

# Open Budget Survey 2017

## Questionnaire

### Moldova

January 2018

## COUNTRY QUESTIONNAIRE: MOLDOVA

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** As PBS has taken MTBF 2017-2019. According Law on public finance (nr 181/2014) it should be approved by the Government until 01 June 2016.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Despite the fact that the cited Law indicates clear guidelines, the PBS usually comes with delays. For example, the 2017-2019 PBS (called in Moldova MTBF - Medium Term Budgetary Framework) came with almost three month delay. The Government approved the MTBF on August 26, 2016. <http://mf.gov.md/files/files/CBTM%202017-2019.pdf> (<http://mf.gov.md/files/files/CBTM%202017-2019.pdf>)

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** b. (67)

**Sources:** The MTBF 2017-2019 was published on MF site on 12 Sep 2016. The document was approved by the Government by the Government Decision nr. 1011 of 26 August 2016. Link <http://mf.gov.md/node/10410> (<http://mf.gov.md/node/10410>)

**Comments:** Researcher:

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although legislation (Law on Public Finance nr 181/2014) sets clear deadlines which, if respected, would make the PBS available to the public on June 1st, six months before the beginning of budget year, it is almost never respected.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 12 September 2016

**Sources:** Ministry of Finance web page: <http://mf.gov.md/node/10410> (<http://mf.gov.md/node/10410>) Official Legislation Website: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=366969>)

**Comments:** Researcher: 12 September 2016 on the MF web page and 07 October 2016 on the Official Legislation Website.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date is mentioned on the Ministry of Finance web page, in the news line.

**Sources:** Ministry of Finance: Press release regarding the MTBF 2017-2019, issued on 12 September 2016, also in the text of the news was provided the link to the document. The date mentioned on the Ministry of Finance news line.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** <http://mf.gov.md/middlecost/cbtlm2017> (<http://mf.gov.md/middlecost/cbtlm2017>) <http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=366969> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=366969>)  
<http://mf.gov.md/files/files/CBTLm%202017-2019.pdf> (<http://mf.gov.md/files/files/CBTLm%202017-2019.pdf>)

**Sources:** Ministry of Finance web page, the CBTLm (MTBF) section on the web page: <http://mf.gov.md/node/10495> (<http://mf.gov.md/node/10495>) and <http://mf.gov.md/files/files/CBTLm%202017-2019.pdf> (<http://mf.gov.md/files/files/CBTLm%202017-2019.pdf>) Official Legislation Website: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=366969> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=366969>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** b.

**Sources:** Official Legislation Website: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=366969> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=366969>) Except the data from Annex 1 (macroeconomic indicators) all data are in the machine readable format.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only

- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The document is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The document is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** "Cadrul bugetar pe termen mediu (2017-2019)"

**Sources:** PBS (MTBF 2017-2019) is available at: <http://mf.gov.md/files/files/CBTM%202017-2019.pdf>  
(<http://mf.gov.md/files/files/CBTM%202017-2019.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Cadrul Bugetar pe Termen Mediu (CBTM) - referred to in Romanian. Medium-Term Budgetary Framework (MTBF) - referred to in English.

**PBS-8:** Is there a “citizens version” of the PBS?

- a. Yes
- b. No

**Answer:** b.

**Sources:** No Citizen Budget for PBS was produced and published.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2017

**Sources:** According to the Law on public finance (nr.181/2014, art 4) the Government should adopt and present EBP 2017 in the Parliament until 15 October 2016.

**Comments:** Researcher: EBP 2017 was sent to the Parliament on 05 December 2016

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Parliament approved the EBP in the final reading on December 16 2016.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 05 December 2016

**Sources:** The Budget Proposal 2017 was endorsed by the Government on 05 December 2016 by Government Decision nr. 1294.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Government Decision to approve the Budget Proposal for 2017: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=367882>)

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** c. (33)

**Sources:** The EBP was released to the public on 02 December 2016 on Ministry of Finance web page: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Comments:** Researcher: Fiscal year in the Republic of Moldova starts on 1 January.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 02 December 2016

**Sources:** Ministry of Finance web page, [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date is mentioned in the news line on the web page of the Ministry of Finance.

**Sources:** Web page of the Ministry of Finance <http://mf.gov.md/news?page=1> (<http://mf.gov.md/news?page=1>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** direct link: <http://mf.gov.md/newsitem/10584> (<http://mf.gov.md/newsitem/10584>)

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** The EBP is available at: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Sources:** Web page of Ministry of Finance.

**Comments:** Researcher: All documents regarding EBP2017 are available on the web page of the Ministry of Finance at: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** All annexes to the Budget are in machine readable format and available at: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The document is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EBP-6b:** If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The EBP2017 is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** "Proiectul Legii bugetului de stat pe anul 2017"

**Sources:** Web page of the Ministry of Finance, [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In English referred to as "2017 State Budget Draft Law"

**EBP-8:** Is there a “citizens version” of the EBP?

a. Yes

b. No

**Answer:** b.

**Sources:** Citizens Budget for EBP was not published at all.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The MoF didn't produce a Citizens Budget for 2017 EBP, but there are plans to produce it for the 2018 EBP.

**Peer Reviewer**

**Opinion:** Agree

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2017

**Sources:** According to the Law on public finance (nr 181/2014, art 47) the Parliament have to adopt the Budget before 1 December 2016. <http://lex.justice.md/md/354213/> (<http://lex.justice.md/md/354213/>)

**Comments:** Researcher: The annual budget law for 2017 was approved by the Parliament on 16 December 2016

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 16 December 2016

**Sources:** Official Legislative Web Portal: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** The Enacted Budget for 2017 was published on Official Legislative Portal on 27 December 2016 at: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 27 December 2016

**Sources:** The Enacted Budget was published on Official Legislative Portal on 27 December 2016: <http://lex.justice.md/?search=true> (<http://lex.justice.md/?search=true>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date appears in the “Date of Publication” on the Official Legislative portal.

**Sources:** Official Legislative Portal: <http://lex.justice.md/> (<http://lex.justice.md/>)

**Comments:** Researcher: (also checked by researcher in the day of publication)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Any legislation is considered enacted and published after the it is printed in the “Official Journal” (Monitorul Oficial). The EB was published on 27th.

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Sources:** <http://lex.justice.md/> (<http://lex.justice.md/>) is the Official Legislative Portal.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** All annexes to the budget law are published in the Ward format. <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The format is MS Word (.doc)

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The Enacted Budget 2017 is publicly available: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Enacted Budget is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** "Bugetul de stat pentru anul 2017"

**Sources:** The Enacted Budget ("Bugetul de stat pentru anul 2017") is available at: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The full title of the EB is "Legea Bugetului de stat pentru anul 2017"

**Peer Reviewer**

**Opinion:** Agree

**EB-8:** Is there a “citizens version” of the EB?

a. Yes

b. No

**Answer:** a.

**Sources:** Citizens Budget was published by Ministry of Finance on 29 December 2016 <http://mf.gov.md/files/files/Transparenta/transpбуget/BC2017...> (<http://mf.gov.md/files/files/Transparenta/transpбуget/BC2017.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2017

**Sources:** EB 2017 (Bugetul pentru cetățeni pe anul 2017) available at <http://mf.gov.md/newsitem/10620> (<http://mf.gov.md/newsitem/10620>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Direct link to Citizen's Budget at: <http://mf.gov.md/actdoc/cetateni> (<http://mf.gov.md/actdoc/cetateni>)

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The CB for Enacted budget 2017 is publicly available at: <http://mf.gov.md/files/files/Transparenta/transpbuget/BC2017...>  
(<http://mf.gov.md/files/files/Transparenta/transpbuget/BC2017.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The CB for Enacted Budget is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 29 December 2016

**Sources:** The date appears in news line of the Ministry of Finance site: <http://mf.gov.md/newsitem/10620> (<http://mf.gov.md/newsitem/10620>)

**Comments:** Researcher: Also, Researcher checked availability of the CB on 29 December 2016.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Link at the Citizen's Budget press release on the Ministry of Finance website: <http://mf.gov.md/newsitem/10620>  
(<http://mf.gov.md/newsitem/10620>)

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date appears in news line of the Ministry of Finance site: <http://mf.gov.md/newsitem/10620> (<http://mf.gov.md/newsitem/10620>)

**Sources:** The news about publication of CB appear on the Ministry of Finance site on 29 December 2016: <http://mf.gov.md/newsitem/10620> (<http://mf.gov.md/newsitem/10620>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** <http://mf.gov.md/files/files/Transparenta/transpbuget/BC2017...> (<http://mf.gov.md/files/files/Transparenta/transpbuget/BC2017.pdf>)

**Sources:** The CB is published on the Ministry of Finance site.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** "Bugetul pentru cetățeni 2017"

**Sources:** Ministry of Finance site: <http://mf.gov.md/newsitem/10620> (<http://mf.gov.md/newsitem/10620>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Bugetul pentru cetățeni pe anul 2017 <http://mf.gov.md/actdoc/cetateni> (<http://mf.gov.md/actdoc/cetateni>)

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** Citizens Budget correspond to Enacted Budget 2017

**Sources:** Citizens Budget is available at: <http://mf.gov.md/files/files/Transparenta/transpbuget/BC2017...> (<http://mf.gov.md/files/files/Transparenta/transpbuget/BC2017.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015 and FY 2016

**Sources:** Republic of Moldova has BY as calendar year, according to the law on public finance (nr. 181/2014, art 46): <http://lex.justice.md/md/354213/> (<http://lex.justice.md/md/354213/>)

**Government Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** c. (33)

**Sources:** The Ministry of Finance publishes the IYR monthly, but some of them were not published within one month of the covered period.

**Government Reviewer**  
**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance produces the IYR monthly and publishes these on the MoF website as a rule within one month. <http://mf.gov.md/reports?y=2016&m=> (<http://mf.gov.md/reports?y=2016&m=>)

**Peer Reviewer**  
**Opinion:** Agree

**Researcher response:** As 6 from 12 monthly IYRs were published outside of one month after the period they cover the answer is C.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** Monthly reports: December 2015: 02 February 2016 January 2016: 01 April 2016; February 2016: 01 April 2016; March 2016: 26 April 2016; April 2016: 30 May 2016 May 2016: 06 July 2016; June 2016: 29 July 2016; July 2016: 01 September 2016 August 2016: 06 October 2016 September 2016: 26 October 2016 October 2016: 24 November 2016 November 2016: 23 December 2016

**Sources:** The Ministry of Finance web page: <http://mf.gov.md/reports?y=2016&m=> (<http://mf.gov.md/reports?y=2016&m=>)

**Comments:** Researcher: Only for 6 months the reports were published in the next month of reported period.

**Government Reviewer**  
**Opinion:** Disagree

**Suggested answer:** It is difficult to track the publication date of the monthly IYR.

**Comments:** It is difficult to track the publication date of the monthly IYR, however it would be important to have the source/ evidence of the dates of publication stated in the answer to this question.

**Peer Reviewer**  
**Opinion:** Agree

**Researcher response:** The publication dates were monitored monthly. Agree on the fact that is difficult to track the publication dates, because the MF does not inform public on the news tab when it is publishing some documents (with several exceptions).

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** By monitoring the Ministry of Finance site.

**Sources:** IYRs are available at: <http://mf.gov.md/reports?y=2016&m=> (<http://mf.gov.md/reports?y=2016&m=>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** IYRs available at: <http://mf.gov.md/reports?y=2016&m=> (<http://mf.gov.md/reports?y=2016&m=>) The public debt statistics (monthly) available at: <http://mf.gov.md/publicsecdebt/cgdebt/bulletins> (<http://mf.gov.md/publicsecdebt/cgdebt/bulletins>)

**Sources:** Ministry of Finance web page.

**Comments:** Researcher: Attached the IYRs and debt statistics for July 2016.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** It is not clear what purpose the attachments serve, as they are not the most recently available published reports for 2016.

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** The attached IYRs are a sample of the reports considered in the OBS 2017.

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** b.

**Sources:** All numerical data are provided in machine readable format (xcl), except for December 2015. Please see <http://mf.gov.md/reports?y=2016&m=> (<http://mf.gov.md/reports?y=2016&m=>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** All the information in the 2016 IYR are available in a machine readable format. Only the consolidated report is in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** As was mentioned all numerical data are provided in machine readable format (xcl), except for December 2015. According to the methodology the IYR for December 2015 is part of OBS-2017 evaluation, and for December 2016 is not. The answer is B.

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)

- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The IYRs are publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The IYRs are publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** The Ministry of Finance is publishing a set of documents regarding the execution of the budget. For example, for July 2016: Informația privind repartizarea și utilizarea mijloacelor din Fondul de rezervă al Guvernului (xls) Informația privind repartizarea și utilizarea mijloacelor din Fondul de intervenție al Guvernului, (xls) SDDS datele pe iulie 2016 (pdf) Raport privind executarea bugetului public național la situația din 31 iulie 2016 (xls) Raport privind executarea bugetelor locale la situația din 31 iulie 2016 (xls) Raport privind executarea bugetului consolidat central la situația din 31 iulie 2016 (xls) Raport privind executarea bugetului de stat la situația din 31 iulie 2016 (xls) Raport privind executarea bugetului asigurărilor sociale de stat în anul 2016 la situația din 31 iulie 2016 (xls) Raport privind executarea fondurilor asigurării obligatorii de asistență medicală la situația din 31 iulie 2016 (xls) Raport privind executarea bugetului public național (pdf)

**Sources:** The Ministry of Finance web page at: <http://mf.gov.md/reports> (<http://mf.gov.md/reports>)

**Comments:** Researcher: The names of the reports may be slightly different for some months.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**IYRs-8:** Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

**Answer:** b.

**Sources:** No CB for IYRs are produced.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** According to the Law on public finance (nr181/2014, art 47) the Government should present to the Parliament the MYR 2016 until 15 August 2016. Law on public finance is available at: <http://lex.justice.md/md/354213/> (<http://lex.justice.md/md/354213/>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Art 47, paragraph 1, letter c.

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** The MYR was released to the public more than three months after 30 June 2016

**Comments:** Researcher: Midpoint for BY is 30 June

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October.

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is D.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 30 October 2016

**Sources:** The document is published more than 3 months after 30 June 2016

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The MYR was published on the website of the MoF at the end of September.

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** link: [http://www.mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://www.mf.gov.md/raport_semianual_executare_BPN) ([http://www.mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://www.mf.gov.md/raport_semianual_executare_BPN))

**Researcher response:** .

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** The document was published on the end of October or on 01 November 2016.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The MYR was published on the website of the MoF at the end of September.

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October.  
[http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN) ([http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It might be the case the answer is true, however, no reference or internet archive was found confirming it. The Ministry did not officially release the info in a press release, nor did it publish any update on their social media, for example. The link where the report is located does not indicate the date it was uploaded. [http://www.mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://www.mf.gov.md/raport_semianual_executare_BPN) ([http://www.mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://www.mf.gov.md/raport_semianual_executare_BPN))

**Researcher response:** ,

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://mf.gov.md/files/reports/Raport%20semi-anual%202016%20...> ([http://mf.gov.md/files/reports/Raport%20semi-anual%202016%20si%20anexe\\_0.pdf](http://mf.gov.md/files/reports/Raport%20semi-anual%202016%20si%20anexe_0.pdf))

**Sources:** The report is published in the tab with monthly reports, in June 2016 <http://mf.gov.md/reports> (<http://mf.gov.md/reports>)

**Comments:** Researcher: The report was published on the web page of the Ministry of Finance after 30 September (3 months after midpoint of BY), on the end of October or on 01 November 2016.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** [http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN) ([http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN))

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October.  
[http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN) ([http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The correct link: [http://www.mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://www.mf.gov.md/raport_semianual_executare_BPN) ([http://www.mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://www.mf.gov.md/raport_semianual_executare_BPN))

**Researcher response:** .

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The report was published on the web page of the Ministry of Finance after 30 September (3 months after midpoint of BY), on the end of October or on 01 November 2016.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** MYR is published in .pdf format.

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** The report was published on the web page of the Ministry of Finance after 30 September (3 months after middle of BY), on the end of the October or on 01 November 2016.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October.  
[http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN) ([http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN))

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is A - produced but made available to the public too late.

**MYR-6b:** If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** The report was published on the web page of the Ministry of Finance after 30 September (3 months after midpoint of BY), on the end of October or on 01 November 2016. <http://mf.gov.md/files/reports/Raport%20semi-anual%202016%20...>  
([http://mf.gov.md/files/reports/Raport%20semi-anual%202016%20si%20anexe\\_0.pdf](http://mf.gov.md/files/reports/Raport%20semi-anual%202016%20si%20anexe_0.pdf))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October.  
[http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN) ([http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Correct link: [http://www.mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://www.mf.gov.md/raport_semianual_executare_BPN) ([http://www.mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://www.mf.gov.md/raport_semianual_executare_BPN))

**Researcher response:** .

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** "Raportul privind executarea bugetului public național pe primul semestru al anului 2016"

**Sources:** Mid-Year Review is available at (in June): <http://mf.gov.md/reports> (<http://mf.gov.md/reports>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October.  
[http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN) ([http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN))

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** ,

**MYR-8:** Is there a “citizens version” of the MYR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** The CB is not produced.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015

**Sources:** The Government should present to the Parliament the YER for 2015 until 01 June 2016 (according law on public finance nr.181/2014, art 47): <http://lex.justice.md/md/354213/> (<http://lex.justice.md/md/354213/>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Law on public finance nr.181/2014 Art 47, Paragraph 1, letter h) <http://lex.justice.md/md/354213/> (<http://lex.justice.md/md/354213/>)

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** a. (100)

**Sources:** The EYR 2015 approved by the Government was published latest on 25 May 2016, when there is evidence of publishing it on the Parliament web page. Link: <http://parlament.md/ProcesulLegislativ/Proiectedeactelegisla...> (<http://parlament.md/ProcesulLegislativ/Proiectedeactelegisla...>) Also, the EYR 2015 are available on web page of Ministry of Finance: <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>)

**Comments:** Researcher: The Parliament approved EYR on 22 July 2016.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** the document was first published on the Government website once the Report was approved by Government - before submission to Parliament. Government meeting of 18 May 2016 <http://gov.md/sites/default/files/document/attachments/intro0...> (<http://gov.md/sites/default/files/document/attachments/intro0...>)

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** 25 May 2016.

**Sources:** The web page of the Parliament: <http://parlament.md/ProcesulLegislativ/Proiectedeactelegisla...>  
(<http://parlament.md/ProcesulLegislativ/Proiectedeactelegislative/tabid/61/LegislativId/3248/language/ro-RO/Default.aspx>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 18 May 2016

**Comments:** Originally the Report was approved by the Government at the Government meeting on 18 May 2016.

<http://gov.md/sites/default/files/document/attachments/intr0...> ([http://gov.md/sites/default/files/document/attachments/intr02\\_79.pdf](http://gov.md/sites/default/files/document/attachments/intr02_79.pdf))

<http://gov.md/ro/content/sedinta-guvernului-din-18-mai-2016-...> (<http://gov.md/ro/content/sedinta-guvernului-din-18-mai-2016-ora-1700>)

**Researcher response:** The draft of the YER (the document of Ministry of Finance) was presented and approved by the Government on 18 May 2016. But formally approved by the Government YER was released on 25 May 2016 when was sent to the Parliament.

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** It is the date of the beginning of the Examination phase for the EYR 2015 in the Parliament.

**Sources:** Parliament web page, link: <http://parlament.md/ProcesulLegislativ/Proiectedeactelegisla...>  
(<http://parlament.md/ProcesulLegislativ/Proiectedeactelegislative/tabid/61/LegislativId/3248/language/ro-RO/Default.aspx>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The Government approved the YER on 18 May 2016 and submitted it to the Parliament for review.

<http://gov.md/sites/default/files/document/attachments/intr0...> ([http://gov.md/sites/default/files/document/attachments/intr02\\_79.pdf](http://gov.md/sites/default/files/document/attachments/intr02_79.pdf))

**Comments:** It is the date when the Government approved the document before it was submitted to the Parliament.

<http://gov.md/sites/default/files/document/attachments/intr0...> ([http://gov.md/sites/default/files/document/attachments/intr02\\_79.pdf](http://gov.md/sites/default/files/document/attachments/intr02_79.pdf))

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** On the ministry of Finance web page: <http://mf.gov.md/reports/17?y=2015&m=y> (<http://mf.gov.md/reports/17?y=2015&m=y>) On the Parliament web page: <http://parlament.md/ProcesulLegislativ/Proiectedeactelegisla...>  
(<http://parlament.md/ProcesulLegislativ/Proiectedeactelegislative/tabid/61/LegislativId/3248/language/ro-RO/Default.aspx>)

**Sources:** The Ministry of Finance published a comprehensive set of documents regarding all elements of the general government budget, available at: <http://mf.gov.md/reports/17?y=2015&m=y> (<http://mf.gov.md/reports/17?y=2015&m=y>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Also on the Government website <http://gov.md/sites/default/files/document/attachments/intr0...>

([http://gov.md/sites/default/files/document/attachments/intr02\\_79.pdf](http://gov.md/sites/default/files/document/attachments/intr02_79.pdf))

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** All documents are in pdf format (except spending from reserve fund) .

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The YER 2015 is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The YER 2015 is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** "Raportului privind executarea bugetului de stat pe anul 2015"

**Sources:** Also, the Ministry of Finance makes available additionally to EYR 2015 other reports regarding the execution of the Social Contribution Budget, Health Insurance Fund: <http://mf.gov.md/reports/17?y=2015&m=y> (<http://mf.gov.md/reports/17?y=2015&m=y>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**YER-8:** Is there a “citizens version” of the YER?

- a. Yes
- b. No

**Answer:** b.

**Sources:** The CB for the EYR 2015 is not produced at all.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015

**Sources:** According to the Law on public finance (nr 181/2014, art 47) SAI should carry out the audit annual reports on state budget execution, state social insurance budget and mandatory health insurance funds and present it to the Government and Parliament until 1 June 2016. Also, according to the Law on Court of Accounts (261/2008, art 8) SAI should carry out the audit report on the administration and utilization of public funds and public property and present it to the Parliament before 10 October.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Law on public finance (nr 181/2014, art 47), paragraph 1, letter g. Court of Accounts (SAI) must present the AR to the Parliament and Government by 1 June.

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** b. (67)

**Sources:** Court of Accounts Decision nr.16 on the audits on the Government report on state budget execution for 2015 and the public sector debt, state guarantees and state refinancing for 2015 <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) Also available on Legislative Official Portal: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=365812>) Report on the administration and utilization of public funds and public property (Annual Report 2015): [http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport...](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport...) ([http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCRM\\_2015.pdf](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport_CCRM_2015.pdf)) Also on Legislative Official Portal: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=367795>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The AR on the budget execution of the Executive is the "Court of Accounts Decision nr.16 on the audits on the Government report on state budget execution for 2015 and the public sector debt, state guarantees and state refinancing for 2015". This was published on May 30, 2016. <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) The annual report of the SAI is not relevant to this question.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 30 May 2016: Court of Accounts Decision nr.16 on the audits on the Government report on state budget execution for 2015 and the public sector debt, state guarantees and state refinancing for 2015: <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) 3 October 2016: Annual Report for 2015 on the administration and utilization of public funds and public property: [http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport...](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport...) ([http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCRM\\_2015.pdf](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport_CCRM_2015.pdf))

**Researcher response:** The dates indicated by the peer reviewer and government are the approving dates of the reports, but not the publication dates of the documents. The „Report on the administration and utilization of public funds and public property” is not the Annual Activity Report of the Court of Accounts, but it is the second report required by the law to be prepared by the Court of Accounts along with the audit of the government’s report on the state budget execution.

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 02 December 2016

**Sources:** This is the date when the AR was published on the official legislative portal.

**Comments:** Researcher: Due to the fact that according to legal requirements it should be produced and published two reports: Audit on the government report on state budget execution for 2015 (published on 15 July 2015) and the public sector debt, state guarantees and state refinancing for 2015, and Report on the administration and utilization of public funds and public property (Annual Report 2015), (published on 02 December 2015) the answer is 02 December 2015 .

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** 30 May 2016.

**Comments:** The AR on the budget execution of the Executive is the "Court of Accounts Decision nr.16 on the audits on the Government report on state budget execution for 2015 and the public sector debt, state guarantees and state refinancing for 2015". This was published on May 30, 2016. <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) The annual report of the SAI is not relevant to this question.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Annual Report was published in the Official Publication ("Monitorul Oficial") on 02 December 2016: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=367795>) Audit of Government Report was published in the Official Publication ("Monitorul Oficial") on 15 July 2016: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=365812>)

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date appears in the "Date of Publication" on the Official Legislative portal

**Sources:** Official legislative portal <http://lex.justice.md/> (<http://lex.justice.md/>)

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** The date of publication of the AR is posted on the Court of Accounts website. <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>)

**Comments:** The AR on the budget execution of the Executive is the "Court of Accounts Decision nr.16 on the audits on the Government report on state budget execution for 2015 and the public sector debt, state guarantees and state refinancing for 2015". This was published on May 30, 2016. <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) The annual report of the SAI is not relevant to this question.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The two documents at the links below have a date of publishing indicated: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=365812>) <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=367795>)

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Audit reports on the Government report on state budget execution for 2015 and on public sector debt, state guarantees and state on-lending for 2015 (Raportul auditului asupra Raportului Guvernului privind executarea bugetului de stat pe anul 2015 și Raportul auditului datoriei sectorului public, garanțiilor de stat și recreditării de stat pe anul 2015) On SAI: <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) On official legal portal: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=365812>) Audit Report on the administration and utilization of public property and financial resources (Annual Report 2015) (Raportului asupra administrării și întrebuințării resurselor financiare publice și patrimoniului public (Raportul anual 2015)) On SAI: [http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport...](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport...) ([http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCRM\\_2015.pdf](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport_CCRM_2015.pdf)) On official legal portal: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=367795>)

**Sources:** The Audit Reports are published on SAI web page and on the official legislative portal.

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The AR on the budget execution of the Executive is the "Court of Accounts Decision nr.16 on the audits on the Government report on state budget execution for 2015 and the public sector debt, state guarantees and state refinancing for 2015". This was published on May 30, 2016.

<http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) The annual report of the SAI is not relevant to this question.

**Peer Reviewer**

**Opinion:** Agree

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The format of the documents is Word.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The documents come in word or pdf format.

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The AR 2015 is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**AR-6b:** If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** The AR 2015 is publicly available.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** "Raportul auditului asupra Raportului Guvernului privind executarea bugetului de stat pe anul 2015" and "Raportul auditului datoriei sectorului public, garanțiilor de stat și recreditării de stat pe anul 2015", and "Raportul asupra administrării și întrebuințării resurselor financiare

publice și patrimoniului public (Raportul anual 2015)"

**Sources:** "Raportul auditului asupra Raportului Guvernului privind executarea bugetului de stat pe anul 2015" and "Raportul auditului datoriei sectorului public, garanțiilor de stat și recreditării de stat pe anul 2015" <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) "Raportul asupra administrării și întrebuințării resurselor financiare publice și patrimoniului public (Raportul anual 2015)" [http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport...](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport...) ([http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCRM\\_2015.pdf](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport_CCRM_2015.pdf))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The AR on the budget execution of the Executive is the "Court of Accounts Decision nr.16 on the audits on the Government report on state budget execution for 2015 and the public sector debt, state guarantees and state refinancing for 2015". This was published on May 30, 2016. <http://www.ccrm.md/hotarireview.php?idh=787&l=ro> (<http://www.ccrm.md/hotarireview.php?idh=787&l=ro>) The annual report of the SAI is not relevant to this question.

**Peer Reviewer**

**Opinion:** Agree

**AR-8: Is there a "citizens version" of the AR?**

a. Yes

b. No

**Answer:** b.

**Sources:** No CB is produced for AR 2015

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.**

a. Yes

b. No

**Answer:** a.

**Sources:** Ministry of Finance web page hosts almost all budgetary documents, except ARs: [www.mf.gov.md](http://www.mf.gov.md) (<http://www.mf.gov.md>) Also, all legal acts issued by the Parliament, Ministries, SAI, and other official institutions are published on the legal acts portal: <http://lex.justice.md/> (<http://lex.justice.md/>) Also, information are available on the Government portal (one gate principal for all Government information): <http://particip.gov.md/> (<http://particip.gov.md/>) Also, Court of Accounts of the Republic of Moldova: <http://www.ccrm.md/> (<http://www.ccrm.md/>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is one more source: Portalul Guvernamental al Datelor Deschise (The Governmental Portal of Open Data): <http://date.gov.md/ckan/ro/dataset?tags=buget> (<http://date.gov.md/ckan/ro/dataset?tags=buget>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to the above, relevant information can also be found on - the Government Open Data portal: <http://date.gov.md/ckan/ro/dataset?tags=buget> (<http://date.gov.md/ckan/ro/dataset?tags=buget>) - National Statistics Bureau website: <http://www.statistica.md/category.php?l=ro&idc=146> (<http://www.statistica.md/category.php?l=ro&idc=146>)

**GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.**

a. Yes

b. No

**Answer:** a.

**Sources:** Ministry of Finance web page are publishing both kind of information at: <http://mf.gov.md/reports> (<http://mf.gov.md/reports>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** [http://mf.gov.md/reports/evolutia\\_bpn](http://mf.gov.md/reports/evolutia_bpn) ([http://mf.gov.md/reports/evolutia\\_bpn](http://mf.gov.md/reports/evolutia_bpn)) On the Ministry of Finance web page, under tab Evolution of Public National Budget for 2000-2015 years. Information is presented in economic and functional classification.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Other resources like Official Statistics website: <http://www.statistica.md/category.php?l=ro&idc=146&> (<http://www.statistica.md/category.php?l=ro&idc=146&>) and Government Open Data portal: <http://date.gov.md/ckan/ro/dataset?tags=buget> (<http://date.gov.md/ckan/ro/dataset?tags=buget>) can also be useful and often more user friendly than the Ministry of Finance webpage.

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** b.

**Sources:** Usually the presented information are in pdf, word, or xcl formats.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** the Statistics website has some automated graph generators built in (after the dataset is generated), but these are not available for the public Finance section. <http://www.statistica.md/category.php?l=ro&idc=146&> (<http://www.statistica.md/category.php?l=ro&idc=146&>)

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** 1. Law on public finance and fiscal-budgetary responsibility (nr.181/2014): <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=354213>) 2. Law on Courts of Accounts (nr. 261/2008): <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=330168>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The above-quoted Law on Public Finance sets a quite clear calendar in the article 47, which would give the public access to information about the National Budget process at every stage. The problem is that often these deadlines are not always respected and the consultation process (which should take at every step) is usually rapid and of formal character.

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** 1. Law on the access to the information: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=311759>) 2. Law on transparency in the decision making process: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=329849>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Law no. 982 of 11.05.2000 "On Access to Information" <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=311759>) Law no. 239 of 13.11.2008 "On transparency in the decision making process" <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=329849>) Law no. 190 of 19.07.1994 "On petitions" <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=311626>) Law no. 305 of 26.12.2012 "On the reutilization of information in the public sector". <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=347200>) Government Decision no 700 of 25.08.2014 on Government Open Data: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=354533>)

**1:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 3 to the Budget [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**2:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table 3 (general budget) and 6 (central government budget) annexed to the Information Note to the budget law 2017. [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?**

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In the decision of Minister of Finance nr 208 of 24.12.2015 Annex 6 is mentioned that functional classification is compatible with COFOG. <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=362651>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Expenditures are presented by economic classification in Table nr 7 annexed to Information Note to the budget law. [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In the decision of the Minister of Finance nr 208 of 24.12.2015 Annex 12 is mentioned that economic classification is compatible with GFS 2001.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The programs accounting for all expenditures are presented in the archived folder "Bugetele autoritatilor publice centrale pe subprograme pe anul 2017" available at: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Multi-year expenditure estimates are not presented by any expenditure classification: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Multi-year estimates for programs accounting for all expenditures are presented. Each program has 2 years estimates beyond BY2017. Archived folder „Bugetele autoritatilor publice centrale pe programe pe anul 2017" [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table 5 annexed to the Information Note. [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The main categories of revenue (income taxes, VAT) are in Annex 2 of the EBP, while more detailed information is provided in Table 5 of the Explanatory Note accompanying the State Budget Law.

**Peer Reviewer**

**Opinion:** Agree

**10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?**

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Individual sources of non-tax revenue accounting for all non-tax revenue are presented in Table 5 annexed to the Information Note. [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** No, multi-year estimates of revenue are not presented by category.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No, multi-year estimates for individual sources of revenue are not presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**13:** Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** All three estimates related to government borrowing and debt are presented in the Information Note to the budget law (page 10) in the chapter „3.3. Datoria de stat și deservirea acesteia în anul 2017 și estimări 2018-2019”. All 3 required elements are presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**14:** Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Information is presented, but it excludes some core elements. Note to the budget law (page 10) in the chapter „3.3. Datoria de stat și deservirea acesteia în anul 2017 și estimări 2018-2019” presents only some elements of the debt composition (domestic and external).

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**15:** Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Core information is presented, except the interest rates, in the Information Note (pages 3-7) and annexed Table 1.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Most of the information presented in the "Macroeconomic context" of the budget memo is information from the past years 2015 and 2016. The forecasts are also stated in the memo and also presented in the Annex 1, but do not seem to have played an important role in the elaboration of the budget.

**16:** Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to different macroeconomic assumptions is not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information related to different macroeconomic assumptions is presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The budget is not visibly linked to macroeconomic assumptions, and forecasts, neither does it show their impact.

**17:** Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

d. (0) No, information that shows how new policy proposals affect expenditure is not presented.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Information that shows how some but not all new policy proposals affect expenditure are presented. In the budget or budget supported documentation there is no comprehensive approach to show the impact of all new policies on the expenditure. There are mentioned only the general new policies (without costs) in the Information Note (pages 8-9) and other pieces of information are spread throughout the document. The Information Note (Nota Informativa) is available at: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition, the impact is not explained and founded, nor is the methodology of how it was calculated.

**18:** Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.

d. (0) No, information that shows how new policy proposals affect revenues is not presented.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The information are presented in the Information Note (Nota Informativa) to the budget law, sub-chapter „2.1. Politica fiscală și vamală” (page 7-8), available at: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The "narrative discussion" does not provide clear information on the impact of policy, it rather just explains it.

**Researcher response:** It explains the policies and provides the expected amount of the revenues from each of them. I agree on the fact that it is less explained how the revenue policy will affect the taxpayers, but this is beyond of the scope of this question.

**19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by functional classification, economic, and administrative) in Tables 6-8 annexed to the Information Note: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))  
**Comments:** Researcher: Table 6 - functional classification, Table 7 - economic and Table 8 - programs by institutions

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table 8 annexed to Information Note available at: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** direct link to Table 8: <http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/...>  
([http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Tabelul%20nr\\_8.xls](http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Tabelul%20nr_8.xls))

**21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The expenditure estimates for BY-1 have been updated from the original enacted levels ("precizat"), Tables 6-8 annexed to the Information Note (Nota Informativa), available at: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**22:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications, Table 6 (functional classification) and Table 7 (economic) annexed to Information Note: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**23:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Individual programs do not contain BY-2 expenditures.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**24:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The data for BY 2015 (BY-2) are presented, Table 6 and Table 7 annexed to the Information Note: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**25:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table 5 annexed to the Information Note: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**26:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Individual sources of revenue accounting for all revenue are presented for BY-1 in Table 5 annexed to Information Note: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**27:** In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Revenue estimates for BY-1 have been updated from the original enacted levels, Table 5 annexed to Information Note (column for 2016 (precizat)): [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Direct link to document: <http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/...>  
([http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Tabelul%20nr\\_5.xls](http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Tabelul%20nr_5.xls))

**28:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Revenue estimates for BY-2 and prior years are presented by category, Table 5 annexed to Information Note:  
[http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Direct link to table. BY-2 is 2015. <http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/...>  
([http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Tabelul%20nr\\_5.xls](http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Tabelul%20nr_5.xls))

**29:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Individual sources of revenue accounting for all revenue are presented for BY-2 and prior years, Table 5 annexed to Information Note:  
[http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**30:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table 5 annexed to Information Note contains actual outcomes (for 2015).

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Direct link to table 5: <http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/...>  
([http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Tabelul%20nr\\_5.xls](http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Tabelul%20nr_5.xls))

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Information is presented, but it excludes some core elements, Information Note „3.1. Datoria de stat și deservirea acesteia în anul 2016” (page 9).

**Comments:** Researcher: total debt outstanding at the end of BY-1; - yes amount of net new borrowing required during BY-1; - yes interest payments on the debt; - yes interest rates on the debt instruments; - no maturity profile of the debt; and - no whether it is domestic or external debt.- yes

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The data for two years prior to the budget year (BY-2) are available in the Information Note in „3.1. Datoria de stat și deservirea acesteia în anul 2016” (page 9) and „3.3. Datoria de stat și deservirea acesteia în anul 2017 și estimări 2018-2019” (page 10).

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** In Republic of Moldova there are 2 extra-budgetary funds (i) Budget for social security fund (Bugetul asigurărilor sociale de stat pe anul 2017) and (ii) Health care compulsory fund (Fondurile asigurării obligatorii de asistență medicală pe anul 2017) that are managed by the Government. Both have their own procedures for elaboration and approval. Information Note to the budget law contains information about both funds, including the relationships between all General Budget. But, at the same time there is missing a statement of purpose or policy rationale information regarding these funds.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**34:** Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Information Note (IV. Estimarea bugetului public național pe anul 2017) and annexed Table 2 and Table 3. Table 2 consolidated Budget by economic classification for 2015-2017. Table 3 consolidated Budget by functional classification for 2015-2017.

**Government Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**35:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Information Note (IV. Estimarea bugetului public național pe anul 2017) and annexed Table 2 and Table 3. Table 2 consolidated Budget by economic classification for 2015-2017. Table 3 consolidated Budget by functional classification for 2015-2017.

**Government Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**36:** Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

**Government Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No estimates of transfers to public corporations are presented for BY2017. Annexed to the Information Note there is a comprehensive Analytical Note regarding the results of monitoring of public companies, but only for 2015-2016 (half year). (Notă analitică privind rezultatele monitoringului financiar al activității economico-financiare a întreprinderilor de stat și societăților comerciale cu capital integral sau majoritar de stat pentru anul 2015 și ianuarie–iunie 2016).

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)**

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information related to quasi-fiscal activities is presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)**

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Only some general information regarding equities is presented in Analytical Note regarding the monitoring of government corporations annexed (annex without numer) to the Information Note of the EBP (Notă analitică privind rezultatele monitoringului financiar al activității economico-financiare a întreprinderilor de stat și societăților comerciale cu capital integral sau majoritar de stat pentru anul 2015 și ianuarie–iunie 2016). [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The abovementioned memo does not open for the BY 2017. Similar memos from previous years, however, do not present neither a listing of assets, nor their value.

**Researcher response:** There are sometimes issues with updates to the Ministry of Finance's website breaking links. The Analytical Note can be accessed here: [http://old.mf.gov.md/proiect\\_lege\\_BS\\_2017Answer](http://old.mf.gov.md/proiect_lege_BS_2017Answer) ([http://old.mf.gov.md/proiect\\_lege\\_BS\\_2017Answer](http://old.mf.gov.md/proiect_lege_BS_2017Answer)) choice C maintained. .

**40:** Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information related to nonfinancial assets is presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**41:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No estimates of expenditure arrears are presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**42:** Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information related to contingent liabilities is presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**43:** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information related to future liabilities and the sustainability of finances over the longer term is presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In the Information Note there is information regarding donor support (page 29 and 33). It contains general data, donors and sums, purposes.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**45:** Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information related to tax expenditures is presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No estimates of earmarked revenues are presented. According to the new law on public finance (2014) budget system do not contain special funds (funds with earmarked revenues). At this moment Moldova has several payments and taxes that are earmarked, but no estimates for these kind of revenues are presented.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Earmarked revenues are part of State Budget, and detailed estimation on specific earmarked revenue is presented in Table 5 to the Information Note accompanying the Law on the State Budget for 2017, e.g. collected revenues that can only be used by the spending units that collect them; a percentage of the fuel excise tax and road tax is earmarked for the Road Fund.

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** The mentioned Table 5 contains all revenues and does not specify which of them are earmarked, what is share of the earmarked part, the destination. Also, in the budget documents there is not specified the total amount of earmarked revenues. Accordingly, the appropriate answer to this question is D.

**47:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Information Note contains limited information regarding to the government's policy goals, some of them are only listed.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The "Informative Note" does list some policy. It does not offer, however, a clear description between (some) policy goals and the budget, as the question lies. Simply listing some planned policies is not enough. Given there is no "explicit explanation of how a government's policy goal is reflected in its budget choice", I would choose Criteria "d" for this question.

**Researcher response:** The budget documents do not provide a comprehensive approach to show the link between the government's policy goals and the budget. But for some particular goals (for ex social sector) there is some information on these links. This explains the answer C.

**48:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information on the link between the budget and the government's stated policy goals for a multi-year period is presented.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**49:** Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).  
b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.  
c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).  
d. (0) No, nonfinancial data on inputs to be acquired are not presented.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Nonfinancial data on inputs to be acquired are provided for each program within all administrative units. Folder with Programs (Bugetele autoritatilor publice centrale pe subprograme pe anul 2017) annexed to the Information Note: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Direct link to the above-quoted folder of Central Public Administration Authorities' Budgets:

[http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/...](http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/)

(<http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Bugetele%20autoritilor%20publice%20centrale%20pe%20programe%20pe%20ar>)

**50:** Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).  
b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.  
c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).  
d. (0) No, nonfinancial data on results are not presented.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Nonfinancial data on results are provided for each program within all administrative units. Folder with Programs (Bugetele autoritatilor publice centrale pe subprograme pe anul 2017) annexed to the Information Note: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Direct link to the above-quoted folder of Central Public Administration Authorities' Budgets:

[http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/...](http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/)

(<http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Bugetele%20autoritilor%20publice%20centrale%20pe%20programe%20pe%20ar>)

**51:** Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.

- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Performance targets are assigned to all nonfinancial data on results. Folder with Programs (Bugetele autoritatilor publice centrale pe subprograme pe anul 2017) annexed to the Information Note: [http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017) ([http://mf.gov.md/proiect\\_lege\\_BS\\_2017](http://mf.gov.md/proiect_lege_BS_2017))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Direct link to the above-quoted folder of Central Public Administration Authorities' Budgets:

<http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/...>

(<http://mf.gov.md/files/files/Transparenta/Proiec%20dec/2016/BS%202017/Bugetele%20autoritor%20publice%20centrale%20pe%20programe%20pe%20ar>)

**52:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Estimates related with social allocations are presented. It is missing the comprehensive (targeted) approach to show estimates of all policies that are intended to benefit directly the country's most impoverished populations.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Social allocations are practically the only measure of such kind. The informative note and other documents do not address the issue of effective policy for poverty alleviation.

**53:** Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Please see <http://old.mf.gov.md/actnorm/budget/notenormmetod> (<http://old.mf.gov.md/actnorm/budget/notenormmetod>)

**Comments:** Researcher: After examining the Government's comments, I have changed response from d to c.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Budget Circullar for both central government and local authorities is published on the MoF website:

<http://mf.gov.md/actnorm/budget/notenormmetod> (<http://mf.gov.md/actnorm/budget/notenormmetod>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There are deadlines stipulated in Legislation (Law on Public Finance), but no other more detailed timetables are issued.

**Researcher response:** Partially agree with government comment, the Ministry of Finance issues the circulars or both, local and central authorities. Both contain internal deadlines, one deadline for all central authorities and particular deadlines for the local. But, no more details regarding the EBP formulation process, there is no timetable for the involvement of the SCOs and feedback. Also, there is no date regarding when it is expecting that the EBP will be approved by the Government, at least for the situations when there is significant delay to what is set in the public finance law. The appropriate answer is C.

**54:** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Core information is presented in MTBF2017-2019 (cadrul bugetar, pag. 4-5 figures 1-2) and annex nr 1, but it excludes interest rates. MTBF 2017-2019 is available at: <http://mf.gov.md/middlecost/cbtfm2017/august> (<http://mf.gov.md/middlecost/cbtfm2017/august>) or <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=366969>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**55:** Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Information beyond the core elements (for ex. causes and major problems for each sector) is presented in MTBF2017-2019 (carul bugetar) in chapters „3.4. Politica în domeniul cheltuielilor publice” and „3.5. Impactul măsurilor de politici în domeniul cheltuielilor asupra alocării resurselor”, and in Annex nr.9 "Principalele probleme/provocări și priorități de politici pe sectoare pe anii 2017-2019".

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Direct link: <http://mf.gov.md/files/files/CBTFM%202017-2019.pdf> (<http://mf.gov.md/files/files/CBTFM%202017-2019.pdf>)

**56:** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Information beyond the core elements (for ex. estimates for tax categories and some individual sources, actions to achieve objectives) is presented in MTBF2017-2019 (cadrul bugetar) in chapters „3.1. Politica fiscală și administrarea fiscală”, „3.2. Politica vamală și politica de administrare vamală” and „3.3. Impactul măsurilor de politică fiscală și vamală”.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://mf.gov.md/files/files/CBTM%202017-2019.pdf> (<http://mf.gov.md/files/files/CBTM%202017-2019.pdf>)

**57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** All three estimates related to government borrowing and debt are presented in the chapter „3.6. Politica în domeniul datoriei de stat” of MTBF2017-2019

**Comments:** Researcher: the amount of net new borrowing needed in the upcoming budget year; yes the central government’s total debt burden at the end of the upcoming budget year; yes the interest payments on the outstanding debt for the upcoming budget year. yes

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Paragraph 3.6.3. at page 28 refers to all three estimates: <http://mf.gov.md/files/files/CBTM%202017-2019.pdf> (<http://mf.gov.md/files/files/CBTM%202017-2019.pdf>)

**58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Multi-year expenditure and revenue estimates are presented in chapter „IV. Cadrul macrobugetar” (ex chart „Graficul 12. Evoluția indicatorilor bugetului de stat în anii 2015-2019”)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** point 3.5. on page 25 <http://mf.gov.md/files/files/CBTM%202017-2019.pdf> (<http://mf.gov.md/files/files/CBTM%202017-2019.pdf>)

**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Enacted Budget presents expenditure estimates by only one classification (Administrative).

**Comments:** Researcher: It is possible to obtain data on functional classification from Annex 3 (administrative classification), but for this is necessary to do quite difficult additional calculations.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Annex 3 to the Law on the State Budget for 2017 presents estimates by all three expenditure classifications for the central public authorities. In the near future there are plans to improve the presentation of this Annex to enhance clarity of presentation.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://mf.gov.md/files/files/Acte%20Legislative%20si%20Norma...>

(<http://mf.gov.md/files/files/Acte%20Legislative%20si%20Normative/Bugetare/legi%20bs%20an/2017/Legea%20bugetului%20de%20stat%20pe%20anul%20>

**Researcher response:** As the Annex 3 contains directly only the expenditure on the administrative classification the answer is C. The Annex 3 as was mentioned by the evaluator contains implicitly the information on functional classifications (and partially on economic), but to obtain them one should perform quite difficult additional calculations (one should know Excel, pivot table, and adjust initial data to make possible these calculations) and required a lot of time and effort.

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EB does not present expenditure estimates by program <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...>  
(<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Enacted Budget presents revenue estimates by category in Annex nr 2. <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**62: Does the Enacted Budget present individual sources of revenue?**

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue, Annex 2, such as taxes on personal and business income, VAT, excises, property tax etc. It is not presented the current and capital grants received from international organizations and from the Governments of other countries.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Annex 2 of the EB presents a comprehensive list of all sources/ categories of revenue, including individual sources (taxes - personal income tax, corporate income tax, VAT, excises, etc - total 15 categories, non-taxes - by 5 categories), and grants received from international organizations and from Governments of other countries.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** link: <http://mf.gov.md/files/files/Acte%20Legislative%20si%20Norma...>

(<http://mf.gov.md/files/files/Acte%20Legislative%20si%20Normative/Bugetare/legi%20bs%20an/2017/Legea%20bugetului%20de%20stat%20pe%20anul%20>

**Researcher response:** It is not presented (according to budgetary classification) individual sources: the current and capital grants received from international organizations and from the Governments of other countries (codes: 1311, 1312, 1321, 1322). Also, it is missing the individual sources for the group of accounts Fines and Sanctions. For the answer A it should be mentioned ALL individual sources, so the answer is B.

**63:** Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** All three estimates related to government borrowing and debt are presented: the amount of net new borrowing required during the budget year, - in the Annex nr 1 of the budget law the total debt outstanding at the end of the budget year, - in the Art. 7 of the budget law the interest payments on the outstanding debt for the budget year, - Annex nr 3 (Actiuni generale) Budget law and annexes are available at: <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**64:** What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Citizens Budget provides information beyond the core elements (detailed information on the expenditure, external assistance, debt evolution) The Citizens Budget 2017 is available at: <http://mf.gov.md/files/files/Transparenta/transpuget/BC2017...> (<http://mf.gov.md/files/files/Transparenta/transpuget/BC2017.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Referring to contact information for follow-up by citizens - an email of a MF employee is provided, which might not be sufficient in the case the person resigns. More detailed information on how to follow up might be considered.

**65: How is the Citizens Budget disseminated to the public?**

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The CB is published on Ministry of Finance website.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** In addition to the MoF website, the Citizen's Budget is published through the social media network - facebook page of the MoF. <https://www.facebook.com/MinisterulFinantelorRM/> (<https://www.facebook.com/MinisterulFinantelorRM/>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Ministry of Finance used its online resources to publish the Citizen's Budget on January 1st 2017. Apart of the Ministry of Finance website, the Citizen's budget was also circulated on social media, the Ministry's facebook page: <https://www.facebook.com/MinisterulFinantelorRM/posts/153624...> (<https://www.facebook.com/MinisterulFinantelorRM/posts/1536243849726124>) Through this it resonated to a few online news portals, for example: <http://www.bizlaw.md/2016/12/31/infografic-bugetul-de-stat-p...> (<http://www.bizlaw.md/2016/12/31/infografic-bugetul-de-stat-pentru-2017-cele-mai-importante-cifre/>) <http://bani.md/infografic-bugetul-moldovei-pentru-2017-pe-in...> (<http://bani.md/infografic-bugetul-moldovei-pentru-2017-pe-intelesul-tutoror---85312.html>) These, however, cannot be considered as two different means of dissemination, given that the audiences for both mostly overlap.

**IBP comment:** Answer adjusted to B, as the Ministry of Finance disseminates the Citizens Budget via their website and Facebook page.

**66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** No such regulation exists and no official communication was found public consultations on this issue.

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** A citizens version of budget documents is published only for Enacted Budget.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**68:** Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The In-Year Reports present actual expenditures by only one classification (functional). All In-Year Reports are available at: <http://mf.gov.md/reports> (<http://mf.gov.md/reports>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Report at the end of 2016. Only functional classification. <http://mf.gov.md/files/reports/Paport%20privind%20executarea...>

(<http://mf.gov.md/files/reports/Paport%20privind%20executarea%20bugetului%20consolidat%20central%20la%20situa%C8%9Bia%20din%2031.12.2016.xls>)

**69:** Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The In-Year Reports do not present actual expenditures by program

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**70:** Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Comparisons are not made for expenditures presented in the In-Year Reports. The existed comparisons are with "adjusted" (precizat) values, not original or actual expenditures for the same period in the previous year.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Revenues are presented by categories (Raport privind executarea bugetului de stat). <http://mf.gov.md/reports> (<http://mf.gov.md/reports>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://mf.gov.md/files/reports/Paport%20privind%20executarea...>

(<http://mf.gov.md/files/reports/Paport%20privind%20executarea%20bugetului%20consolidat%20central%20la%20situa%C8%9Bia%20din%2031.12.2016.xls>)

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In-Year Reports present individual sources of actual revenue accounting for all revenue (Raport privind executarea bugetului de stat): <http://mf.gov.md/reports> (<http://mf.gov.md/reports>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The comparisons are not made for revenues presented in the In-Year Reports.

**Comments:** Researcher: The presented comparisons in the In-Year Reports are with adjusted levels, not with enacted budget.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The In-Year Reports compare actual year-to-date revenues (column 4) with the original estimate for that period (column 3) (based on the enacted budget). Please see: In-Year Report as of 12.31.2016 <http://www.mf.gov.md/files/reports/Paport%20privind%20execut...>

(<http://www.mf.gov.md/files/reports/Paport%20privind%20executarea%20bugetului%20consolidat%20central%20la%20situa%C8%9Bia%20din%2031.12.2016.xls>)

Enacted budget for 2016, annex 2: <http://mf.gov.md/files/files/Legea%20bugetului%20de%20stat%20...>

([http://mf.gov.md/files/files/Legea%20bugetului%20de%20stat%20pe%20anul%202016%20nr\\_154%20din%2001%20iulie%202016%20\(ro\).pdf](http://mf.gov.md/files/files/Legea%20bugetului%20de%20stat%20pe%20anul%202016%20nr_154%20din%2001%20iulie%202016%20(ro).pdf))

**Researcher response:** The IYR on December 2016 is ok, but it is only one in this format in 2016, and second the IYR for December 2016 is not covered by OBS 2017. So the answer is B.

**74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Information related to government borrowing and debt are presented monthly and two of the three estimates related to government borrowing and debt are presented. <http://mf.gov.md/publicsecdebt/cgdebt/bulletins> (<http://mf.gov.md/publicsecdebt/cgdebt/bulletins>)

**Comments:** Researcher: The data related debt service is presented in chart, and it is impossible to know the exact amount.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Information related to government borrowing and debt are presented monthly and information beyond the core elements is presented (composition by: instruments, creditors, currency, fixed and variable interest rate) <http://mf.gov.md/publicsecdebt/cgdebt/bulletins> (<http://mf.gov.md/publicsecdebt/cgdebt/bulletins>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Example: <http://mf.gov.md/files/files/Datoria%20de%20Stat/buletine/20...>

([http://mf.gov.md/files/files/Datoria%20de%20Stat/buletine/2017/Buletin%20statistic%20lunar%2002\\_2017.pdf](http://mf.gov.md/files/files/Datoria%20de%20Stat/buletine/2017/Buletin%20statistic%20lunar%2002_2017.pdf))

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was released to the public after 30 September 2016 (more than three months from midpoint, 30 June 2016).

**Comments:** Researcher: The document was published on the end of October or on 01 November 2016.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October. [http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN) ([http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is a macroeconomic update, stating the evolution of main macroeconomic indicators in the first half of the year, however, no update on the macroeconomic forecast is done, and no clear explanation is provided as to what macroeconomic factors served as grounds for reviewing the budget. Mid-Year Review for 2016 (published with a delay of more than three months) can be found here: <http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Ra...> (<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Raport%20semi-anual%202016%20si%20anexe.pdf>)

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is D, as the MYR is considered not publicly available.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was released to the public more than three months after 30 June 2016.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The MYR was published on the website of the MoF at the end of September. However, a decision was taken to move the report from the segment of budget execution to the segment of transparency, to make it more readily available to the public. This move was done in October. [http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN) ([http://mf.gov.md/raport\\_semianual\\_executare\\_BPN](http://mf.gov.md/raport_semianual_executare_BPN))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** No updates on expenditures estimates was done. <http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Ra...> (<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Raport%20semi-anual%202016%20si%20anexe.pdf>)

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is D, as the MYR is considered not publicly available.

**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was released to the public more than three months after 30 June 2016.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In the Diagram no. 2 the Mid-Year Review states the expenditures structure by functional classification of the Enacted Budget for the same year. No expenditure estimates are provided. <http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Ra...>  
(<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Raport%20semi-anual%202016%20si%20anexe.pdf>)

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is D, as the MYR is considered not publicly available.

### 79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was released to the public more than three months after 30 June 2016.

#### Government Reviewer

**Opinion:** Agree

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** No expenditures estimates by programs provided: <http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Ra...>  
(<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Raport%20semi-anual%202016%20si%20anexe.pdf>)

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is D, as the MYR is considered not publicly available.

### 80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was released to the public more than three months after 30 June 2016.

#### Government Reviewer

**Opinion:** Agree

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The Mid-Year Review restates the revenue estimates from the Enacted Budget. No updates and estimates provided for the second half of the budget year. <http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Ra...>  
(<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Raport%20semi-anual%202016%20si%20anexe.pdf>)

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is D, as the MYR is considered not publicly available.

### 81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The MYR was released to the public more than three months after 30 June 2016.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Diagram no. 4 (page 8) in the Mid-Year Review provides an overview of main sources of revenue in the first semester (Value-Added Tax, Income Tax, Excises and Other revenues). No estimates for the second half of the year are provided.

<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Ra...> (<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Raport%20semi-anual%202016%20si%20anexe.pdf>)

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is B, as the MYR is considered not publicly available.

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was released to the public more than three months after 30 June 2016.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Table no. 3 (page 7) provides the total revenues for the first semester, and Diagram no. 4 (page 8) in the Mid-Year Review provides a breakdown of all the sources of revenue in the first semester (Value-Added Tax, Income Tax, Excises and Other revenues). No estimates are provided for the second half of the year. <http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Ra...>

(<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Raport%20semi-anual%202016%20si%20anexe.pdf>)

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is D, as the MYR is considered not publicly available.

**83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was released to the public more than three months after 30 June 2016.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Section V of the Mid-Year Review provides information about government borrowing in the first semester. No estimates for the second semester are provided. <http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Ra...>

(<http://www.mf.gov.md/files/files/Rapoarte/executare%20BPN/Raport%20semi-anual%202016%20si%20anexe.pdf>)

**Researcher response:** The initially published report (before the end of September), did not correspond as structure and content to the requirements of OBS methodology to be qualified as MYR. The document that corresponds to the MYR was published only in October 2016. So the answer is D, as the MYR is considered not publicly available.

**84:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion. End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narative report "Raportul privind executarea bugetului în anul 2015" pages 77-83 and 85-265 <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20bugetului%20de%20stat%20pe%20anul%202015.pdf>) and data are in "Raportul privind executarea bugetului de stat pe venituri, cheltuieli, deficit si surse de finantare pe toate componentele (Formularul nr 1)" - <http://mf.gov.md/files/reports/Formular%20nr.%201.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%201.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Link to the narrative report <http://mf.gov.md/files/reports/Raportul%20anual%20privind%20...> (<http://mf.gov.md/files/reports/Raportul%20anual%20privind%20executarea%20bugetului%20de%20stat%202015.pdf>)

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) "Raportul privind executarea cheltuielilor bugetului de stat pe anul 2015 sub aspectul clasificatiei economice pe toate componentele (Formularul nr 5)" (economic classification) - <http://mf.gov.md/files/reports/Formular%20nr.%205.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%205.pdf>) "Raportul privind executarea bugetului de stat pe venituri, cheltuieli, deficit si surse de finantare pe toate componentele (Formularul nr 1)" (functional classification) - <http://mf.gov.md/files/reports/Formular%20nr.%201.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%201.pdf>) "Raportul privind executarea limitelor de cheltuieli pe autoritati publice finantate de la bugetul de stat pe toate componentele (Formularul nr.2)" (administrative classification) - <http://mf.gov.md/files/reports/Formular%20nr.%202.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%202.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**86:** Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narrative report "Raportul privind executarea bugetului în anul 2015" pages 88-248 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20bugetului%20de%20stat%20pe%20anul%202015.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**87:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narrative report "Raportul privind executarea bugetului în anul 2015" pages 69-77 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20bugetului%20de%20stat%20pe%20anul%202015.pdf>) and data in "Raportul privind executarea bugetului de stat pe venituri, cheltuieli, deficit si surse de finantare pe toate componentele (Formularul nr.1)" - <http://mf.gov.md/files/reports/Formular%20nr.%201.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%201.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**88:** Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narrative report "Raportul privind executarea bugetului în anul 2015" pages 69-77 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20bugetului%20de%20stat%20pe%20anul%202015.pdf>) and data in "Raportul privind executarea bugetului de stat pe venituri, cheltuieli, deficit si surse de finantare pe toate componentele (Formularul nr.1)" - <http://mf.gov.md/files/reports/Formular%20nr.%201.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%201.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**89:** Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narrative report "Raportul privind executarea bugetului în anul 2015" pages 69-77 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20de%20stat%20pe%20anul%202015.pdf>) and data in "Raportul privind executarea bugetului de stat pe venituri,cheltuieli,deficit si surse de finantare pe toate componentele (Formularul nr.1)" - <http://mf.gov.md/files/reports/Formular%20nr.%201.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%201.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**90:** Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narrative report "Raportul privind executarea bugetului în anul 2015" pages 266, 272-273 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20de%20stat%20pe%20anul%202015.pdf>) and "Raportul privind executarea bugetului de stat pe venituri,cheltuieli,deficit si surse de finantare pe toate componentele (Formularul nr.1)" (Serviciul datoriei de stat, Surse de finantare) - <http://mf.gov.md/files/reports/Formular%20nr.%201.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%201.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**91:** Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narrative report "Raportul privind executarea bugetului în anul 2015" pages 5-7 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20de%20stat%20pe%20anul%202015.pdf>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The link to the complete package of the YER is: <http://parlament.md/ProcesulLegislativ/Proiectedeactelelegisla...> (<http://parlament.md/ProcesulLegislativ/Proiectedeactelelegislativ/tabid/61/LegislativId/3248/language/ro-RO/Default.aspx>)

**Peer Reviewer**

**Opinion:** Agree

IBP comment: .

**92:** Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narative report "Raportul privind executarea bugetului în anul 2015" pages 88-261 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20bugetului%20de%20stat%20pe%20anul%202015.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**93:** Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented. End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narative report "Raportul privind executarea bugetului în anul 2015" pages 88-261 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20bugetului%20de%20stat%20pe%20anul%202015.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**94:** Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented. End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narrative report "Raportul privind executarea bugetului în anul 2015" pages 37, 46,59, 60 - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20bugetului%20de%20stat%20pe%20anul%202015.pdf>)

**Comments:** Researcher: Document contains narrative discussions on Social Security Fund and Health fund, but it is not sufficient to get the general picture of these funds.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**96:** Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** End-Year Reports 2015 - <http://mf.gov.md/reports/?y=2015&m=y> (<http://mf.gov.md/reports/?y=2015&m=y>) Narrative report "Raportul privind executarea bugetului în anul 2015" pages 274-275 discussion on financial statements - <http://mf.gov.md/files/reports/Raport%20privind%20executarea...> (<http://mf.gov.md/files/reports/Raport%20privind%20executarea%20bugetului%20de%20stat%20pe%20anul%202015.pdf>) and Balance sheet (Formularul nr.7) in <http://mf.gov.md/files/reports/Formular%20nr.%207.pdf> (<http://mf.gov.md/files/reports/Formular%20nr.%207.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**97:** What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.

- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annual Report 2015 (Raportul asupra administrării și întrebuințării resurselor financiare publice și patrimoniului public: Raportul anual 2015), page 16 (16% - financial, 28% performance, 54% - compliance, 2% IT). [http://ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCR...](http://ccrm.md/public/files/file/raport/rap_anual/Raport_CCR...) ([http://ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCRM\\_2015.pdf](http://ccrm.md/public/files/file/raport/rap_anual/Raport_CCRM_2015.pdf)) All audit reports are available on <http://www.ccrm.md/hotariri.php?l=ro&year=2015> (<http://www.ccrm.md/hotariri.php?l=ro&year=2015>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.  
b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.  
c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.  
d. (0) No expenditures have been audited.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The published Audit Reports for 2015 do not contain the information to be able to answer on this question. The answer is based on the interview with representative of Court of Accounts.

**Comments:** Researcher: Court of Accounts covers 100% in terms of auditing the treasure accounts but in terms of real expenditure auditing it covers at least two-thirds, but not 100%.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.  
b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.  
c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.  
d. (0) No extra-budgetary funds have been audited.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The published Audit Reports for 2015 do not contain the information to be able to answer on this question. The answer is based on the interview with representative of Court of Accounts.

**Comments:** Researcher: Court of Accounts covers 100% in terms of auditing the treasure accounts but in terms of real expenditure auditing it covers at least two-thirds, but not 100%.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.  
b. (0) No, the annual Audit Report(s) does not include an executive summary.

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annual Report 2015 (Raportul asupra administrării și întrebuințării resurselor financiare publice și patrimoniului public: Raportul anual 2015), pages 7-12 [http://ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCR...](http://ccrm.md/public/files/file/raport/rap_anual/Raport_CCR...)  
([http://ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCRM\\_2015.pdf](http://ccrm.md/public/files/file/raport/rap_anual/Raport_CCRM_2015.pdf))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**101:** Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.

b. (67) Yes, the executive reports publicly on most audit findings.

c. (33) Yes, the executive reports publicly on some audit findings.

d. (0) No, the executive does not report on steps it has taken to address audit findings.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The executive does not report on steps it has taken to address audit findings.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** No such communication, or normative acts exist.

**102:** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.

c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.

d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Audit Report on the administration and utilization of public property and financial resources (Annual Report 2015) (Raportului asupra administrării și întrebuințării resurselor financiare publice și patrimoniului public (Raportul anual 2015)) , pages 19-20. On SAI: [http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport...](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport...) ([http://www.ccrm.md/public/files/file/raport/rap\\_anual/Raport\\_CCRM\\_2015.pdf](http://www.ccrm.md/public/files/file/raport/rap_anual/Raport_CCRM_2015.pdf))

**Comments:** Researcher: Annual Audit Report 2015, pages, 19-20 summarizes the steps taken by Government to address the audit recommendations. The detailed information on the steps taken to address all audit recommendations is not presented, only general information about the progress achieved.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.

- d. (0) No, there is no IFI.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** In the Republic of Moldova there is no IFI.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.  
b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.  
c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.  
d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no IFI in the Republic of Moldova.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.  
b. (67) Yes, the IFI publishes its own costings of major new policy proposals.  
c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.  
d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no IFI in the Republic of Moldova.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).  
b. (67) Sometimes (i.e., three times or more, but less than five times).  
c. (33) Rarely (i.e., once or twice).  
d. (0) Never.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no IFI in the Republic of Moldova.

**Government Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** As there is no IFI in Moldova, the answer "d" is misleading.**Peer Reviewer****Opinion:** Agree**Researcher response:** The IFI is an important institution in ensuring independent oversight of the budget and the budget process. Therefore, the lack of IFI diminishes the effectiveness of oversight capacity. This is why the methodology stipulates to choose answer D in this case.**107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.**Sources:** According to the Law on the public finance (#181/2014), Art. 18, lit. (b) the legislative adopt the law on the limits of the medium-term budgetary macro and, if it is necessary amends particular laws (before 15 July). But it was not the case in 2016.**Government Reviewer****Opinion:** Agree with Comments**Comments:** The PBS in Moldova is the Medium-Term Budgetary Framework (MTBF). The 2017-2019 MTBF was not debated in Parliament.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Because of delays with the enacting of the Executive's Budget Proposal, the process was not carried out in accordance with the deadlines stipulated by the Law.**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** The legislature received the Executive's Budget Proposal for 2017 on 05 December 2016.  
<http://parlament.md/ProcesulLegislativ/Proiectedeactelegisla...>  
<http://parlament.md/ProcesulLegislativ/Proiectedeactelegislative/tabid/61/LegislativId/3520/language/ro-RO/Default.aspx>**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The deadlines stipulated in the Law on Public Finances were not respected. The Government was supposed to submit the Executive's Budget by June 1st (it was submitted on December 5th). The Parliament had to enact it quickly, by December 16th.**109: When does the legislature approve the Executive's Budget Proposal?**

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The budget law was approved by the Parliament on 16 December 2016. <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...>  
(<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=368094>)

**Comments:** Researcher: According to the law on public finance (#181/2014) the deadline for approval is 01 December.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Parliament approved the budget on December 16th, two weeks before the start of the budget year.

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The legislature has unlimited authority in law to amend the Executive's Budget Proposal (Art. 54, Law on public finance #181/2014).  
<http://lex.justice.md/md/354213/> (<http://lex.justice.md/md/354213/>)

**Comments:** Researcher: The legislature has unlimited authority in law to amend the Executive's Budget Proposal but at the same time taking into consideration the macro-fiscal limits approved by the Legislature before.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Article 131, paragraph (4) from the Constitution of Moldova stipulates that any legislative proposal or amendment that leads to increase or decrease of budget revenues or loans, as well as increase or decrease of budget expenditures can be adopted only after these are accepted by the Government. [http://lex.justice.md/document\\_rom.php?id=44B9F30E:7AC17731](http://lex.justice.md/document_rom.php?id=44B9F30E:7AC17731) ([http://lex.justice.md/document\\_rom.php?id=44B9F30E:7AC17731](http://lex.justice.md/document_rom.php?id=44B9F30E:7AC17731))

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** Agree with the government reviewer's comments. The answer is B.

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and some of its amendments were adopted.

**Comments:** Researcher: For example the Executive Budget Proposal entered in the Parliament with the statement on the Art. 2, paragraph (1) lit (b) "pentru dotarea Colegiului de Inginerie (or. Strășeni) cu echipament și mobilier necesare în vederea pregătirii și instruirii personalului (cadrelor) în scopul susținerii investitorilor în legătură cu crearea de noi locuri de muncă – în sumă de 10000,0 mii de lei;" but in the Parliament it was modified in "pentru dotarea Colegiului de Inginerie (or. Strășeni) cu echipament și mobilier necesare în vederea pregătirii și instruirii personalului (cadrelor) în scopul susținerii investitorilor în legătură cu crearea de noi locuri de muncă – în sumă de 20000,0 mii de lei;"

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**112:** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** A specialized budget and finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted <http://parlament.md/ProcesulLegislativ/Proiectedeactelegisla...>  
(<http://parlament.md/ProcesulLegislativ/Proiectedeactelegislative/tabid/61/LegislativId/3520/language/ro-RO/Default.aspx>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Normally the legislation gives the Committee more than one month, but due to the fact that the Government submitted the Executives Budget with a delay, the term for the Commission was also shortened, thus affecting the quality of consultations.

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted. <http://parlament.md/ProcesulLegislativ/Proiectedeactelegisla...>  
(<http://parlament.md/ProcesulLegislativ/Proiectedeactelegislative/tabid/61/LegislativId/3520/language/ro-RO/Default.aspx>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** Answer adjusted to C for cross country comparability. While sector committees did examine the EBP, they did not publish reports with findings and recommendations. The reports listed on the page cited in the Sources box are not "findings and recommendations," rather they are short statements confirming that the committee reviewed the EBP.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No public reports are available and no meetings were held.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**115:** Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Law on public finance (#181/2014), art. 60. During the fiscal year, Government can redistribute between the central authorities and between programs authority, up to 10 percent of the approved budget allocations.

**Comments:** Researcher:

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** According to art. 60 of Law on public finance (#181/2014), during the fiscal year, the Government is allowed to vire up to 10 percent. However, beyond the 10 percent rule, the Government needs to obtain approval from the Parliament.

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** Please see the question's guidelines "Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures)". As in the Republic of Moldova case it is 10 percent the answer is D.

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Law on public finance (#181/2014) Art. 16, para (1) and (2). (1) The level of the budget balance is established through the law, which provide, as appropriate, sources of financing the budget deficit or budget surplus targets. (2) Any amendments to the budget balance is adopted only by law amending the budget.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Law on public finance (#181/2014) Art. 16, para (1) and (2). (1) The level of the budget balance is established through the law, which provide, as appropriate, sources of financing the budget deficit or budget surplus targets. (2) Any amendments to the budget balance is adopted only by law amending the budget. Article 61. Amend the law (on annual budget) (1) If during the year there are trends to worsening of the budget balance and / or there are needs to review spending, budget administrator launches procedure for amending the budget law accordingly. For example, the Government asking the Parliament for the reduction of the expenditure and revenues for the 2016 budget, please see at: <http://moldnova.eu/ro/guvernul-filip-taie-la-sange-cheltuieile-functionarii-strang-curea-a-de-2-miliarde-lei-6970.html/>

**Comments:** Researcher: The logic of these provisions are that the modifications in the law should be asked based on the trends, i.e. based on the expectations. But, in cases if the revenues are worsening very fast, in this case Ministry of Finance is allowed according to the procedures described in the law to block temporarily (up to 60 days) some spending, but is not allowed to reduce the enacted level.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Committee examined the Audit Report on 20 July, 2016 (Minutes nr 23, p.2), but did not published any reports. The web page of the Parliament: <http://parliament.md/LinkClick.aspx?fileticket=GD2PMYFfc34%3d&tabid=130&mid=507&language=ro-RO>

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Law on Court of Accounts, nr 261/2008, Article 18. The president and members of the Court of Accounts are appointed by Parliament. <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=330168>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The position is politically assigned.

**Researcher response:** The head of the Court of Accounts is appointed by the legislative based on the criteria stipulated in the law.

**120:** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The president and members of the Court of Accounts can be removed only in conditions stipulated in the Law on Court of Accounts, nr 261/2008, Article 21, and only by the Parliament. <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=330168>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Court of Accounts determines its own budget and the legislature approve it. Law on Court of Accounts (#261/2008), art 11. <http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=330168>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Court of Accounts has full discretion to decide on the audit program, but with exception on the corporations with less than 1/3 public share in the statutory capital. According to art 30 and art 28 (paragraph 3, lit (c)) from the Law on Court of Accounts.  
<http://lex.justice.md/index.php?action=view&view=doc&lang=1&...> (<http://lex.justice.md/index.php?action=view&view=doc&lang=1&id=330168>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Court of Accounts has full discretion to decide which audits it wishes to undertake, according to art.28 of the Law on the Court of Accounts. Statutory financial audit of "commercial" entities where the state owns less than 50% is carried by private sector audit firms

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** As SAI can not audit the corporations with less than 1/3 public share in the statutory capital, it represents a limitation. So, the appropriate answer is B. The audit carried out by private firms of this enterprises can not replace the audit performed by SAI.

### 123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Confirmed by Court of Accounts.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** There is a methodological unit (General Directorate on planning, methodology, quality control and training) within the Court of Accounts that conducts a review of the audit processes. Formal title of the General Directorate: Direcția generală planificare, metodologie, controlul calității și instruire profesională (DG PMCCIP): - Direcția planificare și monitorizare - Direcția metodologie și cadrul calității - Direcția instruire profesională

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Moldovan legislation does not stipulate such a mechanism or agency, nor does it attribute such functions to an existing institution.

**Researcher response:** Agree with MF. In the Court of Accounts exists the unit " Direcția metodologie și cadrul calității" that are doing this kind of reviews, but the reports are not publicly available. Answer changed to C.

### 124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** According to the information provided by the Court of Accounts.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** During 2016, the Court of Account ('Curtea de Conturi') Annual Audit report and four other reports were heard in the Parliament.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** No official communication about this on the SAI website, and no communication in the media.

**Researcher response:** Agree with Government reviewer. According to updated information from Court of Accounts in the Parliament and its commissions were heard 5 reports with participation of a senior staff member of Court of Accounts. So, the answer is A.

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Ministry of Finance web page, regulations regarding the elaboration of the annual budgets. The deepest mechanisms used by the Ministry of Finance are: (i) mostly on the permanent based, formally described, regulated and organised working groups with the participation of outside Government representatives (MTFB stage), lists of working groups can be find at <http://mf.gov.md/files/files/CBTM/CBTM%202017%202019/Anexa%20...> ([http://mf.gov.md/files/files/CBTM/CBTM%202017%202019/Anexa%202\\_%20Componenta%20grupurilor%20generale%20de%20lucru.pdf](http://mf.gov.md/files/files/CBTM/CBTM%202017%202019/Anexa%202_%20Componenta%20grupurilor%20generale%20de%20lucru.pdf)) and sectorial level at <http://mf.gov.md/files/files/CBTM/CBTM%202017%202019/Anexa%20...> ([http://mf.gov.md/files/files/CBTM/CBTM%202017%202019/Anexa%203\\_%20Componenta%20grupurilor%20sectoriale%20de%20lucru.pdf](http://mf.gov.md/files/files/CBTM/CBTM%202017%202019/Anexa%203_%20Componenta%20grupurilor%20sectoriale%20de%20lucru.pdf)) ; (ii) ad-hock meetings with representatives from different social and business groups (<http://www.amcham.md/index.php?go=news&n=498#.WIIIm4fmLS01> (<http://www.amcham.md/index.php?go=news&n=498#.WIIIm4fmLS01>)). Also, Ministry of Finance organize together with different NGOs, on non regular bases, meetings where are put in discussions budgetary issues, for ex: <http://mf.gov.md/node/10379> (<http://mf.gov.md/node/10379>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Government has an open participation portal, where members of the public may comment on various legislative initiatives, including the annual budget during the formulation period (EBP): <http://particip.gov.md/> (<http://particip.gov.md/>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** in addition, the consultation process, according to multiple organisations, is mostly formal, i.e. the biggest motivation of the authorities is to tick the boxes that the budget was consulted, rather than discuss it openly once more in search for the best solutions.

**Researcher response:** The mentioned portal ([particip.gov.md](http://particip.gov.md) (<http://particip.gov.md>)) have the same usefulness as the MF web page (the information is doubled), regarding to this issue. But both mechanisms do not comply with requirements mentioned in question's guide for answer B. The publication of the budget proposal was not announced in time, and does not include elements to be qualified as "open consultative mechanisms" (answer b) as surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs. The appropriate answer is C.

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The executive do not take concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget. Based on the interview held with of the organisations representing persons with special needs and on the analysis of Government agencies practices on this issue.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Also from own experience in government, vulnerable and underrepresented communities and/or civil society organizations representing them are not included in the consultation process.

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics  
 b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics  
 c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics  
 d. (0) The requirements for a "c" response or above are not met  
 e. Not applicable (please comment)

**Answer:** c. (33)

**Sources:** Key topics covered are: Revenue forecasts, policies, and administration. MF doesn't have a formal procedures or practices for engaging the public on mentioned topics, except the tax administration issues. Tax and tax administration policies are implemented by separate law, and according to the law on transparency in deciding making process (nr 239/2008) Government should make available the draft laws for inputs from the citizens and different organisations at least for 10 days. For the 2017 policies Ministry of Finance published the draft of the legislative modifications on dedicated portal for public engagement (<http://particip.gov.md> (<http://particip.gov.md>)), please see at, <http://particip.gov.md/proiectview.php?l=ro&idd=3398> (<http://particip.gov.md/proiectview.php?l=ro&idd=3398>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.  
 b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.  
 c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).  
 d. (0) The requirements for a "c" response or above are not met.  
 e. Not applicable (please comment).

**Answer:** d.

**Sources:** No public participation mechanisms were identified for the implementation stage.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There are consultations with limited effectiveness, however these are not transparent, no detailed information about these events is available (such as minutes, decisions or other public record). Business associations and Civil Society has repeatedly identified the quality of consultations and their results. For example: [http://www.amcham.md/?go=position\\_papers&p=129](http://www.amcham.md/?go=position_papers&p=129) ([http://www.amcham.md/?go=position\\_papers&p=129](http://www.amcham.md/?go=position_papers&p=129))

**Researcher response:** Provided link is related to the formulation stage of the budget process not to the implementation stage.

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.  
 b. (0) The requirements for an "a" response are not met.  
 c. Not applicable (please comment).

**Answer:** b.

**Sources:** No mechanisms for this stage are used.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No public participation mechanisms identified for this stage.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** MF does not provide in a timely manner prior to citizens engagement the mentioned topics. The materials contains information regarding the content itself.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** For the taxation and budgetary policies MF as part of the general policy regarding transparency in the decision making process. For instance, in one supporting document the proposals for the modifications in taxation policies for the next budgetary year, contains the inputs received during the consultation period. But it doesn't contain the detailed report.. Please see <http://particip.gov.md/proiectview.php?l=ro&idd=3398> (<http://particip.gov.md/proiectview.php?l=ro&idd=3398>) and [http://particip.gov.md/public/documente/121/anexe/ro\\_3398\\_Si...](http://particip.gov.md/public/documente/121/anexe/ro_3398_Si...) ([http://particip.gov.md/public/documente/121/anexe/ro\\_3398\\_Sinteza-rezultatelor-examinarii-propunerilor-04.08.2016.doc](http://particip.gov.md/public/documente/121/anexe/ro_3398_Sinteza-rezultatelor-examinarii-propunerilor-04.08.2016.doc)). In the 4th column you can find the feedback on the proposals from stakeholders that are mentioned in column 3.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is a written document on the consultation process about taxation policy, however it is not too detailed and rather formal, i.e. most of the times the proposals are not addressed with clear arguments as to why these were rejected.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No public participation mechanisms were identified for the implementation stage.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** also, no communication, or laws on the mechanism.

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Ministry of Finance doesn't has any special allocations of the time for the participation. At the same time MF should allocate time for consultations of its draft policies and laws. According to the law #239/2008 regarding transparency in decision making process (art 11, paragraph 2 second) "the announcement regarding the organization of public consultations and related materials are made public at least 15 days before finalizing the draft decision". But, in other legal acts or regulations regarding budget process there are no stipulations regarding the allocation time for the participation process. Also, MF does not disseminate the agenda of the future participatory mechanisms that should take place in the elaboration of EBP.

**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?**

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** The Ministry of Economy uses the targeted stakeholders meetings during the elaboration of the taxation policies. Also, these Ministry and several others uses to have in their Working Groups on elaboration of Sectorial Expenditure Strategies some of representatives from NGOs. For instance, meeting at Ministry of Economy with small business representatives <http://www.mec.gov.md/ro/content/ministrul-economiei-s-intal...> (<http://www.mec.gov.md/ro/content/ministrul-economiei-s-intalnit-cu-detinatorii-de-patenta>).

**Government Reviewer****Opinion:** Agree with Comments**Comments:** The Ministry of Finance should not be included as part of the answer, according to the guidelines of this question.**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** In addition, the Prime minister has a consultative mechanism in their Office, called the Economic Council. It is also mostly on ad-hoc issues on business climate generally, but it goes into fiscal policy, too. The participation is not, in practice, open to everyone and it is invitation-based and membership-based (60 associations are members of the Council at the moment). <http://consecon.gov.md/libview.php?l=ro&idc=81&id=334&t=/Act...> (<http://consecon.gov.md/libview.php?l=ro&idc=81&id=334&t=/Activitati/Subiecte-pe-agenda/MEDIUL-DE-AFACERI-ESTE-IN-ATEPTAREA-DOCUMENTULUI-CARE-PREVEDE-MECANISMUL-DE-COLECTARE-A-TAXEI-PRIVIND-POLUAREA-MEDIULUI-SUBIECTUL-A-FOST-DEZBATUT-IN-CADRUL-GRUPULUI-DE-LUCRU-AL-CONSILIUL-ECONOMIC-PE-LANGA-PRIM-MINISTRUL-RM>)

**Researcher response:** Agree and modified accordingly. But it should be mentioned that MF is responsible for taxation policy.**136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?**

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** All meetings of the Economy, budget and finance committee are public. The meeting of the Committee regarding the budget for 2016, was held on 08 June 2016 and was public. But it is not a public hearings. The same for budget for 2017. Also, the committee organised public hearings for tax policies (<http://www.amcham.md/index.php?go=news&n=512#.WII36PmLS00> (<http://www.amcham.md/index.php?go=news&n=512#.WII36PmLS00>)), that was approved by special law, not by budget law.

**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** The Economy, Budget and Finance Commission may hold ad-hoc meetings on the issue, but with targeted invitations. The tradition is that the Ministry of Finance is the one organizing most exhaustive consultations.

**Researcher response:** Agree with the comments, but it should be mentioned that this question is referring to the legislative branch.

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics  
b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics  
c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** d.

**Sources:** There is no evidences that Legislative seeks feedback for any of the above mentioned topics.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.  
b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.  
c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** d.

**Sources:** There is no evidence that legislative or Economy, budget and finance committee provided written record of the inputs from the public.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.  
b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.  
c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** d.

**Sources:** No evidences of the held public hearings were identified.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No formal mechanisms are established.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No formal mechanisms are established (no evidences find).

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No formal mechanisms are established.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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