb	4.14.0	332110	200,000.00	117,843.00	117,843.00		X			
	4.15	333	25,000.00	0.00			X			
	4.15.0						X			
Procurarea produselor alimentare	4.15.0	333110	25,000.00	0.00			X			
	4.16	334					X			
	4.16.0						X			
	4.17	335					X			
	4.17.0						X			
	4.18	336	200,000.00	418,246.00	399,955.10		X			
	4.18.0						X			

Procurarea materialelor de uz gospodaresc si rechizitelor de birou	4.18.0	336110	200,000.00	418,246.00	399,955.10	X					
	4.19	337	0.00	7,853.00	7,811.20	X					
	4.19.0					X					
Procurarea materialelor de constructie	4.19.0	337110	0.00	7,853.00	7,811.20	X					
	4.20	338	0.00	1,485.00	1,485.00	X					
	4.20.0					X					
Procurarea accesoriilor de pat, imbracamintei, incaltamintei	4.20.0	336110	0.00	1,485.00	1,485.00	X					
	4.21	339	100,000.00	68,543.00	68,503.00	X					
	4.21.0					X					
Procurarea altor materiale	4.21.0	339110	100,000.00	68,543.00	68,503.00	X					
	4.22	341				X					
	4.22.0					X					
	4.23	342				X					
	4.23.0					X					
	4.24	343				X					
	4.24.0					X					
	4.25	344				X					
	4.25.0					X					
	4.26	345				X					
	4.26.0					X					
	4.27	351				X					
	4.27.0					X					
	4.28	361				X					
	4.28.0					X					
	4.29	362				X					
	4.29.0					X					
	4.30	363				X					
	4.30.0					X					
	4.31	364				X					
	4.31.0					X					
	4.32	371				X					
	4.32.0					X					
	4.33	372				X					
	4.33.0					X					
SOLD BUGETAR (DEFICIT/EXCEDENT)	5		0.00	0.00	0.00	-214,062.97	X	X	X	X	X
IV. ACTIVE FINANCIARE	6		0.00				X	X	X	X	X
	6.1	413					X	X	X	X	X
	6.1.0						X	X	X	X	X
	6.2	414					X	X	X	X	X
	6.2.0						X	X	X	X	X
	6.3	415					X	X	X	X	X
	6.3.0						X	X	X	X	X
	6.4	416					X	X	X	X	X
	6.4.0						X	X	X	X	X
	6.5	421					X	X	X	X	X
	6.5.0						X	X	X	X	X
	6.6	422					X	X	X	X	X
	6.6.0						X	X	X	X	X
	6.7	441					X	X	X	X	X
	6.7.0						X	X	X	X	X
	6.8	442					X	X	X	X	X
	6.8.0						X	X	X	X	X
	6.9	443					X	X	X	X	X
	6.9.0						X	X	X	X	X
	6.10	444					X	X	X	X	X
	6.10.0						X	X	X	X	X
	6.11	451					X	X	X	X	X
	6.11.0						X	X	X	X	X
	6.12	452					X	X	X	X	X
	6.12.0						X	X	X	X	X
	6.13	461					X	X	X	X	X
	6.13.0						X	X	X	X	X
	6.14	463					X	X	X	X	X
	6.14.0						X	X	X	X	X
	6.15	464					X	X	X	X	X
	6.15.0						X	X	X	X	X
	6.16	471					X	X	X	X	X
	6.16.0						X	X	X	X	X
	6.17	472					X	X	X	X	X
	6.17.0						X	X	X	X	X
	6.18	483					X	X	X	X	X
	6.18.0						X	X	X	X	X
	6.19	484					X	X	X	X	X
	6.19.0						X	X	X	X	X
	6.20	485					X	X	X	X	X
	6.20.0						X	X	X	X	X
	6.21	486					X	X	X	X	X

	6.21.0					X	X	X	X	X
	6.22	495				X	X	X	X	X
	6.22.0					X	X	X	X	X
V. DATORII	7		0.00			X	X	X	X	X
	7.1	513	0.00			X	X	X	X	X
	7.1.0					X	X	X	X	X
	7.1.0	513110	0.00			X	X	X	X	X
	7.1.0	513120	0.00			X	X	X	X	X
	7.1.0	513210	0.00			X	X	X	X	X
	7.1.0	513220	0.00			X	X	X	X	X
	7.1.0	513310	0.00			X	X	X	X	X
	7.1.0	513320	0.00			X	X	X	X	X
	7.1.0	513410	0.00			X	X	X	X	X
	7.1.0	513420	0.00			X	X	X	X	X
	7.1.0	513510	0.00			X	X	X	X	X
	7.1.0	513520	0.00			X	X	X	X	X
	7.2	514	0.00			X	X	X	X	X
	7.2.0					X	X	X	X	X
	7.2.0	514120	0.00			X	X	X	X	X
	7.3	518	0.00			X	X	X	X	X
	7.3.0					X	X	X	X	X
	7.3.0	518200	0.00			X	X	X	X	X
	7.3.0	518300	0.00			X	X	X	X	X
	7.3.0	518410	0.00			X	X	X	X	X
	7.3.0	518500	0.00			X	X	X	X	X
	7.3.0	518610	0.00			X	X	X	X	X
	7.3.0	518620	0.00			X	X	X	X	X
	7.3.0	518630	0.00			X	X	X	X	X
	7.3.0	518810	0.00			X	X	X	X	X
	7.3.0	518820	0.00			X	X	X	X	X
	7.3.0	518830	0.00			X	X	X	X	X
	7.3.0	518840	0.00			X	X	X	X	X
	7.3.0	518890	0.00			X	X	X	X	X
	7.4	541	0.00			X	X	X	X	X
	7.4.0					X	X	X	X	X
	7.4.0	541110	0.00			X	X	X	X	X
	7.4.0	541120	0.00			X	X	X	X	X
	7.4.0	541210	0.00			X	X	X	X	X
	7.4.0	541220	0.00			X	X	X	X	X
	7.5	542	0.00			X	X	X	X	X
	7.5.0					X	X	X	X	X
	7.5.0	542110	0.00			X	X	X	X	X
	7.5.0	542120	0.00			X	X	X	X	X
	7.5.0	542210	0.00			X	X	X	X	X
	7.5.0	542220	0.00			X	X	X	X	X
	7.5.0	542310	0.00			X	X	X	X	X
	7.5.0	542320	0.00			X	X	X	X	X
	7.6	543	0.00			X	X	X	X	X
	7.6.0					X	X	X	X	X
	7.6.0	543110	0.00			X	X	X	X	X
	7.6.0	543120	0.00			X	X	X	X	X
	7.6.0	543210	0.00			X	X	X	X	X

	7.6.0	543220	0.00			X	X	X	X	X
	7.7	544	0.00			X	X	X	X	X
	7.7.0					X	X	X	X	X
	7.7.0	544110	0.00			X	X	X	X	X
	7.7.0	544120	0.00			X	X	X	X	X
	7.7.0	544210	0.00			X	X	X	X	X
	7.7.0	544220	0.00			X	X	X	X	X
	7.7.0	544310	0.00			X	X	X	X	X
	7.7.0	544320	0.00			X	X	X	X	X
	7.8	551	0.00			X	X	X	X	X
	7.8.0					X	X	X	X	X
	7.8.0	551110	0.00			X	X	X	X	X
	7.8.0	551120	0.00			X	X	X	X	X
	7.9	552	0.00			X	X	X	X	X
	7.9.0					X	X	X	X	X
	7.9.0	552110	0.00			X	X	X	X	X
	7.9.0	552120	0.00			X	X	X	X	X
	7.10	553	0.00			X	X	X	X	X
	7.10.0					X	X	X	X	X
	7.10.0	553110	0.00			X	X	X	X	X
	7.10.0	553120	0.00			X	X	X	X	X
	7.11	554	0.00			X	X	X	X	X
	7.11.0					X	X	X	X	X
	7.11.0	554110	0.00			X	X	X	X	X
	7.11.0	554120	0.00			X	X	X	X	X
	7.12	555	0.00			X	X	X	X	X
	7.12.0					X	X	X	X	X
	7.12.0	555110	0.00			X	X	X	X	X
	7.12.0	555120	0.00			X	X	X	X	X
	7.13	561	0.00			X	X	X	X	X
	7.13.0					X	X	X	X	X
	7.13.0	561110	0.00			X	X	X	X	X
	7.13.0	561120	0.00			X	X	X	X	X
	7.13.0	561210	0.00			X	X	X	X	X
	7.13.0	561220	0.00			X	X	X	X	X
	7.14	563	0.00			X	X	X	X	X
	7.14.0					X	X	X	X	X
	7.14.0	563110	0.00			X	X	X	X	X
	7.14.0	563120	0.00			X	X	X	X	X
	7.14.0	563210	0.00			X	X	X	X	X
	7.14.0	563220	0.00			X	X	X	X	X
	7.15	564	0.00			X	X	X	X	X
	7.15.0					X	X	X	X	X
	7.15.0	564110	0.00			X	X	X	X	X
	7.15.0	564120	0.00			X	X	X	X	X
	7.15.0	564210	0.00			X	X	X	X	X
	7.15.0	564220	0.00			X	X	X	X	X
	7.15.0	564310	0.00			X	X	X	X	X
	7.15.0	564320	0.00			X	X	X	X	X
	7.16	571	0.00			X	X	X	X	X
	7.16.0					X	X	X	X	X
	7.16.0	571110	0.00			X	X	X	X	X
	7.16.0	571120	0.00			X	X	X	X	X
	7.17	572	0.00			X	X	X	X	X
	7.17.0					X	X	X	X	X

	7.17.0	572110	0.00			X	X	X	X	X
	7.17.0	572120	0.00			X	X	X	X	X
	7.18	583	0.00			X	X	X	X	X
	7.18.0					X	X	X	X	X
	7.18.0	583110	0.00			X	X	X	X	X
	7.18.0	583120	0.00			X	X	X	X	X
	7.19	584	0.00			X	X	X	X	X
	7.19.0					X	X	X	X	X
	7.19.0	584820	0.00			X	X	X	X	X
	7.20	588	0.00			X	X	X	X	X
	7.20.0					X	X	X	X	X
	7.20.0	588110	0.00			X	X	X	X	X
	7.20.0	588120	0.00			X	X	X	X	X
	7.21	595	0.00			X	X	X	X	X
	7.21.0					X	X	X	X	X
	7.21.0	595110	0.00			X	X	X	X	X
	7.21.0	595120	0.00			X	X	X	X	X
	7.21.0	595210	0.00			X	X	X	X	X
	7.21.0	595220	0.00			X	X	X	X	X
	7.21.0	595310	0.00			X	X	X	X	X
	7.21.0	595410	0.00			X	X	X	X	X
	7.21.0	595910	0.00			X	X	X	X	X
	7.21.0	595920	0.00			X	X	X	X	X
Modificarea soldului	8		0.00	0.00	-214,062.97	X	X	X	X	X
Soldul la inceputul perioadei de gestiune	9		0.00	0.00	15,721,071.17	X	X	X	X	X
Corectarea soldului la inceputul perioadei de gestiune	10		0.00	0.00	0.00	X	X	X	X	X
Soldul la sfirsitul perioadei de gestiune	11		0.00	0.00	15,507,008.20	X	X	X	X	X

Nota: In cazul in care este clasificata economic nu s-a gasit reflectarea in formule de se vor face in cadrul de lucru.

Denumire:

Marian LUPU

Şeful Instituţiei:

(nume, prenume)

Natalia PADUCA

Contabil Şef (şeful serviciului economic/financiar):

(nume, prenume)