



**PUBLIC ASSOCIATION**

**“TRANSPARENCY INTERNATIONAL  
MOLDOVA” (TI-M)**

***FINANCIAL STATEMENTS***

***FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2022***

## Table of Contents

Independent auditor's report	1
I. Balance Sheet	3
II. Progress Report	4
III. Cash Flow Statement	5
IV. Notes to Financial Statements	
1. Programme activities	6
2. Incomes	6
3. Projects	6
4. Current Assets	
4.1 Cash	8
4.2 Inventory	8
4.3 Short term receivables	8
5. Long Term Assets	9
6. Targeted Financing	9
7. Short-term Liabilities	9
8. Increase in Net Assets	9
9. Significant Accounting Policies	10
Annex 1. Financial Report Project BKR-19-MATRA-01	11
Annex 2. Financial Report SINLEC – 20-GR3113	13
Annex 3. Consolidated Cash Flow Report	16

## **Independent Auditor's Report**

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

### **Opinion**

We have audited the accompanying financial statements of the projects financed according to the agreements between donating agencies U.S. Department of State, Minister of Foreign Affairs of Kingdom of the Netherlands and Transparency International - Moldova (TI-M) which comprise the financial reports for the period 01.01.2022 - 31.12.2022 and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements presents fairly, in all material respects, the expenses of EUR 119 273,66 incurred by the projects for the period 01.01.2022 - 31.12.2022, in accordance with the approved project budgets and for approved purposes of the projects; in compliance with relevant Transparency International - Moldova (TI-M) regulations and rules, policies and procedures. The projects execution is in conformity with the project objectives and adheres to the contract conditions. The projects are economically conducted and the financial resources are used at destination.

### **Basis for opinion**

We have conducted our audit in compliance with the International Auditing Standards applicable to special-purpose audit engagements. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Transparency International - Moldova (TI-M) and donator organisations in accordance with the ethical requirements that are relevant to our audit of the financial statements in Republic of Moldova, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter – Basis of accounting and restriction on distribution and use**

Our report is intended solely for the management of the projects, Transparency International - Moldova (TI-M) and financing organisations and should not be distributed to or used by parties other than the projects, TI-M and donators. Our opinion is not modified in respect of this matter.

### **Other aspects**

According to the audit contract and terms of reference, we have also issued a Management Letter.

## **Responsibilities of Management and those charged with governance for the financial statements.**

Management of TI-M is responsible for the preparation and fair presentation of the financial statement of the projects in accordance with the requirements of the donators for the project implementation, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Those charges with governance are responsible for overseeing the financial reporting process of TI-M.

## **Auditor's Responsibilities for the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statement.

As a part of an audit in accordance with IAS 800/805, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risk, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charges with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Director of Audit Firm, Auditor  
June 20, 2023



Alla Kulikovskaia

**TRANSPARENCY INTERNATIONAL MOLDOVA**  
**I. Balance Sheets as of December 31, 2022**

Assertions	Notes	December 31, 2021		December 31, 2022	
		MDL	EUR	MDL	EUR
<b>CURRENT ASSETS:</b>	4				
Cash	4.1	963 026	47 927	253 431	12 436
Inventory	4.2	30 824	1 534	53 274	2 614
Debtors and Prepayments	4.3	302 223	15 041	55 400	2 718
<b>TOTAL CURRENT ASSETS</b>		<b>1 296 073</b>	<b>64 502</b>	<b>362 105</b>	<b>17 768</b>
					-
<b>FIXED ASSETS:</b>	5				
Fixed Assets	5.1	40 819	2 031	53 919	2 646
<b>TOTAL FIXED ASSETS</b>		<b>40 819</b>	<b>2 031</b>	<b>53 919</b>	<b>2 646</b>
					-
<b>Total Assets</b>		<b>1 336 892</b>	<b>66 533</b>	<b>416 025</b>	<b>20 414</b>
<b>LIABILITIES and NET ASSETS</b>					
Targeted Financing	6	963 026	47 927	253 431	12 436
Liabilities	7	0	0	16 186	794
Net Assets	8	373 866	18 606	143 408	7 184
<b>Total Net Assets and Liabilities</b>		<b>1 336 892</b>	<b>66 533</b>	<b>416 025</b>	<b>20 414</b>

Executive Director

*Cravescu*

Chief Accountant

*Gog*

**TRANSPARENCY INTERNATIONAL MOLDOVA**  
**II. FINAL PROGRESS REPORT**  
*For 12 months period ended on December 31, 2022*

Assertions	12 months period ended December 31, 2022	
	MDL	EUR
<b>Balance at the 01.01.2022</b>		
U.S. Department of State Project No.SINLEC20GR3113	85 954,88	4 277,68
MFA Netherlands funded ProjectBKR-19-MATRA-01	841 322,69	41 869,77
TIM member fee and Other	35 748,81	1 779,10
<b>Total as of January 01, 2022</b>	<b>963 026,38</b>	<b>47 926,55</b>
<b>Incomes 2022</b>		
U.S. Department of State Project No.SINLEC20GR3113	1 634 920,32	83 655,87
TIM member fee and Other	2 457,13	126,97
<b>Total Incomes per Projects</b>	<b>1 637 377,45</b>	<b>83 782,84</b>
Exchange rate difference	(14 976,30)	0
<b>Expenditure 2022</b>		
U.S. Department of State Project No.SINLEC20GR3113	1 467 186,48	76 137,87
MFA Netherlands funded ProjectBKR-19-MATRA-01	839 648,49	41 869,77
TIM member fee and Other	25 162,06	1 266,02
<b>Total Expenditure</b>	<b>2 331 997,03</b>	<b>119 273,66</b>
<b>Balance at the End of the Reporting Period</b>		
U.S. Department of State Project No.SINLEC20GR3113	240 386,62	11 795,68
MFA Netherlands funded ProjectBKR-19-MATRA-01	-	-
TIM member fee and Other	13 043,88	640,06
<b>Balance at the December 31, 2022</b>	<b>253 430,50</b>	<b>12 435,74</b>

Executive Director

*Crowe*

Chief Accountant

*Q.eg*

**TRANSPARENCY INTERNATIONAL MOLDOVA**  
**III. CASH FLOW STATEMENT**  
*For 12 months period ended on December 31, 2022*

Assertions	Amount in MDL	Amount in EUR	Amount in USD
<b>Opening Balance as of January, 01 2022</b>	<b>142 975,70</b>	<b>40 811,13</b>	<b>0</b>
<b>Cash Inflows</b>	<b>2 457,13</b>	<b>0,00</b>	<b>85 451,00</b>
Donations			85 451,00
Member fees and other	2 457,13		
Exchange EUR in MDL	818 376,13	-40 811,13	
Exchange USD in MDL	1 429 246,70		-75 451,00
Exchange rate difference	792,87		
<b>Total Cash Available for Activities</b>	<b>2 393 848,53</b>		
<b>Total Expenditure</b>	<b>2 331 997,03</b>		
<b>Closing Balance as of December 31, 2022</b>	<b>61 851,50</b>	<b>0</b>	<b>10 000,00</b>
<b>Total Cash Balance in EUR</b>		<b>12 435,74</b>	

\* 01.01.2022: 1 EUR = 20,0938

\*\* 31.12.2021: 1 EUR = 20,3792

/Detailed cash flow report in annex 3/

Executive Director



Chief Accountant



**TRANSPARENCY INTERNATIONAL MOLDOVA**  
**IV. NOTES TO THE FINANCIAL SCHEDULES**  
*For 12 months period ended on December 31, 2022*

### 1. PROGRAMME ACTIVITIES

During the 12 month period ended on December 31, 2022 the Association Transparency International – Moldova has implemented 3 projects:

1. "Mobilizing Civil Society to Monitor and Report on State Integrity and Anticorruption Activities in Moldova" Project No. SINLEC20GR3113 funded by U.S. Department of State for the period May 12, 2020 – November 30, 2023.
2. "Building a State of Law and Democracy in Moldova: The Contribution of Civil Society" Grant No. 4000003249 concluded with Minister of Foreign Affairs through Embassy of the Kingdom of the Netherlands in Bucharest for the period of 2022 year.

### 2. INCOMES

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

Agency	Date of receipt	USD	MDL available for use	EUR/MDL Exchange rate applied	Total in EUR
<b>Embassy of USA</b>					
	02.09.2022	12 520,00	224 246,97	20,4661	10 957,00
	28.06.2022	19 196,00	368 620,79	20,3252	18 136,15
	09.09.2022	19 445,00	377 087,16	19,4423	19 395,19
	24.10.2022	34 290,00	664 965,40	18,9085	35 167,54
	<b>subtotal</b>	<b>85 451,00</b>	<b>1 634 920,32</b>		<b>83 655,87</b>
<b>Transparency International - Moldova</b>					
	22.08.2022		2 457,13	19,3520	126,97
	<b>subtotal</b>		<b>2 457,13</b>		<b>126,97</b>
<b>TOTAL INCOMES</b>		<b>85 451,00</b>	<b>1 637 377,45</b>		<b>83 782,84</b>

### 3. PROJECTS

#### 3.1 "Building a State of Law and Democracy in Moldova: The Contribution of Civil Society" Project BKR-19-MATRA-01 (4000003249) 2022

No.	Budget item	Expenditure		Budget	%%
		MDL	EUR	EUR	
<b>Balance as of 01.01.2022</b>		841 322,69	41 869,77		
exchange rate difference		-1674,2			
1	Fees	360 046,44	17 939,84	27 060	66%
2	Copying, printing, publishing			900	0%
3	Communication	16 752,43	837,01	1153	73%
4	Office Supplies	7 454,19	376,37	372	101%
5	Activities	142 044,00	7 065,76	16 380	43%
6	Expertise	247 716,00	12 342,57	18 183	68%



7	Public awareness and advocacy campaign	31 957,00	1 612,81	3 982	41%
8	Office rent	20 006,00	1 004,05	2 812	36%
9	Spare parts and repair	1 360,00	69,92	50	140%
10	Car rent	1 116,89	57,42	1080	5%
11	Bank charges	3 145,54	157,45	376	42%
12	Audit	8 050,00	406,57	1 207	34%
	<b>Total Expenditure</b>	<b>839 648,49</b>	<b>41 869,77</b>	<b>73 555</b>	<b>57%</b>
<b>Balance as of December 31, 2022</b>				<b>0,00</b>	

/Detailed financial report in annex 1/

### 3.2 "Mobilizing Civil Society to Monitor and Report on State Integrity and Anticorruption Activities in Moldova" Project No.SINLEC-20-GR3113

No.	Budget Items	Expenditure 2022			%%	Total in EUR
		MDL	USD	USD		
<b>Balance as of 01.01.2022</b>		<b>85 954,88</b>	<b>4 861,24</b>			<b>4 277,68</b>
<b>Income:</b>		1 634 920,32	85 451,00			83 655,87
<b>Total sources available for 2022</b>		<b>1 720 875,20</b>	<b>90 312,24</b>			<b>87 933,55</b>
	<i>exchange rate difference</i>	-13 302,10				
<b>Expenditure:</b>						
A 2.	<b>Personnel</b>	<b>442 463,21</b>	<b>23 424,14</b>	<b>74 400</b>	<b>31%</b>	
C 2.	<b>Domestic Travel</b>	<b>9 959,70</b>	<b>522,65</b>	<b>1 400</b>	<b>37%</b>	
E	<b>SUPPLIES (&lt; 5,000 per unit)</b>	<b>47 847,77</b>	<b>2549,81</b>	<b>4020</b>	<b>63%</b>	
F	<b>Contractual (Consultant fees)</b>	<b>586 859,00</b>	<b>31 250,40</b>	<b>66 000</b>	<b>47%</b>	
F 1.2.9.1.	<i>Experts (legal)</i>	60 984,00	3 250,40	9 200	35%	
F 1.2.10.1	<i>Theatre performance</i>	525 875,00	28 000,00	35 000	80%	
H 1.	<b>Activities within Objective 1</b>	<b>5 782,90</b>	<b>301,56</b>	<b>27 450</b>	<b>1%</b>	
H 1.5.1	<i>Logistical person</i>	3 875,00	202,35	300	67%	
H 1.5.2	<i>Coffee breaks</i>	1 907,90	99,21	150	66%	
H 2.	<b>Activities within Objective 2</b>	<b>298 966,23</b>	<b>15 745,49</b>	<b>77 990</b>	<b>20%</b>	
H 2.1	<i>Anty corruption training for CSOs</i>	61 363,00	3 315,32	35 300	9%	
H 2.3	<i>Round tables for Civil Society</i>	21 444,90	1 149,64	5 570	21%	
H 2.4	<i>TV debates by TI-Moldova and TV8</i>	84 442,00	4 409,95	20 800	21%	
H 2.5	<i>Publishing policy digest in Ziarul de Garda</i>	32 049,00	1 696,28	6 750	25%	
H 2.7	<i>Contest for investigative journalists</i>	99 667,33	5 174,30	5 250	99%	
H 3	<b>Maintenance costs</b>	<b>75 307,67</b>	<b>3 970,54</b>	<b>11 930</b>	<b>33%</b>	
H3.1	<i>Office rent for project staff members and maintenance (35%)</i>	37 158,00	1 966,52	6 480	30%	
H3.2	<i>Telephone+Internet for staff members</i>	10 045,37	534,88	1 620	33%	
H3.3	<i>Bank charges for the transactions</i>	1 884,30	99,95	540	19%	
H3.4	<i>Audit</i>	26 220,00	1 369,19	3 290	42%	
	<b>TOTAL DIRECT COSTS</b>	<b>1 467 186,48</b>	<b>77 764,59</b>	<b>263 190</b>	<b>30%</b>	<b>76 137,87</b>
<b>Balance as of December 31, 2022</b>		<b>240 386,62</b>	<b>12 547,65</b>			<b>11 795,68</b>

/Detailed financial report in annex 2/

### 3.3 TIM – EXECUTION FEE and Other

Description	12 months period ended January 31, 2022	
	MDL	EUR
Opening balance	35 748,81	1 779,10
Other incomes	2457,13	126,97
<b>Total sources available for 2022</b>	<b>38 205,94</b>	<b>1 906,07</b>
Office Expenses	25 162,06	1 266,02
<b>Closing Balance as of 31.12.2022</b>	<b>13 043,88</b>	<b>640,06</b>

#### 4. Current Assets

The balance value of current assets amounts to MDL 362 105,21 or 17 768,46 Euros as of December 31, 2022 and is made up of the following items:

**4.1 Cash** at the disposal of TI-Moldova on 31.12.2022 in the amount of:

Amounts	Bank Accounts balance	Total in MDL	Total in EUR
Cash in bank accounts in MDL	MDL 61 510,24	MDL 61 510,24	3 018,28
Patty cash	MDL 341,26	MDL 341,26	16,75
Cash in bank accounts in EUR	0	0	0
Cash in bank accounts in USD	\$ 10 000	MDL 191 579,00	9 400,71
<b>Total Cash Balance</b>		<b>253 430,50</b>	<b>12 435,84</b>

**4.2 Inventory** is consists of a large sun umbrella for outside public events in the amount of EUR 2 614,15 which are confirmed by stock lists.

Inventory	Opening Balance (MDL)	Procured (MDL)	Used (MDL)	Closing Balance (MDL)	Total in Euros
Inventory	5 924,40		0	5 924,40	290,71
Books	24 900,00	22 450,00	0	47 350,00	2 323,44
<b>Total</b>	<b>30 824,40</b>	<b>22 450,00</b>		<b>53 274,40</b>	<b>2 614,15</b>

**4.3 Short-term receivables** – MDL 55 400,31 (EUR 2 718,47)

Accounts prepayment	Closing Balance (MDL)	Total in Euros
Local organization:		
Taxes	195,96	9,61
Telephone/internet	4 521,06	221,85
Uniunea scriitorilor rent	50 683,29	2 487,01
<b>Total</b>	<b>55 400,31</b>	<b>2 718,47</b>

## 5. Long Term Assets

Fixed assets as of December 31, 2022 are represented in accounting by office equipment and furniture:

Fixed Assets	Opening Balance(MDL)	Procured (MDL)	Depreciation (MDL)	Balance Cost (MDL)	Total in Euros
Computers	38 798,83	20 070,83	11 845,41	47 024,25	2 307,48
Furniture	232,01	-	-	232,01	11,38
Other Office Equipment	1 788,13	-	-	1 788,13	87,74
Accounting soft	-	6 000,00	1 125,00	4 875,00	239,21
<b>Total</b>	<b>40 818,97</b>	<b>26 070,83</b>	<b>12 970,41</b>	<b>53 919,39</b>	<b>2 645,81</b>

## 6. Targeted Financing

The financial result per projects obtained as of 31 December 2022 from donations makes up EUR 12 436 and may be presented as follows:

Donators	Opening Balance as of 01.01.2022	Incomes	Expenditure	Closing Balance as of 31.12.2022
MFA Netherlands funded	41 870	0	41 870	0
U.S. Department of State	4 278	83 656	76 138	11 796
TIM member fee and Other	1 779	127	1 266	640
<b>Total Targeted Financing</b>	<b>47 927</b>	<b>83 783</b>	<b>119 274</b>	<b>12 436</b>

## 7. Short-term liabilities

Liabilities	Opening Balance as of 01.01.2022	Accrued	Paid	Closing Balance as of 31.12.2022	
				MDL	EUR
Personnel	-	2 045 805	2 033 276	12 529	615
Info-Prim	-	1 200	-	1 200	59
Other liabilities	3 205	2 457	3 205	2 457	120
<b>Liabilities</b>	<b>3 205</b>	<b>2 049 462</b>	<b>2 036 481</b>	<b>16 186</b>	<b>794</b>

## 8. Increase in Net Assets

Increase in net assets in the amount of EUR 7 184, were formed by: long-term assets left at the disposal of TI-M, balance of short-term assets:

Unrestricted Assets:	MDL	EUR
Property fund – investments of targeted financing in long-term assets (p.5)	53 919	2 646
– inventory (p.4.2)	53 274	2 614
- Debtors and Prepayments (p. 4.3)	55 400	2 718
–minus liabilities (p. 7)	16 186	794
<b>Total</b>	<b>146 408</b>	<b>7 184</b>

## **9. Significant Accounting Policies**

### **Basis**

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

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

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

### **Foreign currency**

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

Assets and liabilities denominated in foreign currencies and presented in annual financial statements are converted into Moldovan Lei at the official exchange rate set by the National Bank of Moldova as of December 31, 2022 – 20,3793 MDL for 1 euro.

### **Fixed Assets**

Received fixed assets are reflected in accounting at the cost value, in compliance with the International Accounting Standards.

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

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

### **Inventory**

Inventory, as well as low-value and short-term assets (that cost up to 10,000 MDL) are presented in the financial reports for donors as expenditure, while in the financial statements drawn up in compliance with the National Accounting Standards as items with the same name under current assets on the balance sheet.

### **Accounts Receivable and Payable**

Short-term receivables and liabilities are presented in the financial statements in compliance with the International Accounting Standard IAS at their nominal value that includes taxes and fees stipulated by local legislation.

### **Net Assets**

Net assets represent: Temporarily restricted assets – short-term investments and

Unrestricted assets – balances of targeted financing left by the donor to be used to meet the needs of the organization and incomes obtained from gain on exchange rate from conversion of foreign currency;

- Real estate fund created based on investment of targeted financing in long-term assets.

**Financial Report**  
**"Building a State of Law and Democracy in Moldova:**  
**The Contribution of Civil Society"**  
**Project BKR-19-MATRA-01 (4000003249) for the 2022 year**

Budget items	For the period Year 2022		Budget	%%
<b>Balance at the beginning of the reporting period</b>	<b>841 322,69</b>	<b>41 869,77</b>		
exchange rate difference	-1 674,20			
<b>Expenditure:</b>				
<b>Fees</b>	<b>360 046,44</b>	<b>17 939,84</b>	<b>27 060</b>	<b>66%</b>
<i>Project manager</i>	<i>184 095,87</i>	<i>9 167,40</i>	<i>11 978</i>	<i>77%</i>
<i>Project assistant</i>	<i>112 614,07</i>	<i>5 631,98</i>	<i>8 445</i>	<i>67%</i>
<i>Accountant</i>	<i>63 336,50</i>	<i>3 140,46</i>	<i>4 189</i>	<i>75%</i>
<i>IT-person</i>			<i>2 448</i>	<i>0%</i>
<b>Copying, printing, publishing</b>			<b>900</b>	<b>0%</b>
<b>Communication</b>	<b>16 752,43</b>	<b>837,01</b>	<b>1153</b>	<b>73%</b>
<b>Office supplies</b>	<b>7 454,19</b>	<b>376,37</b>	<b>372</b>	<b>101%</b>
<b>Activities</b>	<b>142 044,00</b>	<b>7 065,76</b>	<b>16 380</b>	<b>43%</b>
<i>Monitoring the implementation of the National Integrity and Anticorruption Strategy</i>			<i>1 200</i>	<i>0%</i>
<i>Monitoring the Public Administration Reform. 2 experts x 3 months x 700 EUR/months = 4200 EUR. Translation of the summary into English - 100 EUR</i>	<i>85 428,00</i>	<i>4 245,76</i>	<i>4 300</i>	<i>99%</i>
<i>Monitoring the implementation of the decisions of the Chamber of Accounts 1 experts x 5 months x 700 EUR/month= 3500 EUR Translation of the summary into English -100 EUR Total 3600 EUR</i>	<i>56 616,00</i>	<i>2 820,00</i>	<i>3 600</i>	<i>78%</i>
<i>Monitoring the process of issuance and use of construction autorizations in Chisinau municipality 2 experts x4 months 600 EUR/month = 4800 EUR Translation of the summary-100 EUR. Total 4900 EUR</i>			<i>4 900</i>	<i>0%</i>
<i>Compiling multilateral assessments and providing concise alternative reports on the implementation of various policy programs by the National Platform of EaP CSF : 2 reports x 3 experts x 0,8 month x 600 EUR =2880 EUR translation 2 reports x 150 = 300 EUR TOTAL 3180/2 = 1590 EUR</i>			<i>2 380</i>	<i>0%</i>
<b>Expertise</b>	<b>247 716,00</b>	<b>12 342,57</b>	<b>18 183</b>	<b>68%</b>
<i>Providing expertise of concrete emerged legal documents</i>	<i>10 075,00</i>	<i>500,00</i>	<i>500</i>	<i>100%</i>
<i>Issuing monthly Public policy Observers</i>	<i>169 412,00</i>	<i>8 420,18</i>	<i>11 223</i>	<i>75%</i>
<i>Summarizing the journalistic investigations on candidates for positions with public dignity</i>				
<i>Contests for investigative journalists with the publication of the Almahan (remuneration of the Council for evaluation 3 pers. X 250 EUR= 750 EUR. Premium for winners 1 place-300 EUR, II place-250 EUR, III place-200 EUR =750 EUR, Award event- 500; Publication of volume xx 300 copies x 5 EUR= 1500 EUR, Total 3500 EUR</i>	<i>2 064,00</i>	<i>101,47</i>	<i>3 500</i>	<i>3%</i>
<i>Small grants for investigative journalists</i>	<i>60 180,00</i>	<i>3 013,21</i>	<i>2 000</i>	<i>151%</i>
<i>Round tables with the Club of investigative journalists</i>	<i>5 985,00</i>	<i>307,71</i>	<i>409</i>	<i>75%</i>
<i>Training for local NGO</i>			<i>551</i>	<i>0%</i>
<b>Public awareness and advocacy campaign</b>	<b>31 957,00</b>	<b>1 612,81</b>	<b>3 982</b>	<b>41%</b>
<i>Round tables</i>	<i>9 084,00</i>	<i>458,21</i>	<i>439</i>	<i>104%</i>

<i>Anti-corruption days in youth summer camps (Transportation-100 EUR, remuneration of the caricaturist- 100 EUR; local logistica-50 EUR; snacks for youth- 50 EUR 300 x2 event</i>	10 771,00	547,14	600	91%
<i>Publishing policy digests in Ziarul de Garda for a wide strata of population 300 EUR x 2</i>	6 102,00	300,00	348	86%
<i>Organizing press-conferences</i>	6 000,00	307,46	320	96%
<i>Broadcasting TV and radio programs</i>			2 400	0%
<i>Other</i>			-125	0%
<b>Office rent</b>	<b>20 006,00</b>	<b>1 004,05</b>	<b>2 812</b>	<b>36%</b>
<b>Spare parts and repair</b>	<b>1360</b>	<b>69,92</b>	<b>50</b>	<b>140%</b>
<b>Car rent</b>	<b>1116,89</b>	<b>57,42</b>	<b>1 080</b>	<b>5%</b>
<b>Bank charges</b>	<b>3 145,54</b>	<b>157,45</b>	<b>376</b>	<b>42%</b>
<b>Audit</b>	<b>8 050,00</b>	<b>406,57</b>	<b>1 207</b>	<b>34%</b>
<b>Total Expenditure</b>	<b>839 648,49</b>	<b>41 869,77</b>	<b>73 555</b>	<b>57%</b>
<b>Balance at the end of the reporting period</b>	<b>0,00</b>	<b>0,00</b>		

Project Title: **Mobilizing Civil Society to Monitor and Report on State Integrity and Anticorruption Activities in Moldova**

Project number: **SINLEC-20-GR3113**

Reporting period: **January – December 2022**

No.	Budget items	Expenditure		Budget	%%
		MDL	USD	USD	
<b>A.2</b>	<b>Personnel</b>				
A.2.1	Project Manager	227 264,41	11 983,99	40 500	30%
A.2.2	Project Assistant	98 920,60	5 300,24	12 480	42%
A.2.3	Project Accountant	116 278,20	6 139,91	21 420	29%
	<b>Subtotal Personnel</b>	<b>442 463,21</b>	<b>23 424,14</b>	<b>74 400</b>	<b>31%</b>
<b>C.2</b>	<b>Domestic Travel</b>				
C.2.3	Travel of TI-Moldova staff to the locality for round tables in regions (car rent)/event (Activity 2.3)	9 959,70	522,65	1 400	37%
	<b>Subtotal Travel</b>	<b>9 959,70</b>	<b>522,65</b>	<b>1 400</b>	<b>37%</b>
<b>E</b>	<b>Supplies (&lt; \$5,000 per unit)</b>				
E.1	Office supplies	14 009,84	753,33	1 320	57%
E.2	Printer	10 430,00	574,52	600	96%
E.3	Laptop	11 496,00	600,00	1 200	50%
E.4	Spare items	11 911,93	621,96	900	69%
	<b>Subtotal Supplies</b>	<b>47 847,77</b>	<b>2 549,81</b>	<b>4 020</b>	<b>63%</b>
<b>F</b>	<b>Contractual (Consultant fees)</b>				
<b>F.1</b>	<b>Contractual/Sub grantees</b>				
F.1.2.7.1	Coordinator of the contest			1 500	0%
F.1.2.7.2	Remuneration of members of Evaluation Commission			2 500	0%
F.1.2.7.3	Premiums for winners (in kind)				
F.1.2.7.4	Publication of the volume "Journalists Against Corruption- 10"			3 000	0%
F.1.2.7.5	Publicity of the contest and its results			1 500	0%
F.1.2.7.6	Award ceremony and reception			1 000	0%
	<b>Sub-contractor API (Activity 2.7 Contest for investigative journalists)</b>			9 500	0%
F.1.2.8	<b>2.8 Subcontractor API (Activity 2.8 Monitoring the openness of anti - corruption and justice system)</b>				
F.1.2.8.1	Experts (2 exp. x 3 months);( 1 exp.x5 months)			11 000	0%
F.1.2.9	<b>2.9 Subcontractor CIJ (Activity 2.9 Providing legal assistance for investigative journalists)</b>				
F.1.2.9.1	Experts (legal)	60 984,00	3 250,40	9 200	35%
F.1.2.10	<b>Sub-contractor Satiricus Theatre (Activity F 2.10 Organizing anti-corruption events for youth in Cahul and Balti)</b>				
F.1.2.10.1	Theatre performance	525 875,00	28 000,00	35 000	80%
F.1.2.11	<b>Sub-contractor ( New activity F 2.11 Publishing a guide on interaction with police )</b>				
F.1.2.11.1	Publication of the guide			1 300	0%
	<b>Subtotal Contractual (all sub grantees)</b>	<b>586 859,00</b>	<b>31 250,40</b>	<b>66 000</b>	<b>47%</b>

H 1	<b>Activities within Objective 1</b>				
H 1.1	<b>1.1 Assessing the evaluation by the Chamber of Accounts of NAC, NIA, MIA by TI-Moldova</b>				
H.1.1.1	Experts (2 experts x 3 months)			6 000	0%
H 1.2	<b>1.2 Monitoring the implementation of the decisions of the Chamber of Accounts</b>				
H.1.2.1	Experts (2 experts x 3 months)			6 000	0%
H 1.3	<b>1.3 Monitoring the implementation of the Action plan for 2022-2023 of the National Integrity and Anticorruption Strategy-the Chapter on the Chamber of Accounts</b>				
H. 1.3.1	Experts (1 experts x 3 months)			3 000	0%
H 1.4	<b>1.4 Conducting a Survey of CPAs on the quality of their interaction with the Chamber of Accounts</b>				
H 1.4.1	Experts (1 experts x 3 months)			3 000	0%
H 1.5	<b>1.5 Organizing in common with the Chamber of Accounts debates for LPAs and civil society dedicated to tipycallegalinfringemens in the administration of public fundsby LPAs</b>				
H 1.5.1	Logistical person	3 875,00	202,35	300	67%
H.1.5.2	Coffee breaks for 25 participants/event	1 907,90	99,21	150	66%
	<b>Sub total H.1.5</b>	<b>5 782,90</b>	<b>301,56</b>	<b>450</b>	<b>67%</b>
H 1.6	<b>1.6 Providing ad-hock expertise of emerging legal initiatives in the anti-corruption domain</b>				
H 1.6.1	Legal expert			9 000	0%
H 2	<b>Activities within Objective 2</b>				
H 2.1.	<b>2.1. Anti corruption training for CSOs (30 participants)</b>				
H2.2	<b>2.2. Small grants for CSOs and mentoring</b>				
H2 2.1	Grants	34 000,00	1 840,32	29 000	6%
H2 2.2	Mentor/ month	27 363,00	1 475,00	6 300	23%
	<b>Sub total</b>	<b>61 363,00</b>	<b>3 315,32</b>	<b>36 860</b>	<b>9%</b>
H 2.3	<b>2.3 Round tables for Civil Society</b>				
H 2.3.1	Local logistical person / event	11 907,00	640,04	2 480	26%
H 2.3.2	Faciliator / event			500	0%
H 2.3.3	Expert / event	7 630,10	410,39	1 690	24%
H 2.3.4	Conference room rent / event			420	0%
H 2.3.5	Coffee breaks for 30 participans/ event	1 907,80	99,21	480	21%
	<b>Sub total H. 2.3.</b>	<b>21 444,90</b>	<b>1 149,64</b>	<b>5 570</b>	<b>21%</b>
H 2.4.	<b>2.4 TV debates by TI-Moldova and TV8</b>				
H 2.4.1	Debate	53 608,00	2 809,85	16 800	17%
	Expert,	30 834,00	1 600,10	4 000	40%
	<b>Subtotal H 2.4.</b>	<b>84 442,00</b>	<b>4 409,95</b>	<b>20 800</b>	<b>21%</b>
H 2.5.	<b>2.5 Publishing policy digest in Ziarul de Garda</b>	<b>32 049,00</b>	<b>1 696,28</b>	<b>6 750</b>	<b>25%</b>
H 2.6	<b>2.6 Diminishing the public tolerance to corruption via satirical promotionslmaterials</b>				
H 2.6.1	T-shirts with anti-corruption caricature			1 170	0%
H 2.6.2	Stichers			1 150	0%
	<b>Sub total H. 2.6.</b>			<b>2 320</b>	<b>0%</b>



H.2.7.	<b>2.7 Contest for investigative journalists</b>				
H.2.7.1	Coordinator of the contest	17 298,00	900,00	900	100%
H.2.7.2	Remuneration of the members of Evaluation Commission	31 729,50	1 650,00	1 650	100%
H.2.7.4	Publication of the volume "Journalists Against Corruption - 12 "	30 449,83	1 583,45	2 000	79%
H.2.7.5	Publicity of the contest and its results			100	0%
H.2.7.6	Award ceremony	20 190,00	1 040,84	600	173%
	<b>Sub total H 2.7.</b>	<b>99 667,33</b>	<b>5 174,30</b>	<b>5 250</b>	<b>99%</b>
H.2.12.	<b>2.12. Fellowships for investigative journalists</b>				
H.2.12.1	Fellowship			2 000	0%
H. 3	<b>Maintenance costs</b>				
H.3.1.	Office rent for project staff members and maintenance (35%)	37 158,00	1 966,52	6 480	30%
H.3.2.	Telephone+internet for staff members (40%)	10 045,37	534,88	1 620	33%
H.3.3.	Bank charges for the transactions made within the project	1 884,30	99,95	540	19%
H.3.4.	Annual financial audits- compulsory for all National Chapters of Transparency International (35%)	26 220,00	1 369,19	3 290	42%
	<b>Subtotal Maintenance costs</b>	<b>75 307,67</b>	<b>3 970,54</b>	<b>11 930</b>	<b>33%</b>
I	<b>Total Direct Costs</b>	<b>1 467 186,48</b>	<b>77 764,59</b>	<b>264 750</b>	<b>29%</b>
J	<b>Indirect Costs (NICRA or de minim)</b>				
<b>K</b>	<b>Total Project Cost</b>	<b>1 467 186,48</b>	<b>77 764,59</b>	<b>264 750</b>	<b>29%</b>

## TI-Moldova 2022 CONSOLIDATED CASH FLOW REPORT

2022	U.S. Department of State		MFA Netherlands		mem. fees		Total	
	MDL	EUR	MDL	EUR	MDL	EUR	MDL	EUR
<b>Balance opening</b>								
BKR-19-MATRA-01 (4000003249)	85 954,88	4 277,68	841 322,69	41 869,77	35 748,81	1 779,10	963 026,38	47 926,55
Pr.N: SINLEC20GR3113	85 954,88	4 277,68	841 322,69	41 869,77			841 322,69	41 869,77
Member fees and other					35 748,81	1 779,10	85 954,88	4 277,68
<b>Incomes 2022</b>								
BKR-19-MATRA-01 (4000003249)	1 634 920,32	83 655,87	0,00	0,00	2 457,13	126,97	1 637 377,45	83 782,84
Pr.N: SINLEC20GR3113	1 634 920,32	83 655,87					0,00	0,00
Member fees and other					2 457,13	126,97	1 634 920,32	83 655,87
<b>Available for use in 2022:</b>								
Exchange rates difference	1 720 875,20	87 933,55	841 322,69	41 869,77	38 205,94	1 906,07	2 600 403,83	131 709,39
	-13 302,10		-1 674,20				-14 976,30	0,00
<b>Expenditures 2022</b>								
BKR-19-MATRA-01 (4000003249)	1 467 186,48	76 137,87	839 648,49	41 869,77	25 162,06	1 266,02	2 331 997,03	119 273,66
Pr.N: SINLEC20GR3113	1 467 186,48	76 137,87	839 648,49	41 869,77			839 648,49	41 869,77
Member fees and other					25 162,06	1 266,02	1 467 186,48	76 137,87
<b>Balance per 31.12.2022</b>								
BKR-19-MATRA-01 (4000003249)	240 386,62	11 795,68	0,00	0,00	13 043,88	640,06	253 430,50	12 435,74
Pr.N: SINLEC20GR3113	240 386,62	11 795,68	0,00				0,00	0,00
Member fees and other					13 043,88	640,06	240 386,62	11 795,68
							13 043,88	640,06