

Activity Report 2021

APRIL 2022

Court of Accounts of the Republic of Moldova



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Introduction

The Court of Accounts, in its capacity as public authority, reports annually on how it uses its own resources and on the results obtained in the concluded budget year.

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* reflects how the institution used its resources to ensure the activities provided in the budget year 2021 (1 January - 31 December), as well as the results obtained during the reporting period, including the annual financial statements, and is presented to the Parliament by 1 May.

The deadline of 1 May for the presentation of the Activity Report derives from the initial version of the Law no. 260/2017, which provided, in **Article 4**, that the Court of Accounts has its own budget and that it is submitted to the Parliament by 10 May for examination and approval. With the operation of the amendments to the legal framework, the budget of the Court of Accounts is elaborated and approved according to the principles, rules and procedures provided by the Law on public finances and budgetary-fiscal responsibility no.181/2014, being approved by the Ministry of Finance and depending directly on the budgetary limits provided by it.

The activity report for 2021 addresses from the first pages the institutional management component, with the description of the internal audit activities, finances and budget, as well as the staff of the Court of Accounts, then analyzes the external public audit activity, including quality control, and concludes with collaborative activities with the Parliament, development partners, central and local public authorities, law enforcement and the media. Finally, the future plans are briefly described in the light of the retrospective of last year's activities.

The annual activity report is presented to the Parliament, submitted to the Presidency and the Government of the Republic of Moldova, 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).

Organization and functioning

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 2021, in order to exercise the functional attributions, the Court of Accounts incurred expenses from the state budget in a total amount of 50.2 million lei. The CoARM's budget was specified at 49.9 million lei, decreasing by 0.3 million lei.

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

In the structure of expenses, the largest share is held by the expenses for work remuneration and social benefits/indemnities, which constitute 82.5%, or 41.4 million lei (of which 39.7 million lei for the remuneration of work (including expenses for the payment of compulsory state social insurance contributions and compulsory health insurance premiums and social benefits/allowances amounting to 1.7 million lei). Regarding the expenses regarding the payment of the services and goods necessary for the activity of the Court of Accounts, their execution is denoted in the amount of 5.6 million lei, or 11.2% of their total.

In the previous period, a transformer was purchased for which expenses in the amount of 647.1 thousand lei were incurred. This acquisition allowed the purchase of electricity in 2021, avoiding intermediaries and, respectively, reducing the cost of one kWh by 57% and led to ensuring the energy security of the institution and the efficient use of public money.

A more detailed information regarding the execution of the budget of the Court of Accounts in 2021 is presented within Annex no. 1 to this Report.

Human resources

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 in which the institution operates.

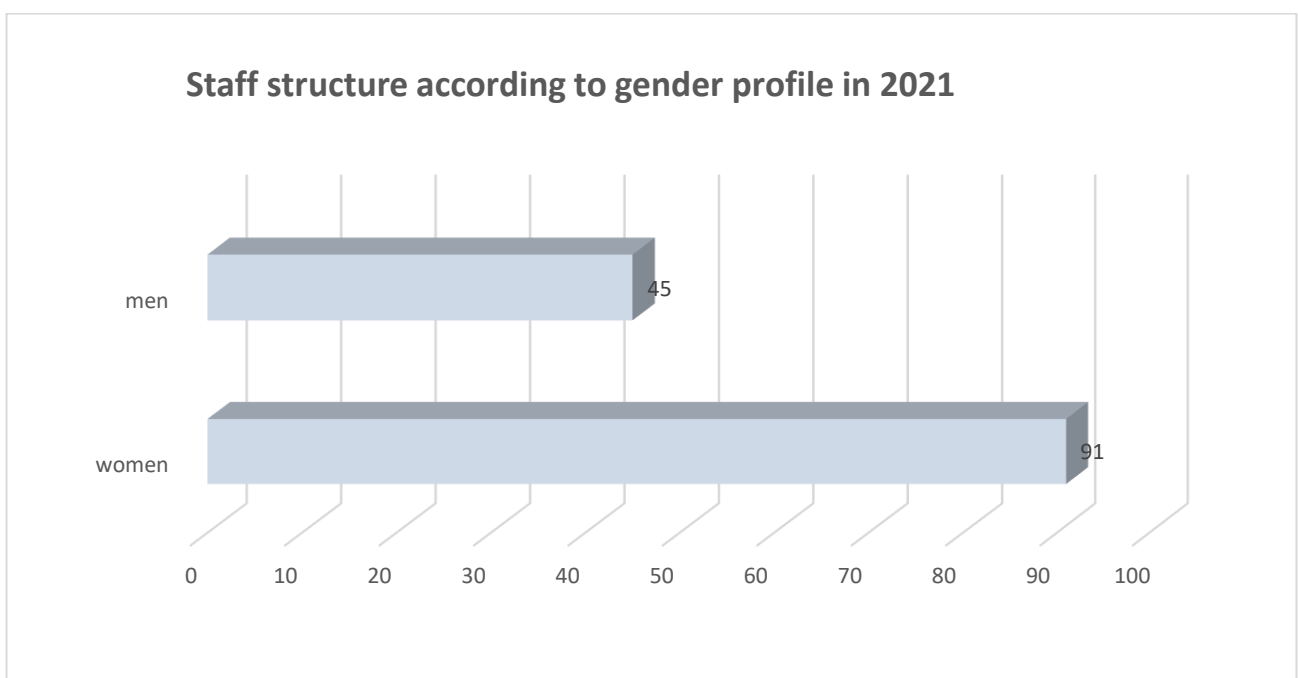
In its work, an Apparatus assists the Court of Accounts. The apparatus of the Court of Accounts is structured into directorates-general, directorates, departments and services.

In the reporting year, the organizational chart and organizational structure of the Court of Accounts did not change.

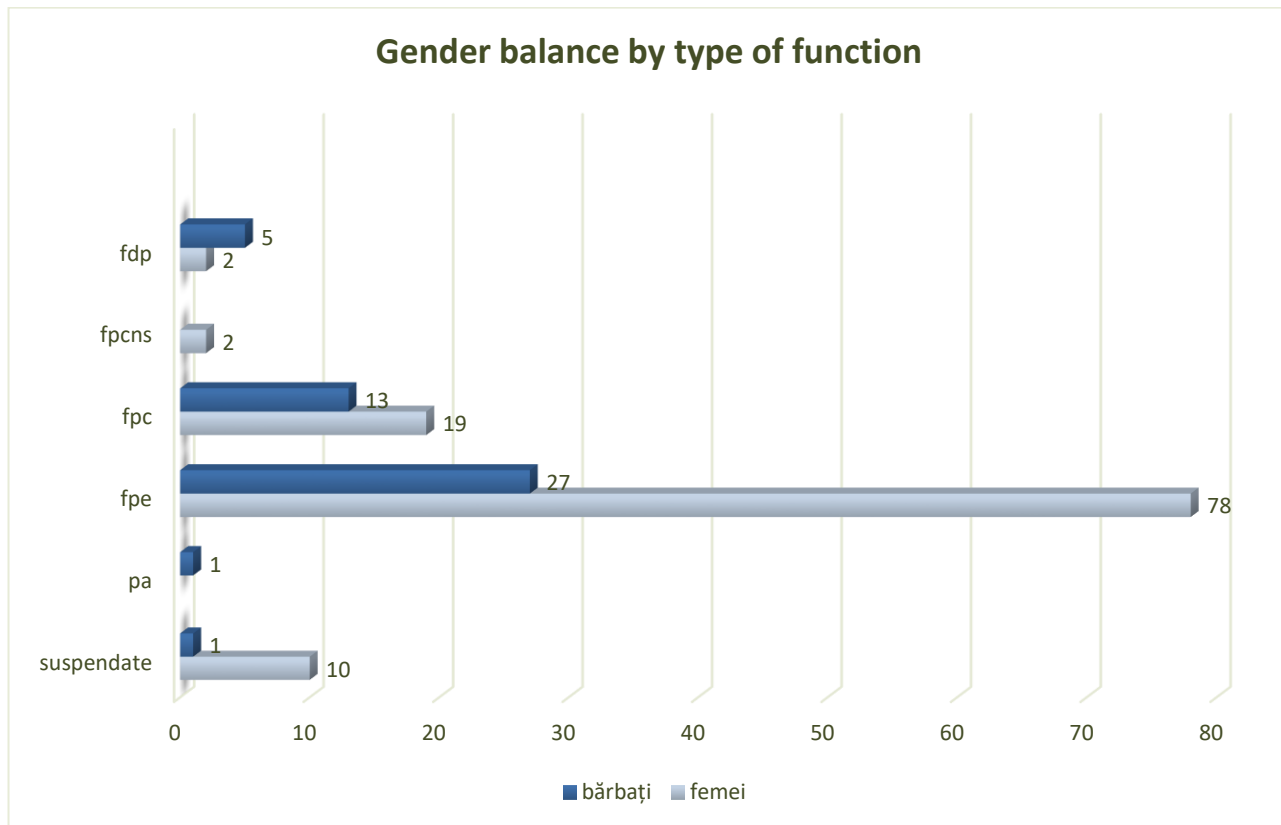
The Court of Accounts carries out its activity through the staff with public audit attributions, the specialized staff and the technical staff, in total number of 160 units, which remains unchanged since 2011.

The staff of the Court of Accounts is trained in the following fields: accounting - 39, economics - 37, legal - 28, finance - 19, IT and engineering - 8, other fields - 16 employees.

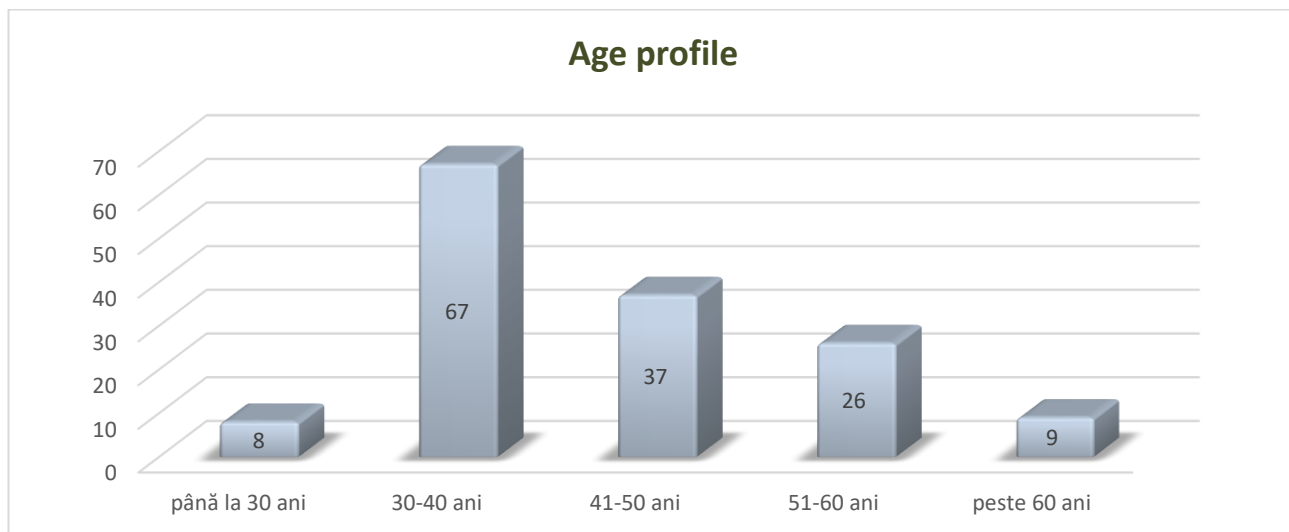
The Court of Accounts calls for a policy of gender equality and equal treatment between men and women in the recruitment and management of human resources. Overall, the staff of the Court of Accounts is predominantly female, respectively, in 2021 the share of women is 67%, men constituting 33%.



In connection with this fact, the diagram below shows that the share of women is higher than that of men, both in the performance of executive and management positions.



The institution has maintained the trend of the recent years regarding the predominant employment of staff in the age group between 30 and 40 years (62 employees, or 41%). The average age of employees per authority is 47 years.



At the end of the reporting year, out of 160 approved units, a number of 147 people were employed within the CoARM. During 2021, 11 employees resigned and 3 people were hired. Practically half of the people who resigned were employed in management positions in other public authorities.

The Court's recruitment policy focuses on a well-defined process, which aims to ensure the optimal need for staff, based on the following principles:

- open competition;
- transparency;
- equal chances;
- professional merit.

These principles are indispensable for the recruitment of staff who will provide in the future, depending on their institutional needs and requirements, their skills, potential, experience, skills and abilities to achieve the objectives proposed by the Authority.

In 2021, the staff turnover rate was 7.3%, compared to 7.1% in 2020.

During 2021, were organized 2 competitions for the selection of the candidate for the position of Member of the Court of Accounts. A public office was filled throughout appointment, according to the Parliament's Decision.

At the same time, based on merit, during 2021, were promoted 7 employees.

Likewise, every year, based on agreements and collaboration contracts with other institutions, the Court of Accounts organizes internships for students and master students from different educational institutions. During 2021, 3 students benefited from these internships.

Professional training

In the context of institutional strengthening, the Court of Accounts tends to ensure continuous professional development for its employees. 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.

During 2021, the professional development of the CoARM's employees was ensured within the CoARM, by conducting both internal and external training sessions. During the reporting period, 123 employees benefited from training sessions, which represents a total of 7,112 hours/person.

We highlight that, during 2021, the CoARM's employees designated as members of the institutional and international working groups participated in workshops and roundtables with the representatives of the development partners, according to the assigned areas of competence.

Thus, in 2021, the employees of the CoARM participated in 96 training sessions, namely:

- external training, organized by national public authorities and regional and international partners of the CoARM;
- internal training, moderated by the internal trainers of the institution, or jointly with the representatives of the development partners.

In 2021, 123 employees received training, which represents a total of 7,112 hours/person.

The areas in which the employees were trained are related to the internal methodological framework related to financial audit, performance audit and compliance audit, International Standards of Supreme Audit Institutions, national regulatory framework, public procurement, experience of EU's experts, self-training in auditing, internal managerial control, etc.

Certification of auditors

In 2021, the practice of certification of public auditors continued, which is an innovative activity in the field introduced throughout the Law no. 260 from 07.12.2017 on the organization and functioning of the Court of Accounts of the Republic of Moldova. The certification aims at strengthening and evaluating the professional competencies in order to ensure the accomplishment of the external public audits according to the professional standards and with the applicable legal requirements, having a **mandatory** character for the exercise of the audit tasks within the Court of Accounts.

Thus, the certification process included two stages: (i) training and assessment, and (ii) attestation of skills.

The professional training in the context of certification covered 4 priority areas: *(i)* accounting and financial reporting; *(ii)* law and public administration; *(iii)* external public audit and *(iv)* information technology.

According to the organizational structure of the CoARM's Apparatus, the institution has **115** functions with audit attributions, which are subject to certification. As a result of the certification process carried out in 2019 and 2021, 109 employees with audit responsibilities within the CoARM were certified.

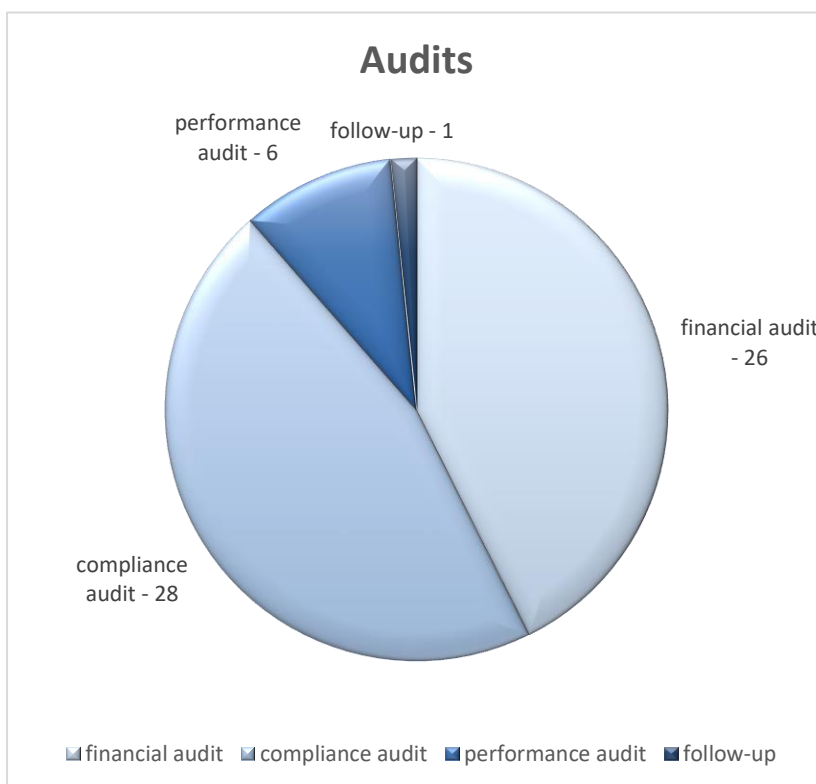
In order to ensure the high training of the staff involved in carrying out the audits, the Court of Accounts has proposed to organize the certification process of auditors on a biannual basis, in order to guarantee the sustainability of the process.

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 in accordance with 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 Management and Use of Public Financial Resources and Public Assets is presented to the Parliament until *September 15*, according to 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 2021, 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 61 audits, including 26 financial audits, 28 compliance audits, 6 performance audits and 1 follow-up audit.

The dynamics of the audits, by types of audit, carried out during the last 3 years, are presented in the Table below.

Synthesis of the public audits carried out during the period 2019 - 2021

Performed audits	2019	2020	2021
Total, including	54	63	61
<i>Financial</i>	34	24	26
<i>Compliance</i>	10	28	28
<i>Performance</i>	5	8	6
<i>follow-up</i>	5	3	1

The statistical data in the table show that the total number of audits remains relatively stable. The Court's priority remains to carry out the financial audit of the 3 components of the National Public Budget and of the consolidated financial statements of all ministries. After allocating resources for this compartment, the rest of the audits are planned based on the established priorities and the requests submitted, corroborated with the available resources.

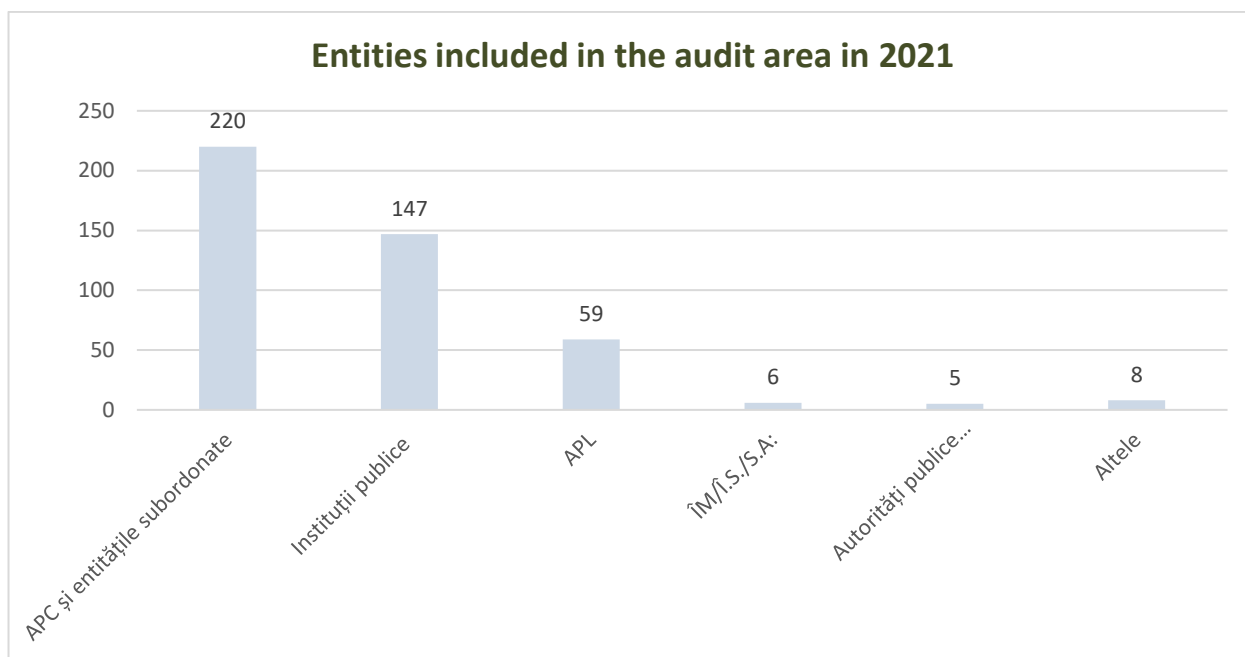
All audit reports are public and can be accessed on the Court of Accounts' website (www.ccrm.md), in the "Audit/Audit Reports" section.

The audit activities provided for the collection and evaluation of the accumulated evidence, which materialized, in 2021, by expressing 25 opinions on the reports/financial statements, of which in 8 cases an adverse opinion was issued. Similarly, 36 general conclusions were expressed on the compliance and efficiency of the management of public funds and public assets, including 1 conclusion on how the requirements/recommendations of the Court of Accounts were addressed and performed/implemented and the impact of their implementation/execution.

Conclusions and opinions issued in the audit reports during 2021

No. of audit reports	No. of general conclusions	No. of unqualified opinions	No. of qualified opinions	No. of adverse opinions	No. of cases of impossibility to issue an opinion
61	36	6	11	8	-

The year 2021 is characterized by prioritizing the audit of central public authorities and their subordinate entities, as well as public institutions, their number being 367 entities (83%). Local public authorities (13%), joint stock companies, state and municipal enterprises (1%), autonomous/independent public authorities (1%) and others (2%) were also audited.



Throughout its reports, the Court communicates the results of the audits to the interested parties, the competent authorities and the public, and provides recommendations for remedial action and improvement of the situations identified. The recommendations put forward are likely to make a significant contribution to addressing the weaknesses or problems identified by the audit, to optimizing the management of resources based on the principles of good governance, in terms of benefits to society, and their implementation is mandatory. In this regard, during 2021, 1215 recommendations were submitted, the deadline for their implementation, depending on their complexity, ranging from 3 to 12 months from the date of publication of the Decisions of the Court of Accounts in the Official Gazette of the Republic of Moldova.

Fraud detection

According to the International Standards of Supreme Audit Institutions, the main task in preventing and detecting fraud lies with those responsible for organizational governance and management of the audited entity. At the same time, the public audit activity is performed based on a risk assessment, which allows the auditor to obtain reasonable assurance that any significant damage caused by fraud can be detected. 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.

During the reporting period, following the assessment of the risks of fraud and the substantiation of suspicions of possible fraud in the process of managing finances and public assets, the CoARM submitted to the law enforcement bodies the materials concerning **9** audits, on which were launched **7** criminal cases, the materials related to **3** audit reports are in the process of being examined, and one material is being examined in the Interdepartmental Cooperation Council with the law enforcement bodies.

Internal managerial control

Continuous improvement of internal management control aims to assist the manager in achieving the entity's objectives by ensuring: (i) the economy, effectiveness and efficiency of operations, (ii) compliance of processes with the regulatory framework and internal regulations, (iii) safety and optimization of assets and (iv) the reliability and integrity of financial and operational information.

Thus, if during the previous year 53 processes were identified, being described graphically some of them, during 2021, for the consolidation of the internal control within the Court of Accounts, another 9 processes were graphically described, which, in general, belong to the category of support processes. At present, over 60% of all core processes are described and used within the Court of Accounts. This facilitates the understanding of internal procedures and ensures the continuity of established processes.

An important concern related to the internal managerial control system is its self-evaluation, an exercise which the CoARM performs annually. Thus, was elaborated the Self-Assessment Report of the internal managerial control system for 2021, and based on it the Declaration of managerial responsibility was issued, which reveals that the Court of Accounts has an internal managerial control system whose operation and organization allow partly to provide reasonable assurance that the allocated public funds are used for the purpose of achieving the set strategic and operational objectives.

In this sense, the management of the Court of Accounts is concerned with strengthening the internal managerial control, so that in time it fully complies with the National Standards of internal control in the public sector.

Internal audit, as part of the management control system, aims to provide advice and provide objective assurance on the effectiveness of the management internal control system. In this regard, during 2021, the Strategic Plan of the internal audit subdivision

was elaborated for a period of 5 years, in which several medium-term priorities were foreseen. It should be noted that a priority activity in this regard was the evaluation of the processes identified in the Court of Accounts based on the risk criteria, and the processes evaluated with high risk will be audited as a matter of priority. Thus, for the year 2021, the Annual Activity Plan was elaborated based on the evaluation of the risk criteria.

A higher share, compared to other years, in the internal audit activity during 2021 was occupied by informal counseling, which, according to the Register of Advisers, was about 146 hours. Advice was given, in particular, to employees and management of the Court of Accounts. In addition, during the year, an insurance audit was carried out with the theme "Evaluation of the processes of planning, implementation and reporting of performance audit", and as a result - 13 recommendations were issued. The latter were aimed at improving the internal procedure for performing the performance audit, but also in order to increase the quality of performing the performance audit by public auditors.

Efficiency

Quality of audit work

Quality assurance within the Court of Accounts

The Court of Accounts performs audits according to the International Standards of Supreme Audit Institutions, and the INTOSAI Professional Statements Framework is implemented for this purpose.

The policies and procedures adopted by the Court of Accounts are intended to provide reasonable assurance as to whether external public audit engagements are performed according to the approved professional standards and the applicable regulatory framework.

In 2021, a series of activities were undertaken for the implementation of the Action Plan, elaborated as a result of the *Report on the results of the self-assessment of the quality control system of the CoARM*. We mention that the Report was prepared with the support of external experts, within the Project "*Cooperation for institutional development between the Swedish National Audit Office (SNAO) and the Court of Accounts of the Republic of Moldova (CoARM)*".

According to the mentioned Report, the Court of Accounts applies procedures for compliance with relevant ethical requirements, implements procedures for accepting commitments, provides resources for its work, monitors the quality control system, implements supervisory and audit activities, and applies several levels of control.

The Court of Accounts of the Republic of Moldova is responsible for the quality of audit reports and implements in this respect the requirements of the international standard ISSAI 140. Thus, in 2021, was

„Report on the results of the self-assessment of the CoARM's quality control system”

The Court of Accounts applies procedures for compliance with relevant ethical requirements, implements procedures for accepting commitments, provides its activities with resources, monitors the quality control system, implements supervisory and audit activities, and applies several levels of control.

initiated the revision of the Quality Guide of the Court of Accounts, an important policy document describing the quality system implemented by the Court of Accounts of the Republic of Moldova.

Quality control of the audit activity

The quality control service (hereinafter - QCS) has the mission to analyze and evaluate the quality control system at the level of the audit activity, involving the review of a sample of completed public external audits, as well as to participate, jointly with the staff of the Court of Accounts, in reviewing a sample of ongoing public external audits. At the same time, the subdivision prepares annual quality review programs for completed ("cold") and ongoing ("hot") audit engagements and monitors the implementation of the "hot" review program. As a result, it reports annually on the results of the review activities in order to highlight areas of good practice, as well as areas that may and need to be improved/developed, issuing appropriate recommendations.

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 2021, 15 internal quality review actions were evaluated, including 14 "hot" review activities (mandatory financial audits – Government's reports on the execution of the SB, SSIB and CHIF (3); audit reports on financial reports 9 ministries and 2 performance audits (one transitional) and 2 "cold" reviews.

Review of the quality of ongoing ("hot") and completed ("cold") audit activities

The purpose of the "hot" and "cold" reviews is to assess the quality of audit engagements, to examine the most significant quality requirements for the subsequent audit opinion/conclusion, to achieve the objectives set, and to identify opportunities to contribute to improving the quality and increasing the impact of the audit.

The results of the "hot" reviews were generalized in 2 reports: one aimed at the planning stage of the audits, and the other – at the reporting stage. Regarding the results of the "cold" reviews, they have been included in the General Report on the results of the "cold" reviews of the quality of compliance audits for 2021. The report includes good practice issues as well as shortcomings identified in the audit process, and some remedies are provided in order to strengthen the quality control system.

The main cause of the deficiencies found in the reviews was the lack of audit resources (human and time). Thus, in the context of the limited resources of the CoARM, the audit teams made maximum efforts for the timely reporting of audits according to the Audit Activity Program of the Court of Accounts for 2021.

As a result, in the case of ongoing audits, the audit teams have the obligation to respond immediately to the recommendations made by the review team for their implementation, and in the case of completed audits - to take into account the recommendations for subsequent compliance audits, and to take actions to address the issues identified by the reviews.

Annual reporting of the results of the “hot” and “cold” reviews

Following the review of the General Reports, including the Notes on the Review Activities, the QCS included in an Annual Report the results of the “hot” and “cold” reviews of the quality of the audits for 2021. This report clarifies the most significant findings and conclusions, addressing the conditions that lead to weaknesses in the quality assurance of audits. In this regard, proposals have been made to increase the quality of external public audit activities, including the development of an Action Plan on the implementation of the recommendations from the General Reports on the results of the "hot" and "cold" reviews of the quality of audits for the year 2021.

The Annual Report also includes a chapter on the implementation of the previous year's recommendations - for the "cold" reviews, and the implementation of the current year's recommendations - for the "hot" reviews, including an analysis of the average level of implementation of the recommendations submitted as a result of the reviews both as a whole and on each audit.

International evaluation „peer-review”

The international profile organization INTOSAI conducts peer reviews to measure the effectiveness of supreme audit institutions. According to international best practice of external audit, the “peer review” exercise is an assessment of areas of activity by experts from other supreme audit institutions, in order to provide recommendations for the activity’s improvement.

In 2019, the Court of Accounts of the Republic of Moldova decided, for the first time, to conduct such an international assessment in the following areas: independence and legal framework, governance and management, financial audit process and quality assurance, and relations with external stakeholders.

The exercise is of particular importance to the supreme audit institution in the country, in the context of alignment with international standards.

The evaluation was carried out during 2020-2021 by a group of experts from the European Commission and the Organization for Economic Co-operation and Development (SIGMA Joint Initiative), the Turkish Court of Accounts and the Latvian State Audit Office, and the presentation of the report is planned for the first semester of 2022.

The final findings, implicitly, the recommendations submitted within the “peer review” evaluation will contribute to the definition of the next stages of strategic development, and the preliminary recommendations and findings have already been taken into account in developing the *CoARM’s Development Strategy for 2021-2025, as well as concerning other strategic documents*.

We mention that the international evaluation exercise of the CoARM is unique in the region, not performed within any other supreme audit institutions in our region.

Evaluation of Public Expenditure Performance and Financial Responsibility (PEFR/PEFA)

In 2021, the Court of Accounts, together with other state bodies, underwent a review of the performance of public spending and financial accountability (PEFR/PEFA) by the World Bank's team in the context of the 2020 Framework Partnership Agreement between the Group the World Bank and the European Commission, on behalf of the European Union, from July 8, 2020, being analyzed the activities carried out in during 2018-2020.

The main purpose of the evaluation was to provide an objective and up-to-date diagnosis of the performance of public financial management at the national level, based on the latest internationally recognized PEFR methodology.

In this respect, the Court of Accounts recorded a significant result, being significantly higher than the previous assessment on almost all dimensions assessed, obtaining the highest rating ("A").

PFM performance indicator		Scoring method	Domain score				General score
			i.	ii.	iii.	iv.	
VII. External examination and audit							
IP-30	External audit	M1	A	A	A	C	C+

Source: Public Expenditure Performance and Financial Accountability (PEFR) Assessment Report, including Gender Sensitive Public Financial Management Assessment.

The experts highlighted significant improvements in the external audit function concerning the compliance with international best practices that support the continued strengthening of the Supreme Audit Institution.

The only area on which the Court of Accounts obtained a lower rating is the financial independence of the institution, the presence of cases of limited access to information and the initiation of the full hearing of audit reports in the parliamentary committee only in the last year of evaluation, for which was awarded the score "C".

Moreover, the evaluation pointed out that the financial independence of the Court of Accounts does not depend on the Supreme Audit Institution, in this respect improvements are needed in the exclusive competence of the legislature.

The evaluation team also drew attention to the need to increase the parliamentary oversight and the accountability of executive authorities in implementing the audit recommendations issued by the Court of Accounts.

Information that is more detailed is presented in Annex no. 2 to this Report.

Transparency

Cooperation with civil society and academia

According to its strategic objectives and directions, the Court of Accounts plans and implements annually actions to promote cooperation with stakeholders, found in the events held and in the overall approach to ensuring transparency.

Cooperation with civil society is ensured through various ways of working together: providing support and advice in the preparation of studies based on audit reports; participation and organization of communication events (round tables, workshops, meetings); consulting potential topics of interest in the context of audit planning, etc. In 2021, the Court of Accounts participated in various debates and discussions during the events organized by the civil society, among the most important being:

- Association for Efficient and Responsible Governance (AERG): Round table "Legal abuses in public procurement during the pandemic"; Round table "Transparency of form in public procurement in the Republic of Moldova";
- Promo-LEX Association: Workshop "Use of administrative resources in electoral campaigns in the Republic of Moldova: lack of explicit legal regulation and structure of the phenomenon"; Post-election conference "Conclusions and recommendations of the Promo-LEX Observation Mission on the early parliamentary elections of July 11, 2021";
- Foreign Policy Association (FPA): Forum for European Integration of the Republic of Moldova 2021;
- CAI Expert-Grup: Annual Budget Participation Forum "Inform, Empower, Act!" 2021; MACRO 2021 Conference;
- IDIS „Viitorul”: Launch conference of the project "Strengthening integrity in public procurement";
- Transparency International Moldova: Discussion workshop on the national integrity system, etc.

It has also been ensured effective cooperation with specialized non-governmental organizations and academia, among the most important events being:

- Professional training seminar "Performance Audit", organized by the Association of Internal Auditors with the support of the Court of Accounts;
- The International Student Scientific Conference "Accounting Challenges for Young Researchers", organized by the Academy of Economic Studies of Moldova (AESM) with the support of the Court of Accounts;

-
- The International Accounting and Auditing Conference "A&A CON'21", organized by the American Chamber of Commerce of Moldova (AmCham Moldova) and the Association of Professional Accountants and Auditors of Moldova (APAA Moldova), in partnership with the Association of Certified and Certified Accountants (ACCA);
 - Workshop "Creating the cadaster of public buildings and streamlining maintenance costs", organized by PA Green City Lab etc.

In the reference year, the Court of Accounts organized two roundtables to provide a common platform for the audited entities, the decision-makers, and the civil society to discuss systemic vulnerabilities and to examine solutions for the problems identified by the Court of Accounts:

- Round table "Sensitive issues in the field of public procurement in the light of the reports of the Court of Accounts". The public event brought together representatives of public entities such as the Ministry of Finance, the e-Government Agency, the Public Procurement Agency, the National Agency for Resolving Complaints, as well as civil society organizations such as IDIS "Viitorul", Expert Grup, Transparency International Moldova, Foreign Investors Association FIA etc.;
- Round table "The process of privatization of public assets in the sight of the Court of Accounts". The public event was attended by representatives of public entities such as the Ministry of Finance, the Ministry of Economy and Infrastructure, the Ministry of Foreign Affairs and European Integration, the Agency for Land Relations and Cadaster, the Public Property Agency and representatives of the civil society: IDIS "Viitorul", Expert Grup, Transparency International Moldova etc.

Media coverage of the CoARM's activity

The INTOSAI Professional Statements Framework (INTOSAI-P 12, INTOSAI-P 20) requires the SIA to communicate effectively with stakeholders to increase the impact of its work, to ensure understanding of audit results and to demonstrate continued relevance to the citizens, the Parliament and other interested parties.

The Court of Accounts, as the Supreme Audit Institution, has a distinct place in promoting the responsibility for the management of public money by state entities and in facilitating parliamentary oversight of this responsibility. Maintaining a good and effective cooperation with stakeholders is essential for the CoARM to communicate its value and benefits to citizens.

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). The archive of public meetings in video format is available on the institution's account in the network www.youtube.com.

Statistical data indicate that the number of unique views, in 2021, of the CoARM's meetings on different platforms exceeded the number of 720 thousand.

Also, in 2021, special attention was paid to the collaboration with information platforms and electronic media, for the organization of the live broadcast of the audit report examination sessions (www.privesc.eu, www.realitatea.md), as well as for the promotion of audit reports on a wide range of media sources.

More than 500 materials focusing on the work of the Court of Accounts and audit reports were published in the e-press during the reporting period.

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www.ccrm.md,

on social media accounts

www.facebook.com

www.youtube.com

Live broadcasts of audit report review sessions:

www.privesc.eu

www.realitatea.md

The CoARM constantly promotes transparency in its activity, in this sense ensuring the placement on its official website (www.ccrm.md) of all audit reports, annual reports on the administration and use of public financial resources and public patrimony, activity reports of the Court of Accounts, external audit reports on the financial reports of the CoARM, etc. In the second half of 2021, the Court of Accounts launched a new modernized version of the official electronic page www.ccrm.md, which offers more possibilities for structuring and presenting information of public interest.

International cooperation

Cooperation with development partners

Development partners of the country

External assistance, provided by the international community, continues to play an important role in the social and economic development of the Republic of Moldova. The support provided in various forms by external development partners is indispensable for development, has a positive impact and contributes to the promotion and implementation of reforms and good practices.

The cooperation of the institution with the country's development partners and with international donors takes place through the organization of various actions and activities, such as expertise and consultancy on issues relevant to external partners, conducting thematic audits, training of auditors, etc.

At the same time, the Court of Accounts also audits projects, programs implemented with the support of external donors (European Union, World Bank, etc.). In 2021 the Court of Accounts performed 3 audits of funds provided by external donors:

- *Audit of the financial reports of the "Education Reform in Moldova" Project concluded on December 31, 2020;*
- *Audit of the financial statements of the Operation "Modernization of the health sector in the Republic of Moldova" concluded on December 31, 2020;*
- *Financial audit of the Grant awarded in addition to the Project "Emergency Response to COVID-19 in the Republic of Moldova".*

The Court of Accounts also participated in 2021 in a series of events organized by the country's development partners:

- *Meeting of the EU Post-2020 Preliminary Programming Mission for Eastern Partnership countries, initiated by the EU Commission's Directorate-General for Neighborhood and Enlargement Policy;*
- *Meeting of the Moldova-EU Subcommittee on Economic and Other Sectors Cooperation - Cluster I "Economic Dialogue, Public Finance Management, Statistics, Financial Services, Control Clauses and Anti-Fraud";*
- *Workshop on how to implement the project on energy efficiency and thermal insulation of public buildings in the city, funded by the European Investment Bank;*

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- *Meeting on the initiation of the evaluation of public expenditures and financial responsibility in the Republic of Moldova (PEFA) at the level of local public authorities etc.*

Development partners of the Court of Accounts

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.

Technical assistance project provided by the European Union

The activities implemented during 2021 in the EU's Technical Assistance Project focused primarily on the implementation of the institutional strategic objective of consolidating the financial audit. The external expert offered support concerning 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 towards improving strategic and operational planning mechanisms, working with Parliament and other stakeholders, increasing the readability of the annual report and implementing modern reporting procedures. With the support of the experts, several internal normative acts related to the mentioned fields were elaborated.

Consolidation project, implemented by the Swedish National Audit Office

A new phase of bilateral cooperation between the Court of Accounts of the Republic of Moldova (CoARM) and the Swedish National Audit Office (SNAO) has started in 2021, being launched the project "Strengthening the institutional, organizational and professional capacities and skills of the Court of Accounts of the Republic of Moldova to work and communicate according to the principles and standards of INTOSAI" for the next period of 2 years. The aim of the project is to strengthen the institutional, organizational and professional capacities and skills of the Court of Accounts to work and communicate according to INTOSAI principles and standards.

The activities carried out within the Project were directed towards the implementation of the strategic objectives of the institution, by concretizing on four components: certification of financial auditors, development of management and leadership capacities, consolidation of human resources management and implementation of the quality system within the Court of Accounts.

Activity within the profile international organizations

Profile international organizations

The Court of Accounts participates in the activities and events carried out by the profile international organizations, being a member of 2 INTOSAI working groups, as well as of 6 EUROSAI working groups.

The CoARM is also a member of the Working Group on State Financial Control/Auditing Standards for the Supreme Audit Bodies (financial control) of the CIS Member States. In 2021, a predominant theme of events within international organizations was the strengthening of the SAI's capabilities in the context of the challenges posed by the pandemic situation, as well as the audit of issues tangential to governments' efforts to combat the effects of the pandemic. An important event in this regard was the 25th UN and INTOSAI Symposium. The exchange of good practices in the field was ensured, mainly, within the activity of the EUROSAI Project Group "Audit of the response to COVID-19". Being a member of the group, the Court of Accounts actively participated in a series of thematic events, organized during the year: conferences, workshops, seminars, surveys and debates, etc. The experience gained was materialized in conducting, in 2021, 3 audits related to combating the effects of the pandemic:

- Compliance audit of the management and use of resources in the field of

The Court of Accounts is an active member of profile international organizations.

INTOSAI:

- *Working Group on Key Indicators for Sustainable Development;*
- *Public Debt Working Group*

EUROSAI:

- *Environmental Audit Working Group;*
- *Working Group on the Audit of Funds Allocated to Combat the Effects of Natural Disasters;*
- *Municipal Audit Working Group;*
- *IT Audit Working Group;*
- *Project group "Audit of the response to COVID-19";*
- *EUROSAI network on ethics.*

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- health to prevent and combat the spread of Covid-19 infection;
 - Performance audit "Have the competent authorities taken sufficient measures to provide citizens with vaccines and to achieve collective immunity to combat COVID-19 infection?"
 - Compliance audit on the implementation of measures to motivate and financially support staff involved in the prevention, detection and treatment of COVID-19 infection and measures for the surveillance and monitoring of quarantined persons.

The CoARM also participated in discussions and debates on other important SAI's issues, in important international events, such as the EUROSAI Independence Conference, the INTOSAI Development Initiative Summit (IDI) on the impact of audits, etc.

The 11th EUROSAI Congress was organized by teleconference in 2021, within which the Court of Accounts exercised its membership of the Governing Council of EUROSAI for the last time in this term. The CoARM held this status during 2014-2021. The efforts of the Court of Accounts were particularly appreciated by the EUROSAI Secretariat, by awarding a Certificate of appreciation for its contribution to the governance of the International Organization of Supreme Audit Institutions.

Trilateral cooperation initiative

In 2021, the Court of Accounts launched a tripartite cooperation initiative between the three supreme audit institutions from the EU-associated countries - the Republic of Moldova, Ukraine and Georgia, in order to achieve the objectives of developing external public audit and alignment with international standards, aspects stipulated in the National Association Agreements with the EU.

The initiative was supported by its partner institutions in the partner countries, and a series of discussions were launched to identify common objectives and priority directions for cooperation. In this context, the Court of Accounts drafted a Memorandum of Understanding, agreed by the Parties.

The memorandum sets out the directions for cooperation between the three institutions in the EU partner countries, in order to achieve the objectives of developing external public audit and aligning with international profile standards, contains the National Association Agreements with the EU, including development provisions and requirements concerning the external public audit in the three countries.

Bilateral cooperation

A new Cooperation Agreement between the Court of Accounts of the Republic of Moldova and the Court of Accounts of Ukraine was signed on August 20, 2021, during the visit of the delegation of the Supreme Audit Institution of the Republic of Moldova to Kyiv, Ukraine. The updated agreement will boost bilateral cooperation, established after the signing of the first cooperation document in 2001.

According to the document, the parties will carry out bilateral cooperation according to the aims and tasks of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI), as well as the common objectives of strengthening external public audit and improving of the public finance management system, stipulated in the provisions of the Association Agreements with the European Union. The two institutions will cooperate in a number of areas, such as the exchange of experience in the application of INTOSAI Standards and good practices in the field of external public audit, conducting parallel and joint audits, professional development, etc.

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 audits and proposals for the recovery of identified situations and the improvement of identified problem areas.

Collaboration with the Public Finance Control Committee

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 the beginning of 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 of the audited entities, working together in the context of monitoring the implementation of audit recommendations, consulting the CoARM in the process of drafting legislative initiatives by the PFCC's Members, etc.

In 2021, 39 reports of the Court of Accounts were examined during 22 meetings of the Public Finance Control Committee, attended by about 40 employees of the CoARM (a total of 109 people/meetings). The CoARM provided support to the PFCC in examining audit reports, by offering suggestions on the agenda for hearing reports, providing information on audit findings and recommendations, providing support in understanding audit reports and recommendations, the participation of the rapporteurs from the CoARM in the hearing of the audit reports within the Committee, as well as the presentation of the summaries of the reports in the PFCC's hearings.

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.

Collaboration with other parliamentary committees

In 2021, within the Committee on Social Protection, Health and Family of the Parliament of the Republic of Moldova was heard the Compliance Audit Report on the implementation of the Housing Construction Project for the socially vulnerable people.

Expanding cooperation with parliamentary committees in the context of thematic audits, related to the areas of parliamentary oversight, is one of the priorities of the CoARM's Development Strategy for the period 2021-2025.

Development priorities

The Court of Accounts of the Republic of Moldova, in its capacity as the Supreme State Audit Institution, contributes to the good governance and well-being of its citizens by carrying out independent, credible, transparent and high quality audit missions. In 2021, was initiated the implementation of the Development Strategy for 2021-2025, which sets out the path to be followed by the Court of Accounts to strengthen the support provided to audited entities in remedying the existing deficiencies, addressing Government priorities and actions, and individual performance of authorities, thus contributing to good governance.

Thus, the strategic efforts will be focused on 3 priority directions:

- **PILLAR I:** Contributing to the sound management of public money by increasing the impact of audit activity;
- **PILLAR II:** Sustainable development of the Court of Accounts to ensure high quality audits;
- **PILLAR III:** Improving communication with stakeholders to increase the impact of the work of the Supreme Audit Institution.

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 the contemporary society, special attention will be paid to the field of information, in order to ensure unrestricted access to the information and data required within audits.

The development strategy is implemented through annual action plans, developed with the support of international experts and implemented on time. The recommendations of the international “peer review” are also to be transposed in these.

By continuously and consistently implementing the strategic objectives and recommendations of the evaluators, as well as by carrying out the activity according to the international standards and good practices, the CoARM will continue to contribute to strengthening 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 in promoting the principles of performance and legality. These issues will enhance the role and position of the Court of Accounts in the society.

Financial report 2021

FD-041
Aprobat prin ordinul Ministrului
al Finanțelor al Republicii Moldova
nr. _____ al _____

Bilanul contabil
În perioada Tr.4-2021

Bugetul de Stat 11
010
Curtea de Conturi 4
N/A N/A
Lei

Grup de conturi	Denumirea indicatorului	Codul indicatorului	Sold la începutul perioadei	Sold la sfârșitul perioadei până la închiderea anuală	Sold la sfârșitul perioadei după închiderea anuală
1	2	3	4	5	6
9	ACTIVE NEFINANCIARE	1	X	X	X
31	MIJLOACE FIXE	1.1	X	X	X
311	Cădiri	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	14,771,000.39	15,529,761.55	15,529,761.55
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	2,344,802.25	2,314,844.25	2,314,844.25
317	Active nemateriale	1.1.7	5,395,599.09	4,881,445.09	4,881,445.09
318	Alte mijloace fixe	1.1.8	20,939.80	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	48,525,986.50	48,739,709.66	48,739,709.66
39	UZURA MIJLOACELOR FIXE I AMORTIZAREA ACTIVELOR NEMATERIALE	1.2	X	X	X
391	Uzura mijloacelor fixe	1.2.1	28,470,624.01	28,884,709.13	28,884,709.13
392	Amortizarea activelor nemateriale	1.2.2	3,443,493.48	3,381,233.51	3,381,233.51
	TOTAL UZURA MIJLOACELOR FIXE I AMORTIZAREA ACTIVELOR NEMATERIALE (1.2.999=1.2.1+1.2.2)	1.2.999	31,914,317.49	32,265,942.64	32,265,942.64
	Valoarea de bilanț a mijloacelor fixe (1.3=1.1.999-1.2.999)	1.3	16,610,749.01	16,473,767.02	16,473,767.02
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	5,679.09	11,532.78	11,532.78
332	Piese de schimb	1.5.2	237,790.51	299,486.39	299,486.39
333	Produse alimentare	1.5.3	0.00	6,505.00	6,505.00
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	685,662.72	508,323.73	508,323.73
337	Materiale de construcție	1.5.7	4,378.52	3,550.29	3,550.29
338	Accesorii de pat, îmbrăcăminte, încălțăminte	1.5.8	1,485.00	0.00	0.00
339	Alte materiale	1.5.9	389,383.14	412,875.82	412,875.82
	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	1,324,358.96	1,240,274.01	1,240,274.01
34	PRODUCIE ÎN CURS DE EXECUȚIE, PRODUSE I PRODUCIE FINITĂ, ANIMALE TINERE LA ÎNGRĂAT	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 îngrețat	1.6.2	0.00	0.00	0.00
343	Produse finite ale unităților 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 PRODUCIE ÎN CURS DE EXECUȚIE, PRODUSE I PRODUCIE FINITĂ, ANIMALE TINERE LA ÎNGRĂAT (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	MĂRFURI	1.7	X	X	X
351	Mărfuri	1.7.1	0.00	0.00	0.00
	TOTAL MĂRFURI (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 juvane	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	252,532.08	252,532.08	252,532.08
372	Resurse naturale	1.9.2	0.00	0.00	0.00
	TOTAL ACTIVE NEPRODUCTIVE	1.9.999	252,532.08	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	18,187,840.07	17,968,573.11	17,968,573.11
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	21,940.02	22,920.71	22,920.71
	TOTAL CREANȚE INTERNE (3.1.999=3.1.1+3.1.2+3.1.3+3.1.4+3.1.5)	3.1.999	21,940.02	22,920.71	22,920.71

Raportul privind veniturile și cheltuielile
în perioada Tr.4-2021

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

Cod	Denumirea indicatorului	Codul rîndului	Suma
1	2	3	4
100	Venituri (1=1.1+1.2+1.3+1.4+1.5)	1	49,801,245.82
110	IMPOZITE I 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 mîntur și servicii	1.1.3	0.00
115	Taxe asupra comerțului exterior și operațiunilor externe	1.1.4	0.00
120	CONTRIBUȚII 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 de 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+1.4.8)	1.4	49,801,245.82
141	Venituri din proprietate	1.4.1	0.00
142	Venituri din vânzarea 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
148	Alte venituri și finanțări	1.4.8	49,801,245.82
190	TRANSFERURI PRIMITE ÎN CADRUL BUGETULUI PUBLIC NAIONAL (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 în 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+2.8+2.7+2.8+2.9)	2	50,208,418.28
210	CHELTUIELI DE PERSONAL (2.2=2.2.1+2.1.2)	2.1	39,922,191.24
211	Remunerarea muncii	2.1.1	30,947,922.41
212	Contribuții și prime de asigurări obligatorii	2.1.2	8,974,268.83
220	BUNURI I SERVICII (2.3=2.4.1+2.4.2+2.4.3)	2.2	6,241,036.75
221	Bunuri- cheltuieli privind utilizarea stocurilor	2.2.1	1,108,303.42
222	Servicii	2.2.2	5,132,733.33
230	CHELTUIELI PRIVIND DEPRECIEREA ACTIVELOR (2.3=2.3.1+2.3.2)	2.3	2,158,537.35
231	Cheltuieli privind uzura mijloacelor fixe	2.3.1	1,589,538.32
232	Cheltuieli privind amortizarea activelor nemateriale	2.3.2	568,999.03
240	DOBÎNZI (2.4=2.4.1+2.4.2+2.4.3)	2.4	0.00
241	Dozînz achitate la datoria externă	2.4.1	0.00
242	Dozînz achitate la datoria internă	2.4.2	0.00
243	Dozînz 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 autoritațiilor/instituțiilor publice la autoastutare	2.5.4	0.00
260	GRANTURI ACORDATE (2.6=2.6.1+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	0.00
270	PRESTAȚII SOCIALE (2.7=2.7.1+2.7.2+2.7.3)	2.7	1,886,650.92
271	Prestații sociale	2.7.1	0.00
272	Prestații de asistență socială	2.7.2	0.00
273	Prestații sociale ale angajaților	2.7.3	1,886,650.92
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
283	Alte cheltuieli ale instituțiilor bugetare	2.8.3	0.00
290	TRANSFERURI ACORDATE ÎN CADRUL BUGETULUI PUBLIC NAIONAL (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	-405,170.44

Raport privind fluxul mijloacelor bănești
în perioada Tr.4-2021

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

Cod	Denumirea indicatorului	Codul rîndului	Suma
1	2	3	4
	ACTIVITATEA OPERATIONALĂ	1	X
100	VENITURI (2=2.1+2.2+2.3+2.4+2.5)	2	49,801,245.82
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 mărțuri 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 ASIGURĂRI 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 de 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+2.4.8)	2.4	49,801,245.82
141	Venituri din proprietate	2.4.1	0.00
142	Venituri din vânzarea mărfurilor 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 și finanțări	2.4.8	49,801,245.82
190	TRANSFERURI PRIMITE ÎN 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 în 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	48,749,922.58
210	CHELTUIELI DE PERSONAL (3.1=3.1.1+3.1.2)	3.1	39,759,362.61
211	Remunerarea muncii	3.1.1	30,832,856.56
212	Contribuții și prime de asigurări obligatorii	3.1.2	8,926,705.95
220	BUNURI ȘI SERVICII (3.2=3.2.1)	3.2	5,094,856.95
222	Servicii	3.2.1	5,094,856.95
240	DOBÎNZI (3.3=3.3.1+3.3.2+3.3.3)	3.3	0.00
241	Dobînzii achitate la datoria externă	3.3.1	0.00
242	Dobînzii achitate la datoria internă	3.3.2	0.00
243	Dobînzii 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 autogestune	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	1,895,703.02
271	Prestații sociale	3.6.1	0.00
272	Prestații de asistență socială	3.6.2	0.00
273	Prestații sociale ale angajaților	3.6.3	1,895,703.02
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 în cadrul unei unități administrativ-teritoriale	3.8.3	0.00
294	Transferuri acordate între bugetele locale diferitor unități administrativ-teritoriale	3.8.4	0.00
	Fluxul net al activității operaționale(4=2-3)	4	3,051,323.24
	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	3,051,323.24
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	2,019,555.36
311	Căldiri	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	1,904,450.36
315	Mijloace de transport	6.1.1.5	0.00
316	Unelte și scule, inventar de producere și gospodăresc	6.1.1.6	0.00
317	Active nemateriale	6.1.1.7	115,105.00
318	Alte mijloace fixe	6.1.1.8	0.00
319	Investiții capitale în 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

Raport privind executarea bugetului
 în perioada Tr.4-2021

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

Denumirea indicatorului	Codul indicatorului	ECO k1-k5	Aprobat inițial pe an	Plan precizat pe an	Executat în perioada de gestiune	Venituri / cheltuieli efective	TOTAL Creante	TOTAL Datorii	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		50,209,500.00	49,864,500.00	49,801,245.82	49,801,245.82				
	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	50,209,500.00	49,864,500.00	49,801,245.82	49,801,245.82				
	1.12.0									
Finanțarea din bugetul de stat	1.12.0	149800	50,209,500.00	49,864,500.00	49,801,245.82	49,801,245.82				
	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		48,757,500.00	48,795,900.00	48,749,922.58	50,206,416.26	18,868.67	2,887,662.18		
	2.1	211	31,938,000.00	30,833,000.00	30,832,666.86	30,947,922.41		2,212,688.34		
	2.1.0									

Informații privind circulația mijloacelor fixe, uzura mijloacelor fixe și amortizarea activelor nemateriale
În perioada Tr.4-2021

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

Co d	Denumirea indicatorului	Co dul în dul ui	Sold la începutul perioadei	Total majorarea valorii	Procurări	Din contul investițiilor capitale	Reparații capitale	Primit cu titlul gratuit	Donații, sponsorizări, ajutoare umane	Alte majorări	Reevalua rea (+)	Total micșorarea valorii	Din contul investițiilor capitale	Realizări	Transmis cu titlul gratuit	Cesate sau trezuite la pierdere	Reevalua rea (-)	Transmis e la terți	Alte micșorări	Soldul la sfârșitul perioadei
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	TOTAL (1=1.1+1.2+1.3 +1.4+1.5+1.6+ 1.7+1.8+1.9)	1	48,525,066.50	2,019,555.36	2,019,555.36	0.00	0.00	0.00	0.00	0.00	0.00	1,804,912.20	0.00	0.00	0.00	1,804,912.20	0.00	0.00	0.00	48,739,709.86
31 1	Clădiri	1.1	20,830,947.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	X	0.00	0.00	0.00	0.00	0.00	0.00	20,830,947.00
31 2	Construcții speciale	1.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	X	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 3	Instalații de transmisie	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	X	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 4	Maini i utilaje	1.4	14,771,008.39	1,904,450.36	1,904,450.36	0.00	0.00	0.00	0.00	0.00	0.00	1,145,695.20	X	0.00	0.00	1,145,695.20	0.00	0.00	0.00	15,529,761.55
31 5	Mijloace de transport	1.5	5,361,772.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	X	0.00	0.00	0.00	0.00	0.00	0.00	5,361,772.00
31 6	Unelte i scule, inventar de producere i gospodăresc	1.6	2,344,802.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,958.00	X	0.00	0.00	29,958.00	0.00	0.00	0.00	2,314,844.25
31 7	Active nemateriale	1.7	5,395,599.06	115,105.00	115,105.00	0.00	0.00	0.00	0.00	0.00	0.00	629,259.00	X	0.00	0.00	629,259.00	0.00	0.00	0.00	4,881,445.06
31 8	Alte mijloace fixe	1.8	20,939.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	X	0.00	0.00	0.00	0.00	0.00	0.00	20,939.80
31 9	Investiții capitale în active în curs de execuție	1.9	0.00	0.00	0.00	X	X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Informații privind uzura mijloacelor fixe și amortizarea activelor nemateriale
 în perioada Tr.4-2021

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

C	Denumirea indicatorului	Co- dul rân- dul ui	Sold de uzură a mijloacelor fixe și amortizarea activelor nemateriale la situația de 01.01	Total majorare a uzurii și amortizării mijloacelor fixe	Calculat uzura mijloacelor fixe și amortizarea activelor nemateriale	Uzura din contul mijloacelor fixe primite cu titlu gratuit	Uzura din contul mijloacelor fixe primite ca donație, sponsorizare, ajutoare umanitare	Alte majorări	Total micșorare a uzurii și amortizării mijloacelor fixe	Uzura din contul mijloacelor fixe realizate	Uzura din contul mijloacelor fixe transmise cu titlu gratuit	Uzura din contul mijloacelor fixe casate sau trecute la pierdere	Alte micșorări	Sold uzura mijloacelor fixe și amortizarea activelor nemateriale la sfârșitul perioadei
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	TOTAL (1=1.1+1.2+1.3+1.4+1.5+1.6+1.7+1.8)	1	31,914,317.49	2,156,537.35	2,156,537.35	0.00	0.00	0.00	1,804,912.20	0.00	1,804,912.20	0.00	0.00	32,265,942.64
31	Căldiri	1.1	8,478,639.48	515,773.68	515,773.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,994,413.16
31	Construcții speciale	1.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Instalații de transmisie	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Maini și utilaje	1.4	12,940,640.64	767,310.61	767,310.61	0.00	0.00	0.00	1,145,695.20	0.00	1,145,695.20	0.00	0.00	12,562,256.05
31	Mijloace de transport	1.5	5,078,719.50	83,426.00	83,426.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,162,145.50
31	Unelte și scule, inventar de producere și gospodăresc	1.6	1,972,824.39	223,028.03	223,028.03	0.00	0.00	0.00	29,958.00	0.00	29,958.00	0.00	0.00	2,165,804.42
31	Active nemateriale	1.7	3,443,493.48	566,999.03	566,999.03	0.00	0.00	0.00	629,259.00	0.00	629,259.00	0.00	0.00	3,381,233.51
31	Alte mijloace fixe	1.8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Informații privind circulația stocului de materiale circulante și a rezervelor de stat
 în perioada Tr.4-2021

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

Co d	Denumirea indicatorului	Cod ul rind ului	Sold la începutul perioadei	Total majorarea stocului	Procurarea	Primita cu titlu gratuit	Donații, sponsorizări, ajutoare umanitare	Reevaluarea (+)	Alte majorări	Total micșorarea stocului	Realizarea	Transferiri cu titlu gratuit	Cesarea	Reevaluarea (-)	Transferite la țară	Alte micșorări	Sold la sfârșitul perioadei
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	TOTAL (1=1.1+1.2)	1	1,324,358.98	1,024,218.45	1,024,218.45	0.00	0.00	0.00	0.00	1,108,303.42	0.00	0.00	1,108,303.42	0.00	0.00	0.00	1,240,274.01
32	Rezerve de stat (1.1=1.1.1+1.1.2+1.1.3)	1.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Rezervele materiale de stat	1.1.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Rezerve de mobilizare	1.1.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Alte rezerve materiale	1.1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Stocuri de materiale circulante (1.2=1.2.1+1.2.2+1.2.3+1.2.4+1.2.5+1.2.6+1.2.7+1.2.8+1.2.9)	1.2	1,324,358.98	1,024,218.45	1,024,218.45	0.00	0.00	0.00	0.00	1,108,303.42	0.00	0.00	1,108,303.42	0.00	0.00	0.00	1,240,274.01
33	1 Combustibil, carburanți și lubrifianți	1.2.1	5,679.09	481,452.69	481,452.69	0.00	0.00	0.00	0.00	475,599.00	0.00	0.00	475,599.00	0.00	0.00	0.00	11,532.78
33	2 Piese de schimb	1.2.2	237,790.51	140,385.00	140,385.00	0.00	0.00	0.00	0.00	78,689.12	0.00	0.00	78,689.12	0.00	0.00	0.00	299,486.39
33	3 Produse alimentare	1.2.3	0.00	6,505.00	6,505.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,505.00
33	4 Medicamente și materiale sanitare	1.2.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	5 Materiale pentru scopuri didactice, științifice și alte scopuri	1.2.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	6 Materiale de uz gospodăresc și rechiziile de birou	1.2.6	685,662.72	297,587.52	297,587.52	0.00	0.00	0.00	0.00	476,926.51	0.00	0.00	476,926.51	0.00	0.00	0.00	506,323.73
33	7 Materiale de construcție	1.2.7	4,378.52	8,974.24	8,974.24	0.00	0.00	0.00	0.00	9,802.47	0.00	0.00	9,802.47	0.00	0.00	0.00	3,550.29
33	8 Accesorii de pat, îmbrăcăminte, încălțăminte	1.2.8	1,485.00	0.00	0.00	0.00	0.00	0.00	0.00	1,485.00	0.00	0.00	1,485.00	0.00	0.00	0.00	0.00
33	9 Alte materiale	1.2.9	389,363.14	89,314.00	89,314.00	0.00	0.00	0.00	0.00	65,801.32	0.00	0.00	65,801.32	0.00	0.00	0.00	412,875.82

Informații privind executarea bugetului
în perioada Tr.4-2021

Bugetul de Stat 11
Curtea de Conturi 0104
N/A N/A
Serviciul bugetar-fiscal 0112
Auditul extern 00027
Lei

Denumirea indicatorului	Codul rîndului	P1+P2	P3	S3+S4	S5+S6	Codul proiectului	ECO k1- k6	Aprobat inițial pe an	Plan precizat pe an	Executat în perioada de gestiune	Venituri / cheltuieli efective	TOTAL Creanțe	TOTAL Datorii	Inclusiv cu termen de achitare expirat Creanțe	Inclusiv cu termen de achitare expirat Datorii
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
I. VENITURI, TOTAL	1							50,209,500.00	49,864,500.00	49,801,245.82	49,801,245.82				
Finanțarea din bugetul de stat	1.0						149800	50,209,500.00	49,864,500.00	49,801,245.82	49,801,245.82				
II. CHELTUIELI, TOTAL	2							48,767,500.00	48,795,000.00	48,748,922.58	50,208,418.28	18,888.87	2,887,852.18		
Salariul de baza	2.0	0510					211110				22,582,218.55				
Sporuri și suplimente la salariul de baza	2.0	0510					211120				6,443,692.40				
Premieri	2.0	0510					211140				1,922,013.48				
Remunerarea muncii angajaților conform statelor	2.0	0510					211180	31,938,000.00	30,833,000.00	30,832,658.68			2,212,888.34		
Contribuții de asigurări sociale de stat obligatorii	2.0	0510					212100	9,282,000.00	8,830,193.84	8,829,899.79	8,974,268.83		635,841.89		
Prime de asigurare obligatorii de asistență medicală achitate de angajatori pe teritoriul țării	2.0	0510					212210		96,806.18	96,806.18		4,882.16			
Cheltuieli privind utilizarea combustibilului, carburanților și lubrificanților	2.0	0510					221110				475,599.00				
Cheltuieli privind utilizarea pieselor de schimb	2.0	0510					221120				78,689.12				
Cheltuieli privind utilizarea materialelor de uz gospodăresc și rechiziților de birou	2.0	0510					221160				476,926.51				
Cheltuieli privind utilizarea materialelor de construcții	2.0	0510					221170				9,802.47				
Cheltuieli privind utilizarea accesorilor de pat, îmbrăcăminte, încălziminte	2.0	0510					221180				1,485.00				
Cheltuieli privind utilizarea altor materiale	2.0	0510					221190				65,801.32				
Energie electrică	2.0	0510					222110	335,000.00	250,000.00	250,000.00	253,275.52		3,275.52		
Energie termică	2.0	0510					222130	350,000.00	325,000.00	325,000.00	350,387.53		20,268.87		
Apă și canalizare	2.0	0510					222140	30,000.00	4,549.54	4,549.54	4,549.54		6.10		
Alte servicii comunale	2.0	0510					222190	10,000.00	8,895.53	8,895.53	8,864.00	31.49			
Servicii informaționale	2.0	0510					222210	1,238,100.00	270,750.00	267,370.00	252,351.48	11,025.00			
Servicii de telecomunicații	2.0	0510					222220	169,000.00	114,000.00	78,325.17	104,752.71		10,972.08		
Servicii de locațiune	2.0	0510					222300	540,300.00	467,837.48	467,835.89	467,675.18	160.87	1,094.02		
Servicii de transport	2.0	0510					222400	1,383,800.00	1,448,985.94	1,447,238.74	1,447,371.79				

FD-348

Forma nr. 1 din 2014

Căminul de Pensionari

București, România

Raport privind starea și efectivele de personal
în perioada Tr.4-2021Dugheul de Șar 11
Curtea de Conturi RM 0104Serviciul Bugetar-Taxelor 0112
Auditul extern al finanțelor publice 0010
Auditul intern 00027
Alte activități caracter general 300
Lei

Denumirea indicelui:	Codul categoriei formularului	Codul funcției	Aprobarea începutul anului	Aprobarea sfârșitul anului	Numărul mediu prevăzut pe an	Numărul mediu realizat în anul 20__	Realizat în începutul anului	Realizat în sfârșitul anului
1	2	3	4	5	6	7	8	9
RAPORT nr. 3-1 privind starea și efectivele de personal ale autorităților publice centrale		1						
Numărul de instituții – total	001	1.1	1.00	1.00	1.00	1.00	1.00	1.00
Persoane (salariați) – total, inclusiv:	100	1.2	150.00	180.00	154.00	160.00	147.00	147.00
Conducători- total, din care:	110	1.3	44.00	44.00	43.00	42.00	42.00	41.00
persoane care dețin funcții de camerale publice	111	1.4	7.00	7.00	7.00	7.00	7.00	7.00
Funcționari ai nivelului de conducere, total, inclusiv:	112	1.5	37.00	37.00	36.00	36.00	35.00	34.00
persoane care dețin funcții publice de conducere de nivel superior	113	1.6	2.00	2.00	2.00	2.00	2.00	2.00
persoane care dețin funcții publice de conducere	114	1.7	35.00	35.00	34.00	34.00	33.00	32.00
persoane care dețin funcții publice de conducere cu statut special	115	1.8						
Funcționari publici de execuție- total, din care:	120	1.9	114.00	114.00	109.00	107.00	104.00	105.00
consulțanți	121	1.10	20.00	20.00	20.00	20.00	20.00	19.00
specialiști	122	1.11						
cu statut special	123	1.12	91.00	91.00	88.00	86.00	86.00	87.00
alte funcții	124	1.13						
Persoane care dețin funcții cu statut special	130	1.14						
Persoane din cadrul cabinetelor persoanelor ce exercită funcții de demnitate publică	140	1.15						
Persoane care desfășoară activități de deservire tehnică și auxiliare ce asigură funcționarea autorității publice, inclusiv:	150	1.16	2.00	2.00	2.00	1.00	1.00	1.00
specialiști	151	1.17						
conducători auto	152	1.18	2.00	2.00	2.00	1.00	1.00	1.00
manevreri	153	1.19						
Suma de control	999	1.20	518.00	518.00	496.00	487.00	477.00	476.00

Șeful instituției

Coordonator Serviciul DFAI

Șeful DRUC

Marian LUPU

nume, prenume

Natalia PADUCA

nume, prenume

Ulița IONESCU

nume, prenume

semnătură

semnătură

semnătură

Excerpt from the Public Expenditure and Financial Accountability Performance Report (PEFA), including the Evaluation of Public Financial Management Sensitive to the Gender Dimension (April 2022)

PILLAR SEVEN: External examination and audit

IP-30. External audit

General description of the characteristics of the indicator in the covered area

This indicator examines the characteristics of the external audit. It contains four dimensions and uses the M1 (WL) method to aggregate size scores. The period is the last three years completed and the coverage is AC.

Summary of scores and performance table

Indicator/domain	Score	Short argument of the score
IP-30 External audit	C+	
30.1 1 Coverage and auditing standards	A	The financial statements of all central government budget units include revenue, expenditure, assets and liabilities. These are included in the annual report on the execution of the state budget, which are audited using the International Standards of Supreme Audit Institutions (ISSAIs) for the last three fiscal years.
30.2 Submission of audit reports to the legislature	A	The audit reports shall be submitted to the Legislature within forty days since the receipt by the Court of Accounts (CoARM) of the financial reports.
30.3 Follow-up of the external audit	A	The audit recommendations are included in the CoARM's Decision on the approval of the audit reports that are published. The CoARM has an effective internal mechanism for following up on audit recommendations.
30.4 Independence of the Supreme Audit Institution	C	The Court of Accounts is independent of the executive in terms of the procedures for the appointment and removal of the President of the CoARM, the planning of audits, the arrangements for the publication of reports and the execution of the SAI's budget. However, the budget is approved as part of the state budget process. The CoARM, according to the legal framework, must have unrestricted and timely access to records, documentation and information from the audited entities (budgetary units). The independence of the CoARM is ensured by the Law on the organization and functioning of the Court of Accounts of the Republic of Moldova.

The Court of Accounts is enshrined in the Constitution of the Republic of Moldova, with its independence, mandate and organization provided by Law no. 260 on the organization and functioning of the Court of Accounts of the Republic of Moldova, adopted in December 2017.

The mandate of the CoARM gives it the power to carry out financial, compliance and performance audits, examining the revenues, expenditures, assets and liabilities of central and local public institutions. These include state and municipal enterprises, joint stock companies in which the state or municipality holds a majority stake.

The CoARM's audit strategy for the years 2019-2021, as well as the one recently approved for the years 2022-2024¹ follows the strategic continuity and guides its audit priorities:

- continuing to carry out compliance and performance audits in areas of socio-economic importance (health and social security, education, poverty reduction, infrastructure development, central government reform, public sector wage reform, etc.);
- mandatory assessment of the level of implementation of the recommendations issued in the annual financial audits;
- performing follow-up missions, in particular to assess the impact of the implementation of recommendations issued in thematic or systemic audits in areas of socio-economic or specific importance;
- specialization of auditors by types of audit;
- standardization of audit activities, including through the implementation and use of a specialized software system;
- improving the quality of audit engagements, audit methodologies and the professional skills of audit staff².

30.1. Coverage and auditing standards

Performance level and evidence for size measurement

According to Art. 32 “the audit mandate” from Law no. 260/2017, the Court of Accounts is obliged to carry out the annual financial audit of:

- the Government's report on the execution of the state budget;
- the Government's report on the execution of the state social insurance budget;
- the report of the Government on the execution of the funds of the compulsory health insurance;
- reports of ministries on budget execution.

The external public audit of the Court of Accounts covered the entire public sector and covered 100% of the total central government expenditure in 2019 and 2020, but a little less than 100% in 2018.

Table 30.1: External audit coverage (budget units), FA 2018-2020

Unities	Audit of financial reports (Y/N):			Costs	Expenditure covered by at least one audit (%)
	2018	2019	2020		
State budget - SB (Ministry of Finance)	Yes	Yes	Yes	38,7 BILLIONS – FA 2018 43,1 BILLIONS – FA 2019 49,6 BILLIONS – FA 2020	2018 – 92% 2019 – 100% 2020 – 100%
State social insurance budget - SSIB (managed by the National Insurance Social Chamber)	Yes	Yes	Yes	19,47 BILLIONS – FA 2018 21,6 BILLIONS – FA 2019 24,2 BILLIONS – FA 2020	2018 – 86% 2019 – 100% 2020 – 100%

¹ Decision no.70 from 14.12.2021 „Regarding the approval of the Audit Strategy of the Court of Accounts for the years 2022-2024“: <https://www.ccrm.md/ro/strategie-de-audit-3572.html>.

² Court of Accounts' audit strategy 2019-2021 (Multiannual plan).

Compulsory Medical Insurance Funds - CMIF (administered by the National Medical Insurance Company)	Yes	Yes	Yes	6,7 BILLIONS – FA 2018 21,6 BILLIONS – FA 2019 8,4 BILLIONS – FA 2020	2018 – 100% 2019 – 100% 2020 – 100%
9 ministries	Yes	Yes	Yes	12,7 BILLIONS – FA 2018 12,9 BILLIONS – FA 2019 17,7 BILLIONS – FA 2020	2018 – 72% 2019 – 100% 2020 – 100%

The CoARM's audit process follows the international standards of INTOSAI and IFAC (International Federation of Accountants), as well as COBIT and ISACA (Association of Audit and Control of Information Systems) for IT auditing.

In order to comply with ISSAI standards, the Court of Accounts (CoARM) establishes policies and procedures for its work. These are presented in an audit manual, a quality control system, and various other audit tools that guide auditors to a set of steps required to ensure that audits are conducted according to professional SAI standards and policies.

The score for this dimension is A.

30.2. Submission of audit reports to the legislature

Performance level and evidence to determine the dimension's score

According to Art. 47 „Budget calendar” from the Law on public finances and budgetary-fiscal responsibility no. 181/2014, The Ministry of Finance, the National Social Insurance House and the National Medical Insurance Company prepare and submit for audit to the Court of Accounts the annual reports on the execution of the state budget, the state social insurance budget and the compulsory health insurance funds.– until *April 15* of the year following the concluded budget year. The Court of Accounts presents the audit report to the Government and Parliament - by June 1 of the year following the concluded budget year.

Due to the pandemic, according to the Order of the Committee for Exceptional Situations of the Republic of Moldova no.17 from 13.04.2020 (point 15 sub-points 1-4) and, respectively, no.1 from 01.04.2021 (point 17), for 2019 and 2020 the deadline for submitting the 3 main Budget Reports by the budget administrators was extended and was set the deadline of 45 days for their audit.

Throughout its Decision no. 28 from 06.07.2020, the Court of Accounts decided to submit mandatory all audit reports to the Government, the President and the Parliament of the Republic of Moldova.

Table 30.2: Presentation of audit reports to the legislature

Fiscal years	Date of receipt of the financial statements by the audit institution	Date of submission of audited financial statements to the Legislature	Audit report preparation days	Effective and timely follow-up by the executive or the audited entity (Y/N)
2018	SB – 26.04.2019 SSIB – 15.04.2019 CHIF – 14.05.2019	SB, SSIB, CHIF - 31.05.2019	45	Yes
2019	SB – 15.06.2020 SSIB – 19.06.2020	SB – 30.07.2020	45	Yes

	CHIF – 15.06.2020	SSIB,CHIF – 29.07.2020		
2020	SB – 12.05.2021 (09.06.2021) SSIB – 13.05.2021 CHIF – 15.04.2021	SB – 30.06.2021 SSIB, CHIF – 21.06.2021	45	Da

Data source: Court of Accounts

- Date of receipt by the SAI of the budget execution reports: [Letters no.: 1\) 12/4-7-61 from 26.04.2019; 2\) II-03/10-3868 from 15.04.2019; 3\) 01-03/779 from 14.05.2019; 4\) 12/4-7-54 from 15.06.2020; 5\) II-03/10-6309 from 19.06.2020; 6\) 01-03/990 from 15.06.2020; 7\) 12/4-7-36 from 12.05.2021 \(no. 12/4-7-43 from 07.06.2021\); 8\) 2078 from 13.05.2021; 9\) 01-08/937 from 14.04.2021;](#)
- Date of submission of audited financial statements: [Letters no.: 1\) 06 / 01-603-19 from 31.05.2019; 2\) 06-608-20 from 29.07.2020; 3\) 06-637-20 from 30.07.2020; 4\) 06/1-461-21 from 30.06.2021; 5\) 06/1-421-21 from 21.06.2021.](#)

The score for this dimension is A.

30.3. Follow-up of the external audit

Performance level and evidence to determine the dimension's score

The Court of Accounts issues audit recommendations to the audited entities and their hierarchically superior bodies through its Decisions on the approval of the audit reports, and in the case of financial audit - through the Letters to the management. The entities, in their turn, are obliged by Art. 37 of Law no. 260/2017 to take the necessary measures and inform the Court about them within the prescribed time limits. The information and answers provided by the entities are placed in the Court's information system, which is directly linked to the Court's official website, thus making it available to the public.

During the audit, the audit teams ensure the communication with the entity, informing the decision makers about the aspects resulting from the audit activity. As a result, the entity may correct some irregularities/errors during the audit until the completion of the audit report. The audited entity's right to comment on the draft audit report is respected and the Court takes into account the comments and explanations provided.

The Court of Accounts has an internal mechanism for monitoring the implementation of the audit recommendations. The Court applies three methods of evaluating/monitoring the implementation of audit recommendations:

- evaluation of the implementation level through the Automated Information System „CCRM Audit“;
- setting a separate target in ongoing audits;
- carrying out follow-up.

The information in the monitoring system serves as a good starting point for planning the next financial audit. In this regard, the auditors review the actions taken to implement the previous recommendations and prepare the standardized document.

Table 30.3: Analysis of the information from the Automated Information System "Audit CCRM" (as of July 29, 2021³)

	2018	2019	2020	Total
Number of decisions	42	36	62	140
Total recommendations issued	1.193	751	1.556	3.500
Implemented recommendations	193	151	131	475
Partially implemented recommendations	170	90	98	358

³ AIS "Audit CCRM" is a real-time system that is updated whenever new information is entered without any possibility to extract data at a certain period. The data in the table reflect the situation during the data collection mission.

Recommendations not implemented	830	476	438	2.195
Expired term recommendations			438	438
Follow-up	5	5	3	13

Source: *The Court of Accounts*

The Court of Accounts has developed professional relations with a newly formed commission of the Parliament of the Republic of Moldova - Public Finance Control Committee (PFCC). The Committee became fully operational in 2020, with mechanisms and procedures in place 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 other audited entities, cooperating in the follow-up of audit recommendations, consulting with the CoARM in the process of drafting legislative initiatives by the PFCC's members. In 2020, the PFCC examined 45 Court of Accounts' reports approved in different years.

Audit reports are examined in parliamentary committee meetings. In 2018, 12 audit reports were examined in 3 Parliamentary Committees. In 2019, 4 audit reports were examined, of which 1 within the profile Parliamentary Committee.

The score for this dimension is A.

30.4. Independence of the Supreme Audit Institution

Performance level and evidence to determine the dimension's score

Article 133 of the Constitution of the Republic of Moldova stipulates the role of the CoARM, its structure, the procedure for appointing the President and the responsibility of the CoARM to submit an annual report to the Parliament. However, the Constitution does not specify the most important aspect - the status of the CoARM, as an independent institution and that it is the supreme audit institution in the country.

In this case, as the Statute of the Court of Accounts is not enshrined in the Constitution, the rules contained in the second level legislation are more often subject to possible amendments and thus present a risk of the Institution's dependence on political demands and decisions.

However, the Law on the CoARM stipulates that the CoARM has organizational, functional, operational and financial independence and, in the exercise of its powers and attributions, the Court of Accounts may not be directed or controlled by any natural or legal person⁴. The CoARM operates independently of the Government, other public organizations, other legal entities under public or private law and individuals⁵.

Table 30.4: Evaluation of independence criteria

Element/Requirements	Fulfilled (yes /no)	Evidence used/Comments
1. The SAI operates independently of the executive concerning:		
- the procedures for appointing and removing the head of SAI	Yes	The Constitution of the Republic of Moldova expressly provides for the appointment procedure and the term of office of the President and the Members of the CoARM. The

⁴ Law of the CoARM, Art. 3 Para.(2), (3).

⁵ Law of the CoARM, Art. 5 Para.(3).

		<p>appointing body is the Parliament. The Organic Law of the Court of Accounts (no. 260/2017) expressly provides the status, independence and guarantees necessary in the process of exercising the function of President and Member of the Court of Accounts, describes the appointment procedure, provides the circumstances in which the term of office of the member of the Court of Accounts may terminate and invoke cases in which the member may be revoked or suspended. After the mandate is granted, the President and the Members of the CoARM acquire the status of a person of public dignity, apolitical, independent and irremovable, criteria provided by the organic law of the CoARM. Thus, the protection against arbitrary dismissal is legally ensured by 2 laws: the Organic Law of the CoARM (no. 260/2017) and the Law on the status of persons with positions of public dignity no. 199 from 16.07.2010. The participation of the Government is excluded in the selection and appointment of the President and the Members of the CoARM.</p> <p>The appointment of the President and the Members of the CoARM was organized and carried out in compliance with the provisions of Law no. 260/2017, the conditions provided by the Rules of Procedure of the Parliament and the Rules of Procedure of the Court of Accounts regarding the procedure for organizing and conducting the public competition for the selection of candidates for the position of member of the Court of Accounts.</p>
- planning audits	Yes	<p>Article 9 "Planning of the audit activity" of Law no. 260/2017 provides for the independence of the decision-making process when planning the audit activity of the CoARM. The Court of Accounts decides independently on the program of the audit activity, as well as on how to implement it. No authority has the right to intervene in the modification of audit programs. Legal entities and/or individuals may provide suggestions on the subjects to be audited, but the final decision on the audit activity belongs exclusively to the Court of Accounts. However, the Parliament is entitled to request, by decision, the Court of Accounts to carry out external public audit tasks. The activity planning by the CoARM is easier to manage due to the fact that until September 15, the Parliament can submit to the Court of Accounts proposals for the annual program of the audit activity.</p> <p>The CoARM plans its work independently, by developing an annual audit program. This document integrates the audits to be performed during a year. The process of drawing up the Annual Audit Program is a complex one and reflects the priorities of the Court's core business for the next calendar year. The audit program is intended to cover the mandatory annual financial audit mandate, public sector areas with a significant impact on the lives of citizens, public authorities and institutions benefiting from significant budgetary resources, including central public authorities and specialized government authorities, local public authorities, projects and</p>

		<p>programs financed from external sources, etc. After allocating resources for the fulfillment of the required tasks, the rest of the audits are planned, based on the priorities and requests corroborated with the available resources.</p> <p>The mandate of the CoARM extends to all activities of the central public administration and offers the possibility to perform all types of audits: financial audits, compliance audits and performance audits. However, in some cases, the CoARM is limited in choosing the appropriate type of audit in some autonomous and independent entities, as their regulations explicitly provide for the type of external public audit that can be performed (for example, the National Financial Market Committee; the National Bank of Moldova; the National Energy Regulatory Agency)</p>
<p>- arrangements for publishing reports</p>	<p>Yes</p>	<p>The CoARM complies with the national legislation (Art. 15 of Law no. 239/2008 on transparency in the decision-making process, Art. 12 of Law no. 181/2014) and the requirements of the INTOSAI Standards on transparency and decision-making.</p> <p>Art. 10 "Transparency and accountability" of Law no. 260/2017 expressly establishes the legal obligation of the Court of Accounts to inform the public about its activity by: 1) publishing its decisions on audit reports in the Official Gazette of the Republic of Moldova; and 2) publishing the reports on its official website.</p> <p>The Court of Accounts' audit reports are official public documents and are made available to citizens and decision-makers by posting on the institution's website. Its decisions on the audit reports are published in the Official Gazette of the Republic of Moldova.</p> <p>The plenary sessions of the Court of Accounts on the examination of the results of the audit are public and are broadcast live on the official website and YouTube. The Court also publishes press releases on the official website and in other electronic sources, such as Facebook.</p>
<p>- approval and execution of the SAI's budget</p>	<p>Partially</p>	<p>According to Article 4 "Budget of the Court of Accounts" of Law no. 260/2017, the Court of Accounts has its own budget, which is administered independently in accordance with the legal provisions.</p> <p>The activity of the Court of Accounts is financed from the state budget. The budget of the Court of Accounts is elaborated and approved according to the principles, rules and procedures provided by the Law on public finances and budgetary-fiscal responsibility no. 181/2014 for the independent/autonomous budgetary authorities. The Court of Accounts has the right to address the Parliament if the resources provided are insufficient to fulfill its mandate.</p> <p>However, the Court of Accounts is not financially independent according to INTOSAI principles. The budget of the CoARM is incorporated in the draft annual budget law, prepared by the Ministry of Finance, an institution audited by the Court of Accounts. In addition, all CoARM's employees are civil</p>

		<p>servants and are subject to the same employment regulations as government employees.</p> <p>With regard to the execution of the approved budget, there are no specific restrictions on how the CoARM uses its resources. However, 83% of the approved budget is for staff costs, leaving little flexibility.</p>
2. This independence is ensured by law	Yes	The independence of the CoARM is enshrined in law.
3. the SAI has unrestricted and timely access to records, documentation and information for:	Yes	<p>Art. 33 Para. (8) specifies that the Court of Accounts has unrestricted, direct and free access, in a timely manner, to the digitized information, the databases necessary for the proper exercise of its legal powers.</p> <p>Art.36 Para. (2) stipulates that the audited entities must (i) ensure access to their premises and (ii) submit, at the request of the public auditor, the necessary documents, records, information and databases within a reasonable time, which shall not exceed the limit established by the auditor, to present the necessary explanations.</p> <p>In cases where the audited entity does not comply with these requirements, the Law on the CoARM provides for the application of sanctions under the Contravention Code. In turn, in case of non-fulfillment of the obligations by the management of the audited entity, the President of the Court of Accounts may inform the Parliament, the President of the Republic of Moldova, the Government or the deliberative body of the local public administration⁶.</p> <p>However, there are cases where during the audit the audited entity refuses access to the databases and delays the transmission of information. The main argument put forward by the audited entities concerns the rules of confidentiality of personal data, as well as the interpretation of the right of the CoARM as a right to obtain data, but not to process the data, which makes that the auditors of the CoARM to need more time for obtaining information. In 2018, the CoARM exercised twice the right granted by the CoARM's Law to impose administrative sanctions on the audited entity for non-disclosure of information.</p>

The score for this dimension is C.

Recent or ongoing reform activities

⁶ Law of the CoARM, Art. 36 Para.(3), (4).

In recent years, the CoARM has undergone continuous development and transformation. It receives assistance from several donors to support its development in line with INTOSAI standards and EU's good practice. The European Commission has provided technical assistance focusing on:

- advising the President and the Members of the CoARM on institutional development in line with good practices of INTOSAI and the EU and on improving the CoARM's relations with the Parliament and other stakeholders; and
- developing the financial audit capacity of the CoARM, according to INTOSAI standards.

This support includes the further development of strategic and annual planning, including monitoring and reporting, as well as the development of management systems and arrangements. The Swedish National Audit Office also provides support in human resource management, communication, including internal communication, and quality control. SIGMA also provides support for the development of relations between the CoARM and the Parliament.