



LRCM

Rights and justice for all



ACTIVITY REPORT

OF THE LEGAL RESOURCES CENTRE FROM MOLDOVA

2022



IDENTITY

The Legal Resources Centre from Moldova (LRCM) is an independent, apolitical, nongovernmental, nonprofit organization that contributes to strengthening democracy and the rule of law in the Republic of Moldova through research, monitoring, and advocacy.



VISION

We live in a prosperous, democratic country, where people are free and responsible, live in safety, enjoy equal opportunities, are protected by law, have confidence in justice, and feel secure about their future.



MISSION

The LRCM promotes an independent, effective, and accountable justice system, effective anticorruption mechanisms, respect for human rights, and an enabling environment for civil society and democracy. For that end, we identify problems with systemic impact, produce solutions and bring them into the public agenda, react to abuses, and mobilize partners to make a difference.



VALUES

The LRCM believes in democracy, the rule of law, respect for human rights, and the values of open society.



PRINCIPLES

The LRCM is guided by the following principles:

- Professionalism and respect for professional ethics
- Integrity and transparency
- Human rights approach
- Principle of gender equality
- Proactive and constructive attitude toward changing things for the better
- Collective leadership and participatory approach to strategic decision making
- Political non-affiliation
- Compliance with rules that ensure a sustainable environment

MESSAGE FROM THE EXECUTIVE DIRECTOR



The work of the Legal Resources Centre from Moldova in 2022 was marked by the justice reform agenda announced by the national government and by changes in the organization's team. The LRCM produced more [studies](#) and [legal opinions](#) than in 2021, and a great deal of our effort went into improving the major legislation developed by the Ministry of Justice and increasing the visibility of the organization.

Our interventions mostly aimed to ensure the fairness and improve the efficacy of pre-vetting and vetting procedures, [to reduce red tape](#) in the recruitment of judges and in [criminal procedure](#), and to close exploited loopholes. In the end, most of the recommendations made by the LRCM were transposed into law. In September 2022, we held the fourth edition of the Justice Reform and Anticorruption Forum, which proved to be a genuine success.

In the fall of 2022, to increase integrity in the public sector, the LRCM's experts helped the National Integrity Authority to develop [standard operating procedures for integrity checks](#) and to establish an effective performance review system for integrity inspectors. The LRCM's experts also carried out a [comprehensive analysis](#) of the judicial procedures followed in cases of corruption and the sanctions judges apply in such cases.

The LRCM continued informing and [training in the field of human rights](#) and strengthening civil society in the Republic of Moldova. We kept the Council of Europe, the UN, the European Union, and other development partners informed about human rights situation in the country. To educate young people in the spirit of democracy, the LRCM offered public lectures and held [the school of applied democracy](#). We also continued efforts to strengthen [the protection of human rights defenders](#) in the country.

2022 was the sixth year of applying the percentage designation mechanism. We continued promoting this mechanism and [training civil society organizations](#) to capitalize on it and reviewed the impact it had produced. At the beginning of the year, civil society organizations' criticism of the government's questionable policies attracted gratuitous attacks from politically engaged media outlets and individuals. To counter this practice, the LRCM, along with other organizations, denounced the attacks in a new report.

The team of the LRCM has undergone significant changes. The membership of the Administration Board changed following a string of resignations due to newly arisen professional incompatibilities. [Andrei Nasu](#) joined the body of jurists, Sorina Macrinici suspended her work due to family reasons, and Nadejda Hriptievschi suspended her work at the organization after becoming a member of the Pre-vetting Committee. It was also my turn to resign as executive director of the LRCM, after 12 years of leading the organization, and I am glad that, following a public competition, the Administration Board appointed Ilie Chirtoacă to take over in this role as of 1 January 2023.

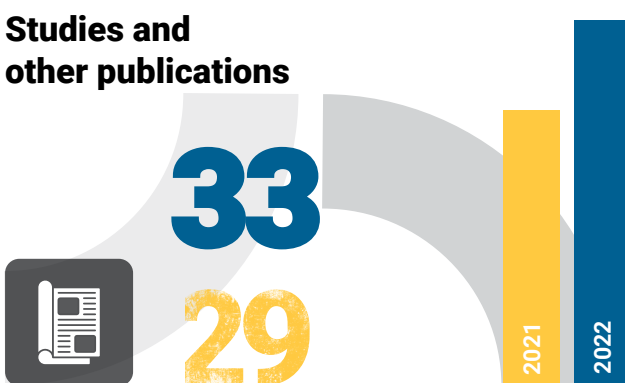
I am deeply grateful and thank the previous and new members of the Association's Administration Board, the Association members, and the LRCM's team for their dedication, professionalism, and engagement. I would also like to thank everyone I had the pleasure to collaborate with, especially the partners and supporters of the LRCM, in changing things for the better in the Republic of Moldova during these 12 years. Without you, the LRCM would not have become one of the most vibrant, professional, and effective nongovernmental organizations in the Republic of Moldova.

Vladislav Gribincea

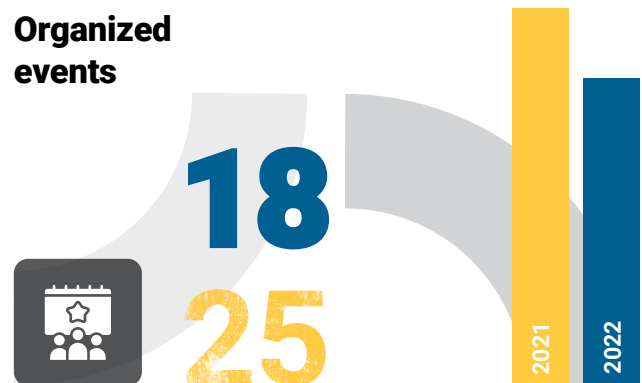


LRCM IN FIGURES

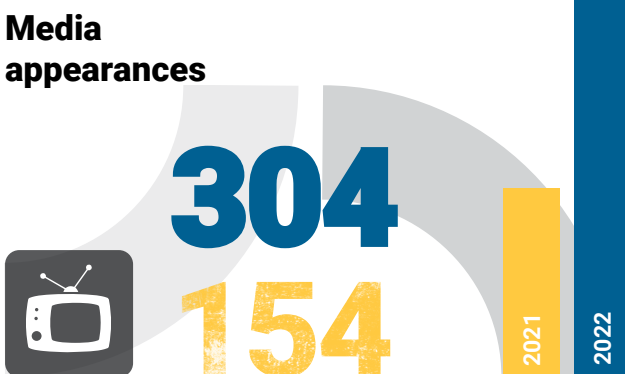
**Studies and
other publications**



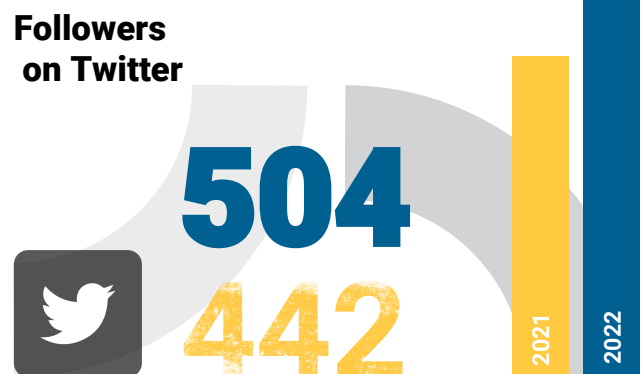
**Organized
events**



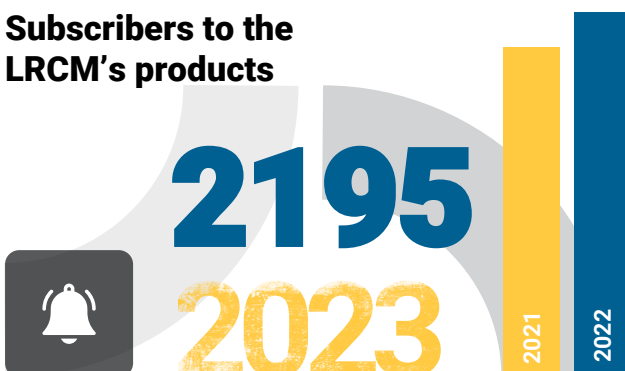
**Media
appearances**



**Followers
on Twitter**



**Subscribers to the
LRCM's products**



**Likes on
Facebook**



INDEPENDENT, ACCOUNTABLE, AND EFFECTIVE JUSTICE SYSTEM

SUCCESS STORY:

JUSTICE AND ANTICORRUPTION REFORMS FORUM

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„Creating a space for professional debates, with corresponding topics and guests, is a challenge that the LRCM's team approached with enthusiasm and responsibility, because we understand the importance of the cohesion between legal professionals, decision-makers, and the community of national and international experts, especially since many of the reforms are at the beginning of their journey”.

Victoria Mereuță,
legal officer



In September 2022, the fourth edition of the most important discussion forum dedicated to the justice system in the Republic of Moldova—the Justice Reform and Anticorruption Forum—took place. The LRCM organized this event in partnership with the Ministry of Justice and with the financial support of the US Department of State.

Every year, the forum brings together key players from the legal system, development partners, decision makers, and the best experts in the field of justice and anticorruption. The quality of the discussions, the interaction between the stakeholders, and the reform solutions generated at this event testified to the success of the LRCM's strategic efforts to contribute to an independent, accountable, and effective justice system and the fight against corruption.

The event was opened by President Maia Sandu, EU Ambassador to Chișinău Janis Mazeiks, and US Ambassador to the Republic of Moldova Kent D. Logsdon. Special guests included Richard Nephew, Coordinator on Global Anticorruption at the US Department of State, Jeroen Hooijer, Head of Unit at the European Commission's Directorate-General for Justice and Consumers, and Marina Matic, justice reform expert from the World Bank.

They produced recommendations for the implementation of the current most discussed and complex reforms in the Republic of Moldova—the vetting of judges and prosecutors and the reform of the Supreme Court of Justice. Participants also made suggestions about the preparatory process for the accession of the Republic of Moldova to the European Union (pre-accession) and how the country could ensure the sustainability of the desired reforms.



Listen the audio summary of the
2022 edition of the Forum

THE LRCM'S ACHIEVEMENTS IN 2022

INDEPENDENT,
ACCOUNTABLE,
AND EFFECTIVE
JUSTICE SYSTEM

The ruling party has declared justice reform and crackdown on corruption its top priorities. In 2022, the Legal Resources Centre from Moldova (LRCM) continued its efforts to push justice reforms and to keep them high on the public agenda, offering legal expertise, monitoring progress, and reacting to systemic issues.

The vetting of judges and prosecutors was the leitmotif of the justice reform in 2022. The LRCM offered the authorities lots of recommendations and legal opinions related to the first phase of the reform—the evaluation of candidates for member of the Superior Council of the Magistracy and the Superior Council of Prosecutors.

One of our team members joined the Pre-vetting Committee. In order not to affect the impartiality of the Committee, the LRCM refrained from any cooperation with it, but continued to work with the Ministry of Justice and Parliament on the legislation regarding the vetting of judges.

On 1 April 2022, the [constitutional amendments](#) aimed at increasing the independence and efficacy of the justice system took effect, and the LRCM offered the [legal expertise](#) necessary to align the secondary legislation with the new constitutional provisions.

After the announcement of [the initiative to reform the Supreme Court of Justice](#), which pursued, among other things, the limitation of the SCJ's functions to its main role of ensuring a consistent application of the law in the justice system and either the reduction of the number of Supreme Court justices from 33 to 20 or the introduction of the possibility for other legal professionals to become Supreme Court justices, the LRCM proposed [a series of improvements](#) to the bill.

The LRCM also offered legal expertise [in amending the criminal procedure](#) and the legal framework of [the National Institute of Justice](#).

In 2022, the LRCM produced the third edition of the policy paper [Moldovan Justice in Figures—A Comparative Perspective](#), which presents the latest statistics about the justice system in our country. These statistics are compared with data from other member states of the Council of Europe and allow identifying systemic issues that need greater attention. Some of the most relevant findings, which have remained valid for years, were that the salaries of Moldovan judges are lower than those of their counterparts in any other member state of the Council of Europe, the per capita number of prosecutors is twice the European average, and the examination of cases in Moldova is quite fast. Other important figures and conclusions from the research were summarized in four infographics presenting, respectively, [the resources allocated to the justice system](#), [the salaries of judges and prosecutors in 2022](#), [the personnel of the justice sector](#), and [the efficacy and quality of justice administration](#) in Moldova.

The LRCM continued producing its [monthly newsletter](#) to keep civil society, development partners, and other stakeholders of rule-of-law processes in the Republic of Moldova up to date. In addition, we regularly updated [our YouTube channel](#) with quarterly newsletter summaries in video format.



INTEGRITY AND THE FIGHT AGAINST CORRUPTION

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8 out of **10**
individuals convicted of
corruption in Moldova do not
stay a day in prison.



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The acquittal rate in
corruption cases is
12 times higher than the
average acquittal rate in
the country (3%).

FEATURED STORY:

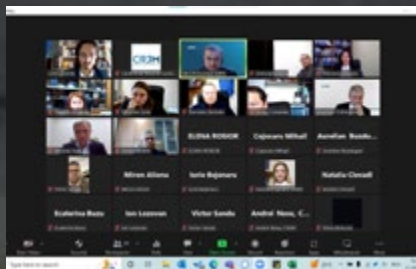
HOW IS CORRUPTION INVESTIGATED AND SANCTIONED IN MOLDOVA?

Corruption remains a serious problem in the Republic of Moldova, with a high acquittal rate, lenient sentences, and slow or ineffective trials. Addressing this issue requires a greater focus on grand corruption and legislative changes that will make it easier to investigate and punish this behavior.

The study [Sanctioning Corruption—a Case Law Review](#), produced by the LRCM in 2022, found that, every year, hundreds of corruption cases reach judges' desks. Most of them concern petty corruption, such as the illegal collection of money from students or the bribing of police.

Grand corruption, however, remains unaddressed. The reasons are various. As a rule, cases of grand corruption involve a high degree of complexity and take much longer to be completed. Another, simpler, explanation could be a lack of will or fear of repercussions, when the perpetrators are people in high positions and with powerful connections. In addition, many acts of corruption never get properly sanctioned by courts because they never get discovered in the first place, due to either prosecutors' mistakes, the expiration of limitation periods, or the perpetrators (especially those caught in the act) opting for simplified procedures in exchange for a milder punishment.

One reason we do not see visible progress is the fact that perpetrators of corruption are more likely to be acquitted. The conviction rate at the level of district courts is 57%, whereas the acquittal rate is 37%. This means that someone who has committed an act of corruption has a very good chance of acquittal, since their guilt cannot be proven with thorough evidence. The acquittal rate in corruption cases is 12 times higher than the average acquittal rate in other types of cases in the country (3%).

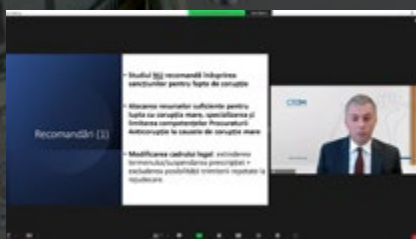


The investigation of corruption, in addition to not always being effective, is also slow. It takes 3.5 years on average to complete the trial of a corruption case, and some such trials take 8, 10, or even 12 years. All the quality of evidence and the effort of the people investigating corruption cases becomes useless when the trial lasts unreasonably long. Before receiving an irrevocable judgment, every second case of corruption gets retried at least once. Retrial may be ordered when higher court judges find errors in the trial of a case and send it back for a second examination. This increases the chances that the limitation period for proving the culprit's guilt will expire, allowing the culprit to escape punishment.

8 out of 10 individuals convicted of corruption do not stay a day in prison, and the applied sentences are often lenient, with an average prison term of 2.3 years. The study recommends stronger crackdown on grand corruption, allocating sufficient resources for investigations, and changing legislation to make it easier to bring the perpetrators to justice. These measures are necessary to deal with the endemic corruption in the Republic of Moldova.

THE LRCM'S ACHIEVEMENTS IN 2022

INTEGRITY AND THE FIGHT AGAINST CORRUPTION



In 2022, LRCM presented the results of monitoring the activity of the Integrity Council (IC) during its first term (2016-2021). The [research](#) highlighted the achievements and challenges of the Council and how its members had performed their statutory duties. One of the findings was that the Council failed to effectively promote integrity during the monitored period.

The LRCM recommended setting up a permanent secretariat for the IC, having the members of the IC involved by rotation in the hiring of integrity inspectors, and avoiding confrontation between representatives of the National Integrity Authority and those of the Integrity Council.

In another research effort, the LRCM's experts analyzed [the documents of the National Integrity Authority](#) and the judicial practice of examining them. The study covered 873 acts regarding compliance with the regime of assets, conflicts of interest, incompatibilities, restrictions, and limitations.

Interestingly, the study found that, for 45 months, none of the cases concerning failure to declare assets reached the SCJ. This shows that either the examination of cases of this type is arduous or else some solutions are being dragged out in court.

By these quantitative and qualitative data analyses, the LRCM contributed with its expertise to the improvement of the NIA's procedures for checking assets and interests. In addition, we worked with public authorities on developing legislative amendments related to [extended confiscation](#) and proposed dissuasive sanctions for corruption.

The LRCM also facilitated discussions between 74 justice professionals and international experts about the most pressing issues related to corruption and justice.

Using various multimedia productions, the LRCM drew public attention to the most notable figures involved in corruption cases, the way this type of crime is being investigated, and sanctions given for it.



See an
infographic
developed by the
LRCM

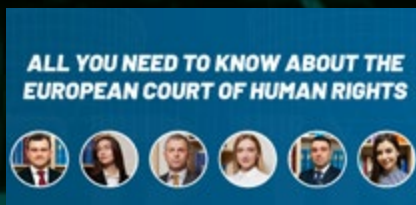


Listen to
a podcast
produced by
the LRCM

HUMAN RIGHTS

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ECtHR procedures were presented with the participation of the LRCM's jurists, some of whom have extensive experience representing human rights cases at the Strasbourg Court.



Follow the series of tutorials about the work of the European Court of Human Rights

THE LRCM'S PRODUCTS:

EXPLANATORY VIDEOS ABOUT THE ECtHR

With the increasing use of the Internet and social media, it becomes much easier to disseminate and acquire information. Acknowledging this trend, in 2022, the LRCM produced and posted 14 informative videos about the structure and procedures of the European Court of Human Rights (ECtHR), which help citizens to understand how this court works and how to take a legal action to it correctly if need arises.

In recent years, the ECtHR has implemented new, stricter rules of procedure. More applications are dismissed as inadmissible, and ECtHR caselaw has become more diverse. The LRCM produced videos that explain the main aspects and procedures related to the application of the European Convention on Human Rights.

Any individual or private organization can file an application with the ECtHR, regardless of age, citizenship, gender, activity, or social status. The European Court also accepts applications filed by a state against another state. However, the application to the ECtHR must meet certain criteria.

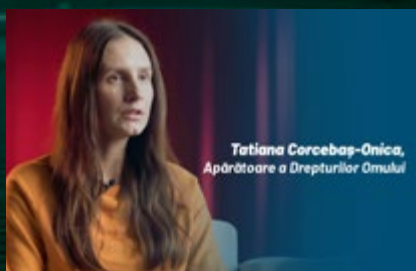
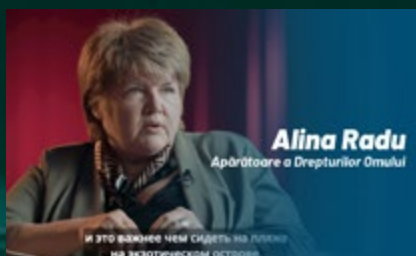
We have developed several videos, each dedicated to a topic, such as how to fill out the application at the ECtHR, how ECtHR judges examine applications, what rights are defendable at the ECtHR, and in case of the violation of an article of the ECHR, what a fair satisfaction would be and how the Court gets its judgments enforced.

This information is also useful for legal professionals (jurists and lawyers) in better preparing their cases before the Strasbourg Court and for the application of ECtHR standards at the national level.

The videos proved to be in great demand. After the LRCM published this series of videos, they gathered tens of thousands of views and interactions. All videos are available in Romanian and have Russian subtitles.

THE LRCM'S ACHIEVEMENTS IN 2022

HUMAN RIGHTS



Infographic:
Who are human rights
defenders, and how can
you become one?

In 2022, it turned 12 years since the Legal Resources Centre from Moldova has chosen human rights as one of the strategic pillars underpinning its work. Our achievements are mostly concentrated around promoting the observance of the European Convention on Human Rights (ECHR) and informing the public about fundamental rights and freedoms.

For the twelfth consecutive year, the LRCM prepared [a summary of violations found by the European Court of Human Rights in Moldovan cases](#) in the previous year. The main findings were presented at [a press conference](#).

In 2022, it also turned 25 years since the ECtHR can examine applications against the Republic of Moldova. Using the occasion, the LRCM has prepared [a summary of all the violations found](#) in this quarter of a century. During this period, the ECtHR handed down 568 sentences in which it found 730 violations of the ECHR admitted by the Republic of Moldova.

Among the most violated rights are the right to a fair trial, the prohibition of torture, the right to liberty and security, the right to an effective remedy, the right to respect for private and family life, and the right to freedom of expression.

The LRCM also published, and presented to the public authorities, a policy paper on [the trial and sanctioning of torture and ill-treatment](#) in the Republic of Moldova. The study reviewed the practice of the Supreme Court of Justice from the last ten years and found that the examination of cases concerning torture and ill-treatment was deficient, judicial practice was not consistent, and the average duration of such trials was six years.

In 2022, the LRCM continued [training legal professionals](#) about the rights guaranteed under the European Convention on Human Rights. 30 judges, prosecutors, and lawyers participated in a workshop dedicated to Article 6 of the ECHR—the right to a fair trial.

Along with other civil society organizations, the LRCM called on Parliament to strengthen [the capacities of the Equality Council](#) and on the justice authorities to do justice to [the Turkish teachers who had been illegally expelled from the country](#).

In 2022, the LRCM intensified its advocacy of the concept of human rights defender, producing [a video that explained this concept](#) and offering legal assistance to Moldovan human rights defenders in difficulty.

The LRCM published two podcasts about [bias crimes](#) and [incitement to hatred](#), in which we talk about the ECtHR's practice of examining these cases.

DEMOCRACY AND CIVIL SOCIETY

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„I liked that here I found young people who think like me, but also those who think differently, who can inspire me. I had a great time, learned a lot, and made new connections.”

Rozalina Albu, participant of the Summer School, 2021 edition



THE LRCM'S ACHIEVEMENTS IN 2022

DEMOCRACY AND CIVIL SOCIETY



SUCCESS STORY:

SUMMER SCHOOL OF APPLIED DEMOCRACY

Promoting fundamental freedoms and rule-of-law principles among young people is another sustained effort by which the LRCM aims to contribute to building a democratic society. Thus, between 27 June and 1 July 2022, the LRCM held the sixth edition of the School of Applied Democracy. The program was attended by 18 young people from various regions of the country, who study and work at various universities and organizations in the country and abroad.

The sessions at the school are meant to increase awareness and understanding of the issues Moldova faces on its way toward democracy and to encourage the promotion of human rights, critical thinking, and civic activism among students and young professionals.

More than ten experts, practitioners, and trainers from the country and abroad spoke to young people about the elements of democracy, the importance of elections and the financing of election campaigns, the need for an independent judiciary, investigative journalism, the fight against corruption, security, the environment, civil society, and human rights.

The LRCM believes that it is important to raise the awareness of the young generation about the value of democracy so that it would be prepared to “apply” it, both locally and nationally, and as a result, to make the country stronger on its European path.

We believe that, despite the five-day event having ended in the summer of 2022, the information and practical interactions generated by it will take root in the minds of the trainees and will lead to a [new generation of well-informed professionals](#) full of integrity and an appetite for reforms.

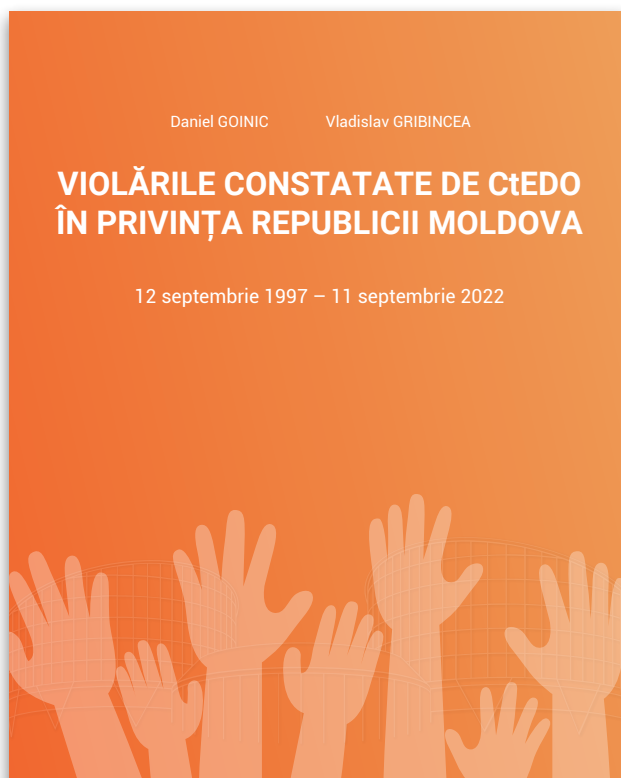
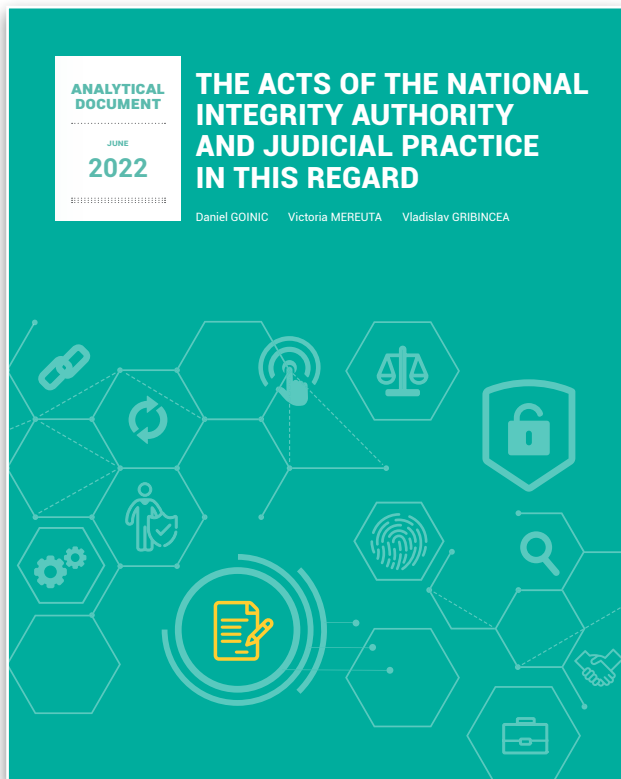
In 2022, the LRCM continued contributing to the strengthening of democracy and civil society in Moldova by promoting the 2% mechanism and training over 50 nonprofits how to attract funds by means of this mechanism.

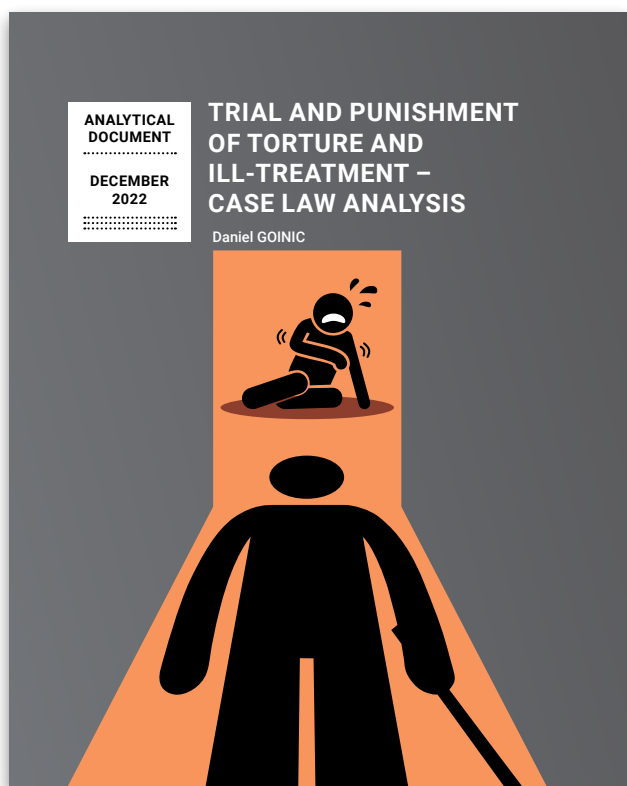
Following the Russian aggression in Ukraine, the LRCM offered foreign organizations pro bono legal assistance regarding the registration procedure applied in the Republic of Moldova. This way, civil society representatives from the neighboring country could operate in a safe environment.

NEWSLETTERS

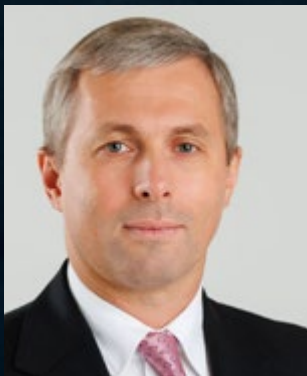
LRCM
Rights and justice for all







LRCM'S TEAM



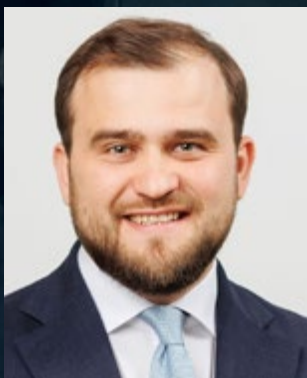
**VLADISLAV
GRIBINCEA**
Executive Director



**NADEJDA
HRIPTIEVSCHI**
Program Director
(suspended from office as of June 2022)



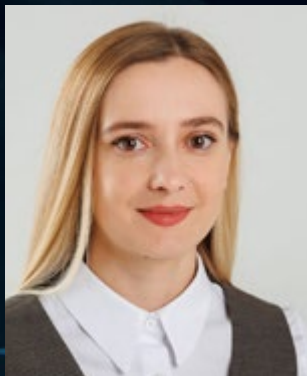
**SORINA
MACRINICI**
Program Director
(suspended from office as of June 2022)



**ILIE
CHIRTOACĂ**
Program Director



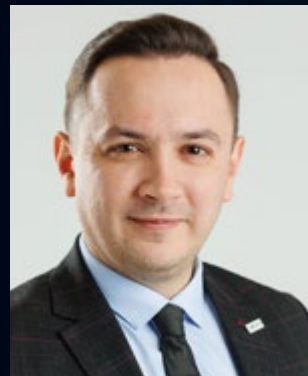
**DANIEL
GOINIC**
Program Director



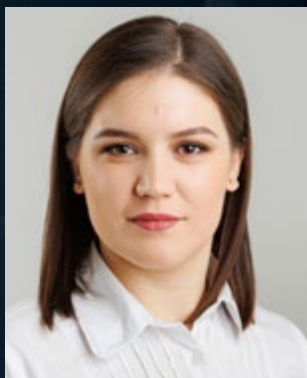
**OXANA
BRIGHIDIN**
Legal Officer



**VICTORIA
MEREUȚĂ**
Legal Officer



**ANDREI
NASU**
Legal Officer



**OLGA
CORTAC**
Director of the
Administrative Service



**AURELIA
CELAC**
Financial Manager and
Accountant



**ALINA
FRIMU**
Administrative and
Financial Assistant



**DUMITRU
JOMIR**
Communication
Coordinator



**DANIEL
STANCIU**
Communication Specialist



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CRISTINA PERETEAUCU
VICTOR GOTIȘAN
ANASTASIA NANI
ION GUZUN

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CORNELIU RUSNAC
CRISTINA MARTIN
ELENA LEȘAN
ION GUZUN
NADEJDA HRIPTIEVSCHI
PETER-VLAD IANUȘEVICI
RAISA BOTEZATU
SORINA MACRINICI
VERONICA MIHAILOV-MORARU (WITHDREW IN 2022)
VLADISLAV GRIBINCEA
ARCADIE BARBĂROȘIE



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KONRAD
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FOUNDATION



EUROPEAN UNION,
REPRESENTED BY THE
DELEGATION OF THE
EUROPEAN UNION TO THE
REPUBLIC OF MOLDOVA



SOROS
FOUNDATION-
MOLDOVA

LRCM SOURCES OF FUNDING IN 2022*

LRCM SOURCES OF FUNDING IN 2022*	Currency	Year 2022		Cumulative		Buget
		MDL	USD/EUR	MDL	USD/EUR	
Financing sources						
Swedish Agency for International Development SIDA - grant agreement no. 12136 (SIDA)	USD	-	-	10 818 508	619 746	625 000
US State Department - grant contract no. SINLEC20GR3100 (INL2)	USD	3 920 253	202 700	6 554 832	351 046	557 988
Embassy of the Netherlands, Agreement 4000004172/BKR-20-HR-12 \ (MATRA-HR)	EUR	1 286 296	60 280	3 094 689	150 280	150 000
The European Union Delegation to Moldova/ Grant Agreement No NEAR TS 202042 (EIDHR HRD)	EUR	3 524 788	172 459	5 675 623	275 090	400 000
Konrad-Adenauer-Stiftung / Grant Agreement No. R90720000V (KAS/KAS2)	EUR	383 089	18 851	873 978	42 179	42 687
Soros-Moldova Foundation - Grant Agreement No G15194 (FSM DO-UP)	MDL	2 231 391	116 900	2 231 391	116 900	249 383
German Development Cooperation GIZ, Service Agreement No 83413288 (GIZ NIA)	MDL	543 649		543 649		1 570 166
Cash outflow from sales of fixed assets	MDL	29 325		77 525	-	
Percentage designation 2%	MDL	4 191		29 387	-	
Self-financing fund LRCM	MDL	208 097		1 516 277	-	
Current accounts (USD)	USD	3 920 253				
Current accounts (EUR)	EUR	5 194 173				
Current accounts (MDL)	MDL	3 016 653				
Total sources of financing, MDL equivalent		12 131 079				



Total funds (received) in 2022 amounting to **12 131 079 MDL** is the equivalent of **641 747 USD**.



Total uses of funds in 2021 (payments) amounting to **12 163 789 MDL** is the equivalent of **643 478 USD**.



The average official exchange rate for 2021 – 18,9032 MDL/USD.



Excerpt from the LRCM Audit report for 2022, conducted by First Audit International.

LRCM BALANCE SHEET FOR 2022 (MDL)

ASSETS	Row code	Balance at	
		The beginning of the management period	End of management period
1	2	3	4
Long-term assets			
Intangible assets	010	44 532	29 688
Tangible assets in progress	020		
Lands	030		
Fixed assets	040	325 522	352 293
Financial investments in term	050		
Other long-term assets	060		
Total long-term assets (010+020+030+040+050+060)	070	370 054	381 981
Current assets			
Materials	080		
Small value and short duration objects	090	60 680	60 681
Production in progress and products	100		200 634
Accounts receivable and advances	110	122 859	46 036
Budget receivables	120	884	6 259
Staff receivables	130		
Other current receivables, of which	140	481 611	1 116 012
Receivables on funds with special purpose	141	481 611	1 116 012
Cash	150	3 801 781	4 412 072
Current financial investments	160	643 002	
Other current assets	170		
Total current assets (080 + 090 + 100 + 110 + 120 +130 + 140 + 150 + 160 + 170)	180	5 110 817	5 841 694
Total assets (070 + 180)	190	5 480 871	6 223 675

LIABILITIES AND EQUITY	Row code	Balance at	
		The beginning of the management period	End of management period
1	2	3	4
Equity			
Corrections to previous years results	200	X	
Net surplus (net deficit) of the period	210	X	29 325
Initial contributions of the founders	220		
Fixed assets fund	230	370 054	381 981
Self-financing fund	240	1 772 870	1 867 070
Other funds	250		
Total equity (200+210+220+230+240+250)	260	2 142 924	2 278 376
Long term liabilities			
Long-term financing and receipts with special purpose	270		
Long term financial liabilities	280		
Other long-term liabilities	290		
Total long-term liabilities (270 + 280 + 290)	300	0	0
Short term liabilities			
Short term financing and receipts with special purpose	310	2 799 645	3 012 355
Short term financial liabilities	320		
Bills payable and advances received	330	8 882	10 867
Staff liabilities	340	230	
Social security and insurance payable	350		
Taxes payable	360		
Short term deferred income	370	191 554	111 753
Other short-term liabilities	380	337 636	810 324
Total short-term liabilities (310 + 320 + 330 + 340 + 350 + 360 + 370 + 380)	390	3 337 947	3 945 299
Total liabilities and equity (260 + 300 + 390)	400	5 480 871	6 223 675

STATEMENT OF INCOME AND EXPENDITURE (MDL)

FROM 1 JANUARY TO 31 DECEMBER 2022

I T E M S	Row code	Management period	
		Previous (2021)	Current (2022)
1	2	3	4
Income related to special purpose funds	010	8 040 641	8 309 852
Expenditures related to special purpose funds	020	8 021 891	8 280 527
Surplus (deficit) related to special purpose funds (010 – 020)	030	18 750	29 325
Other income (except income from economic activity)	040	3 006	7 169
Other expenses (except income from economic activity)	050	3 006	7 169
Surplus (deficit) related to other activities (040 - 050)	060	0	0
Income from economic activity	070	42 155	340 384
Expenditures from economic activity	080	30 250	340 384
Result: profit (loss) from the economic activity (070 - 080)	090	11 905	0
Income tax expenditures	100	0	0
Net surplus (net deficit) of the period (030 + 060 + 090–100)	110	30 655	29 325

LEGAL RESOURCE CENTRE FROM MOLDOVA



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