

ACTIVITY REPORT

2014

LRCM

LEGAL
RESOURCES CENTRE
FROM MOLDOVA

ACTIVITY REPORT

2014

ABOUT LRCM

IDENTITY

Centrul de Resurse Juridice din Moldova (CRJM) / Legal Resources Centre from Moldova (LRCM) is a not-for-profit non-governmental organization based in Chişinău, Republic of Moldova. LRCM strives to ensure a qualitative, prompt and transparent delivery of justice and effective observance of civil and political rights in Moldova. In achieving these aims, LRCM combines policy research and advocacy in an independent and non-partisan manner.

GOAL

LRCM **seeks** to achieve the following goals:

- A responsible and efficient justice system in Moldova
- Effective application of ECHR in Moldova
- Moldovan legislation and practice comply with international standards regarding specific rights
- LRCM developed as a visible analytical centre and a sustainable organization.

VISION

LRCM **believes** that adequate and sustainable respect of human rights in Moldova can be ensured through systemic changes in the legislation, court system, prosecutors' office and legal profession. Many of these changes failed due to the lack of capacities of the authorities. We strive to address this deficit by promoting professional, methodology-grounded, high quality analysis in all our interventions and by remaining an independent and constructive partner for governmental and private stakeholders alike.

VALUES

LRCM **believes** in democracy, rule of law, respect of human rights, participation of civil society in decision-making processes and open society values.

PRINCIPLES

LRCM **is guided** by the following principles:

- Pro-active, constructive approach to inducing systemic changes
- Accountability
- Professionalism and quality of our work
- Transparency
- Collegiality and respect for professional ethics.

LRCM TEAM

Vladislav GRIBINCEA	Executive Director
Nadejda HRIPTIEVSCHI	Program Director
Cristina TURCU	Director of Administrative and Communication Service
Doina DUMBRĂVEANU-MUNTEANU	Project coordinator
Aurelia CELAC	Accounting and Financial Manager
Mihaela CIBOTARU	Public Relations Officer
Ion GUZUN	Legal Officer
Sorina MACRINICI	Legal Officer
Pavel GRECU	Legal Officer
Ilie CHIRTOACĂ	Legal Assistant

LRCM GOVERNING BOARD

in 2014

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Elena BELEI

Corina CEPOI

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LRCM SUPPORTERS AND DONORS

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Foundation Open Society Institute

Soros-Moldova Foundation

The Norwegian Mission of Rule of Law Advisers to Moldova (NORLAM)

USAID Rule of Law Institutional Strengthening Program (ROLISP)

ON BEHALF OF THE LEADERSHIP OF THE LRCM

In 2014, a considerable part of the LRCM efforts have been directed towards the activities commenced in the previous years. The LRCM analysis, research and advocacy activities were mainly focused on judiciary and prosecution reform. At the request of the authorities, LRCM produced three studies of crucial importance for reforming the justice sector of the Republic of Moldova: on optimizing the judicial map; on specialization of judges and feasibility of creating administrative courts system; and on the optimization of the structure of prosecution and the workload of prosecutors. According to the Justice Sector Reform Strategy (JSRS), these studies will be the basis of state policies in these areas.

The LRCM was actively involved in drafting the new Law on Prosecution, which reflects the best European practices, as well as in the process of drafting the new Law on the Bar. The Association was also involved in improving the national mechanism for execution of judgments of the European Court of Human Rights (ECtHR). In this regard, we have contributed to the improvement of a new draft Law on the Governmental Agent and of the draft of the Parliament Decision on Control of Execution of ECtHR judgments. As a result of our efforts, the Law on the People's Advocate (Ombudsman) has been also improved.

The Association continued to monitor the activity of the Superior Council of Magistracy (CSM) and informed periodically the society about the issues discussed by the CSM. In 2014, we provided technical assistance to the CSM, mainly in the field of strengthening its capacities and developing new procedures for disciplinary investigation of judges. The SCM's practice on the selection and promotion of judges has also been analysed and recommendations were made to improve this system. We also analysed the activity of investigative judges and drafted recommendations to streamline their activity.

In 2014, LRCM analysed the main initiatives for reforming the justice system and their impact. Along with several NGOs, we have also started a campaign to ensure transparency and fairness in the procedure of appointing the Ombudsman and the judges of the Constitutional Court.

We further continued to train defence attorneys on the European Convention on Human Rights (ECHR) and to develop analytical materials on the ECtHR case-law. We have also analysed the efficiency of the compensation mechanism for damage caused by the breach of reasonable time requirement introduced in 2011 upon the insistence of the ECtHR.

Strengthening institutional capacities of the association remained a priority for us. In 2014 the communication of the association and its internal management were strengthened. A new web-page of the association was launched, its internal policies were amended and measures were taken to increase the LRCM constituency. All our 2014 fundraising efforts proved to be successful. However, the real challenge for the association remained the large number of activities undertaken in 2014 and the limited possibilities for expanding the LRCM team.

Using this opportunity, on behalf of the LRCM team, I would like to thank once again the LRCM partners and donors for their efforts in supporting our activities. Also, the LRCM team would like to thank its partners, supporters and friends for cooperation. We are open to new cooperation opportunities in the future.

Vladislav GRIBINCEA,
Executive Director,
Legal Resources Centre from Moldova

INCREASING EFFICIENCY, TRANSPARENCY AND INDEPENDENCE OF THE JUDICIAL SYSTEM AND THE PROSECUTION

I. Enhancing court efficiency

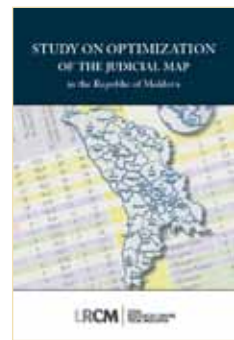
In 2014, the LRCM launched three studies that should be the basis for the public policies in reforming the justice system. These studies refer to the optimization of judicial map, specialization of judges and optimization of the structure of prosecution service. These are the main analytical studies of this kind ever developed in Moldova. They should underpin the authorities' policies with regard to reforming the organization of the judiciary and the specialization of judges. The studies consist of the following:



LRCM studies will serve as basis for reforms in justice sector

a. [Study on optimization of the judicial map in the Republic of Moldova:](#)

Optimization of the judicial map is meant to contribute to increasing the quality of justice and administrative and financial efficiency of courts. This document is provided for by the JSRS (intervention area 1.1.1). The study, which was launched on 4 April 2014, recommends optimization of the number of judges and non-judge personnel of district courts and courts of appeal, as well as merging district courts with a small number of judges. It focuses on the reallocation of judges to ensure a comparable workload for all judges in the country. The recommendations of the study are based on socio-demographic data, as well as on the number and types of examined cases by courts and courts of appeal during 2010–2012. The study recommends merging small courts and presents three scenarios depending on the minimum number of judges per court: 5, 7 or 9 judges. The study has been drafted with the involvement of the Ministry of Justice (MJ) and the Superior Council of Magistracy and is primarily addressed to the decision-makers (Parliament, Government and the SCM).



In the summer of 2014, an initiative to liquidate the Bender Court of Appeal was launched, the main justification being the above-mentioned study. [LRCM sent to the Parliament its objections to the draft law](#), mentioning that the latter does not regulate in sufficient details the manner of transferring the judges of the Bender Court of Appeal, the liquidation of the court would take place in a hurry, and that the optimization of the judicial map has to be done in a systemic and not fragmented manner. The draft law has been voted by the Parliament in without substantial amendments.

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b. [Study on specialization of judges and the opportunity of creating an administrative court system:](#)

Specialisation of judges is generally seen as a tool for improving the quality of justice. This study, launched on 4 April 2014, is provided for by the JSRS (intervention area 1.3.3). The document



provides a description of best international practices and recommendations based on researches regarding specialization of judges. It presents the legal context and analyses the legal framework and practises of specialization of judges in Moldova. For this study, the following were analysed: the workload of the two specialized (economic and military) courts in Moldova for the period 2010–2012, the workload of the investigative judges, as well as the workload for examining administrative cases. The study includes the results of a survey on the specialization of judges, carried out among judges of all levels of courts in Moldova. Finally, the study examines the opportunity of creating administrative courts in the Republic of Moldova. The conclusions and recommendations of the study refer to the options of specialization of judges, additional ways of improving the performance of courts and reduction of the judges' workload, as well as the feasibility of specialization of judges in the field of administrative disputes. The recommendations of the study are mainly addressed to the SCM, the Government and the Parliament, both for purposes of taking a decision on the manner of specialization of judges, as well as regarding the opportunity of creating a system of administrative courts.

II. Increasing efficiency and transparency of the Superior Council of Magistracy

Since 2011, representatives of the LRCM monitor the SCM sittings and closely analyze the decisions of this institution. In 2014, representatives of the LRCM monitored 30 out of the 35 sittings of the SCM. LRCM will continue to monitor the sittings of the SCM in 2015. Monitoring of the SCM sittings allows the LRCM to know in detail the SCM activity, to be updated on the most important issues addressed by it and to be able to inform the public, to make recommendations and to plan activities to enhance the effectiveness of the judiciary and SCM.

In order to strengthen the capacity of the SCM, in July 2014, a delegation of members of the CSM and LRCM paid [a study trip to București](#) (Romania). The purpose of the visit was to have an exchange of experience with the SCM of Romania and take over best practices in order to improve the legal framework and practice of the SCM. Among the most important topics discussed were transparency in decision-making, determination of the number of judges in courts, workload of judges, the system of performance evaluation and disciplinary liability of judges.



III. Selection, evaluation and discipline of judges

In 2014, the LRCM analysed the mechanism and practice of selection and promotion of judges in 2013–2014 and issued the [policy document „Selection and career of judges – overlaps of responsibilities or additional safeguards?”](#) (available only in Romanian). This document refers to overlaps of competences between the Board for Selection and Career of Judges and the SCM, organising separate competitions for every position, the manner of keeping the register of the participants in the competition, as well as the selection and promotion criteria for judges. The document contains recommendations for improving the SCM practice of appointment and promotion of judges.

In the same year, the LRCM launched [the policy document „Reallocation of the number of instructional judges: recommendations for each court” \(available only in Romanian\)](#). Since the creation of the institution of the investigative judge back in 2003 and until 2014 the number of investigative judges did not change substantially despite the fact that their workload doubled. The workload of investigative judges vary considerably from one court to another. In some courts it is extremely high, and in others – very low. The document includes recommendations for the SCM to render the workload of investigative judges uniform. In 2014, the LRCM monitored the manner of reconfirming investigative judges as common law judges. The LRCM presented to the Board for Evaluating the Performance of Judges information regarding the activity of 14 investigative judges who were subject to performance evaluation in 2014. The monitoring resulted in a [report](#) issued in January 2015.



In 2014, LRCM drew particular attention to disciplinary liability of judges. The Government planned to adopt a new law on disciplinary liability of judges. In March 2014, the LRCM presented [its opinion on this draft law](#). The draft law aims at eliminating many problematic aspects that prevented effective disciplinary investigation of judges. However, the draft contains flaws that can significantly reduce the effectiveness of the proposed mechanism. LRCM recommended simplifying the procedure of examination of disciplinary procedures, introduction of an adversarial procedure before the Disciplinary Board and a more detailed regulation in the law of text of some disciplinary violations, as [recommended by the Venice Commission and ODIHR](#).



LRCM proposed improving the mechanism of disciplinary liability of judges

In July 2014, the LRCM organized a [workshop](#) for members of the Disciplinary Board of Judges, where the system of disciplinary liability of judges in Romania was also discussed. In November 2014, a delegation of the members of the Disciplinary Board, SCM, and LRCM paid a [study visit to Germany](#) with the purpose of studying the German practice on disciplinary liability of judges. During the visit meetings with acting judges from German administrative and common law courts took place. The German experts also referred to the procedures for selection of judges, which allow only well-prepared persons with a “rigid verticality and highest independence” to enter the system.

IV. Increasing independence and efficiency of the prosecution system

In the summer of 2013, the Executive Director of the LRCM was appointed by the Minister of Justice and the General Prosecutor as the Chairman of the group of experts who were to draft laws on prosecution service. The group was composed of foreign experts, employees of the MJ and prosecution service, as well as representatives of the civil society. It had the task to develop the Concept of reforming the prosecution service in accordance with best European practices and to draft amendments to the legislation necessary to implement this concept. On 3 July 2014, the concept was voted by the Parliament. The draft law on the implementation of the Concept was sent to the Parliament for adoption in May 2015. The implementation of the concept and the adoption of the law will represent the most serious reform of the Moldovan prosecution service.

V. Monitoring the Implementation of the Justice Sector Reform Strategy



In 2011, the Parliament of the Republic of Moldova adopted an ambitious strategy for reforming the judicial system. In September 2014, the LRCM published the analysis entitled [Achievements and Faults in Reforming the Justice Sector of the Republic of Moldova: 2012 – July 2014](#) (translated selected chapters), which refers to 30 issues related to the justice reform and analyze the most important initiatives for reforming the justice system and their impact. The document refers, mainly, to the activity of judges and prosecutors, but also analyses other related aspects, such as fighting corruption. This analysis is one of a kind carried out in the Republic of Moldova since the adoption of the Justice Sector Reform Strategy.

The Executive Director of the LRCM is a member of the National Council for the Reform of Law Enforcement Bodies which is the supreme body responsible for monitoring the implementation of the JSRS. Representatives of LRCM are members of working groups for monitoring the JSRS implementation in respect of Pillar I (The Judicial System), II (The Criminal Justice), III (Access to Justice and Enforcement of Court Decisions) and VI (Observance of Human Rights in the Justice Sector). In 2014, the LRCM representatives attended over 15 meetings of the monitoring groups. Participation in these meetings contributes to the better information of LRCM about the progress of reform. Also, within the monitoring groups, the LRCM's members express opinions regarding problems in the implementation of the SRSJ.

VI. Electing the Judge of the Constitutional Court



LRCM drew a special attention to the election of judges

Similar to previous years, in 2014, the LRCM drew a special attention to the election of judges. In early October 2014, [civil society organisations launched a public appeal](#) requesting the Government to urgently organize a fair and transparent competition for the position of judge of the Constitutional Court, which became vacant in autumn 2014. In lack of the authorities' reaction, [representatives of the civil society organized a press conference](#) reiterating the message of the appeal. As of the spring 2015, the said position was still vacant.

ADJUSTMENT OF THE MOLDOVAN LEGISLATION AND PRACTICES TO INTERNATIONAL STANDARDS IN THE FIELD OF HUMAN RIGHTS

I. The European Convention on Human Rights

As a result of a [report issued in 2012](#), during 2013 – 2014, the main efforts of the LRCM in this field were targeting the strengthening of the national mechanism of enforcing ECtHR judgements. As a result of the LRCM's efforts, the Deputy Chairperson of the Parliament, Mrs. Liliana PALIHOVICI, has established a working group composed of representatives of the Apparatus of the Parliament, the Ministry of Justice, the Ministry of Foreign Affairs and European Integration and LRCM. The working group had as its task drafting normative acts necessary for the improving of the national mechanism of enforcing ECtHR judgements, as well as parliamentary supervision of the enforcement of such judgements. In 2014, the working group finalized the drafting of a new Law on the Governmental Agent. The said law introduces clear competence in the field of enforcing ECtHR judgments. The working group has also drafted a Decision of the Parliament regarding the procedure of parliamentary control of the enforcement of ECtHR judgements. The latter document established the right of the Parliament to propose general measures and to periodically request information from authorities regarding the enforcement of ECtHR judgements, as well as the obligation to organize, on an annual basis, public hearings in the Parliament regarding this subject. These drafts are expected to be presented for voting in the Parliament in summer 2015.



In January 2014, [LRCM analyzed statistical data regarding Moldovan cases at the ECtHR in 2013](#) (available only in Romanian). This document analyzes statistical data from the Activity Report of the ECtHR for 2013 and represents a synthesis of all judgements adopted by the ECtHR in 2013 in cases against Moldova. This document has been drawn up in order to raise awareness of the society, in general, and of lawyers, in particular, about the activity of the ECtHR. Similar documents were also prepared for the years [2010](#), [2011](#) and [2012](#).



Compensations for breaching reasonable time must be increased

In 2014, the LRCM analyzed judicial practice regarding the compensation mechanism in cases of violation of reasonable time requirement. The said mechanism was introduced on 1 July 2011, by the Law 87/2011, in order to enforce the ECtHR judgement in the case of *Olaru and others vs. Moldova*. [LRCM's analysis](#) revealed that many cases pertaining to the Law 87 had been examined slowly, while the amounts of compensation awarded as moral damages were substantially lower than the ones awarded by the ECtHR in comparable cases. LRCM recommended changing the procedure of awarding compensation for violation of reasonable time or introducing a system which would ensure, in practice, rapid examination of such cases. The Supreme Court of Justice should also establish practices which would ensure adequate compensations for violation of the reasonable time requirement.

In order to facilitate application of ECHR on the national level and changing the incompatible judicial practices, in 2013 LRCM selected 17 lawyers and intern lawyers who, in 2013–2014, benefitted from an [in-depth training regarding application of ECHR on the national level](#). The program included six seminars, each lasting two days, and five periodical meetings. The training was focused on the proceedings before the ECtHR, inadmissibility criteria at the ECtHR, Art. 2 (Right to Life), Art. 3 (Prohibition of Torture), Art. 6 (Right to a Fair Trial), Art. 8 (Right to Respect for Private and Family Life), Art. 1 of Protocol 1 to the ECHR (Protection of Property) and Art. 41 (Just Satisfaction). The topics had been picked together with the trained lawyers, based on the importance and impact of these rights in the Republic of Moldova. Lawyers from the ECtHR’s Registry and members of the LRCM were trainers at these seminars.

In November 2014, representatives of the LRCM participated in Strasbourg at the [biannual meeting of the ECtHR with civil society](#). During the meeting there were discussions about the number of pending cases and the pace of examination thereof, practical problems faced by the representatives of the applicants and internal practices of the ECtHR. The ECtHR was represented in the meeting by its President, judges and members of the ECtHR Registry.



**ECtHR:
President’s
immunity
can not be
absolute**

In the context of strategic litigation at the ECtHR, lawyers of the LRCM represented one applicant in the case of [Urechean and Pavlicenco v. Moldova](#). On 2 December 2014, in this case the ECtHR found a violation of the right to access to justice guaranteed by Art. 6 of the ECHR. The ECtHR noted that the immunity of the President of the country cannot be absolute and that it is inadmissible for courts to automatically refuse to examine claims regarding defamation lodged against the Head of the state for the mere fact that the latter enjoys immunity. In each case it is to be examined whether the challenged statements were made in the exercise of the mandate or not. That was the first case on which the ECtHR dealt with the issue of immunity of a President of the State.

II. Prevention and elimination of discrimination



In 2014, the LRCM, jointly with the expert Romanița IORDACHE, developed an [analysis of the compatibility with European standards of the national legislation in the field of labor non-discrimination](#) (available only in Romanian). The said analysis revealed the existence of a legal framework which requires minimal adjustments. When it comes to the Council for the Prevention and Elimination of Discrimination and Ensuring Equality (CPEDEE), although it has been established recently, this body resolves a large number of cases and acts proactively for purposes of combating labor discrimination.

The LRCM, in partnership with the Euroregional Center of Public Initiatives of Romania (ECPI), commenced the analysis of the compatibility of the national legislation with EU law in the field of equality and non-discrimination. This analysis mainly targets the areas of labor

relations, education, access to justice and access to goods and services, as well as the institutional aspect in the light of efficiency of the CPEDEE mechanism. This analysis will be made public in 2015. In 2015, the LRCM will continue to advocate for amending legislation and state policies in the field of non-discrimination.

III. Amending the legislation on the Ombudsman's activity and election of the ombudsman

The Government has initiated the process of amending the legislation pertaining to the Ombudsman. In this context, the Ministry of Justice has established a working group to draft a new law on the People's Advocate (Ombudsman). Representatives of the LRCM have participated in the working group and made recommendations for improving the draft law. Although the draft law developed by the working group has incorporated most of the LRCM recommendations, the draft was substantially modified in the Parliament. The public competition procedure for the appointment of the Ombudsman was excluded, provisions seriously affecting the independence of the Ombudsman were introduced and the competences of the Ombudsman regarding the examination of certain categories of complaints were limited. The amended draft law was voted by the Parliament and sent to the President of the country for promulgation. On 24 December 2013, upon the initiative of the LRCM, [more than 40 non-governmental organizations requested the President of the Republic of Moldova not to promulgate the Law](#). On 20 February 2014, the President refused to promulgate the law and conveyed the document to the Parliament, recommending that foreign partners and civil society be consulted. The Law on the People's Advocate (Ombudsman) was adopted again on 3 April 2014 and several objections of the civil society were incorporated in the law.



Preparation and approval of the Law on the Ombudsman and the election of two Ombudsmen was in the LRCM's sight throughout the process

Even though the Law on the People's Advocate (Ombudsman) was adopted, the Parliament hesitated to elect the ombudsmen. In 2014, LRCM, along with more than 150 NGOs, requested the Parliament to [elect the ombudsmen in a transparent, fair and prompt manner](#). The election process was however protracted. On 3 April 2015, Mr. Mihail COTOROBAI was elected as People's Advocate. The position of the People's Advocate for Children's Rights remains vacant due to the fact that no candidate accumulated the majority of votes of Parliamentarians.

CONSOLIDATION OF INSTITUTIONAL CAPACITY AND INCREASING OF THE LRCM'S VISIBILITY

According to the LRCM's Strategy for the years 2013–2017, it is proposed that the LRCM be developed as a visible analytical center and as a sustainable organization. The year 2014 was marked by the consolidation of the institutional capacity of the LRCM, by the following:

I. Increasing the LRCM's Visibility:

- a) a new web-page of the LRCM has been launched;
- b) the work on the Communication Strategy continued;
- c) internal branding rules have been developed;
- d) measures were taken to increase the constituency of the association.

II. Management Strengthening:

- a) a consolidated Manual of internal policies was drawn up and adopted;
- b) the work on the mechanism of performance evaluation of staff continued;
- c) [semi-institutional grant](#) for a period of three years was obtained.

III. Fundraising Activities:

All fundraising proposals made by the LRCM in 2014 have been accepted. This ensured that, as of April 2015, the annual budget of the association was committed in the proportion of 80%. The budget of the association for 2014 increased in comparison to 2013 by 49%, to USD 415,600. The majority of grants obtained in 2014 were for a period exceeding 12 months.

BALANCE SHEET OF THE LRCM: 2013 AND 2014¹

	Note	2013	2014
NON-CURRENT ASSETS			
<i>Intangible assets</i>			
Intangible assets	3	20,768	85,101
Amortisation of intangible assets		(10,402)	(25,570)
Intangible assets, net		10,366	59,531
<i>Property, plant and equipment</i>			
Property, plant and equipment in use	4	123,042	222,540
Depreciation of property, plant and equipment		(42,875)	(95,249)
Property, plant and equipment, net		80,167	127,291
Total non-current assets		90,533	186,822
CURRENT ASSETS			
Short term receivables	5	19,073	709,196
Cash and bank	6	1,103,112	1,711,520
Other current assets		2,520	-
Total current assets		1,124,705	2,420,716
Total assets		1,215,238	2,607,538
EQUITY AND LIABILITIES			
<i>Capital and reserves</i>			
Subvention		90,533	186,822
Self financing fund		-	62,752
Total equity		90,533	249,574
<i>Liabilities</i>			
Long-term liabilities	7	1,103,112	1,648,768
Short-term liabilities	8	21,593	709,196
Total liabilities		1,124,705	2,357,964
Total equity and liabilities		1,215,238	2,607,538

¹ Extract from the LRCM Audit Report for 2014

SUMMARY OF SOURCES OF FINANCING AND THE USE OF FUNDS BY THE LRCM: 2014²

	Year 2014		Aggregate		Budget
	MDL	USD	MDL	USD	
Plus: Sources of financing					
SOROS Foundation – grant contract 14030 (FSM Discriminare)	242,188	17,600	372,724	27,600	\$27,600
SOROS Foundation – grant contract 14077 (FSM JI)	728,579	51,284	1,055,244	76,284	\$76,284
USA Embassy – grant contract SMD700-12-CA002	11,286*	-	2,353,486	187,789	\$187,789
Foundation Open Society Institute (Human Rights Initiative) – grant contract OR2014-12242 (A/2014)	703,375	50,000	703,375	50,000	\$50,000
Foundation Open Society Institute (Human Rights Initiative) – grant contract OR2013-04095 (A/2013)	-	-	624,750	50,000	\$50,000
ROLISP– grant contract 01	245,360	18,000	632,993	49,165	\$69,165
East European Foundation – grant contract 171 (EEF Institutional)	537,768	38,057	759,108	55,057	\$55,057
SOROS Foundation – grant contract 14155 (FSM FtF)	1,012,772	70,620	1,012,772	70,620	\$84,000
Delegation of the European Union to the RM – grant contract EIDHR 2013/334-003	2,175,425	142,034	2,175,425	142,034	€270,000
US EMBASSY – grant contract SMD700-14-GRO85	327,409	23,986	327,409	23,986	\$23,986
Other sources	62,752	4,019	63,752	4,100	
Total Sources	6,046,914	415,600	10,081,038	736,636	

² Extract from the LRCM Audit Report for 2014

* Differences of currency exchange rates

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