

ANNUAL FISCAL YEAR REPORT

OCTOBER 2005
TO SEPTEMBER 2006

Moldova
Local Government Reform Project



THE URBAN INSTITUTE

USAID's Moldova Local Government Reform Project

MOLDOVA
LOCAL GOVERNMENT
REFORM PROJECT (LGRP)

ANNUAL
FISCAL YEAR REPORT

OCTOBER 2005 TO
SEPTEMBER 2006

Prepared for



Moldova Local Government Reform Project
United States Agency for International Development
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TABLE OF CONTENTS

I. INTRODUCTION AND SUMMARY OF PROJECT ACCOMPLISHMENTS.....	1
II. MAJOR ACTIVITIES	3
III. LIST OF DOCUMENTS BY PROGRAM COMPONENT	15

ANNEXES

Annex A–Fiscal Decentralization

Annex B–Democracy and Governance

Annex C–Municipal Services/Demonstration Projects

Annex D–LGRP Success Stories

LIST OF ACRONYMS

ADPA	Association for the Development of Public Authorities
BCI	Business Consulting Institute
CSO	Civil society organization
FI	Fiscal improvements
FY	Fiscal year
IMFS	Integrated Municipal Financial Software
LED	Local economic development
LEPA	League of Economists and Public Accountants
LGRP	Local Government Reform Project
MEWSO	Manual for Efficient Water Supply Operations
MEWSO-SS	Manual for Efficient Water Supply Operations - Small Systems
MS	Municipal services
NGO	Nongovernmental organization
QMM	Quarterly Mayors' Meeting
USAID	United States Agency for International Development

MOLDOVA LOCAL GOVERNMENT REFORM PROJECT

ANNUAL FISCAL YEAR REPORT

OCTOBER 2005 TO SEPTEMBER 2006

I. INTRODUCTION AND SUMMARY OF PROJECT ACCOMPLISHMENTS

This report covers 12 months—October 1, 2005 to September 30, 2006 or Fiscal Year (FY) 2006 of the Moldova Local Government Reform Project (LGRP). Part I provides the introduction to the report and describes its organization. Part II describes major activities undertaken during the period covered by this report. Part III lists the work products for FY 2006, which can be found in the annexes to this report. *There are four annexes to the FY 2006 LGRP report:* Fiscal Decentralization, Democracy and Governance, Municipal Services/Demonstration Projects, and LGRP Success Stories.

Task Order No.: EEU-I-00-99-00015-00, TO No. 806

Date of Issuance: February 1, 2000

Task Order Description:

Moldova LGRP is implementing a technical assistance program over a seven-year period to assist all levels of government in the Republic of Moldova in shaping and realizing their agenda for local government reform. The principal focus of LGRP is on "governments of the first level" i.e., cities and villages. This includes improving local government autonomy (including fiscal decentralization and improved management) and strengthening the role of civil society organizations (CSOs) in democratic local governance. Increased citizen participation in decision-making in the target communities will indicate that the communities have enough fiscal decentralization to make independent decisions about their budgets and strategic plans; that elected officials are aware of the importance of citizen participation; and that citizens believe that their participation is important and have been mobilized to play a role in their local government.

Amount obligated under Task Order: (As of 5/26/2006)	\$ 11,348,206
Total potential Task Order amount:	\$ 11,348,206
Dollars expended to date, including accruals: (As of 9/30/2006)	\$ 9,180,880

Project results as of September 30, 2006 are shown in Table 1.

Table I-1
Project Indicators¹

Performance Indicator	Indicator Definition and Unit of Measurement	Baseline Data		Plan	Actual	Fiscal Year 2006	
		Year	Value	2005	2005	Target	Actual
Strategic Objective: 2.3: Democratic institutions more effective, responsive and accountable							
1. Indicator: Citizen participation in decision-making in partner local governments in:	Definition: Citizens' participation in decision-making can be demonstrated through public hearings on the local budget and public hearings on municipal service decisions or strategic planning. This indicator counts the number of partner local governments ² that can demonstrate citizen participation through: <i>Unit: Number (cumulative)</i>						
a) Budget process	a) A minimum of 1 public hearing on the local budget	2004	37	45	65	85	86
b) Decisions about municipal services or strategic planning	b) A minimum of 1 public hearing on municipal service decisions and/or strategic planning	2004	82	85	111	137	137
IR 2.3.1: Local government autonomy strengthened							
2. Indicator: Community strategic plans officially adopted by action of the council after a formal public hearing	Definition: Partner local governments that have officially adopted a strategic plan as confirmed by an officially registered decision of the legislative body <i>Unit: Number (cumulative)</i>	2004	57	72	80	98	107
3. Indicator: Partner communities, in which financial management capacity is increased through office automation	Definition: Partner local governments that have increased financial management capacity by implementing office automation and receiving computer training <i>Unit: Number (cumulative)</i>	2004	55	70	79	99	104
4. Indicator: Households receiving new or improved public services in partner local government communities	Definition: Households in partner local communities receiving higher quality and more reliable services through more transparent processes <i>Unit: Number per year</i>	2004	67,540	70,000	83,874	80,000	218, 271
5. Indicator: Demonstration projects competitively selected and implemented	Definition: Demonstration projects implemented that achieve an objective in a community strategic plan and result in improvement of strategically important services and/or facilities, and enhancement of the sustainability of community strategic planning in communities across Moldova <i>Unit: Number per year</i>	2004	0	40	42	75	78

¹ LGRP results as of September 30, 2006.² The total number of partner local governments is 120. The total number of local governments in Moldova is 903.



II. MAJOR ACTIVITIES

Task #1 – Assist in Establishing Legislation and Implementing Regulations towards Decentralization

Although the political situation in Moldova officially favors local democracy and reforms towards decentralization, the pace is too slow to expect any significant progress in the nearest future. In 2006, as in previous years, the political situation was mainly influenced by the numerous commitments that Moldova made to international organizations as a signatory party. Moldova is too ambitious in making optimistic declarations in favor of democratic values and standards, but reluctant in taking practical actions to honor its commitments. Judging by the slow pace at which Moldova advances toward its goal, it is likely that the country will be able to honor only a part of its commitments within the intended time frame.

During the reporting period, LGRP monitored the political situation in Moldova and carried out activities and research to improve the legislative framework for local governance.

In January 2006, LGRP organized a round table with a group of mayors from LGRP partner communities, faculty members of the Academy of Public Administration, and consultants from various indigenous think tanks in the field of public administration. At the meeting, participants informally exchanged their opinions regarding the actions of the Government of Moldova vis-à-vis the latest (November 2005) Council of Europe Monitoring Report and Recommendation. The participants came to the conclusion that while Moldova has advanced on the path of macroeconomic reform, local democracy and especially decentralization remained neglected. In this context Moldova has not yet met a number of important commitments in a satisfactory manner. Consequently, local governments operate in a restrictive legal framework, facing discretionary interference by central government bodies in their daily management operations and a severe lack of financial capacity. Participants expressed the recommendation for the Government of Moldova to put on the reform agenda actions that will radically change the current status of local democracy, particularly legislation, finance and administrative operations.

In FY 2006, LGRP completed an official legal opinion on the legislative package related to local governments' operations, i.e. Law on Local Public Administration (new redaction), amendments to the Law on Local Public Finance, and the Draft Law on Decentralization. The legal opinion paper outlines that these laws represent a small step toward improving the legislative framework and bringing it in compliance with European standards, but in reality they will not produce major changes in the existing legislative framework of local public administration. The legislative proposals do not ensure a breakthrough in the field of decentralization. The legislative package is abundant with general statements and contradictory provisions. Particularly, amendments to the Law on Local Finance are insignificant and do not create a clear legal basis for stable and independent sources of local revenues. Moreover, according to new legislation, local governments are not entitled to establish local taxes and must operate within the tax range set up by the Parliament. The new redaction of the Law on Local Public Administration keeps intact the central governments' and raions' (2nd tier of local government) oversight role in intergovernmental relations. Additionally, there are loopholes which could feed the discretionary interpretation of the law. LGRP believes that the legal opinion can serve as a recommendation for improving the legislative package for the second reading in Parliament. The legal opinion paper was officially transmitted to the Ministry of Local Public Administration, which is in charge of preparing the legislation for Parliament hearings.

Task #2 - Build the Capacity of Municipal Officials to Implement Reforms and Improve Delivery of Services

A. Component 1: Fiscal Decentralization

1. Quarterly LGRP Financial Applications Users' Group Meetings

In FY 2006, LGRP continued to strengthen the local governments' capacities for better financial management by continuing the tradition of organizing Quarterly Financial Applications Users' Group Meetings. Starting with FY 2006, however, the meetings were renamed Integrated Municipal Financial Software (IMFS) Users' Group Meetings and their main purpose became to disseminate the knowledge of IMFS among the accountants and tax collectors from LGRP partner communities. Keeping the already successful elements of the meetings, such as training programs on various financial management issues and accounting methodology, as well as other subjects of interest for the partner communities, the main focus of the quarterly meetings became IMFS and issues related to its implementation by LGRP partners.

Several new features were introduced during FY 2006 for the organization of the IMFS Users' Group Meetings to increase both the scope of its organization, and efficiency of the issues tackled.

First, as a result of the cooperation with the Moldovan Municipal Financial Officers' Association (League of Economists and Public Accountants, LEPA) the number of participants at IMFS Users' Group Meetings significantly increased. At least 100 participants from all LGRP partner communities and members of LEPA attended each of the events. Due to the efforts of the LEPA board, professionals from various public institutions were invited to present on different accounting and taxation issues for local governments.

Second, in the second half of FY 2006, LGRP trained and hired a group of short-term consultants to assist with IMFS implementation. With support from LGRP, the consultants founded a new NGO – Association for the Development of Public Authorities (ADPA) – aimed at further supporting IMFS after LGRP ceases to exist. This proved to have a positive impact on the IMFS Users' Group Meetings, since members of ADPA took an active part in the organization and delivery of training workshops presented at the meetings.

Third, LGRP advanced further in considering the local governments' needs and interests and providing the requested technical assistance. Through IMFS meetings, LGRP organized workshops, small group discussions and interactive training seminars in order to involve participants in discussions and debates, rather than have them as passive listeners of traditional lectures. The interactive IMFS meetings motivated even more the attendees: 120 participants (from 120 partner communities) being the highest number at one of the IMFS meetings.

Below are some of the highlights of the Quarterly Financial Applications Users' Group Meetings:

Integrated Municipal Financial Software (IMFS) Users' Group Meeting at Academy of Public Administration (APA), October 24-25, 2005. The 14th Users' Group Meeting had two important features that distinguished it from previous meetings:

1. Introduction of the IMFS component into the traditional training program.



2. Enlargement of the number of participants by inclusion of new members from 42 new LGRP partners, including local governments from Ialoveni raion and another 30 LGRP partners that previously did not have a chance to participate in Financial Applications Users' Group Meetings.

Joint Mayors'/Accountants' LGRP Annual Meeting was co-organized by the Fiscal Improvements Team on December 15-16, 2005. A joint meeting of accountants and mayors of LGRP partner communities was organized by combining the IMFS meetings with the Quarterly Mayors' Meeting (QMM). The event proved to be very successful and useful for the partners. During the meeting, through joint sessions, the mayors had the opportunity to learn more about financial issues and how they impact local governance, while the accountants learned about the implications of local public administration issues on the budgetary processes for local governments. Representatives of the three IMFS pilot sites: Ialoveni, Floresti and Cahul, delivered Power Point presentations on IMFS implementation in their communities during the Annual Meeting.

IMFS Users' Group Meeting on April 12-13, 2006 was dedicated entirely to IMFS implementation, issues and solutions. LGRP staffers informed participants about tasks to be done in order to smoothly automate the accounting works in their localities:

- LGRP IMFS consultants developed Power Point presentations on the particularities of IMFS implementation.
- Participants worked in four groups and brainstormed solutions to issues that had occurred during IMFS implementation.
- Each working group was offered four out of six presentations (delivered by LGRP IMFS consultants) on particularities and troubleshooting tips of IMFS implementation.

IMFS Users' Group Meeting, July 27-28, 2006. The aim of this Users' Group Meeting was to show the first results of IMFS implementation at the pilot sites in Ialoveni raion, and to have accountants of those localities talk about the results of their joint work with the implementers. The presentations went very well and inspired the accountants from other LGRP partners to implement IMFS, as they had first-hand proof from their colleagues that this is doable. One hundred and twenty accountants, tax collectors and representatives of financial departments from districts participated at the largest Users' Group Meeting organized by LGRP so far. Shortly after the meeting, LGRP presented the IMFS at a meeting with the newly appointed Minister for Local Public Administration and got the assurance for future support from the Ministry in the replication of IMFS throughout the rest of the communities in Moldova.

2. Development of Integrated Municipal Financial Software

In FY 2006, the focus of the Fiscal Improvements (FI) team was oriented towards the implementation of IMFS, which in turn required a well-structured and consistent hands-on training program for the accountants of the LGRP partner communities. In order to achieve better results, LGRP proceeded with two phases of IMFS implementation. Phase I entailed pilot testing of the program and intensive training for all partner communities. During Phase I, LGRP specialists and professionals at the pilot site tested the methodology and identified problem issues. Both successes and challenges of implementation at pilot sites were used as training material for all partner communities during regular workshops. In total, about 185 accountants and tax collectors from 120 partner communities passed a one-week intensive training on

IMFS organized by LGRP. Phase II envisioned the involvement of all partner communities in IMFS implementation. Partners received intensive training, equipment, and were provided hands-on technical assistance in IMFS implementation. The highlights of IMFS implementation are presented below:

- As a follow-up to basic IMFS training, LGRP specialists distributed the IMFS Users' Guide in both Romanian and Russian to all LGRP partners on CDs during the Annual Meeting on December 15, 2005. The CD was accompanied by instructions and a presentation of IMFS instructors providing general guidance on how to use the program delivered at the meeting.
- Using Ialoveni raion as a pilot site of IMFS implementation, LGRP collected suggestions and feedback from the implementing communities. Subsequently, in January, the FI team prepared and moderated a roundtable with the LGRP trainers/consultants and DAAC Sistem (creators of IMFS), at which specialists discussed problems and obstacles in implementing the accounting software in localities from Ialoveni raion. At the roundtable, LGRP consultants/trainers were invited to present the issues they had identified while assisting communities with IMFS implementation. LGRP compiled a log of such issues and DAAC Sistem's specialists prepared answers.
- In parallel, LGRP resolved the issue of hardware preparedness of the LGRP partner communities. The FI team, together with the LGRP Administrative team, prepared a schedule of delivery of equipment for LGRP partners. This list included existing LGRP partner communities, which needed additional computers to reach the ratio of one computer per 2 accountants for the implementation of IMFS, and new partners, which needed additional hardware such as computers and printers. During the month of February 2006, the FI team delivered 17 computers and 5 printers to the following communities: Balti, Biruinta, Sangerei, Beliceni Vechi, Casla, Soroca, Badiceni, Drochia, Gribova, Casunca, Rosietici.
- In February, the Fiscal Improvements team launched a "hotline" for troubleshooting IMFS support for the Ialoveni pilot site. Four consultants/trainers staffed the hotline from 10 a.m. till 5 p.m. on a daily basis; later, the hotline service was extended to all LGRP partner communities implementing IMFS. The process proved to be very useful. The hotline operator was responsible for keeping a log with questions, in order to develop a Frequently Asked Questions list and to determine potential errors and collect ideas to improve the software.
- To better implement IMFS, the FI team conducted a survey in order to assess additional needs of training in PC use in the process of IMFS implementation. The FI team delivered additional training, as needed, to participating communities.
- The next step in the implementation of IMFS was the development of a draft web page for IMFS users from which communities could download the most recent versions of updated IMFS and have access to other useful information (such as latest changes in legislation, news, etc.). Most of the LGRP partner communities have already used this opportunity and downloaded the latest versions in order to make upgrades to their versions. The web page and materials for download can be accessed online at <http://www.login.md/1c/>. (The website is currently only available in Romanian.) About 20 updated versions of IMFS were placed on the website during FY 2006.



- To ensure future IMFS sustainability, the FI team prepared a SWOT analysis for IMFS implementation with potential scenarios involving the following arrangements: create a new NGO (ADPA) to take over the maintenance and service of the program; turn IMFS over to the League of Economists and Public Accountants; or entrust the Ministry of Finance with IMFS support to users. These scenarios reflect the potential sustainability of IMFS implementation efforts after LGRP ceases to exist. A preliminary decision was that the best scenario was to transfer IMFS to the Ministry of Finance, which may cooperate in the future with ADPA or another NGO to implement and support IMFS throughout Moldova. A final decision will be made prior to the end of the project.

3. Technical Assistance to Partner Communities on Public Budget Hearings and Other Topics

FI technical assistance to partner communities in FY 2006 was mostly driven by the needs of partner communities implementing IMFS, but also included the same features and subjects as in previous years, namely: public hearings on budgets, water billing spreadsheets, and on-site consultancy.

In the area related to IMFS implementation, the FI team provided the following on-site assistance:

- LGRP installed Local Area Networks in partner communities' offices in June. This activity was part of infrastructure prerequisites necessary to proceed with IMFS installation and implementation.
- The FI team organized the delivery of personal computers (PCs) to the following LGRP partner communities: Sofia, Larga, Lipcani, Pelinia, Briceni, Alexandreni, Cimislia, Selemet, Basarabasca, Comrat, Cazaclia, Taraclia, Valcinet, Vornmiceni, Cojusna, Straseni, Cornesti, Cricova, Peresecina, Vatici, Zorile, Rezina, Dobrusa, Calfa, Bulboaca, Mereni, Dubasarii vechi, Cigirleni, Singera. This effort was undertaken with the aim of boosting IMFS implementation activities in those communities.
- The FI team of IMFS consultants continued their work with the accountants from LGRP partner communities during their on-site visits. Work plans for the implementation of IMFS were agreed with the chief accountant and Mayor from each implementing partner community. In some communities, a progress report on implementation of IMFS was done.

In the area of public budget hearings, on-site assistance included the following:

- The FI team assisted the Mayor of Ialoveni to prepare Microsoft charts on budget execution in Ialoveni town for the first 9 months in 2005. The FI team also helped to prepare and deliver a Power Point presentation on "Fiscal autonomy in Ialoveni town."
- The FI team assisted LGRP partners to organize public budget hearings by providing analytical and material support to the specialists of those communities.
- In response to the initiative of the Ministry of Finance to replicate the model of public budget hearings at the raion level, LGRP developed a training program for raion executives on how to conduct public hearings. The training program consisted of two modules: 1) introduction to public hearings and their role, and 2) guidance on conducting public hearings at the raion level. It included a video presentation that illustrates past experience supported by LGRP in conducting public hearings in villages and cities. As an initial step, the Ministry of Finance selected six pilot

raions for implementing the program. Initial seminars were held in Edinet (May 23rd), Chisinau (May 25th), and Cahul (May 30th) for the Northern, Central, and Southern raions' representatives, respectively. Representatives of two raions attended each seminar.

- As a result of training, three out of six raions proceeded with implementation of the public hearing model. LGRP staff attended all three public hearings and observed high attendance and good organization of events. The idea of conducting public budget hearings at the raion level was welcomed by the management of the Ministry of Finance and will be promoted to be included in legislation next year as a tool in participative decision-making.

Some examples of technical assistance on financial management issues:

- The FI team assisted the Mayor of Ialoveni to develop Microsoft Excel Charts showing the community's budget evolution over time.
- The FI team, together with the mayor of Floresti, developed a case study based on the current situation with budget allocation for capital investments in municipalities. A presentation was prepared for the Fiscal Decentralization forum, which took place in Chisinau on March 9-10, 2006.

Some examples of the technical assistance on financial applications spreadsheets:

- At the request of the Basarabasca city, the FI team modified the software that issues payment orders in accordance with new regulations. The FI team also provided the specifications for the computers that meet IMFS technical requirements. The city plans to purchase the necessary computers in the near future.
- The FI team held a presentation on water billing automation for representatives of small water utilities from Zberoaia, Balauresti, Bolduresti, Cristesti, Pascani, and Ciurleasa (Nisporeni), Sipoteni and Corjovo.
- Working in Basarabasca and Balauresti, the FI team reinstalled the software and prepared a new workstation to use finance applications. They also provided assistance on how to select a good computer, since the cities plan to purchase new computers in the near future.

B. Component 2: Democracy and Governance

1. Citizen Participation in Local Government Decision-Making

- **Community Strategic Planning Assistance**

During this reporting period, LGRP conducted a competitive "call for new local government partners" for FY 2006. An initial introductory orientation session for LGRP Potential New Local Government Partners was conducted on March 30, 2006 on the LGRP premises. The aim of the orientation was to acquaint eligible representatives of first-level governments in Moldova with the opportunities for future cooperation with LGRP. Per the recommendation of USAID/Moldova, only large jurisdictions with a population of five thousand and more were considered as the potential pool for selecting the new LGRP local partners. Mayors of 43 jurisdictions were invited to the orientation session and of those invited, 21 attended the event.



LGRP introduced participants to all aspects of partnership with LGRP. Significant time was spent on defining the assistance provided by LGRP and the obligations of local government partners. Mr. Corneliu Rusnac, USAID/Moldova Project Management Specialist and CTO for the project, opened the event with a keynote address to the participants. The Chief of Party briefed the local officials concerning the main components of the LGRP program and the program approach. Each LGRP team introduced mayors of current partner communities to discuss respective team activities. LGRP staffers' presentations were complemented by presentations from mayors of current LGRP partner communities, who talked about the benefits and responsibilities of being an LGRP partner. Application forms and other detailed information were provided at the session.

Out of 50 localities with a population of over 5,000, 18 municipalities submitted applications to LGRP within the deadline. The LGRP panel examined completed applications and selected ten new LGRP local partners in accordance with the selection criteria previously approved by USAID. The following communities were selected as LGRP partners: Sofia, Larga, Carpineni, Valcinet, Gratiesti, Mingir, Lipcani, Bulboaca, Vorniceni, and Mereni.

LGRP issued a request for proposals (RFP) in April 2006 for providing strategic planning assistance to LGRP partner communities in FY 2006. Two advertisements soliciting proposals from indigenous organizations/institutions legally registered in Moldova were published in republic-wide newspapers, i.e. one for Ialoveni raion (as a pilot test) and the other with a multi-raion approach. Business Consulting Institute (BCI) was awarded two contracts to implement community strategic planning for the multi-raion and Ialoveni raion approaches. On 16 June 2006 and 26 June 2006, UI/LGRP and BCI signed the respective subcontracts. The subcontracts specify assistance to forty (40) LGRP partner communities in total. BCI started providing strategic planning assistance in July 2006. During FY 2006, new strategic plans were developed in 27 LGRP partner communities and updated in 25 LGRP partner communities.

- **Citizen participation in the decision-making process**

Citizen participation is a proven critical element in making local governments more transparent, accountable and responsive with respect to the citizens. In FY 2006, LGRP continued to promote citizen participation in the local decision-making process through various means such as round tables, workshops, and public hearings. Public hearings, introduced by the Local Government Reform Project in Moldova, continued to be applied by the LGRP partner communities as an efficient tool of citizen participation. In FY 2006, a total of 52 LGRP partner communities approved their community strategic plans.

In FY 2006, 26 LGRP partner communities held public hearings on newly adopted community strategic plans. (Sireti community succeeded to hold public hearings on its strategic plan twice during FY 2006 – on newly developed one and on updated one). Proposals and comments expressed during the public hearings on draft community strategic plans most often referred to different aspects of community development and were aimed at improving the quality of the draft strategic plans. Citizens drew attention of the officials to issues such as: local economic development, need in improving heating systems, sanitation/solid waste management, potable water and natural gas supply and other municipal services. Speakers mentioned the need for changing the old behaviors/attitudes and for building efficient public-private partnerships.

In FY 2006, LGRP partner communities also organized public hearings on their draft budgets. Public budget hearings are part of a logical sequence in the cycle of events/activities contained in the budget calendar. In FY 2006, 21 LGRP partner communities held public hearings on their draft budgets. During the hearings, citizens expressed concern about weak financial management, lack of transparency in the budget cycle, and the instability of local government finances. Citizens made proposals that referred to various aspects of local fiscal policy, such as schools, kindergartens, and hospitals and to the taxation of small and medium enterprises.

C. Component 3: Municipal Services Improvements/Demonstration Projects

1. Water Utility Action Plans

As a result of training programs delivered by LGRP, based on the Manual for Efficient Water Supply Operations - Small Systems (MEWSO-SS) and Manual for Efficient Water Supply Operations (MEWSO) during the previous year, one more water utility (Hincesti) and one more water consumers' association (Zberoaia) developed water utility action plans in 2006. Local councils of these communities officially approved both action plans.

The objective of the water utilities/small water consumers' associations' action plans is to accurately assess the current situation at the water utility through an operations audit, identify the strategic issues, and determine the necessary steps to achieve the goal of improving operational efficiency. All this comes while minimizing the operating costs and ensuring greater sustainability of operations. Based on the audit results, the action plan also provides a set of necessary improvements in technical, financial and management aspects of the operation. The action plan determines the anticipated required investments and proposes implementation schedules. The implementation of the action plans turns into a priority for communities that compete for demonstration project assistance in the area of water system improvements. For example: the Town of Hincesti renovated a pumping station and initiated a campaign of reducing water losses and improving energy efficiency. The Municipal Services Team directly assisted LGRP partners with preparing and developing action plans for improvement of water utilities operations.

2. Water Leak Detection and Pipe Location Training

On May 29 – June 2, 2006, the Leak Detection and Pipe Location Training took place in Cluj-Napoca, Romania. The training is part of the USAID LGRP demonstration projects initiative aimed to improve the efficiency of operating water utilities through reducing water losses in the water supply systems. The training was conducted in Romania at the Vocational Training Center, affiliated with the Romanian Water Association. Twenty (20) participants from ten (10) Moldovan Water Utilities were introduced to various aspects of:

- Management of water losses;
- Operation principles of the leak detection and pipe location equipment;
- Practice in leak detection and pipe location.

Field visits to the Cluj-Napoca water treatment plant, wastewater treatment plant, and pump stations brought a valuable aspect of the training, since managers and specialists of water utilities had the opportunity to see firsthand how a modern and effective water utility system operates in a large city. It



became clear that specialists from Moldovan water utilities can benefit from the Romanian experience in the management of municipal services such as water supply.

3. Cooperation with Partners

Cooperation with the Swiss Agency for Development and Cooperation continued during FY 2006 and consisted mainly in joining efforts for implementing and assuring the sustainability of water supply projects in Moldova. LGRP's contribution concentrated on creating the automated billing system, providing technical assistance for maintenance and operations, and miscellaneous support in order to strengthen water utilities' sustainability.

The cooperation with the World Bank Water and Sanitation project continued during FY 2006. LGRP engineers provided technical support in determining the feasibility of Corjevo project. Other efforts were concentrated on determining the structure of loan repayment for the cities of Orhei, Stefan Voda, Cahul and Soroca. LGRP specialists and consultants provided assistance to develop business plans for the water utilities. Balti, the second biggest city in Moldova that was recently included in a World Bank loan, also received significant assistance.

Comment [M1]: Any more info? What is relevance of this?

4. Demonstration Projects

The period from October 2005 - September 2006 represented the peak of demonstration project activities, with more than 50% of the total number of projects were implemented during this period.

The activities related to Demo Projects are summarized below:

Refining the demonstration projects program:

Municipal Services (MS) team specialists used the experience accumulated in the previous year and refined and improved the process of evaluating the project proposals from LGRP partner communities, selecting the projects, assessing the need for design work, purchasing of materials and services, monitoring implementation, reporting, environment protection, etc.

Training, technical assistance, implementation:

The MS team established the required documents for the application package and complete procedures, and held three training sessions on Project Design and Management to disseminate the information. Participants from 30 new LGRP partner communities attended these events in July 2006.

In the Demonstration Projects operational area, LGRP provided resources for demonstration projects that meet community needs established in their adopted community strategic plans. LGRP also provided on-site technical assistance to improve issues in areas such as potable water, heating, solid waste management and other areas considered critical by beneficiaries in the LGRP partner communities.

During 2006, 78 Demonstration Projects in 58 LGRP partner communities were successfully completed:

- Projects in water supply systems' rehabilitation & extension	23
- Projects in heating systems	12
- Projects in solid waste management	19
- Road repairs projects	8
- Construction projects	15

- Town street lighting systems

1

During 2006, the demonstration projects continued to receive recognition from USAID Moldova, the U.S. Embassy in Moldova, and other American, local and international officials that attended official openings of demonstration projects. Such events were also covered by national mass media, promoting a positive image of LGRP/USAID in Moldova.

Task # 3: Strengthen the Capacity of Indigenous NGOs and Associations

1. Professional training for Community-Based Associations of Consumers of Municipal Services

During the reporting period, LGRP provided training assistance to the community-based associations of consumers of municipal services, particularly water associations, in organizational development aimed at encouraging their active involvement in municipal services and/or community development projects. LGRP conducted two sessions of two-day training workshops for Water Consumer Associations on November 29-30, 2005 and September 11-12, 2006.

The November training design consisted of two parts: (i) theoretical background which covered legislative, financial, technical and administrative aspects of a water consumer association (held at the Technical University of Moldova in Chisinau) and (ii) practical operation, which included site visits to LGRP partner communities of Cristesti, Zberoaia and Balauresti. The participants had the possibility to observe water utilities operating, visit headquarters of water consumers' associations, and have discussions with beneficiaries. In total, 27 people from 9 communities participated in these workshops. Three people represented each community: the mayor, the president of the Water Consumers' Association, and the accountant. These participants are anticipated to become an ad-hoc task force in creating future water consumers' associations in their respective communities.

The workshop in September 2006 was conducted entirely in the LGRP target community of Zberoaia. The training design was similar to that held in November 2005, i.e. theoretical aspects of creating water associations and practical operations. Fifty-five people from 17 LGRP local partner communities were introduced to the legal basis, technical and accounting aspects of water users' associations. The participants had the opportunity to visit offices of the Zberoaia Water Users' Association, meet beneficiaries, exchange opinions and get answers to their questions. The training and knowledge acquired by participants will be of use in operating water users' associations.

2. LGRP Electronic Newsletter

During FY 2006, LGRP created and distributed a bi-monthly electronic newsletter to all LGRP partner communities. Production and planning work on the first newsletter began in May 2005, and the first newsletter was produced and distributed to LGRP partners at the Quarterly Mayors' Meeting, which took place at the end of June. The newsletter is published in Romanian, Russian, and English. The newsletter addresses technical issues dealing with democracy and governance, fiscal reform, and municipal services and demonstration projects.



During the Quarterly Mayors' Meeting in June, all LGRP partners who had email addresses and who wished to receive future editions of the LGRP newsletter in electronic form submitted their contact information. The second edition of the electronic newsletter was released in September. All LGRP partners who expressed interest in receiving the newsletter electronically received the newsletter in that form. In addition, all LGRP partners received hard copy forms of the newsletter in both Romanian and Russian via mail.

3. Quarterly Mayors' Meetings

Quarterly Mayors' Meetings are viewed by LGRP as an important opportunity for local elected officials to build an efficient inter-municipal cooperation and a means of sharing 'home-made' best practices and dissemination of information. During this period, the LGRP organized two such meetings.

- The first QMM took place on December 15-16, 2005 on the premises of the Academy of Economic Studies (Chisinau) and was integrated with the Annual IMFS Users' Meeting. The main theme of the event was "Local Public Finance at the Heart of Local Governments Operation." The Hon. Heather M. Hodges, Extraordinary and Plenipotentiary Ambassador of the United States of America in Moldova, opened the meeting with welcoming remarks to the participants. The format of the meeting included plenary sessions, as well as concurrent working group sessions. Prominent practitioners and scholars described the "nuts and bolts" of legal aspects of public procurements, advantages and disadvantages of contracting out municipal services, perspectives of fiscal decentralization, concrete approaches to local economic development, and the role that association of cities/towns can play in community development. A special session was dedicated to the results of IMFS in the pilot towns of Cahul, Floresti and Ialoveni and the perspectives of rolling out this experience in other LGRP partner communities. In working groups, mayors addressed LGRP local partners' peculiarities of the budget process, the role of public hearings in improving the transparency of the budgetary process, and alternatives of providing municipal services from the standpoint of various case studies. Eighty-nine mayors attended the event.
- The second QMM was held on June 29-30, 2006 at the Hotel National (Chisinau). The main theme was "Local Economic Development (LED) as the Driving Force of Community Revitalization." This subject was identified in the strategic plans as the highest priority for the communities. The meeting addressed key issues to the local governments' operations, such as attracting investments in the community, public-private partnership in LED, economic transformations, and the concept of regionalization. Brock Bierman, Chief of Staff for the Europe and Eurasia Bureau USAID in Washington DC, addressed welcome remarks to the QMM participants. Practitioners and scholars from various indigenous think tanks, academic institutions and donor projects acting in the realm of LED made presentations on their work. The event enjoyed the highest attendance so far: 105 mayor-partners. Adapting to the ever-growing number of partner communities, in addition to the plenary/panel discussions, LGRP offered concurrent sessions at which mayors highlighted case studies of economic development projects from their constituencies and considered potential activities in LED. During the QMM, the ten new LGRP local government partners were introduced to their colleagues.

4. Municipal Finance Officers' Association (LEPA), IMFS Users' Group, and the Association for the Development of Public Authorities (ADPA)

During FY 2006, LGRP cooperated with and worked to strengthen the capacity of indigenous NGOs. Specifically, the FI team worked with two NGOs: LEPA and ADPA. LGRP signed agreements of cooperation with both organizations in August 2006.

The Fiscal Improvements team offered technical assistance to the League of Economists and Public Accountants to finalize the Statement of Cooperation and prepare the draft budget for discussion at the LEPA Board Meeting scheduled for the beginning of November. FI specialists, in close cooperation with LEPA representatives, developed a new budget for LEPA for 2006-2007, taking into account the potential implementation of IMFS by LEPA in 25 other communities, non-partners of LGRP.

LGRP participated at the National Forum for Fiscal Decentralization organized by the coalition of national NGOs and supported by a number of donors such as LGI and the Soros Foundation. LGRP provided financial support for the participation of a number of representatives of LGRP partner communities, both mayors and accountants, as well as representatives of LEPA. LGRP Chief of Party, Mr. Duane Beard, presented during the plenary session a report on the potential benefits of the implementation of "ad valorem" property taxation in Moldova. FI team leader, Eugene Hristev, presented a case study on financial autonomy based on Floresti town together with the Mayor of Floresti, Mr. Iurie Tap.

The FI team prepared the documents for the discussion at the administrative Council Meeting of LEPA, which was held on 5 April 2006. The following documents were discussed: Statement of Cooperation of LEPA with LGRP, amendments to Charter of LEPA, and Agenda of LEPA involvement at IMFS Quarterly Users' Group Meeting.



III. LIST OF DOCUMENTS BY PROGRAM COMPONENT

Fiscal Decentralization (Annex A of this report)

LGRP Integrated Municipal Financial Software (IMFS) Users' Group Meetings (FAUGM)
Intensive IMFS Training for LGRP Partner Communities
IMFS Users' Guide
Statement of Cooperation with the League of Economists & Public Accountants

Democracy and Governance (Annex B of this report)

Selection of New LGRP Partners
Request for Proposals (RFP) for Community Strategic Planning
LGRP Partners' Meetings
LGRP Newsletter
LGRP Political Situation Monitoring Report
LGRP Opinion on 3 Draft Laws on Local Public Administration

Municipal Services/Demonstration Projects (Annex C of this report)

Leak Detection & Pipe Location Training Program
Solid Waste Management in LGRP Partner Communities
Assessment report on Water Consumers Associations from Nisporeni - Ciurleasa, Bolduresti, Zberoaia, Balauresti and Cristesti
Action Plan for Hincesti Water Utility

LGRP Success Stories (Annex D of this report)

Ceadir Lunga: *Town Celebrates the Renovation and Restoration of a Community Landmark*
Chiscareni: *Building Renovation Sparks a Cultural Renaissance in a Community*
Dobrusa: *Successful Community Mobilization Leads to Community Center Renovation*
Donduseni: *Clean Running Water on the First Day of School*
Drochia: *Cooperation between Citizens, Local Elected Leaders and USAID Makes Access to Water Possible*
Edinet: *Improving the Quality of Life for Citizens "One Brick at a Time"*
Gribova: *Lack of Heat in School No Longer Hinders the Learning Process*
Hrusova: *Community Center is Once Again the Heart of the Village*
Solid Waste Management Project: *USAID Provides 17 Communities with a New Garbage Vehicle*
Magdacesti: *New Roof on Kindergarten "the Color of the Sky"*
Neculaieuca: *Warm Classrooms for Future Leaders*
Ocnita: *Bringing Ocnita into the Twenty-first Century*
Olanesti: *School Heating System Provides for Better Learning Environment*
Rezina: *New Computer Information Center in Public Library*
Sireti: *A Reconstructed Road for a Better Future*
Soroca: *Nutritious Meals for Children Made Easy*
Stefan Voda: *Street Lighting Renovation Increases Quality of Living for Local Residents*
Vadul lui Voda: *Solving Community Problems "One Step at a Time"*
Vatici: *A Reconstructed Road Increases Comfort and Safety*
Zorile: *New Heating System Ensures a Healthy Environment for All*

ANNEX A
FISCAL DECENTRALIZATION

1. LGRP Integrated Municipal Financial Software (IMFS) Users' Group Meetings (FAUGM)
2. Intensive IMFS Training for LGRP Partner Communities
3. IMFS Users' Guide
4. Statement of Cooperation with the League of Economists & Public Accountants

1. LGRP Integrated Municipal Financial Software (IMFS) Users' Group Meetings (FAUGM)

Integrated Municipal Financial Software (IMFS) Users' Group Meetings (FAUGM) are designed for finance officers from LGRP partner communities (mainly chief accountants) and are aimed at improving local governments' financial autonomy and fiscal decentralization in Moldova. In order to achieve this goal, participants, in close cooperation with LGRP Fiscal Improvements team, develop an agenda of the meeting comprising usually training modules (such as budgetary analysis, annual forecasting, tax collection, cost accounting/allocation, billing and other related functions), panel discussions, working in groups, and meetings.

The Users' Group Meeting held on October 24-25, 2005 had several important features that distinguished it from previous meetings:

1. It took into consideration that Integrated Municipal Financial Software had become a reality and soon would start to be implemented in all LGRP partner communities and perhaps in many other local governments in Moldova. Starting with current Users' Group Meeting, the subject of IMFS would be incorporated into all users' group meetings. Financial Applications Users' Group Meetings will be renamed IMFS Users' Group Meetings. At the beginning, pilot communities implementing IMFS will share their experience but as implementation continues, all communities will be able to use the meetings as a forum for exchange.
2. Initiation of a regular quarterly technical session/experience exchange dedicated to improving the effectiveness of IMFDS users.
3. A significant increase in the number of participants by inclusion of 42 new members from new LGRP partner communities, including local governments from Ialoveni Raion and the inclusion of finance officers from 30 LGRP partners that previously had not participated in Users' Group Meetings.

The IMFS User Group Meeting from October 2005 included following main topics:

- Presentation held by IMFS development/implementation company Daac-Sistem SRL about implementation of IMFS in three pilot communities; Ialoveni, Floresti & Cahul.
- Presentation by Ialoveni finance officers about issues, problems and challenges of implementation of IMFS in their community.
- Training seminar by a University lecturer & representative of LEPA Administrative Council – Tatiana Manole, on aspects of local budgets development for 2006 according to new Ministry of Finance regulations.
- Training seminar by a University lecturer Veronica Gisca, on Labor Law and its implications for local governments, in accordance with the newly adopted Labor Law.

The IMFS Users' Group Meeting held on 12-13 April 2006 was dedicated to training on Integrated Municipal Financial Software. During the first day, finance officers (representatives of LGRP partner communities) listened to a general presentation presented by a Fiscal Improvements specialist about plans and stages of IMFS implementation in all LGRP communities. The session was followed by simultaneous training sessions on different IMFS modules (like salary, inventory, fixed assets, cash operations, etc.). Thus, each participant at the Users' Group Meeting had the chance to attend four out of six separate presentations on IMFS developed and presented by LGRP IMFS implementers/consultants. During the second day of the User Group Meeting, finance officers participated in a training seminar provided by Ana Vasilo, representative of LEPA Administrative Council and Chief Accountant from General Finance Division of Chisinau Municipality on latest changes in Ministry of Finance regulations and particularities of local governments' accounting methodology.

The IMFS Users' Group Meeting held on 27-28 July 2006 was similar to the previous one with great attention to IMFS training with the exception that simultaneous presentations on various IMFS modules were developed and taught exclusively by finance officers implementing IMFS. Another particularity of the meeting was the presence of a group of approximately 20 finance officers from non-partner communities – members of LEPA who previously did not have a chance to participate at such events. During the second day of the meeting, participants listened and asked questions following a presentation by Gheorghe Sircu explaining the latest Governmental decision on remuneration of personnel remunerated by local governments.

INTEGRATED MUNICIPAL FINANCIAL SOFTWARE USERS' GROUP MEETING

October 24-25, 2005
Chişinău, Academy of Public Administration

AGENDA

Monday, October 24, 2005

- 9.30-10.00** Registration of Participants
- 10.00-10.10** Opening and address to the participants
Duane C. Beard, Chief of Party
- 10.10-11.30** Implementation of IMFS in partner-local governments
Ion Sîrbu, Vitalie Mocanu, „DAAC-Sistem” S.R.L.
- 11.30-11.50** **Coffee-break**
- 11.50-13.15** IMFS implementation in Ialoveni: pilot test site experience
Ana Darii, Elena Palii, accountants from primăria of Ialoveni
- 13.15-14.00** **Lunch**
- 14.00-15.45** Development of local budgets for 2006: methodological support
Tatiana Manole, Professor of Economics and Member of LEPA board
- 15.45-16.00** **Coffee-break**
- 16.00-18.00** Development of local budgets for 2006: methodological support (continuation)
- 18.45-21.00** **Dinner at the restaurant**

Tuesday, October 25, 2005

- 09.00-11.00** Labor Law and its implications for the local governments
Veronica Gâscă, Professor in Law, Academy of Economic Studies
- 11.00-11.20** **Coffee-break**
- 11.20-13.00** Labor Law and its implications for the local governments (continuation)
- 13.00-14.00** **Lunch for participants and departure**

**Integrated Municipal Financial Software Users'
 Group Meeting
 October 24 - October 25, 2005
 List of participants**

	Community	Representative			
1.	Anenii Noi	Angela Fauzulina	45.	Horesti	Aurica Damaschin
2.	Antonesti	Lidia Banaru	46.	Horodca	Nina Podoleanu
3.	Badiceni	Larisa Cobilas	47.	Hrusova	Galina Scripnic
4.	Balauresti	Olga Mamaliga	48.	Ialoveni	Ana Darie
5.	Basarabeasca	Valentina Anufrei	49.	Iurceni	Ludmila Tabirta
6.	Basarbeasca	Elena Chiosea	50.	Magdacesti	Ana Balan
7.	Biliceni Vechi	Tamara Rusu	51.	Malcoci	Valentina Giudea
8.	Biruinta	Ludmila Stanila	52.	Milestii Mici	Maria Cretu
9.	Bolduresti	Zinaida Ciobanu	53.	Molesti	Rodica Panainte
10.	Bratuleni	Elena Galea	54.	Negrea	Maria Gututui
11.	Briceni	Liubovi Cibotari	55.	Negureni	Svetlana Munteanu
12.	Bubuieci	Angela Demian	56.	Nimoreni	Elena Eremei
13.	Calarasi	Maria Dranicer	57.	Nisporeni	Vitalie Lazar
14.	Cantemir	Svetlana Novitschi	58.	Ocnita	Tatiana Cotic
15.	Carahasani	Vera Ursachi	59.	Olanesti	Galina Rudenco
16.	Casunca	Elizaveta Dobinda	60.	Otaci	Svetlana Aboznaia
17.	Causeni	Sofia Prisacaru	61.	Pascani	Ludmila Botezatu
18.	Chetrosu	Larisa Brailean	62.	Radulenii Vechi	Raisa Borosciuc
19.	Chetrosu, Drochia	Emilia Moraru	63.	Rezeni	Ioana Mardari
20.	Chirileni	Maria Patrascu	64.	Rezina	Svetlana Gherlovan
21.	Chiscareni	Liliana Spinu	65.	Rosietici	Claudia Sarmaniu
22.	Cigirleni	Maria Odagiu	66.	Rosu	Maria Savilenco
23.	Cisla	Aurica Bors	67.	Rusestii Noi	Vera Zasmenco
24.	Ciutesti	Maria Adam	68.	Sarata Galbena	Nadejda Prozorovschi
25.	Ceadir Lunga	Elena Chiseeva	69.	Singerei	Svetlana Doroban
26.	Colibasi	Maria Lupan	70.	Sireti	Maria Sula
27.	Comrat	Maria Mavrodi	71.	Sociteni	Elena Batin
28.	Congaz	Svetlana Vilciu	72.	Slobozia Mare	Violeta Lazar
29.	Cornesti	Elena Jumir	73.	Suruceni	Liubovi Suruceanu
30.	Cricova	Liudmila Oboznaia	74.	Stefan Voda	Maria Gherman
31.	Dancenii	Tatiana Ungureanu	75.	Straseni	Larisa Cecan
32.	Dobrusa	Taisia Saramet	76.	Taraclia	Maria Caraghios
33.	Donduseni	Aliona Vasilevschi	77.	Taraclia	Antonina Stoianova
34.	Drochia	Raisa Caldare	78.	Telenesti	Ecaterina Tcaci
35.	Dubasarii Vechi	Dorina Calcatinge	79.	Tipala	Maria Nicolai
36.	Edinet	Nina Costas	80.	Tvardita	Ana Segheva
37.	Ermoclia	Tatiana Gistemulte	81.	Ulmu	Nina Munteanu
38.	Floresti	Nina Gaivas	82.	Ungheni	Clavdia Nica
39.	Floritoaia Veche	Ecaterina Ceaglei	83.	Vadul lui Voda	Elena Ojog
40.	Geamana	Svetlana Cociug	84.	Vasieni	Valentina Plamadeala
41.	Giurgiuilesti	Lidia Pambuc	85.	Vatici	Elizaveta Cristal
42.	Glodeni	Orosan Olga	86.	Vatici	Nina Surucean
43.	Hansca	Svetlana Bostanica	87.	Viiisoara	Nelea Catarau
44.	Hincesti	Ecaterina Danu	88.	Zimbreni	Aliona Cojocar
			89.	Zorile	Maria Adomnita

INTEGRATED MUNICIPAL FINANCIAL SOFTWARE USERS' GROUP MEETING

12-13 April 2006

Chisinau, Academy of Public Administration

AGENDA

Wednesday, 12 April 2006

- 9.30-10.00** Registration for the Integrated Municipal Financial Software User Group Meeting (IMFS)
- 10.00-10.20** Greetings to the participants – finance officers from LGRP partner communities & LEPA members.
Duane C. Beard, Andrew Popelka, Chief of Party
- 10.20-11.20** **Implementation of IMFS in LGRP partner communities**
Vitalie Suba, Fiscal Improvements Team
- 11.20-11.40** **Coffee break**
- 11.40-13.00** Simultaneous sessions on IMFS implementation in Ialoveni rayon communities
LGRP trainers-consultants + Accountants from corresponding communities
- 13.00-13.45** **Lunch**
- 13.45-14.45** Simultaneous sessions on IMFS implementation in Ialoveni rayon communities
LGRP trainers-consultants + Accountants from corresponding communities
- 14.45-15.45** Simultaneous sessions on IMFS implementation in Ialoveni rayon communities
LGRP trainers-consultants + Accountants from corresponding communities
- 15.45-16.00** **Coffee break**
- 16.00-17.00** Simultaneous sessions on IMFS implementation in Ialoveni rayon communities
LGRP trainers-consultants + Accountants from corresponding communities
- 19.00-21.00** **Dinner at the restaurant**

Thursday, 13 April 2006

- 09.00-11.00** Training session “Legislative changes regarding remuneration of local public employees.”
Ana Vasiloj, Member of Administrative Council of LEPA
- 11.00-11.20** **Coffee break**
- 11.20-13.00** Continuation of training session “Legislative changes regarding remuneration of local public employees.”
Ana Vasiloj, Member of Administrative Council of LEPA
- 13.00-14.00** **Lunch and departure of participants**

Integrated Municipal Financial Software Users Group Meeting

April 12-13, 2006

List of participants Nr	Locality	Name
1.	Alexandreni	Lilia Bădărău
2.	Anenii Noi	Angela Faizulina
3.	Antonesti	Banaru Lidia
4.	Bardar	Zinaida Iovu
5.	Basarabasca	Evghenia Lingurari
6.	Basarabasca	Ala Novicenco
7.	Biliceni Vechi	Tamara Rusu
8.	Biruinta	Stănilă Ludmila
9.	Bolduresti	Ciobanu Zinaida
10.	Bubuieci	Aurelia Ursachi
11.	Calfa	Cebanu Svetlana
12.	Carahasani	Vera Ursachi
13.	Casunca	Elizaveta Dobîndă
14.	Cimisia	Lilia Alexandreanu
15.	Ciuciulea	Făină Victoria
16.	Cojusna	Turcanu Ana
17.	Colibasi	Lupan Maria
18.	Cornesti	Elena Jumir
19.	Costești	Zinaida Grigorita
20.	Costesti	Valentina Moraru
21.	Cricova	Ludmila Oboznaia
22.	Dănceni	Ungureanu Tatiana
23.	Dobrusa	Ala Tincu
24.	Donduseni	Vasilevchi Aliona
25.	Drochia	Raisa Căldare
26.	Drochia	Vladimir Pașigrev
27.	Dubasarii Vechi	Calcatinge Dorina
28.	Ermoclia	Ursu Angela
29.	Gangura	Maria Chiosa
30.	Geamana	Svetlana Cociug
31.	Hansca	Svetlana Bostanica
32.	Hincesti	Danu Ecaterina

List of participants Nr	Locality	Name
33.	Horodca	Nina Podoleanu
34.	Hrusovo	Galina Scripnic
35.	Malcoci	Valentina Gindea
36.	Marinici	Cornei Eudochia
37.	Mileștii Mici	Maria Cretu
38.	Molesti	Rodica Panainte
39.	Nimoreni	Elena Ereuriu
40.	Nisporeni	Larisa Profire
41.	Olanesti	Galina Rudenco
42.	Otaci	Oboznaia Svetlana
43.	Otaci	Priseajniuc Angela
44.	Pelinia	Raisa Țurcan
45.	Pereni	Liudmila Botezatu
46.	Peresecina	Dorogoi Eugenia
47.	Pojăreni	Afteni Vasilita
48.	Puhoi	Tatiana Palade
49.	Razeni	Damian Inculet
50.	Rosietici	Claudia Sarmaniuc
51.	Rosu	Arabadji Daria
52.	Ruseștii Noi	Vera Zasmenco
53.	Sarata Glabena	Prozorovski Nadejda
54.	Selemet	Elena Zavițchi
55.	Singera	Maria Moraru
56.	Singerei	Svetlana Dobrogean
57.	Soroca	Maricica Carp
58.	Stefan Voda	Maria Gherman
59.	Straseni	Alexei Diaconu
60.	Suruceni	Liuba Suruceanu
61.	Talmaza	Eugenia Deliu
62.	Telenesti	Ecaterina Teaca
63.	Țipala	Maria Nicolai
64.	Ungheni	Valentina Ogorodnic
65.	Vadul lui Voda	Margareta Gorea
66.	Văsieni	Sofia Mihaila
67.	Viisoara	Victoria Melenco

List of participants Nr	Locality	Name
68.	Zîmbreni	Aliona Cojocar
69.	Zorile	Adomnița Maria
70.	Бельцы	Irina Zvereva
71.	Окница	Tatiana Cotic
72.	Единец	Maria Zatusescaia
73.	Чадыр-Лунга	Svetlana Caraman
74.	Чадыр-Лунга	Elena Chiseeva
75.	Копчак	Valentina Medioglo
76.	Копчак	Maria Capsamun

77.	Тараклия	Maria Caraghioz
78.	Тараклия	Antonina Stoianova
79.	Ialoveni	Elena Palii
80.	Ialoveni	Ana Darii
81.	Leova	Maria Dobrea
82.	Rezina	Svetlana Chirilovan
83.	Ulmu	Nina Muntean
84.	Văratice	Nina Radu
85.	Фэлешть	Lilia Rusnac
86.	Казаклия	Elena Fazli
87.	Alexandru Ioan Cuza	Taraburcă Agnesia
88.	Brătuleni	Elena Galea
89.	Cetireni	Clavdia Nica
90.	Ciutești	Maria Adam
91.	Drăslăceni	Efros Elena
92.	Echimauți	Cuzuioc Liuba
93.	Florița Veche	Ciaglei Ecaterina
94.	Iurceni	Ludmila Tăbîrță
95.	Negureni	Munteanu Svetlana
96.	Pașcani	Tamașciuc Tamara
97.	Pîrlița	Bondari Svetlana
98.	Vărzărești	Zinaida Căpățîna
99.	Singerei	Maria Bordeniuc

INTEGRATED MUNICIPAL FINANCIAL SOFTWARE USERS' GROUP MEETING (IMFS)

27-28 July 2006

Chisinau, Academy of Public Administration

AGENDA

Thursday, 27 July 2006

- 9.30-10.00** Registration for the Integrated Municipal Financial Software Users' Group Meeting
- 10.00-10.20** Greetings to the participants – finance officers from LGRP partner communities & LEPA members.
Vitalie Vrabie, Minister of Local Public Administration of Moldova
- 10.20-10.40** **Welcome & Introductory speech**
Andrew Popelka – Chief of Party, and Eugen Hristev, Fiscal Improvements Team Leader
- 10.40-11.20** **Long-term sustainability of IMFS and cooperation with LEPA**
Iurie Trifan, Director NGO “Association for Local Governments Development”
- 11.20-11.40** **Coffee break**
- 11.40-13.00** Simultaneous sessions on IMFS implementation in LGRP partner communities
LGRP trainers-consultants + Accountants from corresponding communities
- 13.00-13.45** **Lunch**
- 13.45-14.45** Simultaneous sessions on IMFS implementation in LGRP partner communities
LGRP trainers-consultants + Accountants from corresponding communities
- 14.45-15.45** Simultaneous sessions on IMFS implementation in LGRP partner communities
LGRP trainers-consultants + Accountants from corresponding communities
- 15.45-16.00** **Coffee break**
- 16.00-17.00** Simultaneous sessions on IMFS implementation in LGRP partner communities
LGRP trainers-consultants + Accountants from corresponding communities
- 18.30-21.00** **Dinner at the restaurant**

Friday, 28 July 2006

- 09.00-10.30** Training session „Legislative changes regarding remuneration of local public employees.”
Gheorghe Sircu, University lecturer Institute of Labor of Trade Union of Moldova
- 10.30-10.50** **Coffee break**
- 10.50-12.00** Continuation of training session „Legislative changes regarding remuneration of local public employees.”
Gheorghe Sircu, University lecturer Institute of Labor of Trade Union of Moldova
- 12.00-13:00** Short trainings on budgetary accounting and fiscal decentralization
LEPA representatives: E.Ciumac, E.Proca
- 13.00-14.00** **Lunch and departure of participants**

Integrated Municipal Financial Software Users Group Meeting

July 27-28, 2006
List of participants

	Community	Name of the participant
1.	Antonesti	Lidia Banaru
2.	Badiceni	Ludmila Toma
3.	Baimaclia	Nadejda Cojuhari
4.	Balasesti	Efrosinia Ojog
5.	Balaresti	Olga Mamaliga
6.	Balti	Irina Zvereva
7.	Bardar	Zinaida Iovu
8.	Basarabasca	Evghenia Lingurari
9.	Basarabasca	Valentina Anufrei
10.	Biliceni Vechi	Tamara Rusu
11.	Biruinta	Ludmila Stanila
12.	Bolduresti	Zinaida Ciobanu
13.	Briceni	Liubovi Cibotaru
14.	Bulboaca	Galina Melniciuc
15.	Cahul	Elena Heghea
16.	Calarasi	Ecaterina Jugurt
17.	Calarasi	Maria Dranicer
18.	Calfa	Svetlana Cociug
19.	Calimanesti	Galina Rauga
20.	Cantemir	Svetlana Novitchi
21.	Carahasani	Vera Ursachi
22.	Carpineni	Natalia Burca
23.	Casunca	Elizaveta Dobinda
24.	Causeni	Sofia Prisacaru
25.	Cazaclia	Elena Fazli
26.	Cazaclia	Constantin Cecal
27.	Cetireni	Claudia Nica
28.	Ceadir Lunga	Svetlana Caraman
29.	Ceadir Lunga	Galina Chiseeva
30.	Chetrosu	Emilia Moraru
31.	Chirileni	Maria Patrascu
32.	Chiscareni	Liliana Spinu
33.	Cigirleni	Maria Odagiu
34.	Cimislia	Lilia Alexandreanu
35.	Cisla	Aurica Bors
36.	Ciuciulea	Victoria Faina
37.	Cojusna	Ana Turcanu
38.	Colibasi	Zinaida Balan
39.	Copceac	Velntina Medioglo
40.	Costuleni	Stefan Cibotaru
41.	Dancenii	Tatiana Ungureanu



42.	Dobruša	Taisia Saramet
43.	Donduseni	Valentina Gutu
44.	Drochia	Vladimir Pasegriv
45.	Dubasarii Vechi	Dorina Calcatinge
46.	Edinet	Maria Zatussevsciaia
47.	Ermoclia	Angela Ursu
48.	Floritoaia Veche	Ecaterina Ciaglei
49.	Geamana	Svetlana Cociug
50.	Giurgiulesti	Lidia Pambuc
51.	Glodeni	Olga Orosan
52.	Gratiesti	Raisa Racu
53.	Gura Bicului	Liuba Odovenco
54.	Hansca	Svetlana Bistanica
55.	Hincesti	Marina Bleas
56.	Horesti	Aurica Damaschin
57.	Horodca	Nina Podoleanu
58.	Hrusovo	Galina Scripnic
59.	Ialoveni	Elena Palii
60.	Ialoveni	Ana Darie
61.	Larga	Angela Larschi
62.	Leova	Maria Dobrea
63.	Lipcani	Elena Marusic
64.	Macaresti	Elena Stroevicei
65.	Magdacesti	Ana Balan
66.	Malcoci	Valentina Gindea
67.	Marinici	Eudochia Ciornei
68.	Mereni	Natalia Ursu
69.	Mereni	Valentina Baci
70.	Mingir	Valentina Arnaut
71.	Molesti	Rodica Panainte
72.	Nimoreni	Elena Eremia
73.	Nisporeni	Vitalie Lazar
74.	Nisporeni	Nina Brinzila
75.	Otaci	Svetlana Oboznii
76.	Pelinia	Raisa Turcan
77.	Pepeni	Vasile Tronciu
78.	Pereni	Ludmila Botezatu
79.	Peresecina	Eugenia Dorogoi
80.	Plop-Stiubei	Lidia Malcocean
81.	Rezina	Aglaia Maznic
82.	Rosietici	Claudia Sarmaniu
83.	Rusestii Noi	Vera Zasmenco
84.	Salcuta	Vera Ipate
85.	Sarata Galbena	Nadejda Prozorovschi
86.	Sculeni	Eugenia Corlateanu
87.	Singera	Eugenia Baci
88.	Slobozia Mare	Violeta Lazar

89.	Sofia	Eleonora Fluerau
90.	Stefan Voda	Tatiana Batir
91.	Straseni	Alexei Diaconu
92.	Suruceni	Liubovi Suruceanu
93.	Talmazza	Eugenia Deliu
94.	Taraclia	Antonina Stoianova
95.	Telenesti	Eugenia Garabagiu
96.	Tipala	Maria Nicolai
97.	Tvardita	Ana Segheva
98.	Ucrainca	Ludmila Crivoi
99.	Ulmu	Nina Munteanu
100.	Ursoaia	Tatiana Agapia
101.	Vadul lui Voda	Margareta Gorea
102.	Vasieni	Adrian Papuciu
103.	Vatici	Nina Sorocean
104.	Voinescu	Zinaida Cires
105.	Vorniceni	Iurie Luchian
106.	Vulcanesti	Aliona Cazangi
107.	Zaim	Svetlana Julea
108.	Zimbreni	Aliona Cojocaru
109.	Zorile	Maria Adomnita
110.	Chisinau	Nineli Danilenco

2. Intensive Training on IMFS for LGRP Partner Communities

Report on Integrated Municipal Financial Software (IMFS) 5-day intensive training

Period: One-week sessions, March - September 2006

Target audience: Finance officers from LGRP partner communities (approximately 2 persons from each community). Finance officers are trained in groups of about 10-14 persons in specialized computer training center.

Main objectives: Familiarize finance officers with new accounting software that will allow them to automate their daily workload. Training is also intended to acquaint finance officers with overall principle of working with different modules in IMFS in order to reduce number of on-site trainings (and corresponding costs).

Expenditures: The event is held on a cost-share basis. LGRP provides participants with lodging, transportation cost reimbursement and food, while the community pays for the courses to the organization organizing the training.

Short description: Fiscal improvements team started the training of LGRP partner communities in Integrated Municipal Financial Software (IMFS) beyond the pilot projects. The training was designed for groups of about 12 representatives, on average two persons per primaria. The first group started on March 20, 2006. Subsequently almost all LGRP partner communities passed through this training, which last through September 2006. Initially, the training was done by representatives of DAAC Sistem, the IMFS development/implementing company. Afterwards, Fiscal Improvements team decided that trainings would be done by LGRP IMFS trainers/consultants (taking into consideration their practical experience in implementation of software in laloveni rayon partners) in close cooperation with a local nongovernmental organization "Association for Local Governments' Development" with view for strengthening this organization.

This is the initial one-week intensive training on IMFS, which is a prerequisite to the successful implementation of IMFS in the community and automating accounting and tax collecting operations.

Following the initial 5-day training on IMFS, LGRP trainers/consultants periodically visited communities to provide on-site trainings to continue strengthening finance officers' knowledge in utilizing software, help automating local government functions, detect and solve IMFS-related problems, and provide feedback on various software bugs to make improvements/corrections.

Agenda of intensive 5-day training seminar on Integrated Municipal Financial Software:

Monday: Submenu Operations/Databases

- Constants
- Periodical constants
- Organizations
- Employees
- Counteragents
- Parents' payments for kindergarten
- Cash operations

Tuesday: Submenu Databases/Documents

- Inventory
- Local taxes & fees
- Cash operations
- Fixed assets
- Bank operations
- Short-term low value inventory

Wednesday: Documents

- Inventory
- Accounting of Food stuff
- Accounting of Parents payments for kindergarten
- Local taxes & fees
- Budgeting

Thursday: Documents/reports

- Manual accounting operations
- Various accounting / financial reports
- Salary module

Friday: (Documents/reports)

- Salary module
- Using IMFS WEB page www.login.md/1c
- Updating configuration files
- Archiving configuration
- LGRP Hotline services

List of participants at 5-day IMFS training in FY 2006:

#	Community	Accountant	Dates of trainings
1	Basarareasca	Anofrii Valentina	20-24 March 2006
2	Basarareasca	Lingurari Eugenia	20-24 March 2006
3	Tvardita	Shegheva Ana	20-24 March 2006
4	Tvardita	Jeleapova Donna	20-24 March 2006
5	Ceadir-Lunga	Kivirjik Elena	20-24 March 2006
6	Ceadir-Lunga	Kuleva Raisa	20-24 March 2006
7	Cazaclia	Fazli Elena	20-24 March 2006
8	Cazaclia	Uzun Igor	20-24 March 2006
9	Selemet	Zavitchi Elena	20-24 March 2006
10	Selemet	Toderash Olga	20-24 March 2006
11	Anenii-Noi	Faizulina Angela	20-24 March 2006
12	Anenii-Noi	Catan Tatiana	20-24 March 2006
13	Comrat	Gaidarji Tudor	20-24 March 2006
14	Comrat	Basarab Petru	20-24 March 2006
15	Zberoaia	Aliona Popescu	27-31 March 2006
16	Zberoaia	Stela Besleaga	27-31 March 2006
17	Pohrebeni	Nadejda Clapaniuc	27-31 March 2006
18	Pohrebeni	Tatiana Margina	27-31 March 2006
19	Vatici	Elizaveta Cristal	27-31 March 2006
20	Vatici	Nina Sorocean	27-31 March 2006
21	Balauresti	Olga Mamaliga	27-31 March 2006
22	Balauresti	Galina Proca	27-31 March 2006
23	Bolduresti	Zinaida Ciobanu	27-31 March 2006
24	Cristesti	Lucia Rusu	27-31 March 2006
25	Magdacesti	Ana Balan	27-31 March 2006
26	Magdacesti	Eugenia Stan	27-31 March 2006
27	Siret	Olga Moisei	27-31 March 2006
28	Siret	Maria Sula	27-31 March 2006
29	Siret	Galina Budeanu	27-31 March 2006
30	Straseni	Larisa Cecan	27-31 March 2006
31	Straseni	Alexei Diaconu	27-31 March 2006
32	Otaci	Gusan Lidia	15-19 May 2006
33	Otaci	Romaniuc Tatiana	15-19 May 2006
34	Leova	Nasedenina K.	15-19 May 2006
35	Taraclia	Karaghid M.	15-19 May 2006
36	Taraclia	Valentir V.	15-19 May 2006
37	Briceni	Panteleiciuc	15-19 May 2006
38	Briceni	Cebotari Liuba	15-19 May 2006
39	Drochia	Pisigrev V.	15-19 May 2006
40	Edinet	Buruiana N.	15-19 May 2006
41	Edinet	Plescan A.	15-19 May 2006
42	Edinet	Kostas N.	15-19 May 2006
43	Edinet	Fatu Victor	15-19 May 2006

44	Singera	Eugenia Baci	22-26 May 2006
45	Singera	Lungu Vera	22-26 May 2006
46	Nisporeni	Obada Liuba	22-26 May 2006
47	Nisporeni	Profire Larisa	22-26 May 2006
48	Zorile	Singereanu Ala	22-26 May 2006
49	Zorile	Adomnita Maria	22-26 May 2006
50	Stefan Voda	Gherman Maria	22-26 May 2006
51	Stefan Voda	Tatiana Batir	22-26 May 2006
52	Calfa	Cebanu Svetlana	22-26 May 2006
53	Cisla	Bors Aurica	22-26 May 2006
54	Cisla	Macori Ion	22-26 May 2006
55	Badiceni	Cobilas Larisa	22-26 May 2006
56	Badiceni	Toma Ludmila	22-26 May 2006
57	Ermoclia	Gistemulte T.	29 May -2 June 2006
58	Ermoclia	Ursu Angela	29 May -2 June 2006
59	Olanesti	Rudenco Galina	29 May -2 June 2006
60	Olanesti	Pavlicenco Victoria	29 May -2 June 2006
61	Carahasani	Tomut Ana	29 May -2 June 2006
62	Carahasani	Ursachi Vera	29 May -2 June 2006
63	Antonesti	Malancea Ludmila	29 May -2 June 2006
64	Antonesti	Banaru Lidia	29 May -2 June 2006
65	Ciuciulea	Faina Victoria	05-09 June 2006
66	Ciuciulea	Botnari Lidia	05-09 June 2006
67	Dubasarii Vechi	Calcatinge Dorina	05-09 June 2006
68	Dubasarii Vechi	Florea Nina	05-09 June 2006
69	Geamana	Barcaru Eugenia	05-09 June 2006
70	Geamana	Cociug Svetlana	05-09 June 2006
71	Hrusova	Scripnic Galina	05-09 June 2006
72	Hrusova	Mirleanu A.	05-09 June 2006
73	Marinici	Cornei Evdochia	05-09 June 2006
74	Orhei	Ursu Angela	05-09 June 2006
75	Orhei	Encovo Olesea	05-09 June 2006
76	Cornesti	Jumir Elena	05-09 June 2006
77	Cornesti	Margarina Tatiana	05-09 June 2006
78	Pascani	Botezatu Ludmila	12-16 June 2006
79	Cojusna	Bivol Daria	12-16 June 2006
80	Sarata Galbena	Prozorovschi Nad.	12-16 June 2006
81	Sarata Galbena	Galetnic Ana	12-16 June 2006
82	Bubuieci	Demian Angela	12-16 June 2006
83	Bubuieci	Busuioc Larisa	12-16 June 2006
84	Vadul lui Voda	Garsalinschi G.	12-16 June 2006
85	Vadul lui Voda	Gori M.	12-16 June 2006
86	Rosietici	Claudia Sarmaniu	12-16 June 2006
87	Rosietici	Valentina Cenus	12-16 June 2006
88	Casunca	Dobinda Elizaveta	12-16 June 2006

89	Chiscareni	Spinu Lilia	12-16 June 2006
90	Chiscareni	Taranu Veaceslav	12-16 June 2006
91	Biruinta	Stanila Ludmila	12-16 June 2006
92	Cojusna	Tucanu Ana	12-16 June 2006
93	Slobozia Mare	Caragherghi Vasilisa	19-23 June 2006
94	Slobozia Mare	Bularu Ana	19-23 June 2006
95	Peresecina	Nita Vera	19-23 June 2006
96	Peresecina	Nepotu E.	19-23 June 2006
97	Pelinia	Țurcanu Raisa	19-23 June 2006
98	Pelinia	Negrescu Victoria	19-23 June 2006
99	Drochia	Caldare Larisa	19-23 June 2006
100	Hincesti	Danu Ecaterina	19-23 June 2006
101	Hincesti	Robu Zinaida	19-23 June 2006
102	Glodeni	Orosan Olga	19-23 June 2006
103	Glodeni	Mihalachi R.	19-23 June 2006
104	Marinici	Zaharia Valentina	19-23 June 2006
105	Pepeni	Tronciu Vasile	19-23 June 2006
106	Alexandreni	Cebotari Rodica	26-30 June 2006
107	Alexandreni	Prihodico Ludmila	26-30 June 2006
108	Singerei	Dobrojan Svetlana	26-30 June 2006
109	Bilicenii Vechi	Rusu T.	26-30 June 2006
110	Bilicenii Vechi	Ciobanu N.	26-30 June 2006
111	Balasesti	Botnari Ana	26-30 June 2006
112	Balasesti	Ojog E.	26-30 June 2006
113	Dobrusa	Tincu Ala	26-30 June 2006
114	Dobrusa	Saramet T.	26-30 June 2006
115	Gribova	Godorogea L.	26-30 June 2006
116	Molesti	Panainte R.	26-30 June 2006
117	Cimislia	Alexandeanu Lilia	03-07 July 2006
118	Cimislia	Bancov Irina	03-07 July 2006
119	Cahul	Suhaischi Ecaterina	03-07 July 2006
120	Cahul	Gulimov A. V.	03-07 July 2006
121	Colibasi	Balan Zinovia	03-07 July 2006
122	Gratiesti	Raisa Racu	03-07 July 2006
123	Gratiesti	Duncam Nina	03-07 July 2006
124	Văsieni	Papucciu Adrian	14-18 August 2006
125	Vorniceni	Lazareva Elena	14-18 August 2006
126	Vorniceni	Luchian Iurie	14-18 August 2006
127	Neculaieuca	Răilean Viorica	14-18 August 2006
128	Neculaieuca	Pintea Carolina	14-18 August 2006
129	Colibași	Fabian Anastasia	14-18 August 2006
130	Rezina	Dabija Tatiana	14-18 August 2006
131	Rezina	Maznic Aglaea	14-18 August 2006
132	Măgdăcești	Soltan Maria	14-18 August 2006
133	Talmaza	Deliu Eugenia	14-18 August 2006

134	Talmază	Ciolan Valentina	14-18 August 2006
135	Mingir	Arnautu Valentina	14-18 August 2006
136	Donduseni	Gutu Valnetina	21-25 August 2006
137	Donduseni	Rusu Aurica	21-25 August 2006
138	Donduseni	Gordiiciuc Arcadie	21-25 August 2006
139	Donduseni	Melniciuc Maria	21-25 August 2006
140	Carpineni	Gurita Aliona	21-25 August 2006
141	Chetrosu	Brailean Larisa	21-25 August 2006
142	Chetrosu	Danuta Vera	21-25 August 2006
143	Larga	Larschi Angela	21-25 August 2006
144	Cigirleni	Pinzari Natalia	21-25 August 2006
145	Sofia	Fluieraru Eleonora	21-25 August 2006
146	Carpineni	Burca Natalia	21-25 August 2006
147	Costesti	Grigorita Zinaida	11-15 September 2006
148	Costesti	Moraru Valentina	11-15 September 2006
149	Ungheni	Friniuc Iulia	11-15 September 2006
150	Ungheni	Cibric Elizaveta	11-15 September 2006
151	Causeni	Petruca Svetlana	11-15 September 2006
152	Causeni	Gogu Nadejda	11-15 September 2006
153	Singerei	Placinta Antonina	11-15 September 2006
154	Singerei	Ropot Eugenia	11-15 September 2006
155	Viisoara	Milenco Victoria	11-15 September 2006
156	Viisoara	Burlac Gheorghe	11-15 September 2006
157	Sociteni	Batiu Elena	11-15 September 2006
158	Sociteni	Bogos Ana	11-15 September 2006
159	Cahul	Dotu Nina	18-22 September 2006
160	Cahul	Gulimov Andrei	18-22 September 2006
161	Lipcani	Gromic Natalia	18-22 September 2006
162	Cimishlia	Cobileanschi Valentina	18-22 September 2006
163	Cimishlia	Deli Nadejda	18-22 September 2006
164	Ungheni	Petric Ecaterina	18-22 September 2006
165	Ungheni	Miron Tatiana	18-22 September 2006
166	Cricova	Cravcesco Galina	18-22 September 2006
167	Cricova	Chilaru Natalia	18-22 September 2006
168	Cricova	Munteanu Diana	18-22 September 2006
169	Taraclia	Miteva Larisa	18-22 September 2006
170	Taraclia	Terzi Ecaterina	18-22 September 2006
171	Ocnita	Arhiliuc Tatiana	18-22 September 2006
172	Ocnita	Zaharco Elena	18-22 September 2006
173	Ocnita	Reshetnic Victoria	18-22 September 2006
174	Bulboaca	Melniciuc Galina	25-29 September 2006
175	Bulboaca	Lushamnschaia Tatiana	25-29 September 2006
176	Dubasarii Vechi	Varsan Maria	25-29 September 2006
177	Dubasarii Vechi	Tabirta Tamara	25-29 September 2006
178	Mereni	Baciu Valentina	25-29 September 2006

179	Mereni	Ursu Natalia	25-29 September 2006
180	Mereni	Pleshca Igor	25-29 September 2006
181	Pelinia	Grumeza Natalia	25-29 September 2006
182	Pelinia	Dabija Rodica	25-29 September 2006
183	Varzaresti	Botez Maria	25-29 September 2006
184	Varzaresti	Tofan Eudochia	25-29 September 2006
185	Vatici	Sorocean Nina	25-29 September 2006

USER GUIDELINES

Adjustment: “Bookkeeping in the Local Governments of the Republic of Moldova”

Description

CONTENTS

1. PURPOSE AND MAJOR FUNCTIONALITIES OF THE CONFIGURATION	7
2. STARTING WORK WITH THE CONFIGURATION	11
2.1. Fixing the constants.....	11
2.2. Completion of auxiliary directories	12
2.3. Adjustment of classifiers.....	15
3. FORMATION OF MAYOR’S OFFICES STRUCTURE. COMPLETION OF THE LIST OF ECONOMIC ENTITIES.....	18
3.1 Completion of the list of agencies subordinated to the mayor’s office.....	18
3.2 Formation of the list of materially-accountable persons.....	19
3.3 Completion of the list of departments	20
3.4 Filling in of the list of economic entities.	20
4. ACCOUNTING FOR FIXED ASSETS (FA)	24
4.1. Filling in the list of fixed assets.....	24
4.2. Input of the balance on fixed assets	27
4.3. Purchase of FA	28
4.4. FA received gratis.....	31
4.5. Movement of FA within the subordinated organization	34
4.6. Movement of FA to another subordinated organization.....	35
4.7. Non-repayable transfer of FA	38
4.8. Conversion of FA into Low-Value and Short-Term Items	39
4.9. Accrual of the FA depreciation	40
4.10. FA Revaluation	41
4.11. FA Inventory.....	42
4.12. FA Repair.....	44
4.13. Writing off of the FA.....	46
4.14. Reporting	48
5.ACCOUNTING FOR LOW-VALUE AND SHORT TERM ITEMS.....	49

5.1. Completion of the list of Low-Value and Short-Term Items	49
5.2. Input of the Low-Value and Short-Term Items” balance.....	50
5.3. Receipt of Low-Value and Short-Term Items.....	51
5.4. Transfer of Low-Value and Short-Term Items into operation.....	53
5.5. Transfer of Low-Value and Short-Term Items to FA	55
5.6. Inventory of Low-Value and Short-Term Items.....	57
5.7. Writing-Off of Low-Value and Short-Term Items	58
5.8. Reporting	61
6.ACCOUNTING FOR INVENTORIES	63
6.1. Completion of the list of materials	63
6.2. Input of balances under the tangible assets accounts.....	64
6.3. Receipt of tangible assets	65
6.4. Transfer of tangible assets to another materially accountable person	67
6.5. Transfer of materials to another account.....	68
6.6. Movement of materials without quantity	70
6.7. Stocktaking of materials	71
6.8. Writing off of materials	73
6.9. Reporting	77
7.ACCOUNTING FOR FOOD STUFFS (FS)	78
7.1. Completion of the food stuffs lists.....	78
7.2. Input of balances on the kinds of food stuffs.....	78
7.3. Receipt of food stuffs.....	79
7.4. Registration of the container return	81
7.5. Movement of food stuffs.....	83
7.6. Registration of the results of food stuffs inventory.....	84
7.7. Writing off of food stuffs.....	87
7.8. Reporting	91
8.ACCOUNTING FOR VEHICLES AND FUEL	92

8.1	Maintaining of the list of vehicles.....	92
8.2	Fixing of the norms for fuel consumption	93
8.3	Filling in of the list of financial documents.	94
8.4	Registration of the receipt of fuel.....	94
8.5	Issue of fuel for vehicles	97
8.6	Calculation and writing off of fuel.....	99
8.7	Reporting	102
9.	ACCOUNTING FOR THE MOVEMENT BY BANK ACCOUNTS	103
9.1.	Completion of the list of settlement accounts of the subordinated organizations.....	103
9.2.	Input of balances under settlement accounts	103
9.3.	Registration of the payment order	104
9.4.	Formation of typical money transactions.....	104
9.5.	Maintaining of the bank statement.....	106
9.6.	Reporting	108
10.	ACCOUNTING FOR CASH FLOW.....	109
10.1.	Receipts	109
10.2.	Issue of money from the cash office	111
10.3.	Reporting	113
11.	ACCOUNTING FOR THE PARENTS' PAYMENT.....	114
11.1.	Maintaining of the list of children.....	114
11.2.	Maintaining of the list of the groups of children	115
11.3.	Formation of the groups of children.....	115
11.4.	Input of balances of debts on parents' payments	118
11.5.	Issuance of payment receipts.....	118
11.6.	Receipt of money in the cash office according to the issued receipts	119
11.7.	Registration of payment.....	121
11.8.	Reporting	122
12.	ACCOUNTING FOR THE DEBTS OF ACCOUNTABLE PERSONS	123

12.1. Issue of money resources to materially accountable persons.	123
12.2. Closing of settlement accounts with accountable persons.....	123
12.3. Reporting	125
13. MUTUAL SETTLEMENTS	126
13.1. Input of balances of debt on mutual settlements with economic agents.	126
13.2. Input of balances based on the document “Accounting Information”	126
13.3. Origination of the debt.....	126
13.4. Registration of the services rendered by the outside organizations.....	126
13.5. Repayment of the debt to outside organizations.....	129
13.6. Reporting	129
14. LABOR REMUNERATION	130
14.1. Initial adjustment of the module.....	130
14.2. Setting up of the module parameters.....	135
14.3. Maintaining the list of employees.....	137
14.4. Employment in the organization.....	138
14.5. Registration of the letter for resignation	139
14.6. Personnel documents.....	140
14.7. Input of balances.	141
14.8. Adjustment of job rating	143
14.9. Input of job rating.....	144
14.10. Accounting for the working hours.....	146
14.11. Payroll accounting:	147
14.12. Calculation of deduction from salaries.....	148
14.13. Calculation of the vacation allowance	150
14.14. Sick leave allowance	151
14.15. Salary payment.....	152
14.16. Reporting	154
15. PLANNING	155

15.1. Input of expenditures by the budget classification items	155
15.2. Input of the estimate of incomes by budget classification items.....	155
15.3. Reporting	156
16. THE ACCOUNT OF TAXES AND TAX COLLECTIONS.....	158
16.1. Maintaining of the list of tax payers	158
16.2. The account of land tax.....	160
16.3. Accounting for the real estate tax.	166
16.4. Receipt of money on account of payment of taxes and charges.....	173
16.5. Reporting	174
16.6. Other local charges.....	174
17. STANDARD REPORTS.....	176
17.1. Report “Turnover Balance Sheet (Budget)”	176
17.2. The report “Turnover Balance Sheet on the Account (budget)”	177
17.3. The report “Analysis of the Account (Budget)”	178
17.4. The report Accounting Form (Budget)”	179
17.5. The report "Turnovers of the Account (Budget)".....	179
17.6. Report "Analysis of Sub-Subaccount (Budget)"	180
17.7. The report "Articulation Statement (Accounting)"	181
17.8. Report “Journal – Major”.....	182
17.9. Report “Memorial Slip No 17”.....	183
18. ADMINISTRATION	183

Purpose and major functionalities of the configuration

The typical configuration of "Bookkeeping in the Local Governments" is intended for the automation of bookkeeping in local governments. The configuration is aimed to resolve the problems of bookkeeping and tax accounting. The configuration supports registration of practically all primary documents used for recording the information on all the effected economic transactions. The configuration is done in the form of separate interconnected subsystems serving to resolve different problems in book keeping.

The major functionalities

Automation of accounting for fixed assets (FA)

- Maintaining and updating of the list of fixed assets;
- Accounting for FA by the sources of financing, subordinated agencies, materially accountable persons (MAP).
- Registration of different warehouse operations: receipt, retirement, movement, writing off, capitalization and inventory of FA with preparation of all necessary documents.
 - Commissioning
 - Conversion low-cost and short-term items into FA
 - Conversion of FA into low-cost and short-term items
 - Reconstruction and major overhaul of FA
 - Depreciation accrual and change of parameters of the depreciation accrual
 - Revaluation of FA
 - Accounting for the payments for the FA
 - Accounting for the payments for FA

Automation of the accounting for low-value and short-term items

- Maintenance and updating of the list of low cost and short-term items
- Accounting for low-cost and short-term items by sources of financing, subordinated agencies, MAP and divisions
 - Registration of different warehouse operations: Receipt, retirement, movement, writing off, capitalization, inventory of low-cost and short-term items with preparation of all necessary documents
 - Commissioning
 - Conversion low-cost and short-term items into FA
 - Conversion of FA into low-cost and short-term items
 - Revaluation
 - Accounting for the payments for low-cost and short-term items
 - Receipt of the accounting information on the availability and movement of low-cost and short-term items

Automation of accounting for the inventories

- Maintenance and updating of the list of materials
- Accounting for the materials by sources of financing, subordinated agencies, MAP, divisions

- Registration of different warehouse operations: Receipt, retirement, movement, writing off, capitalization and inventory of materials with preparation of all necessary documents
 - Return to the supplier
 - Writing off under statements of expenses
 - Sale
 - Accounting for the payment for materials
 - Writing off of normative losses
 - Receipt of accounting information on the availability and movement of materials

Automation of accounting for food stuffs (FS)

- Maintenance and updating of the list of food stuffs;
- Accounting for the FS by sources of financing, subordinated agencies, MAP and divisions
- Registration of different warehouse operations: Receipt, retirement, movement, writing off, capitalization and inventory of materials with preparation of all necessary documents
- Return to the supplier;
- Accounting for of days of allowances paid by the categories of those receiving allowances
- Writing off under statements of expenses by categories: Employees, children of junior groups, children of senior groups, other groups
- Accounting for the payments for food stuffs
- Receipt of the accounting information on the availability and movement of food stuffs

Accounting for vehicles and fuel (combustive and lubricating materials)

- Maintenance and updating of the list of vehicles
- Accounting for fuel by sources of financing, subordinated agencies and MAP
- Rationing of fuel consumption by vehicles
- Supply of fuel for vehicles
- Recording of data on the mileage covered by vehicles
- Determination of the amount of fuel to be written off according to the mileage and norms
- Accounting for vehicle maintenance expenses by categories of costs
- Writing off of fuel as expenses
- Accounting for fuel payments
- Receipt of the accounting information

Bank

- Receipt and transfer of money from cash accounts
- Documents:
 - Treasury payment order (form 8)
 - The register of expenses under treasury payment orders
 - Accounting certificate No 10
 - The register of expenses under treasury accounting certificates
 - Statement from the bank

Cash office

- Receipt and payment of money by the cash office
- Inventory of available funds;

- Maintaining of a cashbook;
- Accounting for cash expenses and receipts by the Financial Classification of Expenditures, Economic Classification of Expenditures and sources of financing.

Parents' payments

- Maintaining and updating of the list of children
- Entering of the initial balances by groups
- Issuance of payment receipts
- Entering data on the attendance of children and payments by groups
- Transfer of children from one group to another within one organization and from one organization to another
- Monthly report on each organization and each budget group
- Memorial Slip No 15

Accounting for liabilities of accountable persons

- Money issued for business trips;
- Money issued for other purposes;
- Registration of the debit slips for the money issued;
- Preparation of the expense report;
- Closing of accounts receivable of accountable persons.

Accounting for mutual settlements

- With suppliers and contractors
- Mutual settlements with the budget:
 - Settlement of taxes by kinds of taxes and types of movements of taxes. Calculation of taxes. Fiscal reporting.
 - On financing
- Mutual settlements with the social fund:
 - On the pension fund
 - On the social fund
- With the National Company for Medical Insurance
 - On individual contributions of employees
 - On the contribution of the employer
- With other debtors and creditors
- Accounting for special kinds of payments:
 - Accounting for the catering of children in educational institutions
 - Accounting for the catering of employees on their workplaces
 - Settlements with workers and employees for their uniforms
- Settlements with depositors
- Record-keeping on mutual settlements with foreign organizations by sources of financing, Functional Classification of Expenditures and Economic Classification of Expenditures.
- All settlements are made by subordinated agencies.

Labor remuneration

- Maintaining and updating of the list of employees by subordinated agencies

- Accounting for the time worked
- Payroll accounting: Salary, additional payments, vacation allowances, sick leave allowances, other kinds of accruals. Job rating. Payroll accounting based on different sources of financing
- Payment of wages
- Calculation of deductions to CNAS, income tax and CNAM
- Payroll accounting by sources of financing and subordinated agencies

Planning

- Entering of actual monthly expense budgets on Functional Classification of Expenditures and Economic Classification of Expenditures by budget classification items
- Entering of the specified budgets of expenditures
- Entering of actual estimates of incomes with monthly opportunity for adjustments on revenue items of the budget classification
- Entering of specified estimates of incomes
- Budget execution on expenditures and incomes by subordinated organizations
 - monthly, quarterly and annual execution
 - cumulatively – by month, quarter, year
- Current reports – accumulative and final for month, quarter and year presented as tables and schedules in numerical and percentage forms:
 - By each group, according to the functional, organizational and economic classifications of expenses
 - By major categories of items of expenses
- By approved, specified and revised budgets

Costs

- Accounting for costs based on the cash method by their kinds, sources of financing, Functional Classification of Expenditures and Economic Classification of Expenditures as well as by the subordinated agencies
- Accounting for actual expenses on Functional Classification of Expenditures and Economic Classification of Expenditures as well as sources of financing (cash costs shall be considered in bank and cash transactions)

Accounting for taxes and charges

- Accounting for landholdings, buildings and other taxable bases
- Printing of tax payment notices
- Printing of penalty payment notices
- Receipt of money resources
- Calculation of penalties
- Preparation of monthly and annual reports

The delivered configuration set includes two databases having an identical configuration: the demonstrational and the major ones. The demonstrational database is intended to demonstrate practical work of the described configuration and it already contains a set of documents and operations of an abstract organization. The demonstrational base should be used for the development of configuration. The major database is intended for actual recordkeeping.

Starting work with the configuration

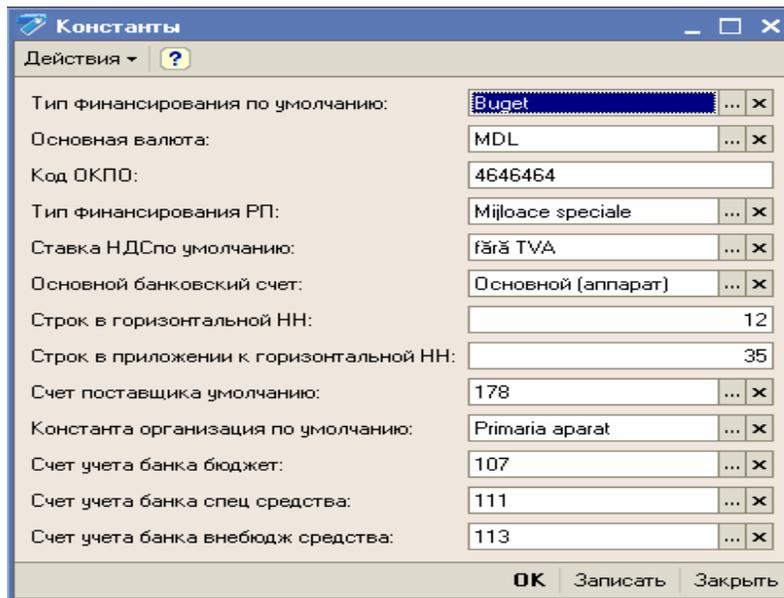
2.1. Fixing the constants.

There exists a number of values (constants) reflecting the general data on the organization which either do not change during the activity of the organization in general, or change extremely seldom (for example, the name of the organization). The constants are adjusted during the initial input in the system.

Open the menu of "Operation" - "Constants". Describe the constants in the dialogue window:

- Type of financing by default: Choose the major type of financing from the directory,
- The major currency used: Choose from the directory
- Code "Classifier of Currencies": Enter the code
- The VAT rate by default: Specify the rate, choosing from the directory
- The basic bank account: Choose from the directory of "Settlement Accounts of the Organizations". If necessary, enter the respective account (for the account input see item 9.1 of the given instruction)

- Fill in other fields by choice or input of the respective data.



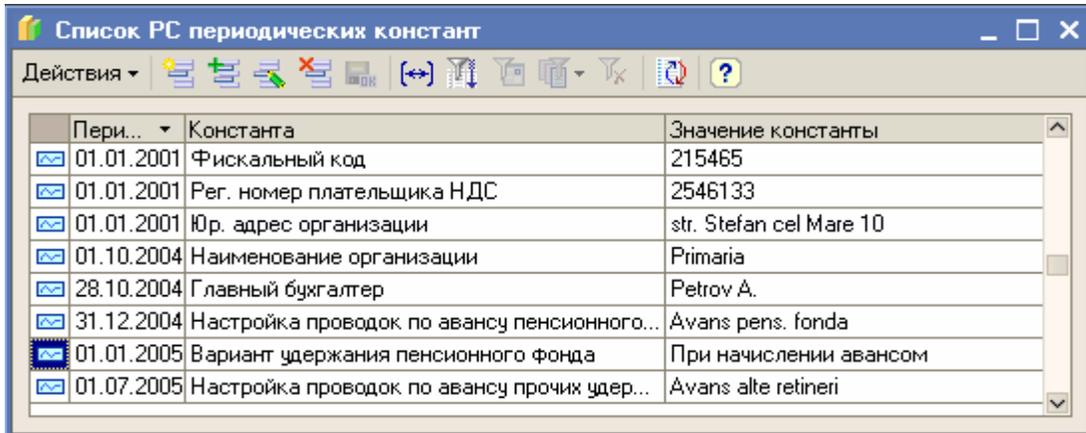
Тип финансирования по умолчанию:	Budget	...	X
Основная валюта:	MDL	...	X
Код ОКПО:	4646464		
Тип финансирования РП:	Mijloace speciale	...	X
Ставка НДС по умолчанию:	fără TVA	...	X
Основной банковский счет:	Основной (аппарат)	...	X
Строк в горизонтальной НН:			12
Строк в приложении к горизонтальной НН:			35
Счет поставщика по умолчанию:	178	...	X
Константа организация по умолчанию:	Primaria aparat	...	X
Счет учета банка бюджет:	107	...	X
Счет учета банка спец средства:	111	...	X
Счет учета банка внебюдж средства:	113	...	X

OK Записать Закрывать

Figure 1 "Window for the input constants"

Setting of periodical constants.

Open the "Operations" menu – "Periodical Constants"



Пери...	Константа	Значение константы
01.01.2001	Фискальный код	215465
01.01.2001	Рег. номер плательщика НДС	2546133
01.01.2001	Юр. адрес организации	str. Stefan cel Mare 10
01.10.2004	Наименование организации	Primaria
28.10.2004	Главный бухгалтер	Petrov A.
31.12.2004	Настройка проводок по авансу пенсионного...	Avans pens. fonda
01.01.2005	Вариант удержания пенсионного фонда	При начислении авансом
01.07.2005	Настройка проводок по авансу прочих удер...	Avans alte retineri

Figure 2 Window of the “Periodical Constants” form

Filling in the form

- The field of "period" indicates the date from which the entered characteristic becomes effective; in the list opened in the "constant" field, choose the entered constant and enter its value in the field of "value of the constant".
- Enter respective values for the parameters of "Fiscal Code", "Registration Number of the VAT Payer", "Legal Address of the Organization", "Chief Accountant", "Bank Account in the Treasury".
The subsequent constants are not obligatory at the initial stage. They are needed when working directly with the salary module.
- The characteristic of the "Type of Deduction to the Pension Fund" - the required value is chosen from the list proposed in the field of "Value of the Constant".
- The characteristic of "Adjustment of the Accounting Transactions on the Prepayment to the Pension Fund" - a reference is made in the field of "Value of the Constant" to the kind of deduction in the opened directory of "Charges and Deductions"

2.2. Completion of auxiliary directories

“Types of Financing Sources” Directory

According to the current legislation, the standard types of sources of financing are entered in the directory at the stage of configuration. The directory is organized with the opportunity of detailed listing of the types of sources of financing (for example, for the purpose of tracking the totals of expenses financed on the basis of a certain type of financing).

Open the menu of "Operation" - "Directories" – “Types of Financing Sources”.

Detailed description of the type of financing

- Single out with the help of the cursor the necessary type of financing (for example “mijloace speciale” [special funds])
- Open the menu of the directory "Action", choose the “Downward Level” line
- Press the button  on the panel or the “Insert” key on the keyboard.
- Enter the name of the type of financing in the name field

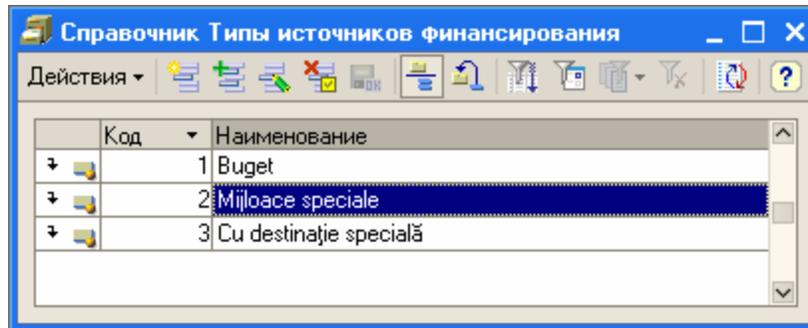


Figure 3. "Types of Financing Sources" Directory

Adjustment of the list of measuring units

The "Measuring Units" Directory is used for storage of registration measuring units. Open the menus "Directories" - "Tangible Assets" - "Measuring Units". The directory is partially completed at the configuration stage with the predetermined data. Enter a new element, if necessary.

Input of new data

- Code – is assigned by the system automatically;
- Specify the short and full names of the measuring unit.

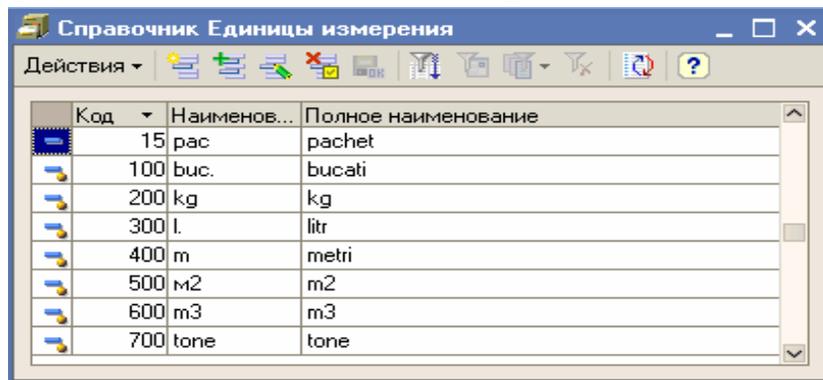


Figure 3. "Measuring Unit" Directory Window

Adjustment of the list of currencies

The data on currencies are stored in the "Currency" directory. The directory is organized so that the opportunity for selection of the necessary kinds of currencies from the classifier of currencies and the subsequent input of the current rate is ensured. Open the menus "Directories" - "Money Resources" - "Currencies".

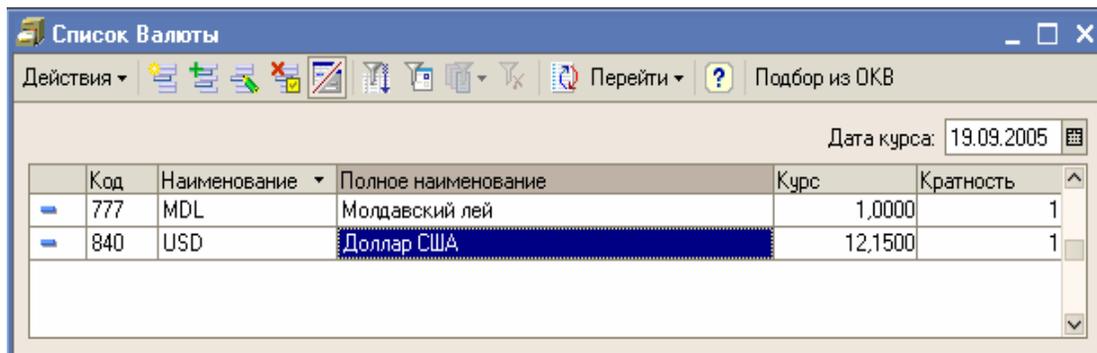


Figure 5. Window of the “List of Currencies” form

Entering of the new currency

- Press the button “Selection from the Classifier of Currencies” in the “List of Currencies” directory. The “Classifier of Currencies” form will open.
- Choose the necessary currency and click it two times with the left button of the mouse or press the “Enter” key on the keyboard.
- Press “OK” in the opened form, close the list of the classification form. The chosen currency has got into the directory.



Код числ.	Код симв.	Наименование валюты	Краткое наименование стран и территорий
450	MGF	Малагасийский франк	Мадагаскар
454	MWK	Квача	Малави
458	MYR	Малайзийский рингит	Малайзия
462	MVR	Руфия	Мальдивы
470	MTL	Мальтийская лира	Мальта
478	MRO	Упия	Мавритания
480	MUR	Маврикийская рупия	Маврикий
484	MXN	Мексиканское песо	Мексика
496	MNT	Тугрик	Монголия
498	MDL	Молдавский лей	Молдова

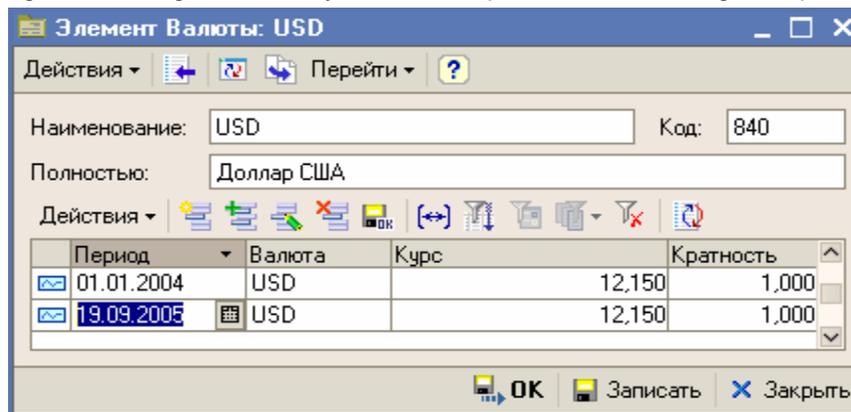
Figure 6. Window of the “Classifier of Currencies” form

Input of the currency exchange rate.

Choose the respective currency with the help of the cursor. For editing press the F2 key. The exchange rate is input in the table part (see fig. 6).

- Enter the date when the exchange rate is effective
- Choose the currency
- Enter the exchange rate
- Specify the repetition factor

For storing the exchange rate history each subsequent rate of exchange is input as a new line.



Период	Валюта	Курс	Кратность
01.01.2004	USD	12,150	1,000
19.09.2005	USD	12,150	1,000

Figure 7. Input of the Exchange Rate

2.3. Adjustment of classifiers

The budget is based on the respective classification scheme, which is shown in the program in the form of directories.

Adjustment of the “Economic Classification of Expenses” list

The directory of “Economic Classification of Expenses” is intended for storing information about the item of expenses. Data in the directory are used for the maintaining of analytical recordkeeping under the accounts needing the record keeping by economic classification of expenses. The directory is included in the group of “Budget Classifiers” (“Directories” menu).

The given directory is organized with an opportunity of selection of the missing items from the classifier. For this purpose, go to the directory and press the button “Selection from Classifier” in the panel of the directory tools. Choose a respective item in the opened form and click the left button of the mouse two times or press the “Enter” key on the keyboard. Press “OK” in the opened form and close the list of the classification form.

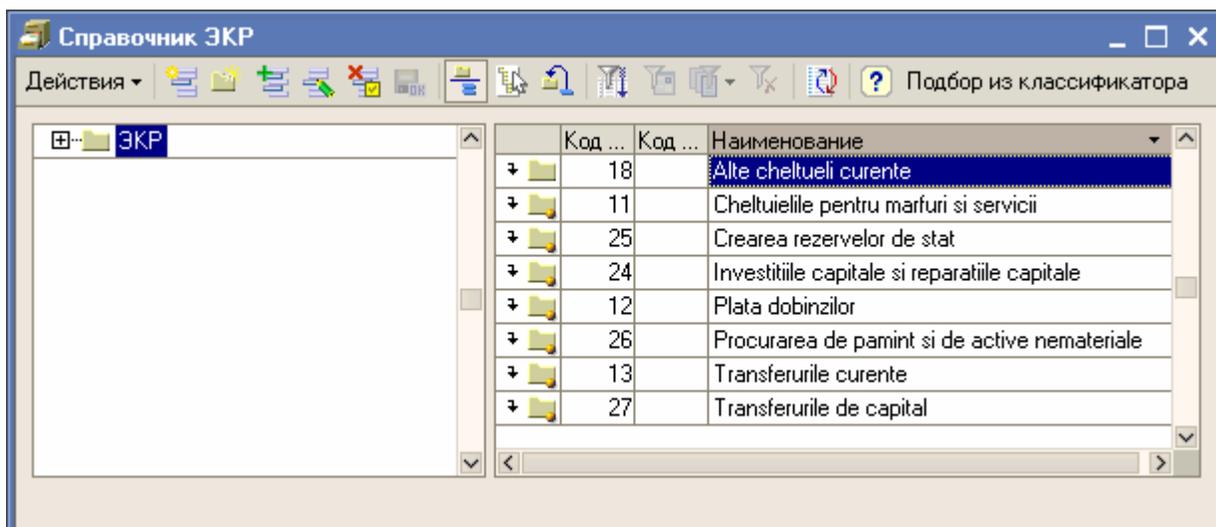


Figure 8. Window of the “Economic Classification of Expenses Directory” form

CLASIFICATIA ECONOMICA A CHELTUIELILOR BUGETARE		
Capitol	Paragraf	Denumire
1	2	3
		1. CHELTUIELILE CURENTE
		1.1. Cheltuielile pentru marfuri si servicii
111		Remunerarea muncii
111	01	Salariul functiei (tarif de functie)
111	02	Sporurile la salariul functiei
111	03	Retribuirea complementara la salariul functiei

Figure 9. The form for the selection of Economic Classification of Expenses items

Adjustment of the “Incomes Classification” list

The “Incomes Classification” directory is intended for storage of information on the items of incomes. The directory data are used for the maintenance of analytical accounting under the accounts that need a record keeping by classification of incomes. The directory is included in the group of “Budget Classifiers” (“Directories” menu). The types of incomes can be grouped.

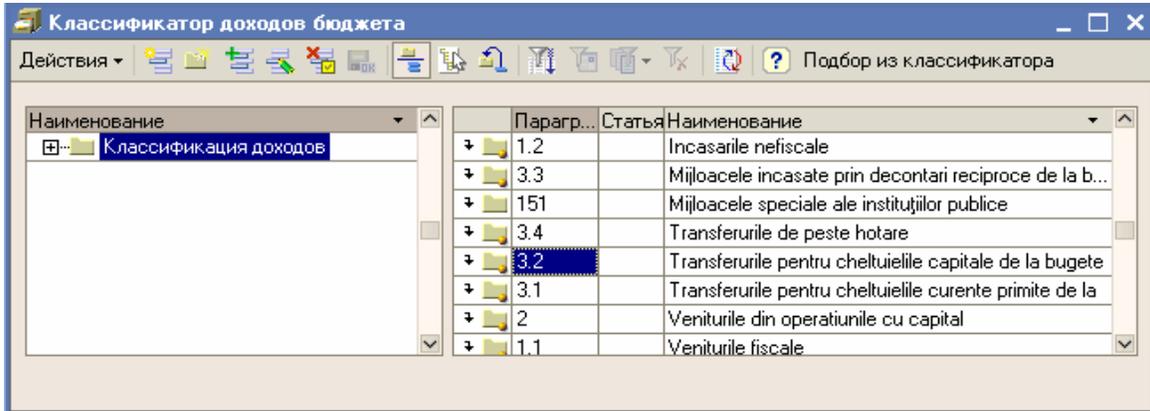


Figure 10. Window of the “Budget Revenues Classifier” form

The given directory is organized with the opportunity of selection of the missing items from the classifier. For this purpose, go to the directory and press the button “Selection from Classifier” on the directory tools panel. Choose the necessary item in the opened form and make a double click with the left button of the mouse. Press “OK” in the opened form and close the list of the classification form.

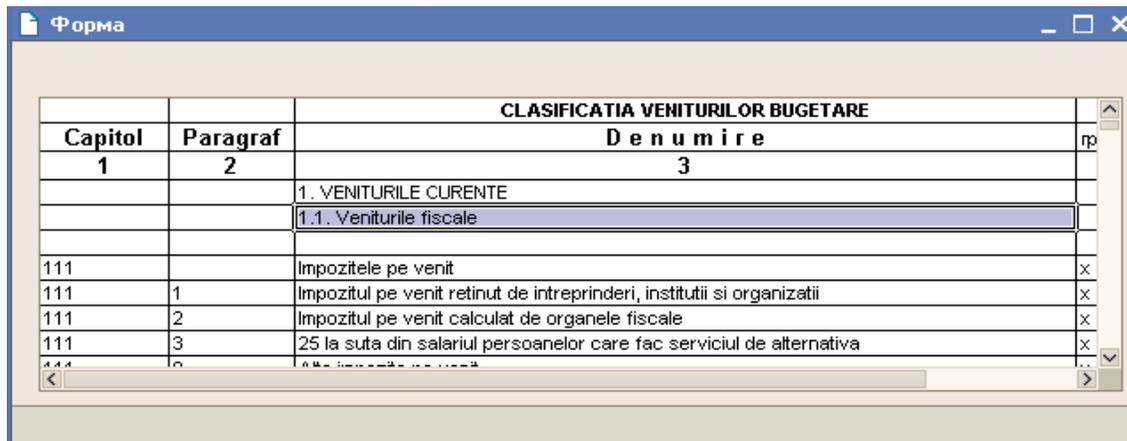


Figure 11. The form for selection of the “Incomes Classification” item

Adjustment of the “Special Funds Classification” list

The “Special Funds Classification” directory is intended for the storage of information on the items of incomes received under special accounts. The directory is included in the group of “Budget Classifiers” (“Directories” menu). The types of incomes can be grouped.

The given directory is organized with the opportunity of selection of the missing items from the classifier. For this purpose, go to the directory and press the button “Selection from Classifier” on the directory tools panel. Choose the respective item in the opened form and make a double click with the left

button of the mouse two times or press the “Enter” key on the keyboard. Press “OK” in the opened form and close the list of the classification form.

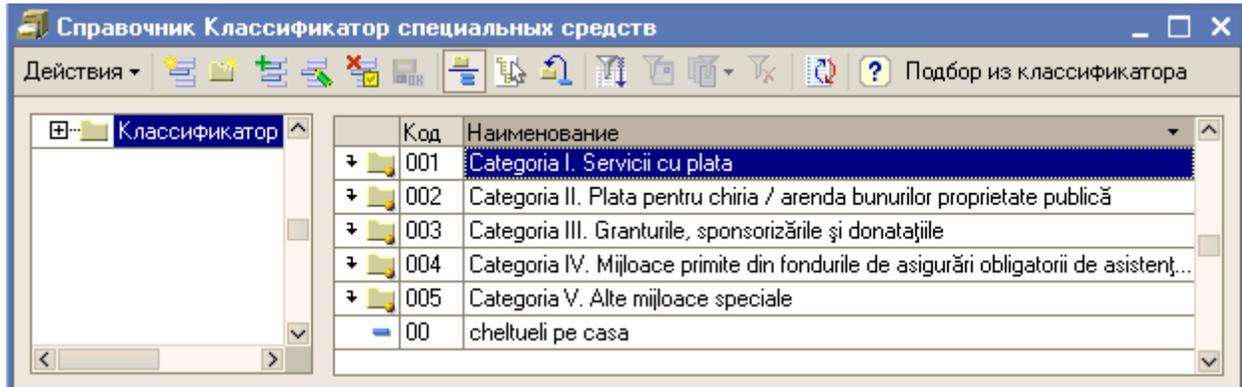


Figure 14. “Special Funds Classifier” directory

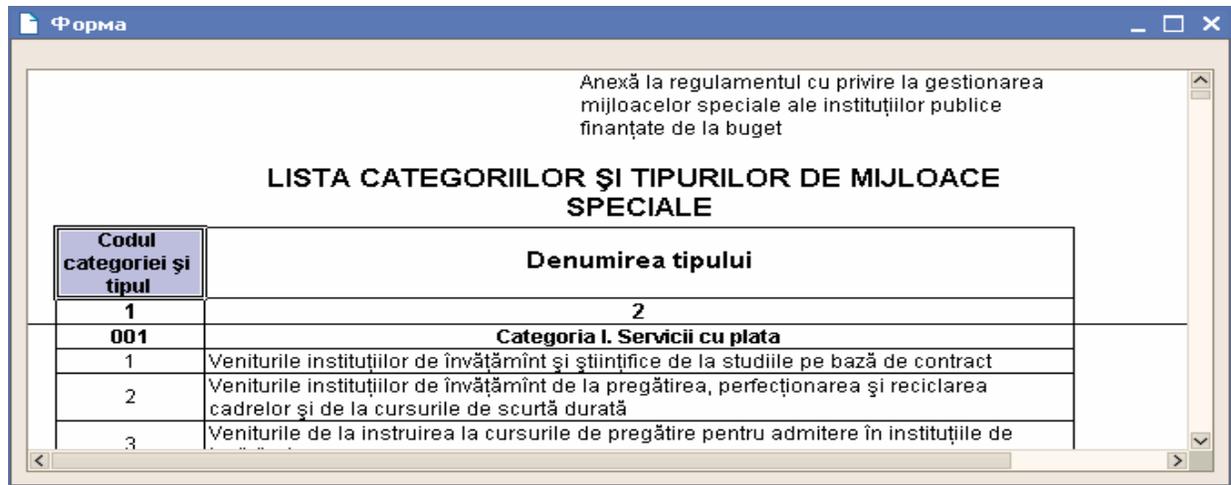


Figure 5. Special Funds Classifier

Formation of Mayor's Offices Structure. Completion of the List of Economic Entities

As an organization, the mayor's office has a hierarchical structure. The mayor's office structure includes some subordinated agencies which, in their turn, are divided into departments. From the point of view of accounting for the materials, the mayor's office has some warehouses (storage places), while from the point of view of the accounting for personnel – its structure is divided into departments. During its economic activities, every organization interacts with other economic entities; in other words there are formed certain external relations.

3.1 Completion of the list of agencies subordinated to the mayor's office

The directory of "Organizations" is intended for the storage of lists of subordinated organizations.

Open the menu "Directories" - "Organizations". For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard. Fill in the entries of the form:

Completion of the form

- Code: is assigned by the system automatically.
- "Name" and "Full name" Fields: Specify the short and full names of the organization, respectively. The short name is entered for the convenience of search of this element in the directory, while the full name is the official name of the organization and is used in the preparation of printed forms.
- The basic bank account: Choose "Settlement Accounts of Organizations" from the opened directory. Should the respective account be missing, it is necessary to add it to the directory (look item 9.1 "Completion of the Settlement Accounts List").

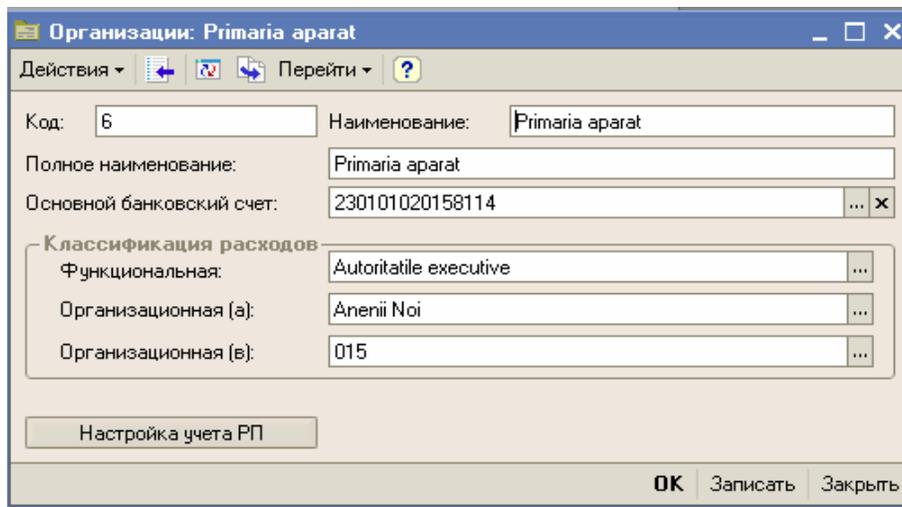


Figure 14. Element of the "Organizations" directory

- Functional: Choose the classification item from the opened Functional Classification of Expenses directory, which the given organization corresponds to. Should the necessary classification item be missing, it should be entered in the directory.

Entering of a new element in the directory:

Go to the directory and press the "Selection from the Classifier" button on the directory tools panel. Choose a respective item in the opened list and double click it with the left button of the mouse or press the

“Enter” key on the keyboard. Press “OK” in the opened form and close the list of the classification form. The chosen item has got into the directory.

- Organizational (a): choose the classification item which the given organization corresponds to from the opened directory of the organizational classification of budget expenditures “Ministries, Departments, Municipalities of the Rayon and Other Recipients of Budgetary Funds”. Should the necessary classification item be missing, it should be entered in the directory. (Look up the entering of a new element in the directory in the “functional classification” section)

- Organizational (b): choose the classification item which the given organization corresponds to from the opened directory of organizational classification of budget expenditures “Enterprises, Organizations, Payments and Activities Funded from the Budget”. Should the necessary classification item be missing, it should be entered in the directory (look up the entering of a new element in the in the “Functional Classification” part of the directory)

- The button “Adjustment of the Parents’ Payment Account”. It is used for the organizations which keep records of the parents’ payments. The dialogue box is opened by clicking it; it is necessary to specify in it the date since which the records are kept, the accounts where the parents’ payments are recorded and the analytics supporting them (adjustment of the incomes classifier – see item 2.3).

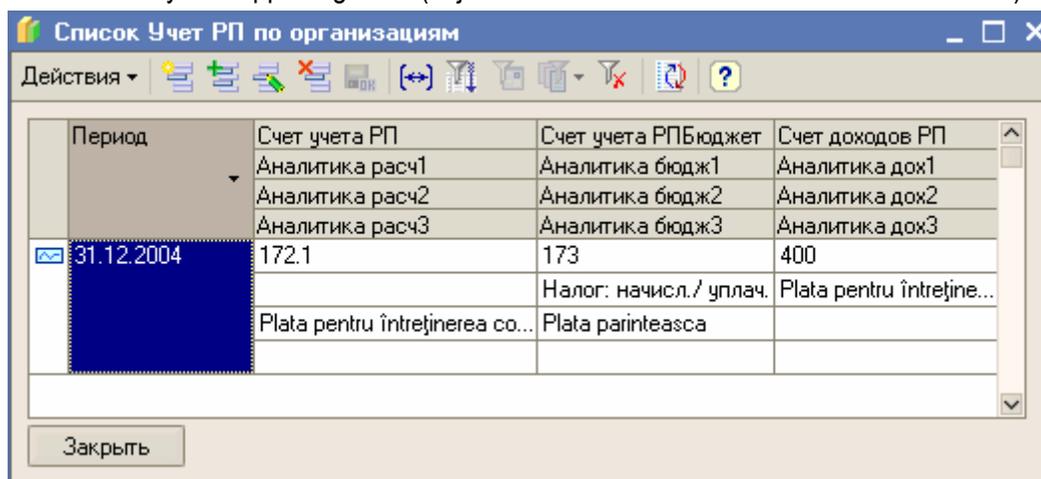


Figure 15. Window for the adjustment of “Account of the PP by Organizations”

3.2 Formation of the list of materially-accountable persons

The “MAP” directory is intended for “TA” record-keeping by materially accountable persons. The list of materially accountable persons is maintained by subordinated agencies.

Open the menus "Directories" - "Tangible assets (TA)" - "Materially accountable persons (MAP)".

For input of a new item press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- The code is assigned by the system automatically. It can be changed, if necessary, with the obligatory condition for the change being: the code cannot be repeated.

- Enter the name of the warehouse in the "Name" field

- "Organization" field: Choose from the opened "Organization" directory the organization which owns the given accounting object.

- Employee: Choose from the opened directory of "Natural Persons" the employee responsible for the given accounting object. In order to complete the "Natural Persons" directory see the block of "Payment" (item 14.3).

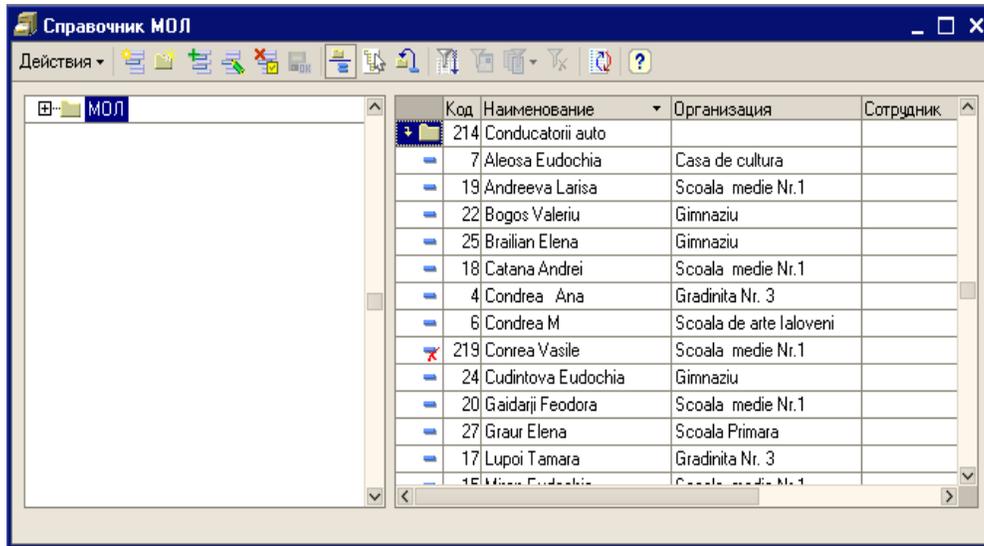


Figure 16. "MAP" Directory

3.3 Completion of the list of departments

The directory of "Departments" is intended for the maintaining of accounting for personnel by the departments that the structure of the subordinated organization consists of. Choose the item of "Department" in the "Directories" menu.

Completion of the form

- The code is assigned by the system automatically. It can be changed, if necessary, with the obligatory condition for the change being: the code cannot be repeated.
- Enter the name of the department
- "Holder" field: From the opened directory of "Organizations", choose the organization whose structure includes the given department.
- "Parent" Field: It is intended for a possible grouping in the directory of "Departments".

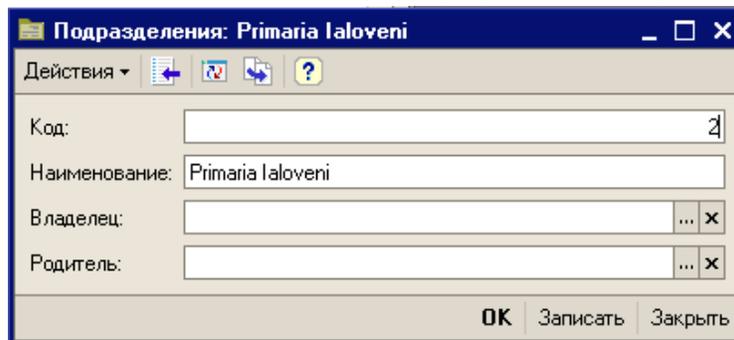


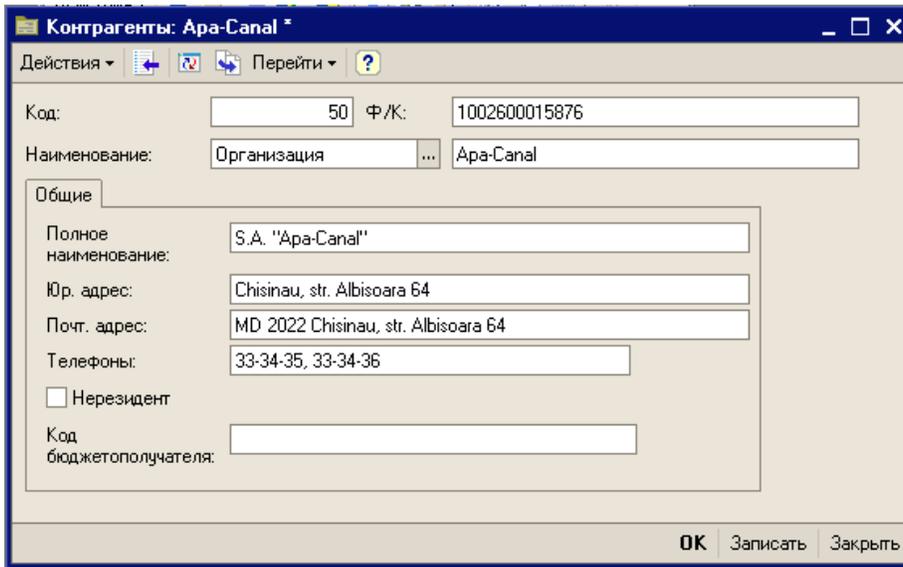
Figure 17. Element of the "Departments" directory

3.4 Filling in of the list of economic entities.

The "Counterparts" directory is intended for storing the list of economic entities –suppliers and contractors. Open the "Directories" - "Counterparts" menu. For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Fiscal code: enter the fiscal code of the counterpart organization
- Name: choose the organizational form of the economic entity from the opened list and enter its short name.
- Fill in the data of the economic entity: Full name, legal and mailing addresses and the office telephone number. If the economic entity is a non-resident, flag it as "non-resident". Specify the code of the state financed organization, if there is any.



The screenshot shows a software window titled "Контрагенты: Ара-Canal". It contains several input fields for organizational data. At the top, there are fields for "Код:" (50) and "Ф/К:" (1002600015876). Below that is a dropdown menu for "Наименование:" set to "Организация" and a text field containing "Ара-Canal". A section titled "Общие" contains fields for "Полное наименование:" (S.A. "Ара-Canal"), "Юр. адрес:" (Chisinau, str. Albisoara 64), "Почт. адрес:" (MD 2022 Chisinau, str. Albisoara 64), and "Телефоны:" (33-34-35, 33-34-36). There is a checkbox for "Нерезидент" which is currently unchecked, and a field for "Код бюджетополучателя:". At the bottom right, there are buttons for "OK", "Записать", and "Закреть".

Figure18. Element of the "Counterparts" directory

Input of the new agreement on the counterpart.

The accounting for each economic entity is maintained by the agreements signed with it. Keeping record of the agreements is necessary for tracking the deadlines of their fulfillment. It is used for the automatic formation of the Form No 2 of the RM.

Go to the directory of "Counterparts", choose a respective counterpart and press the "Go to" button in the directory menu. To open the window containing the list of agreements on the given counterpart, choose the record of "Agreement" in the opened list. For the input of the new agreement press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- The code is assigned by the system automatically.
- Enter the name of the agreement and fill in its properties in the respective fields: Number and date of the agreement, payment conditions, validity and the sum of the agreement.
- Give a summary of the agreement.
- Indicate the deadline for the obligations under the agreement.

Figure 19. Element of the "Agreement" directory

Input of the settlement account of the counterpart:

Chose a respective counterpart in the directory of "Counterparts", press the "Go to" button in the menu of the directory. Choose the "Settlement Account of Counterparts" in the opened list. There will open a window containing the list of settlement accounts on the given counterpart. In order to input a new item, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Fill in the fields of "Name" and "Number";
- Type of the account - choose the currency of the account from the opened list;
- The "Direct Settlements" flagging is intended for cases when both the counterpart and the organization are served in the same bank;
 - The "Accounts through Treasury" is not flagged when filling in the settlement account of the counterpart organization;
- Bank of the organization: Specify the bank in which the counterpart organization is served;
- Corresponding bank: Should be completed if the agency and the counterpart organization are served in different banks;
- Specify the opening date of the account.

The screenshot shows a software window titled "Лицевые счета: 22511010246935". The window contains the following fields and controls:

- Наименование:** 22511010246935
- Номер:** 22511010246935
- Тип счета:** Левый
- Через казначейство
- Прямые расчеты
- Казначейство:**
 - Наименование:
 - Фискальный ...
 - Номер счета:
- Банк организации:** ВС „Moldova-Agroindbanc„ SA Chisinau
- Корр. банк:**
- Счет открыт:** 01.03.2003
- Счет закрыт:** . .

Buttons at the bottom: OK, Записать, Закрыть

Figure 20 "Input of the Settlement Account of the Economic Entity"

4. Accounting for Fixed Assets (FA)

4.1. Filling in the list of fixed assets

The "Fixed Assets" directory is intended for the storage of data on the fixed assets registered on the balance sheet of the agency. The data from the directory are used both for the preparation of primary documents and for the maintaining of analytical accounting. A new element is entered in the "Fixed Assets" directory for each specific object of fixed assets.

Open the menu "Directories" – "Tangible Assets (TA)" - "Fixed Assets" or the menu of "Directories" - "Organizations", choose the needed organization, press the "Go to" button and choose the "Fixed Assets" directory from the opened list of secondary directories. For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Inventory number: Specify the number assigned to the given fixed asset in the organization
- Number of the inventory card.
- Name: Specify the short name of the fixed asset; it is used for making a choice from the directory.

Bookmark "General"

- Full name: Specify the full name; it is used for stamps in the accounting documents.
- Keeping of accounts: It may be introduced directly from the keyboard or chosen from the opened chart of accounts.
- Original cost.
- Organization: It is necessary to choose the organization from the opened directory that the given fixed asset belongs to.
- Acquisition source: choose the acquisition source from the out-of-order list.
- Code according to the FA classifier: Specify the group that the given fixed asset refers to in the opened "FA Catalogue» directory.
- The pressing of the button of "Transfer of Fixed Assets" opens the window "FA Movement". Here are reflected all the operations regarding the movement of the given fixed asset.

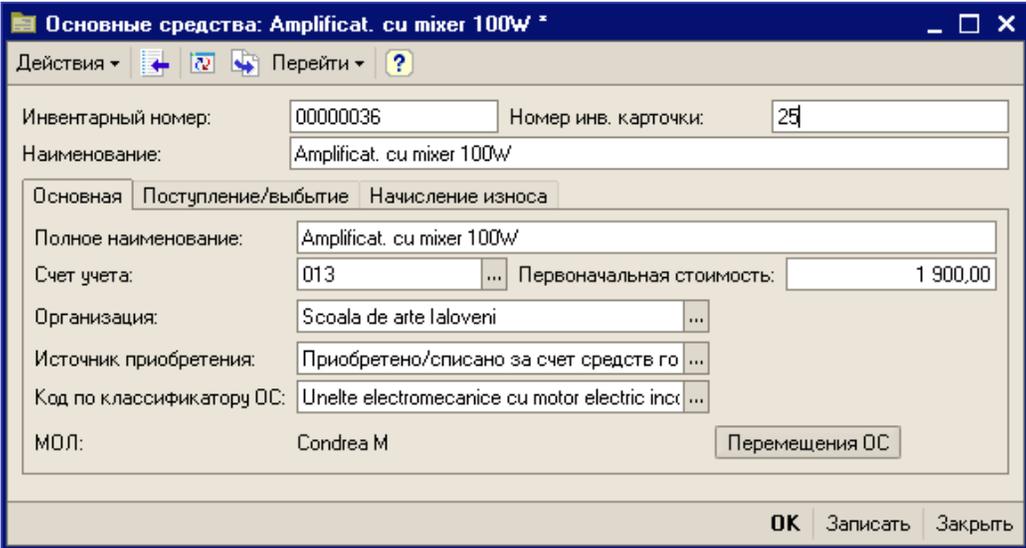


Figure 61. Element of the "Fixed Assets" directory. Bookmark "General"

"Receipt/Retirement" bookmark.

The given page reflects the data on the movement of funds in the form of fixed assets. The fields are filled in automatically in the process of preparation of basic documents.

The fields are filled in automatically in the process of official registration of documents related to the receipt of fixed assets:

- Date of the FA receipt;
- Number of the FA receipt document;
- The date of transfer for use.

The fields are filled in automatically in the process of official registration of the FA retirement documents:

- Date of FA retirement;
- Number of the retirement certificate.
- The reason for retirement.

Основные средства: Amplificat. cu mixer 100W

Действия ▾ | ← | → | ⇄ | Перейти ▾ | ?

Инвентарный номер: 00000036 | Номер инв. карточки: 25

Наименование: Amplificat. cu mixer 100W

Основная | Поступление/выбытие | Начисление износа

Дата поступления ОС: 01.01.2002

Номер документа поступления: 10

Дата передачи в эксплуатацию: 01.01.2002

Дата выбытия ОС: ..

Номер акта выбытия:

Причина выбытия: ... x

OK | Записать | Закреть

Figure 22. Element of the "Fixed Assets" directory. "Receipt/Retirement" bookmark.

"Depreciation Accrual" Bookmark.

The bookmark is to be filled in if depreciation is accrued on the given fixed asset. The data are entered automatically in the process of registration of documents on the FA receipt

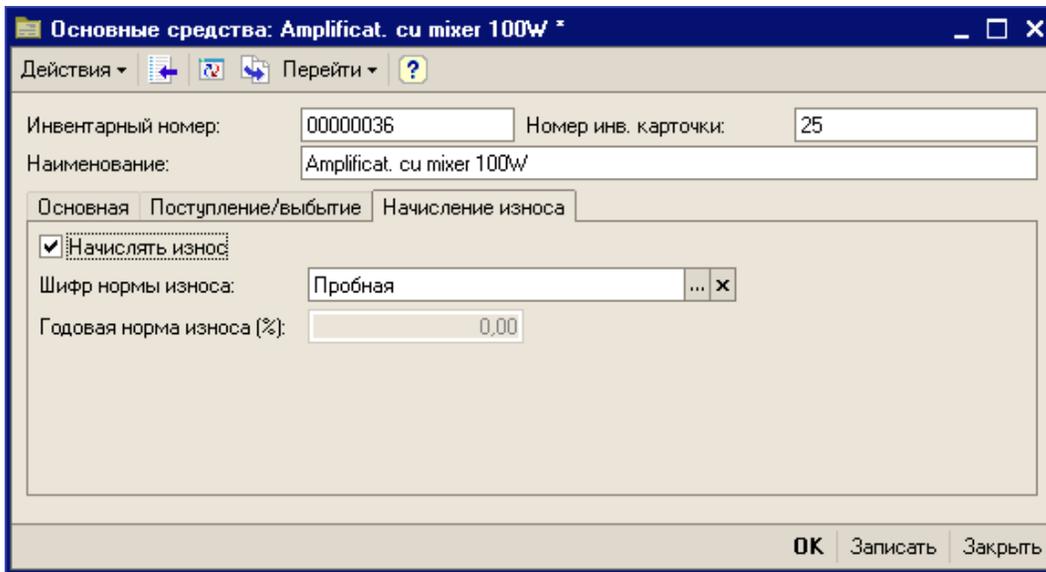


Figure 23. Element of the "Fixed Assets" directory. "Depreciation Accrual" Bookmark.

Completion of the list of depreciation norms

The directory of "Deterioration Norm" is used for the fixing of annual norms of depreciation for the FA objects. The data from the directory are used in the documents reflecting the receipt of the fixed assets by the organization (purchase of FA, receipt of FA gratis, input of the initial balance of the FA). For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the service life and the system will automatically calculate the depreciation norm.
- Choose the depreciation norm. The calculated depreciation norm will be reflected in the "Annual Depreciation Norm" field in the directory of "Fixed Assets".
- Having filled in the necessary properties, press the "OK" button and the data will be reflected in the directory.

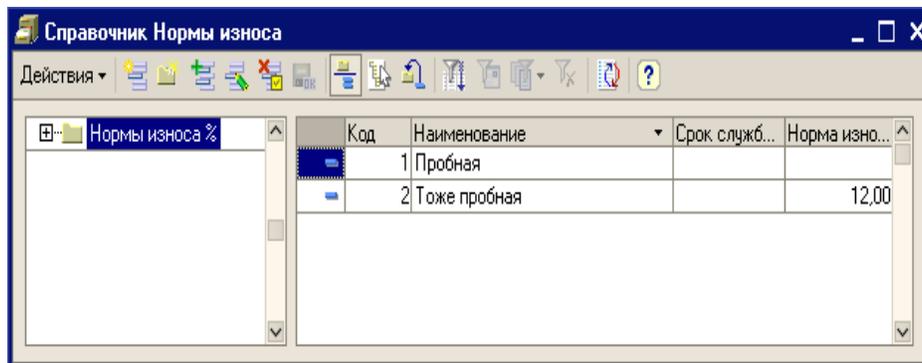


Figure 74. "Depreciation Norms" Directory.

4.2. Input of the balance on fixed assets

The balance is input once at the initial stage of work with the configuration. The “Input of the FA balance” document is intended for the input of fixed assets reflected on the balance sheet of the organization. The balance of the FA objects is input by the sources of financing, subordinated agencies and MAP.

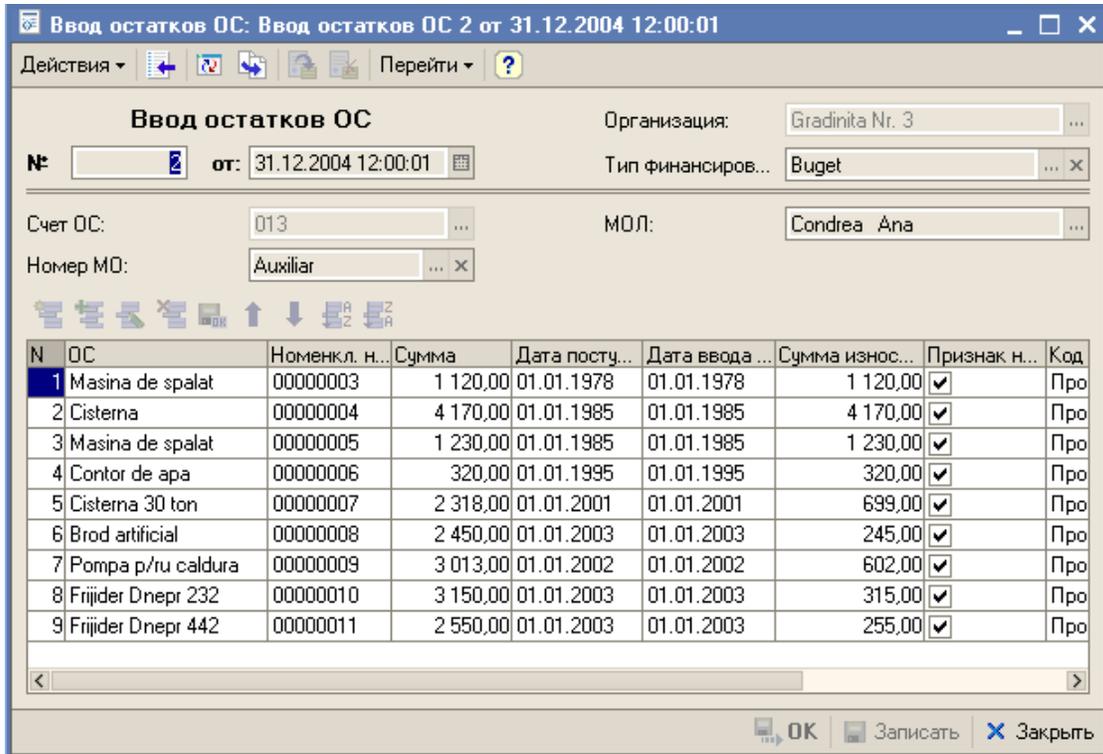
Open the menus of "Documents" – “Accounting for Fixed Assets” – “Input of the FA Balance”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Organization: from the directory of "Organizations", choose the organization on whose balance sheet the entered fixed assets are reflected.
- The FA account, number of the memorial slip: Choose from the list the account reflecting the fixed assets and a respective memorial slip.
- Type of financing: Choose from the directory the type of financing.
- MAP: specify the materially accountable person responsible for the entered fixed assets.

Table.

- FA: choose the necessary element from the “FA” directory. If such an element is missing in the directory, it should be entered there.
- Nomenclature number: it is assigned automatically.
- Value: enter the original value of the fixed asset.
- Date of receipt: indicate the date of the FA receipt by the organization.
- Date of commissioning: indicate the date of putting the FA into operation.
- The sum of depreciation accrued earlier: specify the total depreciation sum accrued throughout the period from the moment of commissioning until the date the balances are entered.
- Accrued depreciation identifiers: The given fixed asset shall be flagged in case of depreciation accrued.
- Code of the depreciation norm: choose a respective value from the directory of “Depreciation Norms”.
- Depreciation norm, %: Specify the annual depreciation norm in percentage.
- Depreciation as of 01.01.04: Specify the depreciation sum as of January 1, 2004.



N	ОС	Номенкл. н...	Сумма	Дата посту...	Дата ввода ...	Сумма изно...	Признак н...	Код
1	Masina de spalat	00000003	1 120,00	01.01.1978	01.01.1978	1 120,00	✓	Про
2	Cisterna	00000004	4 170,00	01.01.1985	01.01.1985	4 170,00	✓	Про
3	Masina de spalat	00000005	1 230,00	01.01.1985	01.01.1985	1 230,00	✓	Про
4	Contor de apa	00000006	320,00	01.01.1995	01.01.1995	320,00	✓	Про
5	Cisterna 30 ton	00000007	2 318,00	01.01.2001	01.01.2001	699,00	✓	Про
6	Brod artificial	00000008	2 450,00	01.01.2003	01.01.2003	245,00	✓	Про
7	Pompa p/ru caldura	00000009	3 013,00	01.01.2002	01.01.2002	602,00	✓	Про
8	Frijider Dnepr 232	00000010	3 150,00	01.01.2003	01.01.2003	315,00	✓	Про
9	Frijider Dnepr 442	00000011	2 550,00	01.01.2003	01.01.2003	255,00	✓	Про

Figure 25. "Input of the FA balances" Document

Control of data input and editing.

In order to verify correctness of the created correspondence of accounts (internal transactions), press the "Go to" button on the tools panel – "Accounting Transactions" and verify the generated internal transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Editing.

Open the document journal of "Input of FA Balances" ("Documents" – "Accounting for FA" – "Input of FA Balances"). Find the necessary document. Cancel the transaction: for this purpose, press the right button of the mouse and choose the line of "Transaction Cancelled" in the opened menu. Press the F2 key, perform the necessary changes and press the "OK" button for input.

4.3. Purchase of FA

The document "Purchase of FA" is intended for the reflection of receipt by the organization of the fixed asset.

Open the menu "Documents" – "Accounting for Fixed assets" – "Purchase of FA". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Organization: choose the recipient organization of FA from the directory of "Organizations".

- Movement of funds, type of financing, type of operation: choose respective values from the lists.
- Bookmark "Heading"
- Fill in the block of "Supplier". Specify the account, supplier, number of the agreement, economic classification expenses item, number of the memorial slip.
- Fill in the block "Expenses". Specify the expenses account and the number of the memorial slip.
- If necessary, fill in as a text line the fields of "Order", "Date of Order", "Location of Object at the Moment of Receipt", "Comment".

The screenshot shows a software window titled "Приобретение ОС" (Purchase of Fixed Asset) with the following fields and values:

- Organization: Scoala de arte
- №: 0000000001
- от: 18.02.2005
- Тип финансирования: Buget
- Движение фонда: Приобретено/списано
- Тип операции: Поступление
- Поставщик:
 - Счет: 178
 - Контрагенты: Cristea Maria
 - Договора: contr.10
 - ЭКР: Procurarea de utilaj si de obie
 - Номер МО: NC 06 Agenți economici
- Расходы:
 - Счет: 200
 - ЭКР: Procurarea de utilaj si de obie
 - Номер МО: NC 17 Alte formule contabile
- Сумма документа: 36 000,00
- Комментарий: (empty field)

Figure 28. "Purchase of FA" Document. "Heading" Bookmark.

Bookmark "Table"

- FA: choose a received fixed asset from the FA directory. If the necessary value is missing in the directory, it should be entered.
- Nomenclature number: is assigned by the system automatically. It can be allocated, but in this case the numbers should not repeat.
- MAP: Choose from the "MAP" directory the materially responsible person who is to be responsible for the fixed asset.
- Quantity: The given field should not be filled in, since each FA shall be accounted for separately.
- Sum: Specify the value of the received FA.
- Commissioning: The received fixed asset shall be flagged in case it is to be put into operation immediately.

- Depreciation accrual: The given asset shall be flagged if it is to be subject to the depreciation accrual.
- Code of the depreciation norm: Choose a respective value from the directory of “Depreciation Norms”.
- Depreciation norm, %: Specify the annual depreciation norm.

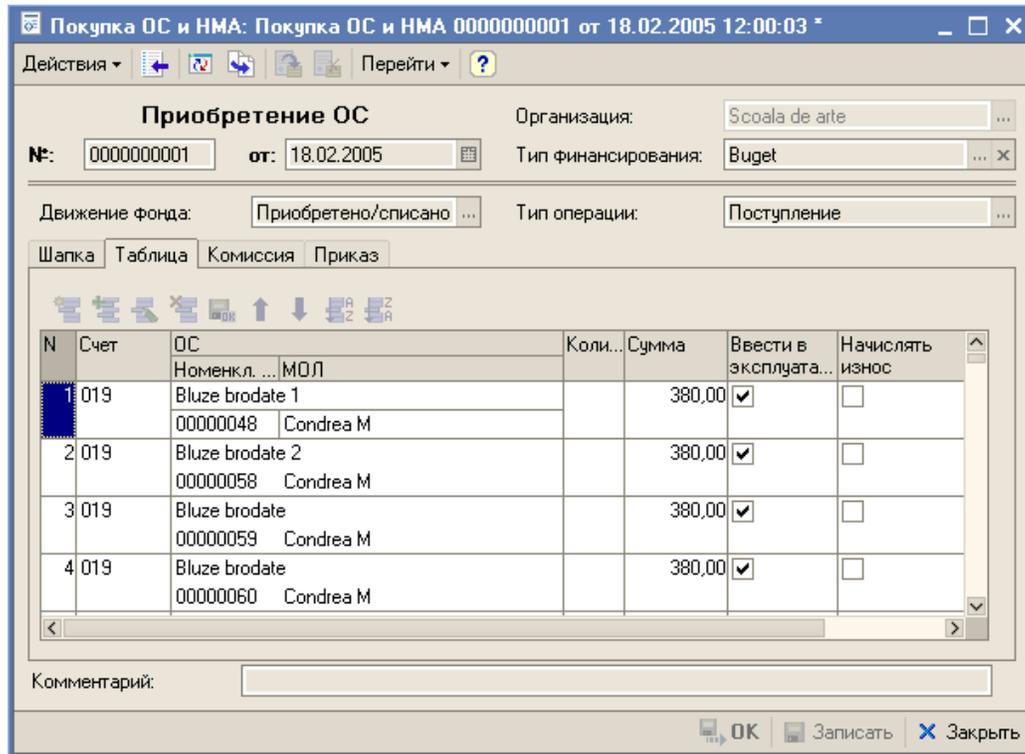


Figure 27. “Purchase of FA” Document. Bookmark “Table”.

Bookmark “Commission”.

Choose the chairperson and the members of the inspection board from the directories.

Figure28 “Purchase of FA” Document. Bookmark “Commission”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Editing is done in the journal of the “Purchase of FA” document (“Documents” – “Accounting for FA” - “Purchase of FA”).

4.4. FA received gratis

Should the fixed assets be received gratis, the document “Free FA Receipt” shall be drawn up. Open the menu “Documents” – “Accounting for Fixed Assets (FA)” – “Free FA Receipt”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Indicate the date and number of the document.
- Movement of funds, type of financing, organization, number of the memorial slip: fill in the fields, choosing respective values from the lists and directories attached.
- The sum of the document: specify the total sum of the document.
- Bookmark “Heading”
- Sender: choose the FA sender from the “Counterparts” directory.
- The block “Order” shall be generated, if necessary. Specify the number and date of the order and fill in the field “Location of the object at the moment of acceptance”.

Безвозмездное получение ОС: Безвозмездное получение ОС 0000000016 от 07...:00

Действия

Безвозмездное получение ОС Организация: Scoala medie Nr.1

№: 0000000016 от: 07.02.2005 Тип финансирования: Buget

Движение фонда: Безвозмездно (получ... Номер MD: NC 06 Agentii economici

Сумма документа: 21 360,11

Шпка Таблица Комиссия

Отправитель: Mold Didactica

Приказ

Номер: 12 Дата: 07.02.2005

Место расположения объекта в момент приемки: Biblioteca centrala

Комментарий: fara plata

OK Записать Закрыть

Figure 29. "Free FA receipt" Document. "Heading" Bookmark.

Bookmark "Table"

- Account: Specify the account where the received FA is recorded.
- FA: choose the received FA from the "FA" directory. If the needed value is missing in the directory, it should be entered in the directory.
- Nomenclature number: is assigned by the system automatically.
- MAP: choose the materially responsible person who shall be responsible for the received fixed asset from the "MAP" directory.
- Quantity: The given field should not be filled in, since each FA shall be accounted for separately.
- Sum: specify the value of the received FA object.
- Commissioning: the received fixed asset shall be flagged in case it is to be put into operation immediately.
- Depreciation accrual: the given asset shall be flagged if it is to be subject to the depreciation accrual.
- Code of the depreciation norm: choose a respective value from the directory of "Depreciation Norms".
- Depreciation norm, %: specify the annual depreciation norm.

Безвозмездное получение ОС

№: 0000000016 от: 07.02.2005

Организация: Scoala medie Nr.1

Тип финансирования: Buget

Движение фонда: Безвозмездно (получ...)

Сумма документа: 36 360,11

Номер МО: NC 06 Agentji economici

N	Счет	ОС Номенкл. ... МОЛ	Коли...	Сумма	Ввести в эксплуатац...	Начислять износ	Кс Нс
1	018	Manuale, lit art 00000023 Miron Eudochia		21 360,11	<input type="checkbox"/>	<input type="checkbox"/>	Пг
2	018	Херош Document Centr 425 00000022		15 000,00	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

Figure 30. "Free FA Receipt" Document. Bookmark "Table".

Bookmark "Commission".

Choose the chairperson and the members of the inspection commission from the directories.

Безвозмездное получение ОС

№: 0000000016 от: 07.02.2005

Организация: Scoala medie Nr.1

Тип финансирования: Buget

Движение фонда: Безвозмездно (получ...)

Сумма документа: 36 360,11

Номер МО: NC 06 Agentji economici

Председатель: Bejenari Natalia

Член комиссии: Burlac Lilia

Член комиссии: Condrea Mihai Iacov

Член комиссии: Enciu Nina

Figure 31. "Free FA Receipt". Bookmark "Commission".

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Editing is done in the journal of the document “Free FA Receipt” (“Documents” – “Accounting for FA” – “Free FA Receipt”).

4.5. Movement of FA within the subordinated organization

For the registration of the fixed assets transfer from one materially responsible person to another (in case the materially accountable person changes), the “FA Movement” document should be used within the organization.

Open the menu “Documents” – “Accounting for Fixed Assets (FA)” – “FA Movement between MAP”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Enter the date and number of the document, organization; specify the type of financing.
- Sender: from the “MAP” directory choose the materially accountable person transferring the fixed assets.
- Recipient: from the “MAP” directory, choose the materially accountable person accepting the fixed assets.
- Order and number of the order – record in the form of the text line the grounds for the FA transfer and specify the number of the order.

Table.

- The table can be completed by two methods.
 - Press the “Fill in” button and the table will be filled in with all the fixed assets registered as a responsibility of the specified materially accountable person. Edit the list of transferred FA by deleting excessive lines.
 - By selection of values from the directory, line by line. FA: choose the necessary value from the “Fixed Assets” directory. The fields “Nomenclature Number”, “Accounting for FA”, “Quantity”, “Price” and “Sum” shall be filled in automatically.
- Number MS: specify the number of the memorial slip.

Перемещение ОС Организация: Gradinita Nr. 1

№: 0000000001 от: 16.09.2005 0:00:00 Тип финансирования: Buget

Отправитель: Soltan A Получатель: Graur Elena

Приказ: 14 от: 15.01.2005

N	OS	Номенкл. но...	Счет ОС	Количес...	Цена	Сумма	Номер МО
1	Usa de fer	00000007	013	1	1 437,73	1 437,73	NC 09 Mijloa...
2	Masina de spalat A...	00000006	013	1	1 230,00	1 230,00	NC 09 Mijloa...

Комментарий:

OK Записать Закрыть

Figure 32. "FA Movement" Document.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to"– "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Editing is done in the journal of the document "FA Movement" ("Documents" – "Accounting for Fixed Assets (FA)" – "FA Movement between MAP).

4.6. Movement of FA to another subordinated organization

The "FA Movement" document shall be drawn up in case of fixed assets movement from one subordinated organization to another.

Open the menu "Documents" – "Accounting for fixed assets (FA)" – "FA Movement to Another Organization". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document.

"Primary" Bookmark

- Organization: choose the organization–sender from the directory of "Organizations".
- MAP: choose from the "MAP" directory the materially accountable person–sender.
- Recipient organization: choose from the directory of "Organizations" the recipient organization.
- MAP-recipient: choose from the "MAP" directory the materially accountable person–recipient.
- Type of financing: choose from the directory the type of financing.

Figure 33. Document “FA Movement to Another Organization”. Bookmark “General”.

The “FA List” Bookmark

- FA: choose from the “FA” directory the transferred fixed asset.
- FA of the recipient: Choose from the “FA” directory the received fixed asset. The transferred and the received asset is not the same object in the system since it is going to be assigned a different stock number. If the given FA is missing in the list of fixed assets of the organization-recipient, it should be recorded in the list.
- The FA account, quantity, price and value shall be filled in automatically.
- MS Number: specify the number of the memorial slip.

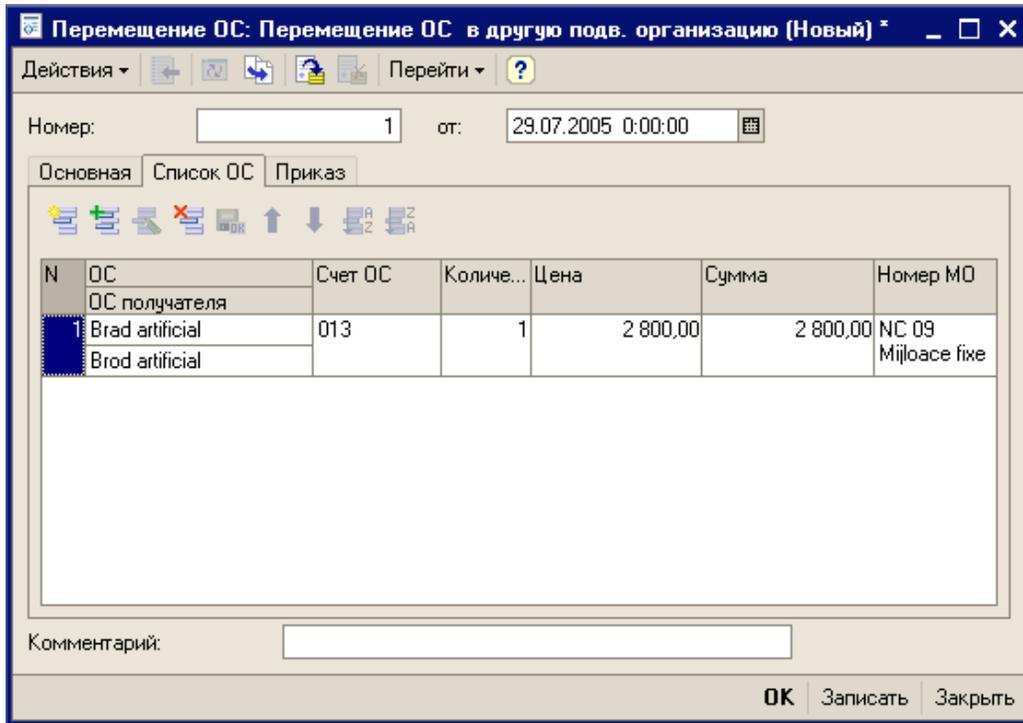


Figure 34. Document "FA Movement to a other organization". Bookmark "FA List".

Bookmark "Order"

Enter the number of the order and specify the date of the order as a text line. The given bookmark is filled in optionally.

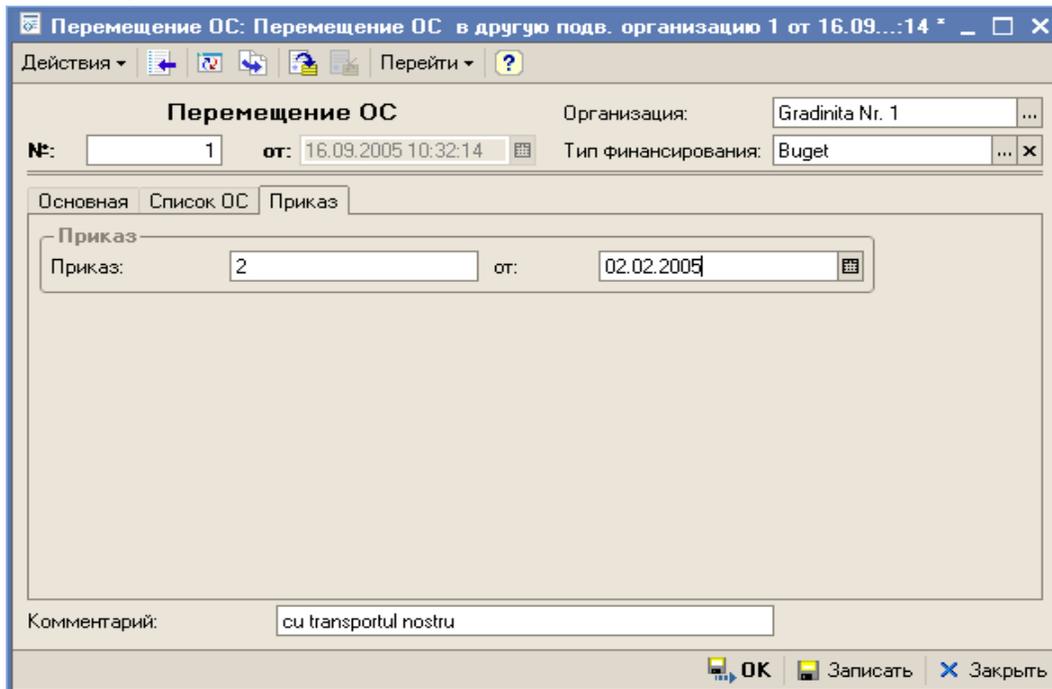


Figure 35. Document "FA Movement to Another Organization". Bookmark "Order"

•
Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Editing is done in the journal of the “FA Movement” document (“Documents” – “Accounting for Fixed Assets (FA)” – “FA Movement to Another Organization”).

4.7. Non-repayable transfer of FA

The document “Non-Repayable FA Transfer” is intended for preparation of the statement on the non-repayable transfer of fixed assets. Open the menu “Documents” – “Accounting for Fixed Assets (FA)” – “Non-Repayable FA Transfer”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Recipient: choose the FA recipient from the directory of “Counterparts”.
- Reason for writing off: choose the necessary record from the attached list.
- Organization: choose the organization-sender of FA from the directory of “Organizations”.
- Type of financing: specify the type of financing.

Bookmark “Table”

- FA: choose the transferred fixed asset from the directory of “Permanent assets”.
- The fields “Nomenclature number”, “MAP”, “FA Account”, shall be filled in automatically.
- The field “Quantity” remains unfilled, 1 unit is implied.
- MS Number: specify the number of the memorial slip on the transaction.
- Number of depreciation MS: specify the number of the memorial slip for writing off of the FA depreciation.

Figure 36. Document “Non-Repayable FA Transfer”. Bookmark “Table”

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

4.8. Conversion of FA into Low-Value and Short-Term Items

The document “Transfer of FA into Low-Value and Short-Term Items” is intended for recording the transfer of fixed assets to the category of low-value and short-term items of tangible assets. Open the menu of “Documents” – “Accounting for Fixed Assets (FA)” – “Transfer of FA to Low-Value and Short-Term Items”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

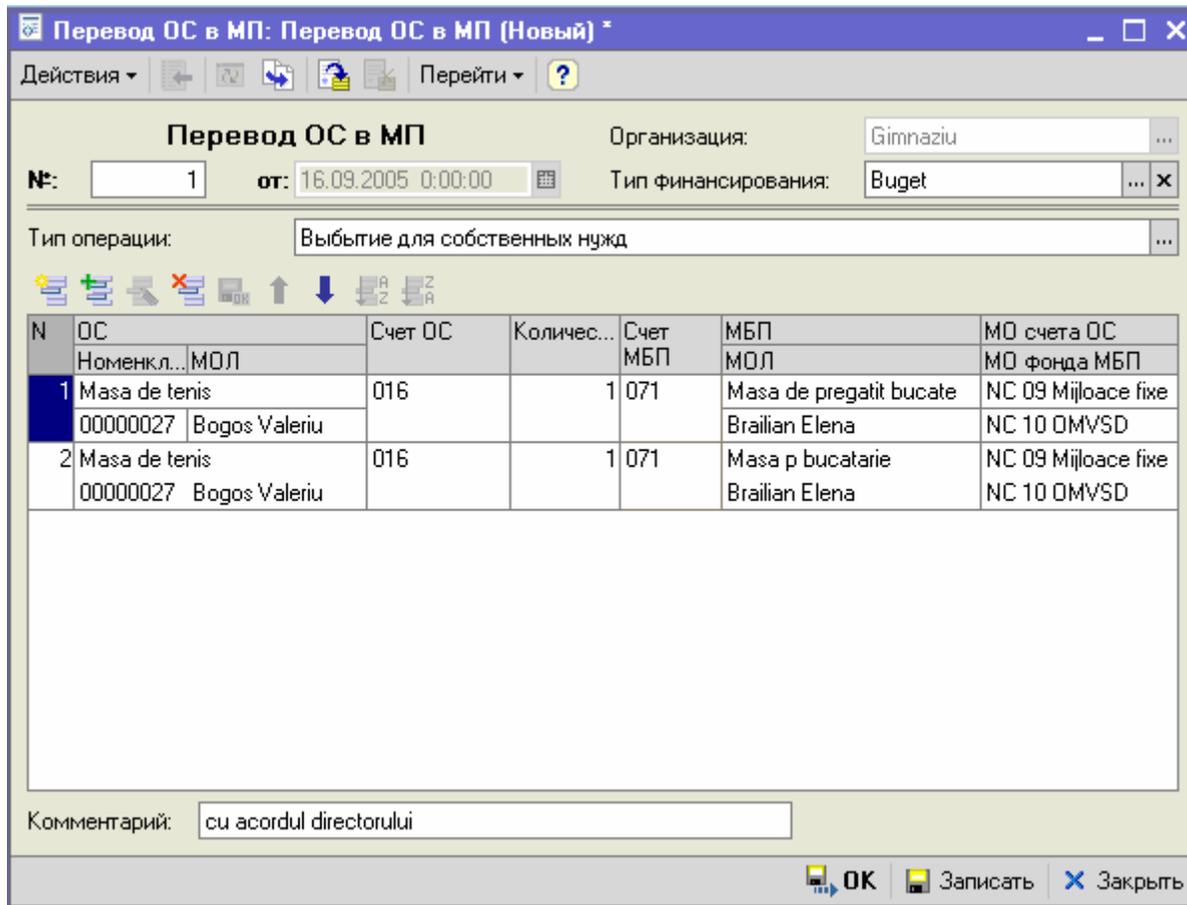
Completion of the form

- Specify the number and date of the document.
- Choose the type of financing and type of operation from the lists and specify the organization.

Table

- Fixed asset: choose the written off FA from the list of fixed assets.
- Nomenclature number, materially accountable person, FA account, quantity: are filled in automatically from the FA card entries.
 - Low-Value and Short-Term Items Account: from the chart of accounts choose the account where the Low-Value and Short-Term Items are going to be recorded.

- Low-Value and Short-Term Items: from the “Low-Value and Short-Term Items” directory choose the one to which the fixed asset is transferred. If such a Low-Value and Short-Term Item is missing in the directory, it is necessary to enter it.
- MAP: From the “MAP” directory choose the materially accountable person who shall be responsible for the Low-Value and Short-Term Item.
- Memorial slips for FA accounts: Specify the memorial slip for the FA.
- Memorial slip for the Low-Value and Short-Term Items fund: Specify the memorial slip for the Low-Value and Short-Term Item.



Перевод ОС в МП Организация: Gimnaziu

№: 1 от: 16.09.2005 0:00:00 Тип финансирования: Buget

Тип операции: Выбытие для собственных нужд

N	ОС Номенкл... МОЛ	Счет ОС	Количес...	Счет МБП	МБП МОЛ	МО счета ОС МО фонда МБП
1	Masa de tenis 00000027 Bogos Valeriu	016		1 071	Masa de pregatit bucate Brailian Elena	NC 09 Mijloace fixe NC 10 OMVSD
2	Masa de tenis 00000027 Bogos Valeriu	016		1 071	Masa p bucatarie Brailian Elena	NC 09 Mijloace fixe NC 10 OMVSD

Комментарий: cu acordul directorului

OK Записать Закрыть

Figure 37. Document “Transfer of FA into Low-Value and Short-Term Items”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

4.9. Accrual of the FA depreciation

When accruing the FA depreciation at the end of the year, the “FA Depreciation Accrual” document is drawn up. The document calculates and accrues the depreciation sum of fixed assets based on the direct method.

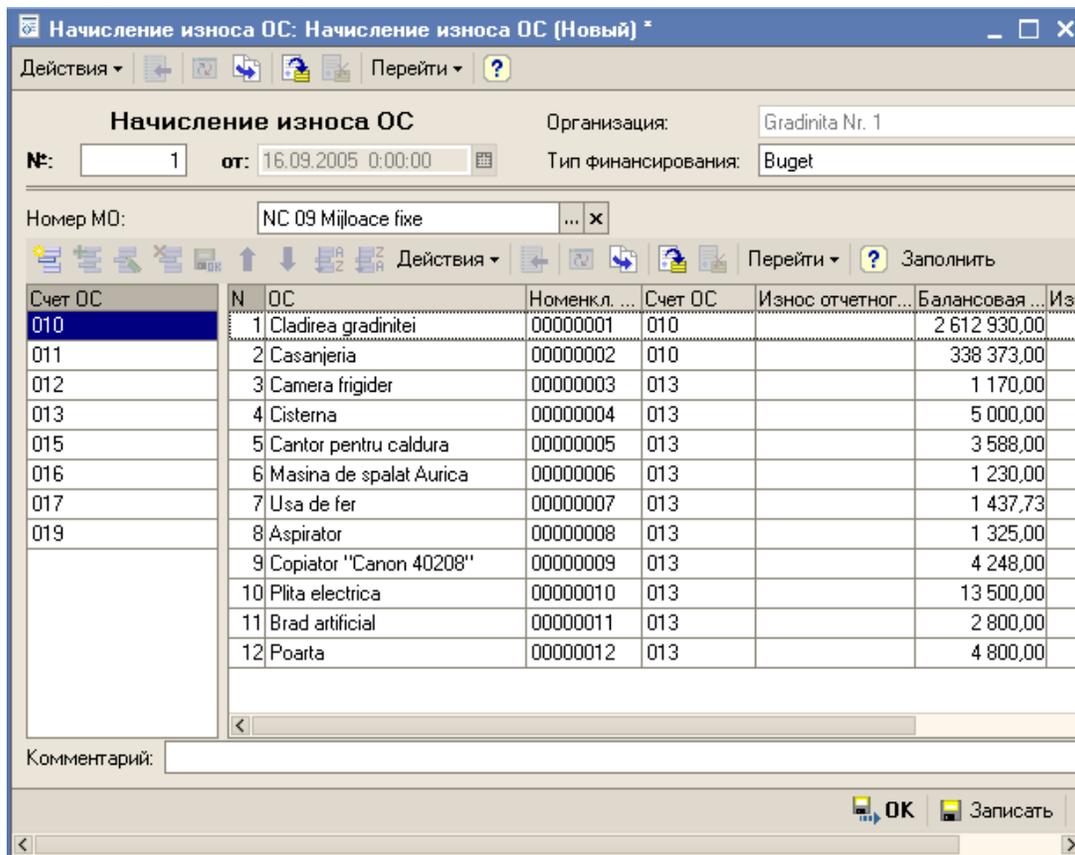
Open the menu "Documents" – "Accounting for Fixed Assets" – "Accrual of FA Depreciation". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document, type of financing, number of the memorial slip and the organization.

Table

- Press the "Fill in" button. The table will be filled in with all values of fixed assets belonging to the specified organization having the active entries of "Depreciation to Be Accrued".



Счет ОС	N	ОС	Номенкл. ...	Счет ОС	Износ отчетног...	Балансовая ...	Изн
010	1	Cladirea gradinitei	00000001	010		2 612 930,00	
011	2	Casangeria	00000002	010		338 373,00	
012	3	Camera frigider	00000003	013		1 170,00	
013	4	Cisterna	00000004	013		5 000,00	
015	5	Cantor pentru caldura	00000005	013		3 588,00	
016	6	Masina de spalat Aurica	00000006	013		1 230,00	
017	7	Usa de fer	00000007	013		1 437,73	
019	8	Aspirator	00000008	013		1 325,00	
	9	Copiator "Canon 40208"	00000009	013		4 248,00	
	10	Plita electrica	00000010	013		13 500,00	
	11	Brad artificial	00000011	013		2 800,00	
	12	Poarta	00000012	013		4 800,00	

Figure 9. Document "FA Depreciation Accrual".

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to"– "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

4.10. FA Revaluation

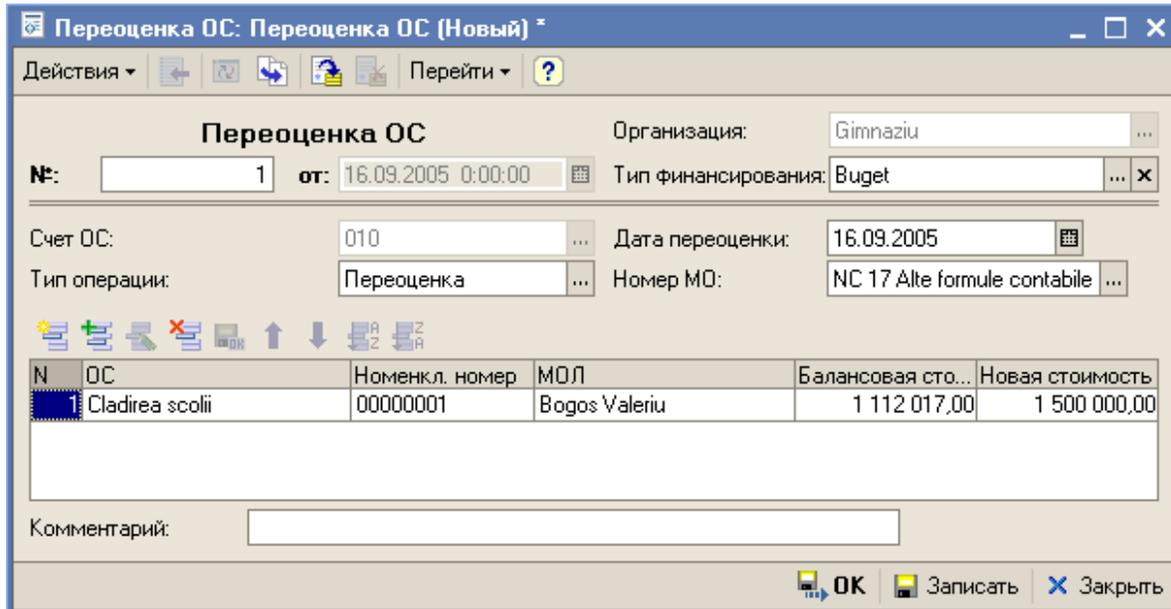
When changing the book value of the fixed asset, the "FA Revaluation" document is drawn up. Open the menu "Documents" – "Accounting for Fixed Assets (FA)" - FA Revaluation". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document, date of revaluation, FA account, type of financing, type of transaction, organization, number of the memorial slip.

Table

- Choose from the "Fixed Assets" directory the revalued FA. All the fields of the table are filled in automatically. In the column of "New Value" specify the new value of the fixed asset.



Переоценка ОС

Организация: Gimnaziu

№: 1 от: 16.09.2005 0:00:00 Тип финансирования: Buget

Счет ОС: 010 Дата переоценки: 16.09.2005

Тип операции: Переоценка Номер МО: NC 17 Alte formule contabile

N	ОС	Номенкл. номер	МОЛ	Балансовая сто...	Новая стоимость
	Cladirea scolii	00000001	Bogos Valeriu	1 112 017,00	1 500 000,00

Комментарий:

OK Записать Закрыть

Figure 39. Document "Revalued FA"

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to" – "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

4.11. FA Inventory

The "FA Inventory" document is used to register the results of inventory and adjustment of the fixed assets balance. The same document creates the printed forms of the following documents "Stock Sheet INV-1", "Stock Sheet INV-2", "Collation Statement INV-3" and Verification Check-Out Statement INV-9". Open the menu "Documents" – "Accounting for Fixed Assets (FA)" – "FA Inventory". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- The fields: organization, type of financing, MAP – choose the values from the directories and lists.

"FA" bookmark. To fill in the table, press the "Fill in" button. The "Netting Out" button clears the contents of the table.

- In the column of "Actual Values" replace the values for the actual ones – the difference will be automatically reflected in the fields of "Shortage" or "Surpluses". In case of shortage, choose the missing items from the writing off list in the column of "Type of Writing Off".

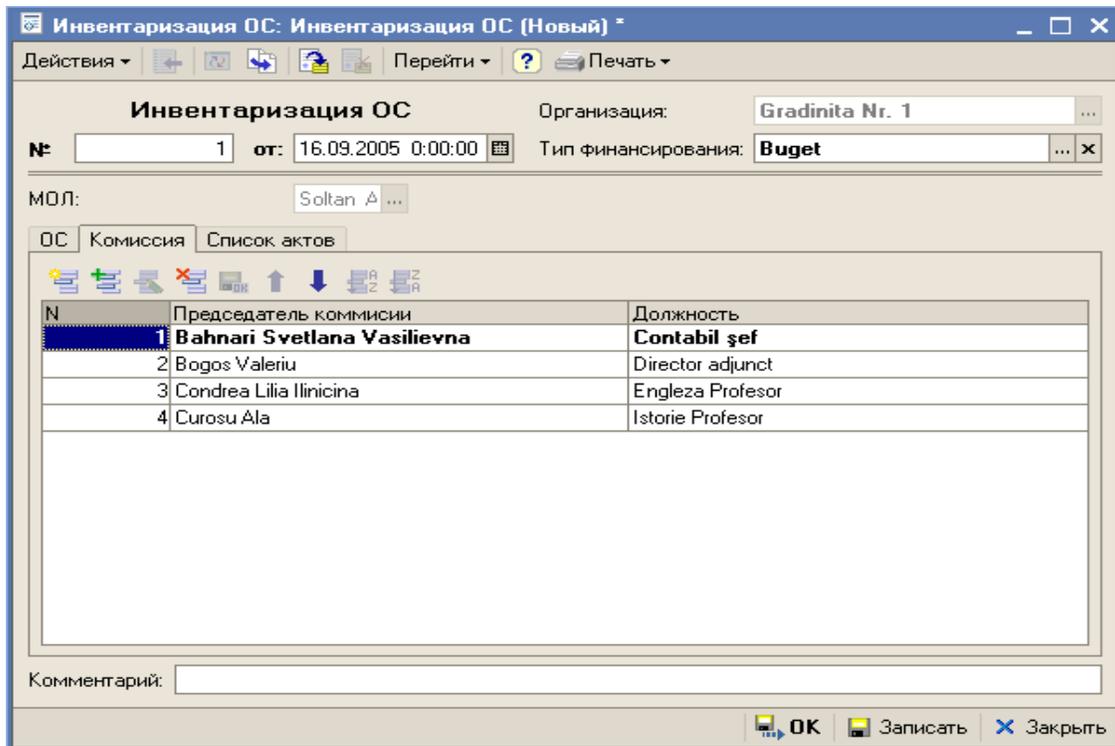
- Number of the Memorial Slip for Inventories: The Fields are completed in case of deviations. Specify the number of the memorial slip and the number of the memorial slip of the second entry.

N	ОС	Счет ОС	Учетная ц.	В учете	Фактич.	Недостачи	Излишки	Сумма бух	Сумма факт	Вид списания	Номер МО	Номер МО ВЗ
1	Cartile lui Gusac	018	240,0400	1,000	2,000		1,000	240,04	480,08		NC 09 Mijloa...	NC 17 Alte fo...
2	Camera frigider	013	1 170,0000	1,000	2,000		1,000	1 170,00	2 340,00		NC 09 Mijloa...	NC 17 Alte fo...
3	Cisterna	013	5 000,0000	1,000	1,000			5 000,00	5 000,00			
4	Cantor pentru cald...	013	3 588,0000	1,000	1,000			3 588,00	3 588,00			
5	Masina de spalat A...	013	1 230,0000	1,000	1,000			1 230,00	1 230,00			
6	Usa de fer	013	1 437,7300	1,000		1,000		1 437,73		Недостачи за счет вин...	NC 09 Mijloa...	NC 17 Alte fo...
7	Aspirator	013	1 325,0000	1,000		1,000		1 325,00		Недостачи в следств. ...	NC 09 Mijloa...	NC 17 Alte fo...
8	Copiator "Canon 4...	013	4 248,0000	1,000	1,000			4 248,00	4 248,00			
9	Pilita electrica	013	13 500,00...	1,000	1,000			13 500,00	13 500,00			
10	Brad artificial	013	2 800,0000	1,000	1,000			2 800,00	2 800,00			
11	Poarta	013	4 800,0000	1,000	1,000			4 800,00	4 800,00			
12	Cladirea gradinitei	010	2 612 930...	1,000	1,000			2 612 930,00	2 612 930,00			

Figure 40. Document "FA Inventory". Bookmark "FA"

Bookmark "Commission"

Fill in the table choosing the values from the directories or entering a text line.



Инвентаризация ОС Организация:

№: от: Тип финансирования:

МОЛ:

ОС Комиссия Список актов

N	Председатель комиссии	Должность
1	Bahnari Svetlana Vasilievna	Contabil șef
2	Bogos Valeriu	Director adjunct
3	Condrea Lilia Ilinicina	Engleza Profesor
4	Curosu Ala	Istorie Profesor

Комментарий:

OK Записать Закрыть

Figure 41. Document "FA Inventory". Bookmark "Commission"

Printed forms

For printing out the forms of the documents "Stock Sheet INV-1", "Stock Sheet INV-2", "Collation statement INV-3", "Verification Check-Out Statement INV-9" press the "Print" button and choose the necessary type of document from the drop-down list.

Control of data input and editing

To check up correctness of the correspondence of accounts, press the "Go to" – "Accounting Transactions" button on the tools panel and check up the generated internal transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

4.12. FA Repair

The document "Reconstruction and Major Overhaul of FA" is intended for registration in the accounts of the undertaken reconstruction, modernization or repair of fixed assets. The document data are registered in the FA card. When registering modernization, the document forms the internal transactions by increment in the FA value on account of the fund.

Open the menu "Documents" – "Accounting for Fixed Assets" (FA) – "Reconstruction and Major Overhaul of FA". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Organization: choose from the directory of "Organizations" the agency modernizing the FA.
- Set the switch on the type of the operation: major overhaul, modernization or reconstruction.

Figure 42. Document “Reconstruction and Major Overhaul of FA”. Bookmark “Capital Investments”

Bookmark "Capital investments"

- Type of financing: Choose values from the directory.
- Fixed asset: Choose from the directory of "Fixed Assets" the item subject to repair.
- The fields of “MAP” and “FA Account” shall be filled in automatically.
- Contractor: Choose the value from the directory of "Counterparts".
- Agreement: Choose a respective value from the directory of "Agreement".
- Type of operation: Choose a respective value from the list.
- MS Number: Specify the number of the memorial slip on the transaction.
- The date of the beginning: the date of finishing: Specify the date of the beginning and the end of work.
- Specify the sums of capital investments and additional expenditures.

Bookmark "Second Records"

Enter additional internal transactions referring to economic activities in the table part of this bookmark.

Bookmark "Commission".

The bookmark is filled in when needed. *Choose the chairperson and the members of the commission from the directory of "Natural Persons".*

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

4.13. Writing off of the FA

The "FA Writing-Off" document is intended for writing off the fixed asset items from the balance sheet of the organization. One document is drawn up per each fixed asset item.

Open the menu "Documents" – “Accounting for Fixed Assets (FA)” – “FA Writing Off”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document.

"Primary" Bookmark

Fill in all the entries of the document, choosing respective values from the attached lists and directories.

Figure 43. Document “FA Writing-Off”. Bookmark “General”

Bookmark "Commission".

Enter the names of the members of the commission.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Writing off of literature

The “Writing-Off of Literature” document is intended for writing off of literature from the balance sheet of the organization. Open the menu "Documents" – “Accounting for Fixed Assets (FA)” – “Writing-Off of Literature”.

In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Block "Grounds". Enter the names of the members of the commission.
- Specify the organization, type of financing, MAP, type of operation.

Table

- FA: Choose the written off literature from the directory of "Fixed Assets".
- The fields “Nomenclature Number”, “FA Accounting”, "Quantity" and "Sum" shall be filled in automatically.
- Reason for writing off: Choose the necessary record from the attached list.
- MS Number: Specify the number of the memorial slip on the transaction.

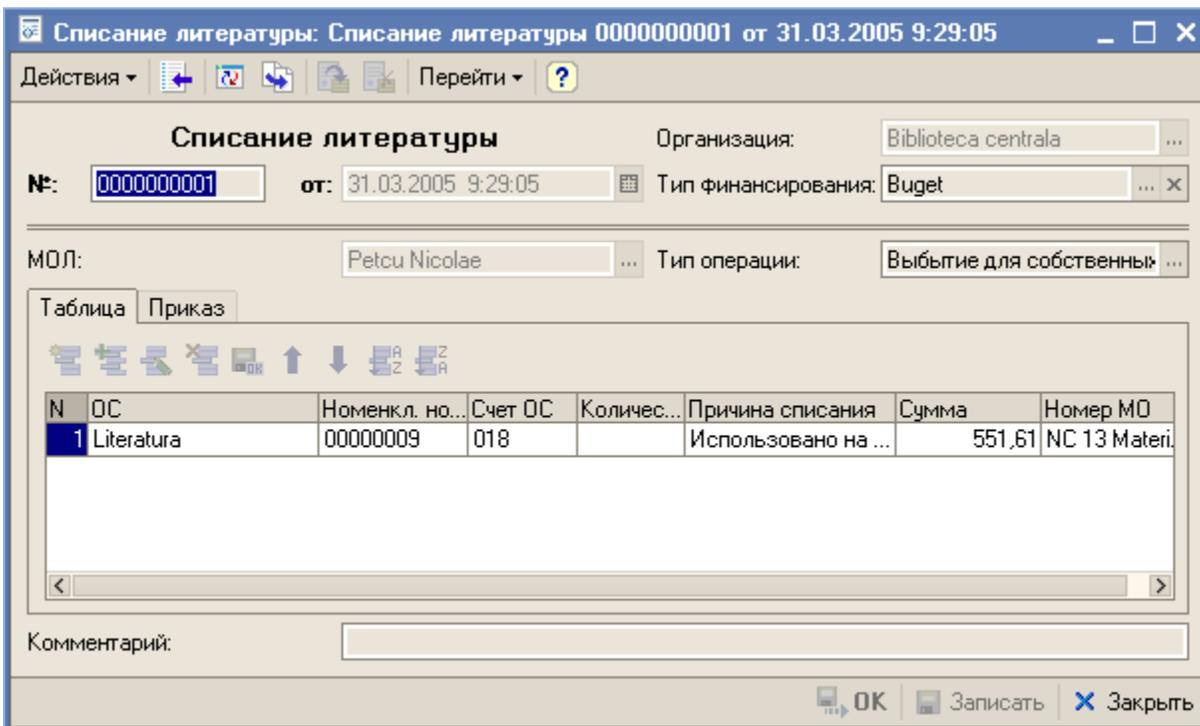


Figure 44. Document “Writing-Off of Literature”

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

4.14. Reporting

Report “Memorial Slip No 9”

- Specify the period for which the report is formed.
- Type of financing: Choose from the directory
- Press the "Generate" button after the adjustment of the report.

Report “Memorial Slip No 16”

- Specify the period of formation of the report.
- Type of financing: Choose from the directory
- Press the "Generate" button after the adjustment of the report.

5.Accounting for Low-Value and Short Term Items

5.1. Completion of the list of Low-Value and Short-Term Items

The directory of “Low-Value and Short-Term Items” is used for storing the list of “Low-Value and Short-Term Items”. The list of Low-Value and Short-Term Items from the directory is used both for preparing the source documents and for maintaining the analytical accounting.

Open the menu of "Directories" – “Tangible Assets (TA)” – “Low-Value and Short-Term Items”. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Name: For choosing Low-Value and Short-Term Items from the directory, the short names of the Low-Value and Short-Term Items are specified.
- Full name: Full names of Low-Value and Short-Term Items are used for the accounting documents.
- Unit of measure: registration unit is chosen from the directory of "Units of Measure".
- Price: price per registration unit: can be entered if it is necessary to store it as a target price.
- Date of receipt: the date of receipt by the organization of the Low-Value and Short-Term Items consignment is specified.
- Useful life: specify the anticipated period of use.
- Outfit: when needed, indicate the item’s pertaining to the outfit by flagging, which is done by the double click of the mouse in the field of "Outfit".
 - For the Tangible Assets containing precious metals, a special accounting identifier is set by flagging "Precious Metals" in the element of the respective directory (“Low-Value and Short-Term Items”, “Materials”, “Equipment”). When the "Precious Metals" are flagged in the form of the directory element, there appears an additional bookmark of “Precious Metals” where one can enter the list of precious metals contained in the registration unit of the TA. The list of precious metals is in the form of the table whose lines contain the names of the precious metals; the units of measure of the precious metals weights, weights of the precious metals contained in the objects – (components), equipment, devices and other items.
- Having filled in the necessary identifiers, press the “OK” button for them to be stored in the directory.

Figure 45. Element of the “Low-Value and Short-Term Items” directory

5.2. Input of the Low-Value and Short-Term Items” balance

The balance is input once, at the initial stage of work with the configuration. The document of “Input of Low-Value and Short-Term Items Balance” is intended for the input of balances under accounts. The input of balances on the objects Low-Value and Short-Term Items is done by the sources of financing, subordinated agencies and materially accountable persons.

Open the menu "Documents" – “Accounting for Low-Value and Short-Term Items” – “Input of Balances of Low-Value and Short-Term Items”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- specify the number and date of the document in the heading of the document.
- choose the necessary values in the fields “Type of financing”, “Organizations”, “MS Number”, “MAP”, “Accounting for Low-Value and Short-Term Items”, “Number of MS of the fund”

Filling of the table part.

- Low-Value and Short-Term Items: Choose the needed nomenclature from the directory “Low-Value and Short-Term Assets”. The directory is organized with the opportunity for selection of the list of Low-Value and Short-Term Items on the chosen organization. When opening the directory from the document, the objects of the Low-Value and Short-Term Items shall be reflected with the selection of the organization specified in the heading of the document. In the bottom part of the opened form there is a "Selection" button; when it is pressed the function of selection on the subordinated agency is disconnected and the whole list of Low-Value and Short-Term Items appears. Near the selection button, there is specified the organization on which the selection is done. At the initial stage of the input of balances, the selection form is blank. Disconnect the selection and choose the necessary nomenclature; should the latter be missing, enter the new one.

- Acquisition source: The given field shall be filled in automatically with the value from the “Input of Balances”.
- Quantity: specify the quantity of the given balance of nomenclature.
- Sum: specify the sum on the balance.

N	МБП	Источник приобретения	Количество	Сумма
1	Brie	Ввод остатков	4 buc.	116,87
2	Pantaloni albi mici	Ввод остатков	12 buc.	456,41
3	Pantaloni mici	Ввод остатков	8 buc.	251,94
4	Camese mici	Ввод остатков	6 buc.	390,09
5	Fuste mici pentru copii	Ввод остатков	6 buc.	292,60
6	Bluze pentru femei {micute}	Ввод остатков	4 buc.	339,32
7	Catrințe albastre	Ввод остатков	6 buc.	582,32
8	Fuste la costum albastru	Ввод остатков	6 buc.	524,10
9	Fuste de desubt	Ввод остатков	6 buc.	175,56
10	Catrințe rosii	Ввод остатков	5 buc.	436,75
11	Bluze	Ввод остатков	4 buc.	220,82

Figure 10. Document “Input of Low-Value and Short-Term Items Balances”

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

5.3. Receipt of Low-Value and Short-Term Items

The document “Receipt of Low-Value and Short-Term Items” is intended for recording in the account the receipt of Low-Value and Short-Term Items. This document also serves to formalize the purchase of Low-Value and Short-Term Items via materially accountable persons; receipt after processing; non-repayable receipt; entry of surpluses, unaccounted Low-Value and Short-Term Items. Open the menu “Documents” – “Accounting for Low-Value and Short-Term Items” “Receipt of Low-Value and Short-Term Items”.

In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Enter date and number of the document.
- Type of financing, source of acquisition: Choose the necessary value.
- Organization: choose from the directory the organization receiving the Low-Value and Short-Term Item.
 - The sum of the document: Specify the total sum from the document accompanying the tangible assets (invoice, waybill).

Bookmark "General"

Fill in the identifiers of the supplier.

- Account: specify the settlement account.
- Choose from the respective directories the counterparts, agreements, economic classification of expenditures and type of operation.
 - Specify the number of the memorial slip.
 - In the block of "Expenditures" specify the expenditure account. It is used for the formation of the entry on the increase of funds in Low-Value and Short-Term Items

Figure 47. Document "Receipt of Low-Value and Short-Term Items". Bookmark "General"

Bookmark "Table"

- Choose in the opened directory the object of Low-Value and Short-Term Items. The directory is organized with the opportunity for selection of the list of Low-Value and Short-Term Items on the chosen organization. When the directory from the document is opened, in the bottom part of the form you will see the "Selection" button and the organization on which the selection is done appearing near it. The pressing of the button on the specified organization disconnects the selection, while the repeated pressing renews the selection. The modal form of the directory is partially filled in the process of input of balances, i.e. on the objects whose balances were entered. Elsewise, disconnect the selection, find the necessary object, or enter a new one should the latter be missing.

- The button “Exclude from the List” serves for excluding the unnecessary object from the selected list. The object is excluded from the selection list on the respective organization, but not from the directory of “Low-Value and Short-Term Items”.
- Specify the account; choose the materially accountable person
- Enter the quantity and the sum of the receipt.

Поступление МБП

№: 0652326 от: 02.03.2005 12:00:00

Организация: Primaria aparat

Тип финансирования: Buget

Тип приобретения: Безвозмездно (получение)

Сумма документа: 24 455,00

N	МБП	Счет учета	МОЛ	Количество	Сумма с НДС
1	Banca obisnuite h. 650	070	Savin Ion	15 buc.	3 900,00
2	Scaune pentru elevi h.400	070	Savin Ion	30 buc.	2 940,00
3	Banca obisnuite h. 750	070	Savin Ion	30 buc.	7 920,00
4	Scaune pentru elevi h.450	070	Savin Ion	60 buc.	6 120,00
5	Scaune pentru profesori	070	Savin Ion	5 buc.	1 275,00
6	Masa pentru profesori	070	Savin Ion	5 buc.	2 300,00
					24 455,00

Комментарий: fara plata

Figure 48. Document “Receipt of Low-Value and Short-Term Items”. Bookmark “Table”

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

5.4. Transfer of Low-Value and Short-Term Items into operation

The document of “Transfer of Low-Value and Short-Term Items to Be Put into Operation above the Limit” (Invoice 434 (Low-Value and Short-Term Items)) is intended for recording in the account the stock removal of Low-Value and Short-Term Items to be put into operation from the warehouse. This document also serves to formalize the transfer of Low-Value and Short-Term Items from one materially accountable person to another (when the materially accountable persons are changing).

Open the menu "Documents" – "Accounting for Low-Value and Short-Term Items" – "Transfer of Low-Value and Short-Term Items to Be Put into Operation above Limit". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Enter the date and number of the document.
- Specify the type of financing.
- Credit Account: From the list of accounts, choose the account (the account of the sender),
- Specify the memorial slip.
- Organization of credit, sender: choose the necessary values from the directories.
- Grounds – enter the grounds for the transfer of Low-Value and Short-Term Items in the form of the text line.
- Debit account - from the list of accounts choose the account (the account of the recipient).
- Organization, recipient: Choose from the directories the organization and the materially accountable person receiving the Low-Value and Short-Term Items.

Table

- Choose in the opened directory the object of Low-Value and Short-Term Items. The directory is organized so that it gives the opportunity to select the list of Low-Value and Short-Term Items on the chosen organization when opening the directory from the document. In the bottom part of the form there is a "Selection" button with the organization on which the selection is undertaken reflected near it. The modal form of the directory is partially filled in during the process of input of the balances and partially when receiving the Low-Value and Short-Term Items.
 - The button "Exclude from the List" serves for excluding the unnecessary object from the selected list. The object is excluded from the selection list, but not from the directory of Low-Value and Short-Term Items.
 - The balance: is filled in automatically.
 - Price is filled in automatically when selecting the Low-Value and Short-Term Items. The average price is calculated as of the date the document is recorded in the accounting based on the average size method.

Накладная ф.434 (МП) Организация Кт: Primaria aparat ...

№: 0000000001 от: 18.03.2005 12:00:00 Тип финансирования: Buget ...

Счет кредита: 070 ... Отправитель: Snegur Ion ...

Номер MD: NC 13 Materiale ... Основание: ...

Получатель

Счет дебета: 071 ... Организация: Scoala Primara ...

Получатель: Muncerschii N ...

N	МБП	Остаток	Количество	Цена	Сумма
1	Ванса obisnuite h. 650	15,000	15,000	260,00	3 900,00
2	Scaune pentru elevi h.400	30,000	30,000	98,00	2 940,00
3	Masa pentru profesori	5,000	1,000	460,00	460,00
4	Scaune pentru profesori	5,000	1,000	255,00	255,00

Комментарий: ...

OK Записать Закрыть

Figure 49. Document Invoice form 434 (Low-Value Items) »

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

5.5. Transfer of Low-Value and Short-Term Items to FA

When transferring Low-Value and Short-Term Items to fixed assets, the document of “Transfer Low-Value and Short-Term Items into Fixed Assets into FA” shall be drawn up.

Open the menu of "Documents" – “Accounting for Low-Value and Short-Term Items” – “Transfer of Low-Value and Short-Term Items into FA”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

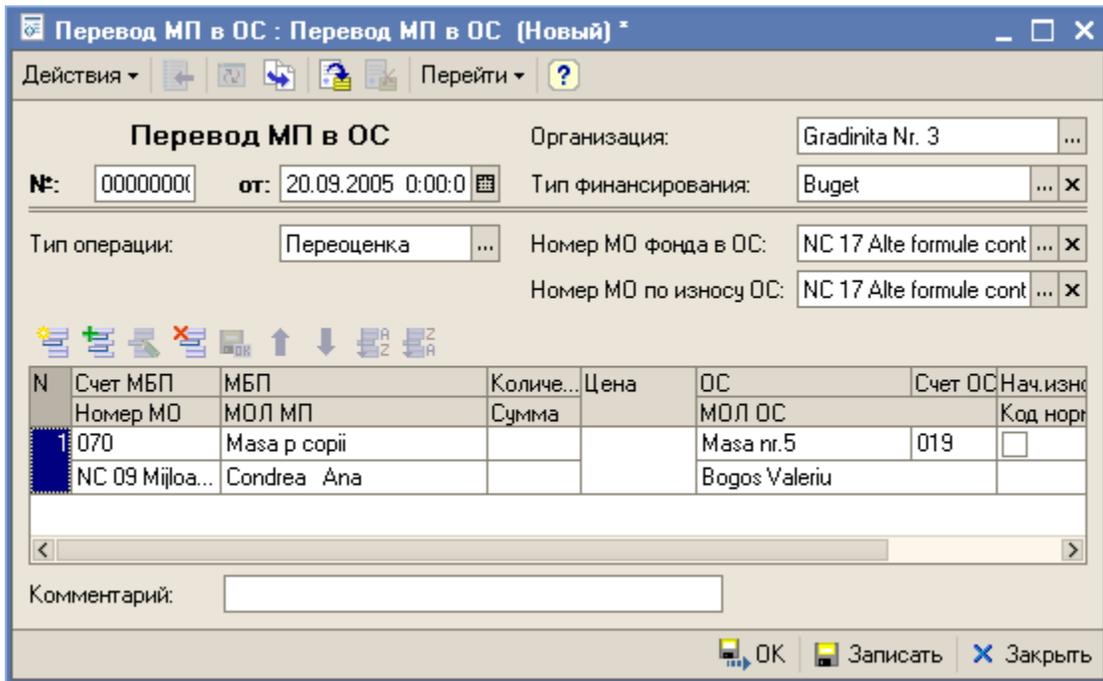
Completion of the form

- Specify the date and number of the document in the heading of the document.
- Choose the subordinated organization, type of operation, type of financing and memorial slips from the directories.

Table part.

- Choose the account of Low-Value and Short-Term Items
- Specify the memorial slip

- In the field of Low-Value and Short-Term Items, choose the object of Low-Value and Short-Term Items from the opened directory. The directory is organized with providing the opportunity for selection of the list of Low-Value and Short-Term Items on the chosen organization when it is opened from the document. In the bottom part of the form there is a "Selection" button with the organization on which the selection is undertaken reflected near it. The modal form of the directory is partially filled in during the process of input of the balances and partially when receiving the Low-Value and Short-Term Items.
 - The button "Exclude from the List" serves for excluding the unnecessary object from the selected list. The object is excluded from the selection list on the respective organization, but not from the directory of "Low-Value and Short-Term Items".
 - Specify the materially accountable person
 - Enter the quantity and value of the objects of Low-Value and Short-Term Items to be transferred to fixed assets.
 - Choose from the respective directories the fixed asset to whose fund the Low-Value and Short-Term Item is transferred, its account and the materially accountable person.
 - The flag "Accrue Depreciation" is set in case the depreciation is accrued on the FA. The fields "Code of the Depreciation Norm", "Depreciation Norm, %", "Depreciation Sum" are filled in when flag is set.



Перевод МП в ОС

Организация: Gradinita Nr. 3

№: 00000000 от: 20.09.2005 0:00:0

Тип финансирования: Buget

Тип операции: Переоценка

Номер МО фонда в ОС: NC 17 Alte formule cont

Номер МО по износу ОС: NC 17 Alte formule cont

N	Счет МБП Номер МО	МБП МОЛ МП	Количе... Сумма	Цена	ОС МОЛ ОС	Счет ОС	Нач.изн Код норм
1	070	Masa p copii			Masa nr.5	019	<input type="checkbox"/>
	NC 09 Mijloa...	Condrea Ana			Bogos Valeriu		

Комментарий:

OK Записать Закрыть

Figure 50. Document "Transfer of Low-Value and Short-Term Items to FA".

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to" – "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

5.6. Inventory of Low-Value and Short-Term Items

The “Inventory of Low-Value and Short-Term Items” document is intended for registration of the inventory results and adjustment of the balances of material stocks. The target forms of the given document are printed forms of “Stock Sheet INV-1”, “Stock Sheet INV-2”, “Collation Statement INV-3”, “Verification Check-Out Statement INV-9”.

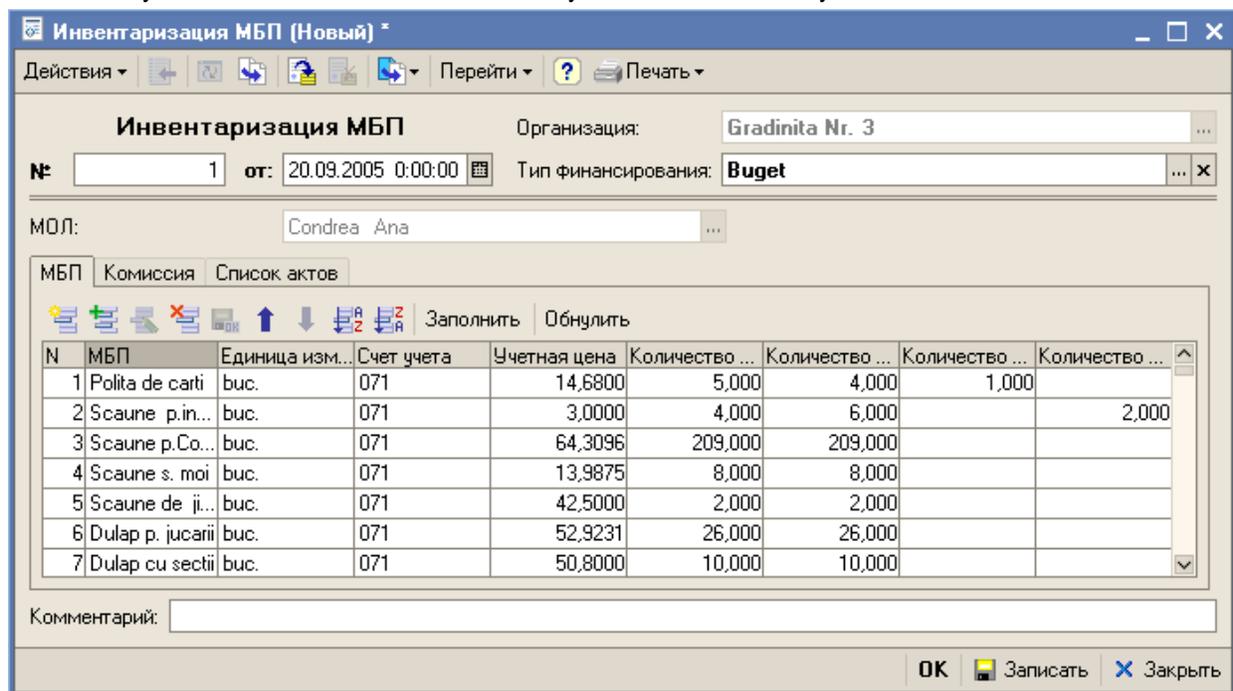
Open the menu "Documents" – “Accounting for Low-Value and Short-Term Items” – “Inventory of Low-Value and Short-Term Items”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- The fields – organization, type of financing, MAP: choose values from the directories.

Bookmark “Low-Value and Short-Term Items”

- To fill in the table, press the "Fill in" button. The “Netting Out” Button clears the contents of the table.
- Replace the values in the column of “Actual Quantity” with the actual ones; the difference will automatically be reflected in the fields of “Quantity Needed” or “Quantity in Excess”.



N	МБП	Единица изм...	Счет учета	Учетная цена	Количество ...	Количество ...	Количество ...	Количество ...
1	Polita de carti	buc.	071	14,6800	5,000	4,000	1,000	
2	Scaune p.in...	buc.	071	3,0000	4,000	6,000		2,000
3	Scaune p.Co...	buc.	071	64,3096	209,000	209,000		
4	Scaune s. moi	buc.	071	13,9875	8,000	8,000		
5	Scaune de ji...	buc.	071	42,5000	2,000	2,000		
6	Dulap p. jucarii	buc.	071	52,9231	26,000	26,000		
7	Dulap cu sectii	buc.	071	50,8000	10,000	10,000		

Figure 51. Document “Inventory of Low-Value and Short-Life Items”. Bookmark “Low-Value and Short-Term Items”

Bookmark "Commission".

Fill in the table choosing values from the directories or entering them as a text line.

Bookmark “List of Statements”

Serves for reflecting the information on the documents generated by the results of inventory. The following documents get into this section “Writing-off of Low-Value Items on Form 443” and “Receipt of Low-Value and Short-Term Items” generated on the basis of the document “Inventory of Materials”.

Preparation of inventory documents

For the preparation of documents, press the  pictogram on the tools panel and choose the document “Writing-Off of Low-Value Items on Form 443” for writing off shortages or “Receipt of Low-Value and Short-Term Items” for the entry of surpluses.

In case of input of some document based on the “Inventory of Materials”, the heading and the table part of the document are already filled in with data. Modify the values, if necessary. (See above more details about the documents “Writing-Off of Low-Value and Short-Term Items” and “Receipt of Low-Value and Short-Term Items”). The information on the documents generated based on the results of inventory is reflected in the bookmark “List of Statements”.

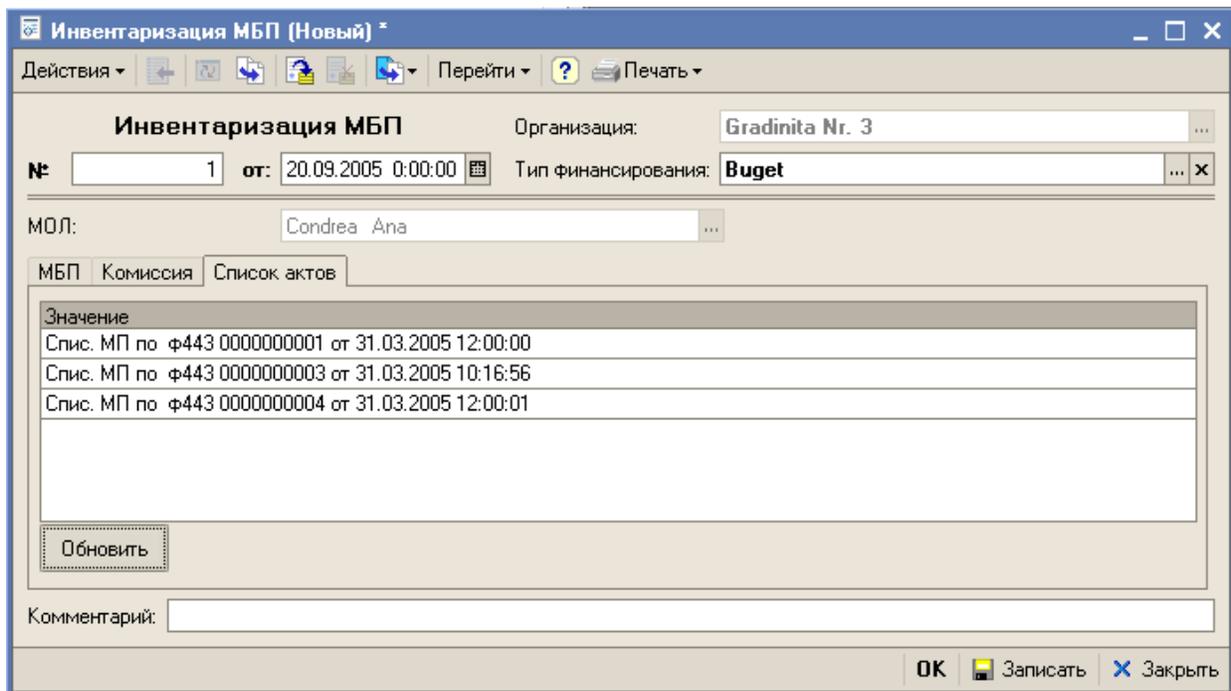


Figure 52. Document “Inventory of Low-Value and Short-Life Items”. Bookmark “List of Statements”

Printed forms

For printing out the forms of the documents “Stock Sheet INV-1”, “Stock Sheet INV-2”, “Collation statement INV-3”, “Verification Check-Out Statement INV-9”, press the “Print” button and choose the necessary type of document from the drop-down list.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

5.7. Writing-Off of Low-Value and Short-Term Items

The document “Writing-Off of Low-Value and Short-Term Items” is intended for the registration of writing off of objects of Low-Value and Short-Term Items. Open the menu “Documents” – “Accounting for

Low-Value and Short-Term Items” – “Writing-Off of Low-Value and Short-Term Items”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the date and number of the document.

Bookmark "General"

- Choose from the lists and directories the type of financing, organization, type of statement, number of the memorial slip, number of the memorial slip of the second record (if necessary), type of economic operation, materially accountable person responsible for the written off Low-Value and Short-Term Items.

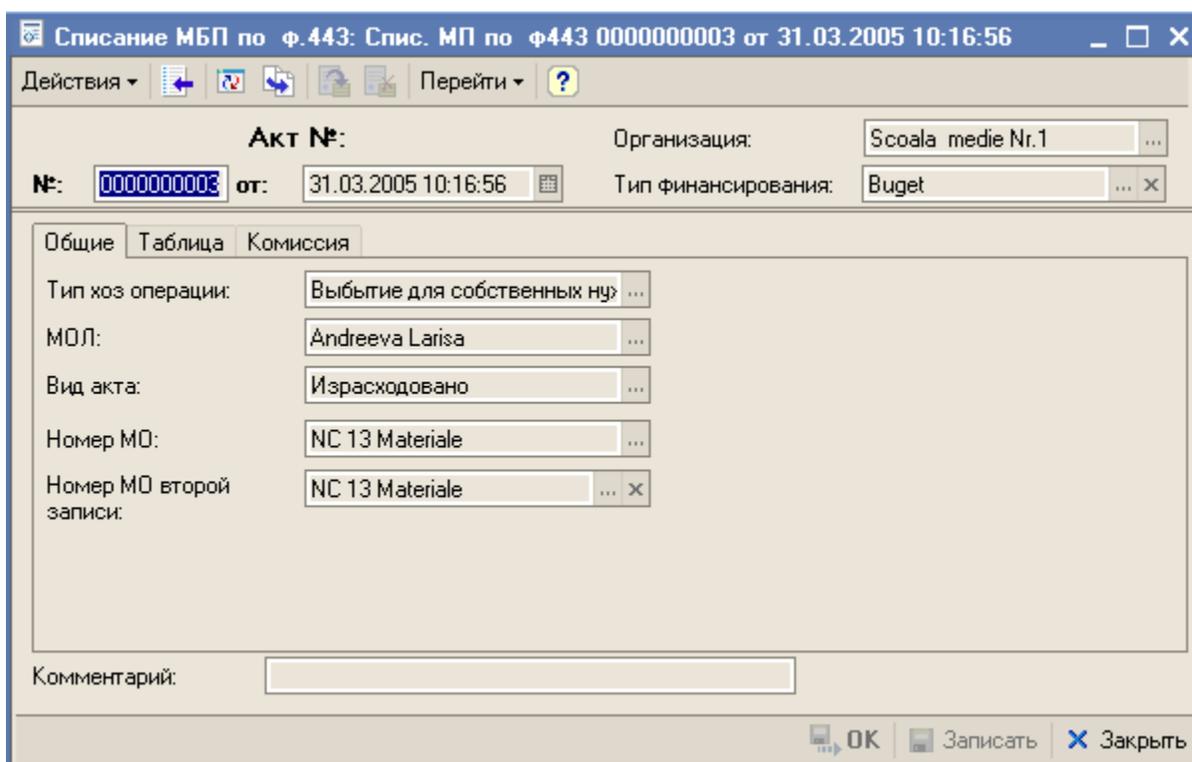


Figure 53. Document “Writing-Off of Low-Value and Short-Term Items”. Bookmark “General”

Bookmark "Table"

- The account of Low-Value and Short-Term Items: From the list of accounts choose the subaccount where the written off Low-Value and Short-Term Items are recorded (credit account).
- Name: from the directory of “Low-Value and Short-Term Items” choose the nomenclature to be written off. The directory is organized with providing the opportunity for selection of the list of Low-Value and Short-Term Items on the chosen organization when opening the directory from the document. In the bottom part of the form, there is "Selection" button near which the organization serving as a basis for the selection is reflected. The modal form of the directory is partially filled in during the process of input of the balances and partially when receiving the Low-Value and Short-Term Items.

- The button “Exclude from the List” serves for excluding the unnecessary object from the selected list. The object is excluded from the list of selection, but not from the directory of Low-Value and Short-Term Items”.
- Balance: The balance quantity registered on the balance sheet appears automatically.
- Quantity: Specify the number of the units of the written off nomenclature.
- Price is filled in automatically. The average price is calculated based on the method of average price.
- Sum: the field is filled in automatically after the document is entered.
- The reason for retirement: Specify the reason choosing one of the transfer values of the "Movement of Fund ".

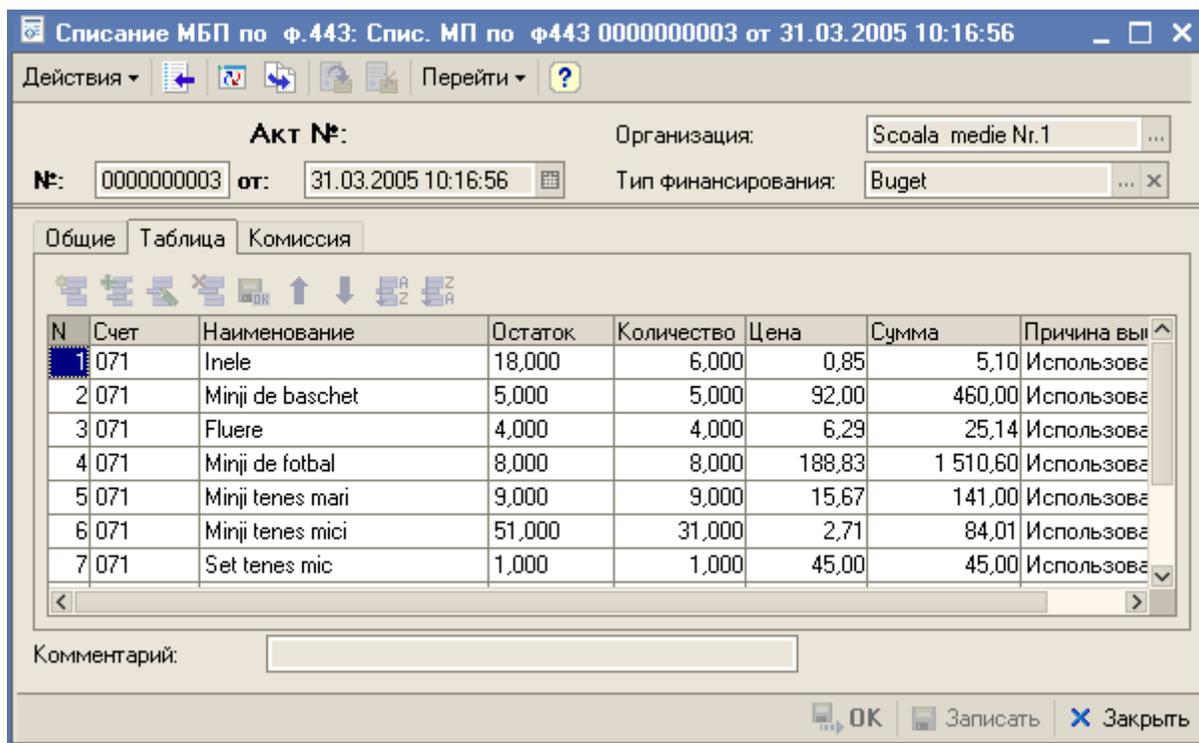


Figure 54. Document “Writing off of Low-Value and Short-Term Items”. Bookmark “Table”

Bookmark “Commission”.

Enter the number and date of the order, specify the names of the members of the commission.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Writing off of Low-Value and Short-Term Items below the minimum

The document “Retirement of Low-Value and Short-Term Items below Limit” is intended for recording in the accounts of the written off Low-Value and Short-Term Items whose value is below the established level.

Open the menu "Documents" – "Accounting for Low-Value and Short-Term Items" – "Retirement of Low-Value and Short-Term Items below the Limit". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

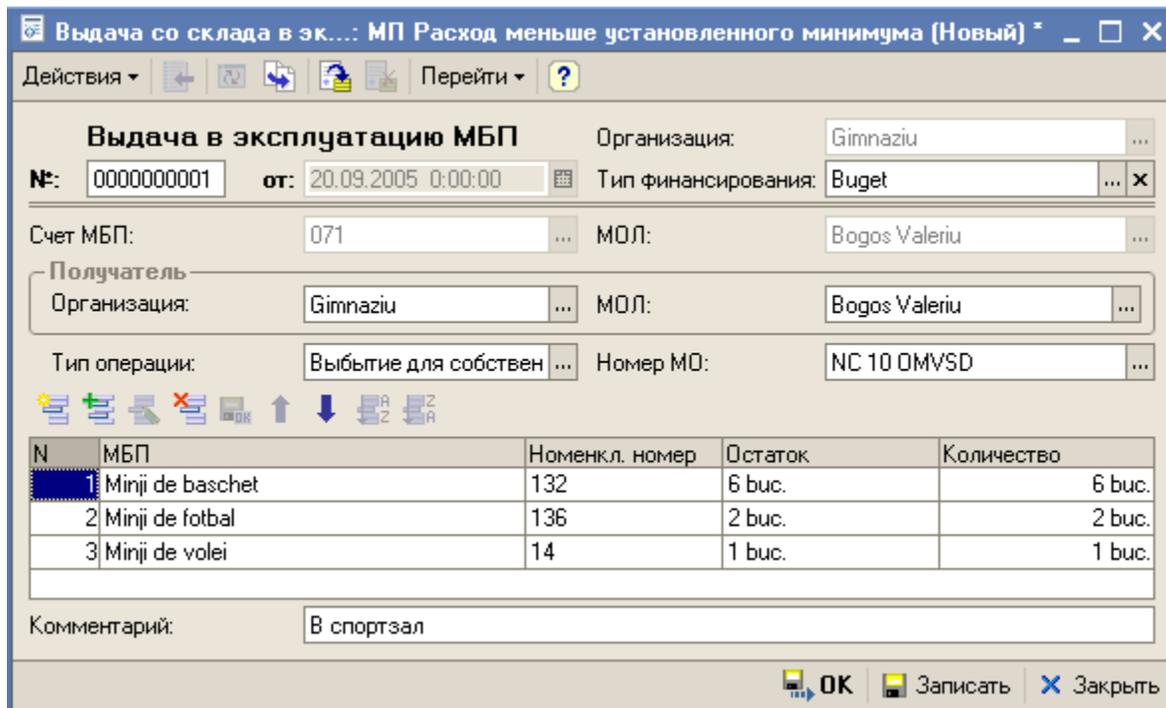
Completion of the form

- Specify the number and date of the document.
- Choose from the directory the type of financing and Low-Value and Short Term Items account.
- Choose from the directories the organization of the sender and that of the recipient.
- Specify the materially accountable person.
- Choose the type of operation and specify the number of the respective memorial slip from the

list.

Table part

- Choose the names of Low-Value and Short-Term Items from the directory.
- Fields "Nomenclature Number" and "Balance" will be filled in automatically.
- In the field of "Quantity" specify the number of written off items.



N	МБП	Номенкл. номер	Остаток	Количество
1	Minji de baschet	132	6 buc.	6 buc.
2	Minji de fotbal	136	2 buc.	2 buc.
3	Minji de volei	14	1 buc.	1 buc.

Figure 55. Document "Retirement below the Established Minimum"

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to"– "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

5.8. Reporting

Report "Memorial Slip No 10"

- Specify the period for which the report is formed.
- Type of financing: choose from the directory
- Press the "Generate" button after the adjustment of the report.

Report “Memorial Slip No 16”

- Specify the period of formation of the report.
- Type of financing: choose from the directory
- Press the "Generate" button after the adjustment of the report.

6. Accounting for Inventories

6.1. Completion of the list of materials

The directory of "Materials" is intended for storing the list of the materials used in the organization. The data from the directory are used both when preparing the source documents and for maintaining the analytical accounting.

Open the menu "Directories" – "Tangible Assets (TA)" - "Materials". For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

When entering data on the new material, fill in the following properties:

- Nomenclature number: Specify the nomenclature number of the material according to the classification used in the agency.
- Type: choose the type of tangible assets from the opened list.
- Name: enter the short name of the material; it is used for choosing the material from the directory. Full name of the material is used for preparing accounting documents.
- Measuring unit of: registration unit of measure (pieces, kg., m, etc.) is chosen from the directory of "Measuring Unit".
- Price: price per registration unit. It can be entered as scheduled, if necessary.
- Keeping of accounts: Specify the balance account where the records will be kept
- The identifier of the special account for the TA containing precious metals is set by flagging the "Precious metals" in the element of the respective directory ("Low-Value and Short-Term Items", "Materials", "Equipment"). When the "Precious metals" is flagged, in the form of the directory element there appears an additional bookmark "Precious metals" where the list of precious metals contained in the registration unit of the TA is entered. The list of precious metals is in the form of the table the lines of which are for reflecting the name of precious metal; the weight unit of the precious metal, the overall weight of precious metals in the object.

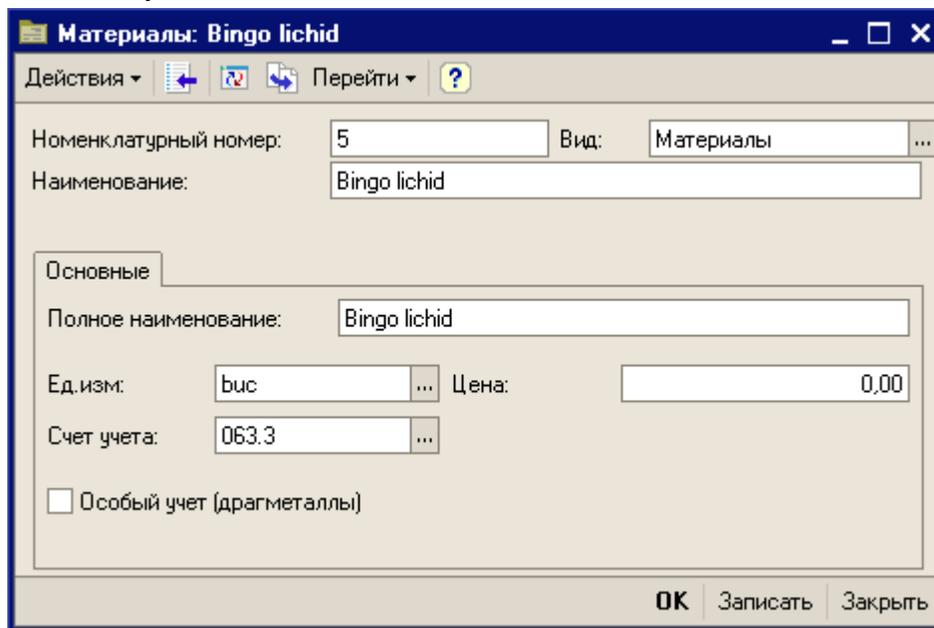


Figure 56. Element of the "Materials" directory

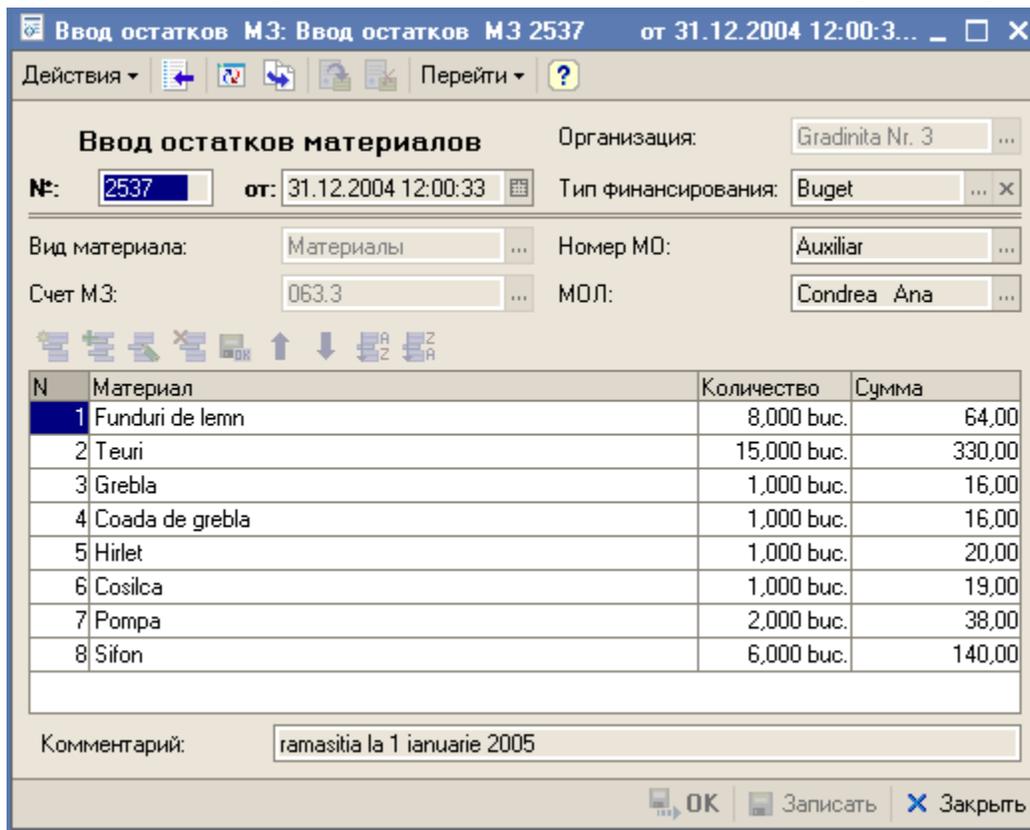
Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

6.2. Input of balances under the tangible assets accounts

The balances are input once, at the initial stage of work with the configuration. The "Input of Balances of Materials" document is intended for the input of data on balances. The balances on inventories are input by sources of financing, subordinated agencies and materially accountable persons. The data (quantity and the book value corresponding to it) are entered on each nomenclature item.

Open the menu "Documents" – “Accounting for Materials” – “Input of Balances of Materials”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.



N	Материал	Количество	Сумма
1	Funduri de lemn	8,000 buc.	64,00
2	Teuri	15,000 buc.	330,00
3	Grebla	1,000 buc.	16,00
4	Coada de grebla	1,000 buc.	16,00
5	Hirlet	1,000 buc.	20,00
6	Cosilca	1,000 buc.	19,00
7	Pompa	2,000 buc.	38,00
8	Sifon	6,000 buc.	140,00

Figure 57. Document “Input of the Balances of Materials”

Completion of the form

- Specify the number and date of the document.
- Choice of material: Choose from the list the category of the material to be recorded. The directory is organized with providing the opportunity for selection of the list of tangible assets on the chosen organization. When opening the directory from the document, the chosen object of tangible assets will be reflected along with the chosen organization specified in the heading of the document. In the bottom part of



the opened form, there is button "Selection", its pressing disables the function of selection and displays the list of tangible assets. Near the selection button there is specified the organization on which the selection is done. At the initial stage of the input of balances, the selection form is blank. Disable selection and choose the necessary nomenclature; should the latter be missing, enter the new one.

The button "Exclude from the List" serves for excluding the unnecessary object from the selected list. The object is excluded from the selection list, but not from the directory of "Materials".

- Inventory Account: Choose from the list the account of the material.
- Organization: choose from the directory the subordinated organization.
- Type of financing: Choose from the directory the necessary value.
- Number of Memorial Slip, MAP: Choose the needed values from the directories.

Table part.

- Material: Choose from the directory of "Materials" the needed value; should it is missing in the directory, it is necessary to enter it in the directory (see above).
- Quantity, sum: specify in the fields the quantity and the sum of the balance of the material.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to" – "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

6.3. Receipt of tangible assets

The "Receipt of Materials" document is intended for the registration of received tangible assets. This document is intended for registering the receipt of the acquired materials including those received through the materially accountable persons; non-repayable receipt; entry of the surpluses, unaccounted tangible assets. Along with the receipt, it is possible to reflect as actual expenses the writing off of tangible assets acquired and simultaneously retired for current needs.

Open the menu "Documents" – "Accounting for Materials" – "Receipt of Materials". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Figure 58. Document "Receipt of materials". Bookmark "Heading"

Completion of the form

- Enter the date and number of the document.
- Total under the document: Specify the total amount of the accompanying note for the received tangible assets (invoice, waybill).
- Organization, type of economic operation, type of financing: Choose from the respective lists.
- The "Identifier of Writing Off" is flagged if the received material is written off immediately.

Bookmark "Heading"

- Fill in the identifiers of the supplier: specify the subaccount, the counterpart and the foundation for calculations.
- If the identifier is set as "writing off", fill in the element of "Expenditures". Specify the expenditures account and the type of economic operation.

Bookmark "Table"

- Tangible Assets: choose from the directory the nomenclature received. The directory is organized with providing the opportunity for selection of the list of tangible assets on the chosen organization when opening the directory from the document. In the bottom part of the form, there is "Selection" button with the organization on which the selection is undertaken reflected near it. The pressing of the button on the specified organization disables selection, while a repeated pressing renews the selection. The modal form of the directory is partially completed in the process of input of balances, i. e. on the objects whose balances were entered. Elsewise, disable the selection, find the necessary object, or enter a new one should the latter be missing.
- Tangible Assets Account: the field is filled in automatically.

- MAP - recipient: from the "MAP" directory, choose the materially accountable person accepting tangible assets.
- Grounds – enter in the form of a text line the grounds for the transfer of inventories.

Table.

- Material: Choose the necessary value from the directory of "Materials". The directory is organized with providing the opportunity for selection of the list of tangible assets on the chosen organization when opening the directory from the document. In the bottom part of the form there is "Selection" button with the organization on which the selection is undertaken reflected near it. The modal form of the directory is partially filled in during the input of balances and partially when receiving the material assets.
- Tangible assets account and balance: are filled in automatically.
- Quantity: The quantity registered on the balance sheet is offered automatically.
- Specify the quantity of the transferred material.
- MS Number: specify the number of the memorial slip.

Figure 60. Document “Movement of materials between materially accountable persons”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

6.5. Transfer of materials to another account

In order to transfer materials from one balance account to another, it is necessary to use the document “Movement of Materials between Accounts”.

Open the menu "Documents" – “Accounting for Materials” – “Movement of Materials between Accounts”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Накладная ф.434 (МЗ) (сч.)

№: 0000000005 от: 14.01.2005 12:00:00 Тип финансирования: Buget

Отправитель
Счет кредита: 064 МОЛ: Snegur Ion

Получатель
Счет дебета: 064 МОЛ: Toma Sergiu
Основание: Организация: Primaria aparat

N	Материалы:	Количество	Цена	Сумма	Номер МО
1	Benzin-95 A	270,000 l.	7,40	1 996,91	NC 06 Agenti ...
				1 996,91	

Комментарий:

Figure 61. Document “Movement of Materials between Accounts”.

Completion of the form

- Enter the date and number of the document.
- Fill in the identifiers of the sender:
- Credit Account: Specify the account of the material.
- MAP: From the "MAP" directory choose the materially accountable person transferring the inventories.
- Organization: specify the organization, from which the inventories are retired.
- Debit account: Specify the account on which the transferred inventories will be credited.
- MAP: Choose the materially accountable person receiving the inventories from the "MAP" directory
- Organization: specify the organization receiving the transferred inventories.
- Grounds – enter in the form of the text line the grounds for the transfer of materials.
- Type of financing: choose from the directory

Table

▪ Materials: choose the necessary value from the directory of "Materials". The directory is organized with providing the opportunity for selection of the list of tangible assets on the chosen organization when opening the directory from the document. In the bottom part of the form there is "Selection" button with the organization on which the selection is undertaken reflected near it. The modal form of the directory is partially filled in during the input of balances and partially when receiving the tangible assets.

The button “Exclude from the List” serves for excluding the unnecessary object from the selected list. The object is excluded from the selection list, but not from the directory Low-Value and Short-Term Items”.

- Quantity: specify the quantity of the transferred material.

- MS Number: specify the number of the memorial slip.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

6.6. Movement of materials without quantity

Should the transfer be made without taking into account the quantity, the document "Tangible Assets Movement Without Indicated Quantity" is used for the registration of transfer of materials from one MAP to another (when the materially accountable persons change),.

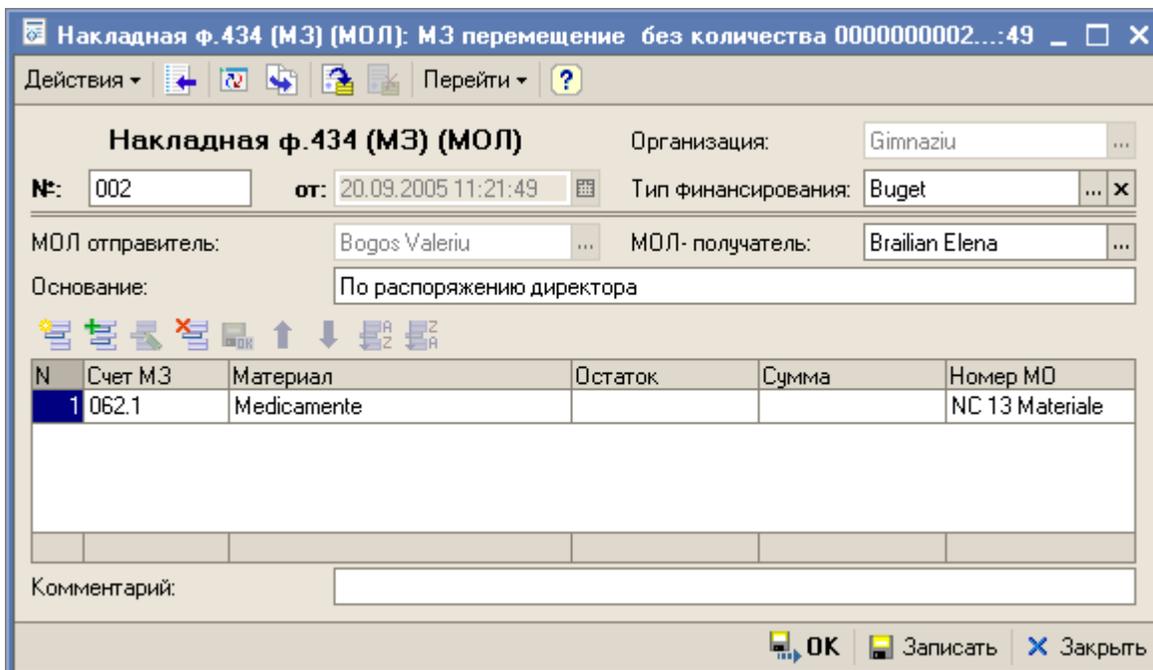
Open the menu "Documents" – “Accounting for Materials” – “Movement of Materials without Indicated Quantity”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Enter the date and number of the document.
- Specify the organization and type of financing.
- MAP - sender: Choose from the "MAP" directory the materially accountable person transferring the inventories.
- MAP - recipient: Choose from the "MAP" directory the materially accountable person accepting the inventories.
- Grounds – enter the grounds for the transfer of inventories in the form of a text line.

Table

- Inventory Account: from the list of accounts, choose the account where the transferred materials are recorded.
- Material: Choose the transferred nomenclature from the directory of "Materials". The directory is organized with providing the opportunity for selection of the list of tangible assets on the chosen organization when opening the directory from the document. In the bottom part of the form, there is "Selection" button near which the organization serving as a basis for selection is reflected. The modal form of the directory is partially filled in during the input of balances and partially when receiving the tangible assets.
- Balance: the balance on the specified nomenclature is filled in automatically.
- Sum: the total amount of the balance is filled in automatically.



Накладная ф.434 (МЗ) (МОЛ) Организация: Gimnaziu

№: 002 от: 20.09.2005 11:21:49 Тип финансирования: Buget

МОЛ отправитель: Vogos Valeriu МОЛ-получатель: Brailian Elena

Основание: По распоряжению директора

N	Счет МЗ	Материал	Остаток	Сумма	Номер МО
1	062.1	Medicamente			NC 13 Materiale

Комментарий:

OK Записать Закрыть

Figure 62. Document “Movement of Tangible Assets without Indicated Quantity”

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

6.7. Stocktaking of materials

The document “Stocktaking of Materials” is intended for the registration of the inventory balance adjustment results. As a result of filling in of the given document, there are formed the target forms for printing: “Stock Sheet INV-1”, “Stock Sheet INV-2”, “Collation statement INV-3”, “Verification Check-Out Statement INV-9”.

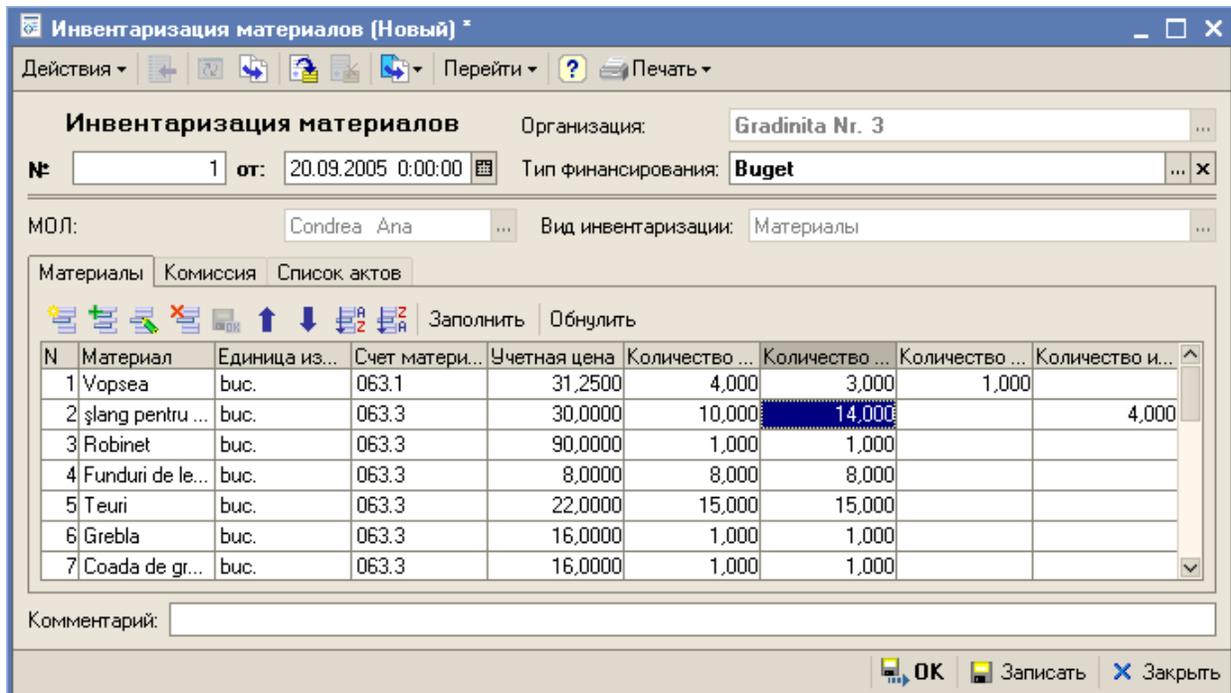
Open the menu “Documents” – “Accounting for Materials” – “Inventory of materials”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Fields: organization, type of financing, materially accountable person, type of inventory: choose the values from the directories.

Bookmark “Materials”

- To fill in the table, press the “Fill in” button. The “Netting Out” button clears the contents of the table.
- Replace the values in the column of “Actual Quantity” with actual ones, the difference will automatically be reflected in the fields of “Quantity of Shortage” or “Quantity of Surplus”.



Инвентаризация материалов Организация:

№: от: Тип финансирования:

МОЛ: Вид инвентаризации:

Материалы | Комиссия | Список актов

N	Материал	Единица из...	Счет матери...	Учетная цена	Количество ...	Количество ...	Количество ...	Количество и...
1	Vopsea	buc.	063.1	31,2500	4,000	3,000	1,000	
2	şlang pentru ...	buc.	063.3	30,0000	10,000	14,000		4,000
3	Robinet	buc.	063.3	90,0000	1,000	1,000		
4	Funduri de le...	buc.	063.3	8,0000	8,000	8,000		
5	Teuri	buc.	063.3	22,0000	15,000	15,000		
6	Grebla	buc.	063.3	16,0000	1,000	1,000		
7	Coadă de gr...	buc.	063.3	16,0000	1,000	1,000		

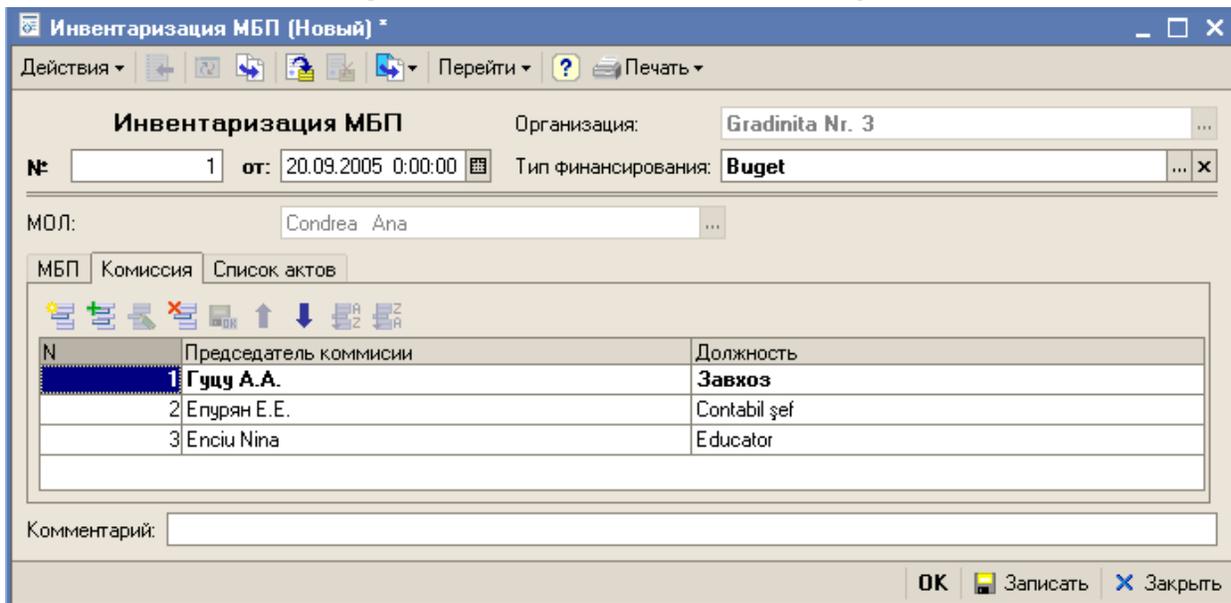
Комментарий:

OK Записать Закреть

Figure 63. Document “Inventory of Materials”. Bookmark “Materials”.

Bookmark “Commission”.

Fill in the table choosing the values from the directories or entering a text line.



Инвентаризация МБП Организация:

№: от: Тип финансирования:

МОЛ:

МБП | Комиссия | Список актов

N	Имя	Должность
1	Гуцу А.А.	Завхоз
2	Епурян Е.Е.	Contabil şef
3	Enciu Nina	Educator

Комментарий:

OK Записать Закреть

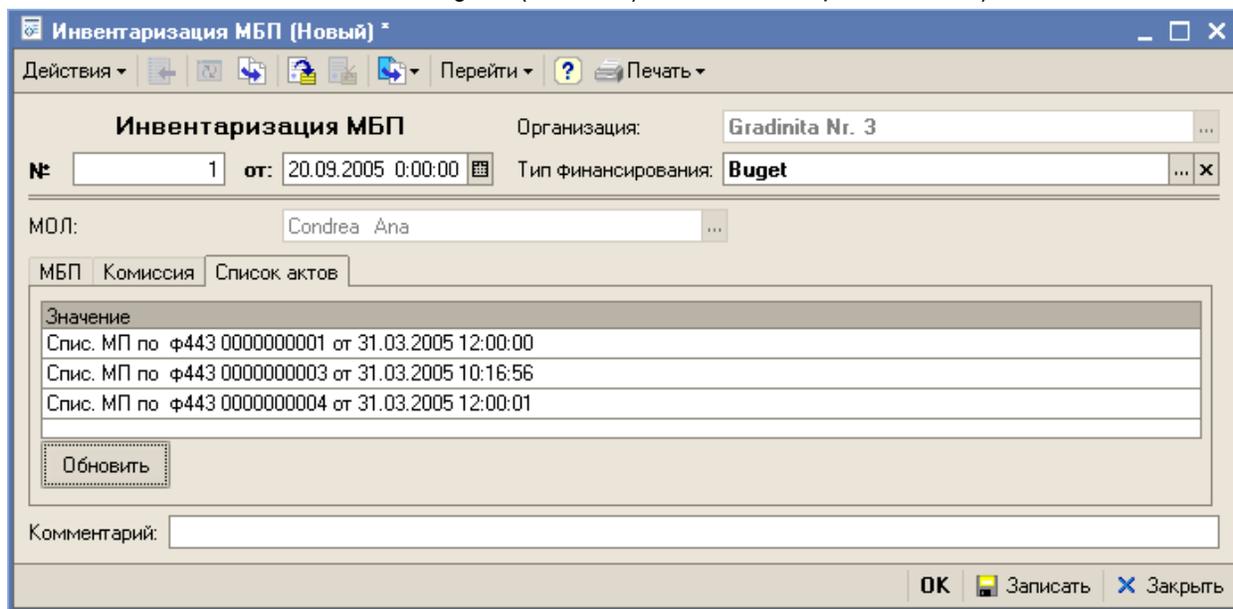
Figure 64. Document “Inventory of Materials”. Bookmark “Commission”.

Bookmark “List of Statements”

Serves for reflecting the information on the documents generated by the results of inventory. In this section, there appear such documents as “TA Writing-Off (universal)” and “TA Receipt” drawn up on the basis of the document “Inventory of Materials”.

Registration of the results of inventory

For the preparation of the documents, press the  pictogram on the tools panel and choose the document "TA Writing-Off (universal)" in order to write off the shortages ÷ or TA Receipt" in order to post the surpluses. In case of input of some document based on the "Inventory of Materials", the heading and the table part of the document are already filled in with data. Modify the values, if necessary. (For more details about the documents "TA Writing-Off (universal)" and "TA Receipt" see above).



Значение
Спис. МП по ф443 0000000001 от 31.03.2005 12:00:00
Спис. МП по ф443 0000000003 от 31.03.2005 10:16:56
Спис. МП по ф443 0000000004 от 31.03.2005 12:00:01

Figure 65. Document "Inventory of Materials". Bookmark "List of Statements".

Printed forms

For printing out the forms of the documents "Stock Sheet INV-1", "Stock Sheet INV-2", "Collation statement INV-3", "Verification Check-Out Statement INV-9" press the "Print" button and choose the necessary type of the document from the drop-down list.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to" – "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

6.8. Writing off of materials

The document "TA Writing-Off" is intended for reflecting in the account the writing off of materials when transferring them to processing, sale of surpluses or writing off of shortages at the expense of the agency or guilty persons. In one document, it is allowed to write off tangible assets from different balance accounts provided that it is one MAP and to transfer the expenditures to different expenditure accounts.

Open the menu "Documents" – "Accounting for Materials" – "Writing Off of Materials". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Enter the date and number of the document.

"Primary" Bookmark

- Organization, type of financing, kind of material, MAP, type of transaction – choose from the respective lists and directories the necessary values.
- Fill in the block "Commission": enter the number and date of the order, specify the names of the members of the commission.

Figure 66. Document "TA Writing-Off (universal)". Bookmark "General".

Bookmark "Table"

▪ Inventories: choose from the directory the necessary value. The directory is organized with providing the opportunity for selection of the list of tangible assets on the chosen organization when opening the directory from the document. In the bottom part of the form, there is "Selection" button with the organization on which the selection is undertaken reflected near it. The modal form of the directory is partially filled in when inputting the balances and partially when receiving the tangible assets.

The button "Exclude from the List" serves for excluding the unnecessary object from the selected list. The object is excluded from the list of selection on the certain organization, but not from the directory "Materials".

- Account, balance: the given fields are filled in automatically.
- Released: specify the quantity of the released material.
- Expenditures Account: Choose from the chart of accounts the expenditures, if necessary specify the subaccount and the number of the memorial slip.
- After the document is posted, fill in the fields of "Price" and "Sum".

N	M3	Счет учета	Остаток	Отпущено	Счет расхода	СубконтоP1 СубконтоP2 СубконтоP3	Номер MO
1	Cretă pentru taracani	063.3	2,000 buc.	2,000 buc.	200	Rechizite de ...	NC 13 Materiale
2	Becuri electrice	063.3	60,000 buc.	60,000 buc.	200	Marfurile si se...	NC 13 Materiale
3	Praf de spalat	063.3	45,000 buc.	45,000 buc.	200	Marfurile si se...	NC 13 Materiale

Figure 67. Document “TA Writing-Off (universal)”. Bookmark “Table”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Writing off of materials without indicated quantity

The document “TA Writing-Off (without indicated quantity)” is intended for reflection in the account of the writing off of tangible assets without consideration of their quantity. In one document, it is allowed to write off TA from different balance accounts, provided that the materially accountable person is the same entity, and to assign expenditures to different expenditure accounts.

Open the menu “Documents” – “Accounting for Materials” – “Writing Off of Materials without Indicated Quantity”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

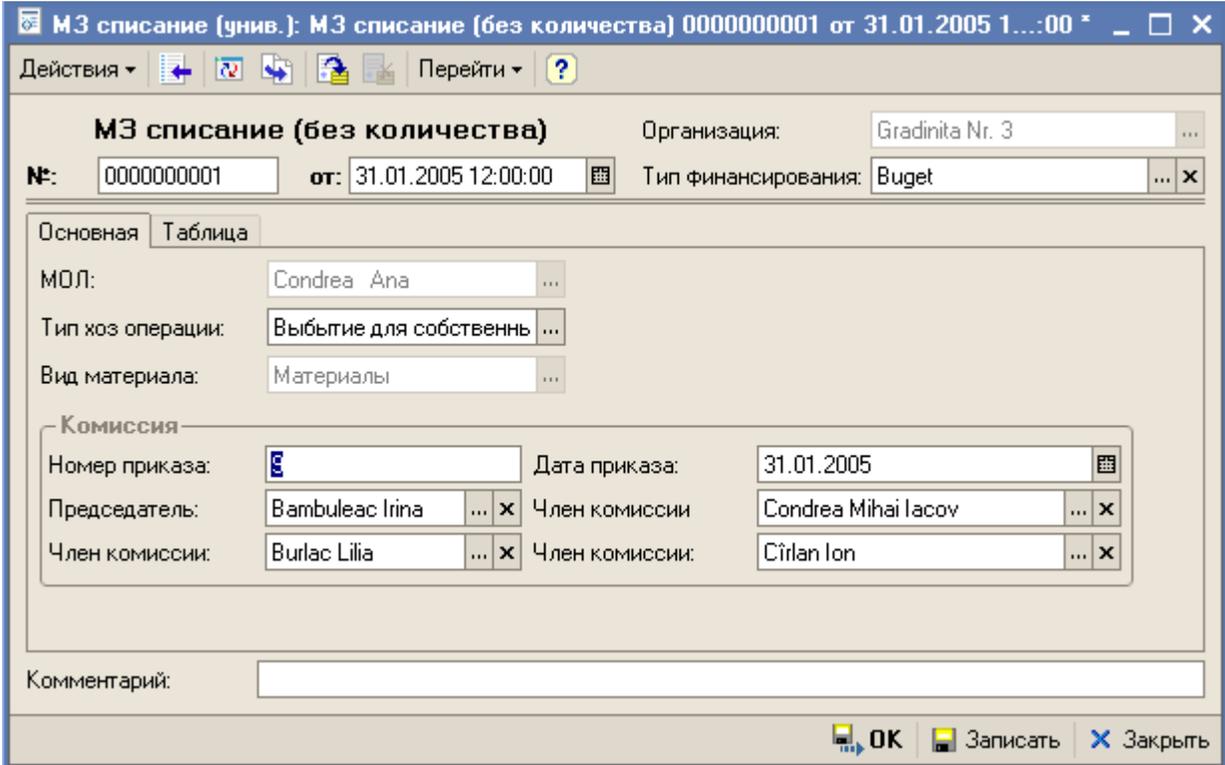
Completion of the form

- Enter the date and number of the document.

Bookmark “Primary”.

- The organization, type of financing, kind of material, materially accountable person, type of transaction: Choose the necessary value from the respective directories and lists.

- Fill in the block "Commission". Enter the number and date of the order; specify the names of the members of the commission.



МЗ списание (без количества) Организация: Gradinita Nr. 3

№: 0000000001 от: 31.01.2005 12:00:00 Тип финансирования: Buget

Основная Таблица

МОЛ: Condrea Ana

Тип хоз операции: Выбытие для собственнь

Вид материала: Материалы

Комиссия

Номер приказа: [empty] Дата приказа: 31.01.2005

Председатель: Vambuleac Irina Член комиссии: Condrea Mihai Iacov

Член комиссии: Burlac Lilia Член комиссии: Cîrlan Ion

Комментарий: [empty]

OK Записать Закрыть

Figure 68. Document "TA Writing Off (without indicated quantity)". Bookmark "General".

Bookmark "Table"

- Keeping of accounts: From the list of accounts choose the account on which the written off materials were recorded.
- Inventories: From the directory of "Materials" choose the written off nomenclature.
- Balance: the balance on the specified nomenclature is filled in automatically.
- Sum: the total amount of the balance is filled in automatically.
- Expenditures Account, subaccount: specify the account to which the expenditures will be assigned and specify the sub-subaccount, if analytical accounting is needed.
- MS Number: specify the number of the memorial slip of the respective operation.

МЗ списание (без количества) Организация: Gradinita Nr. 3

№: 0000000001 от: 31.01.2005 12:00:00 Тип финансирования: Buget

Основная Таблица

N	Счет учета	МЗ	Остаток	Сумма	Счет расхода	СубконтоP1	СубконтоP2	СубконтоP3	Номер MO
1	062.1	Medicamente	600,00	600,00	200	Medicament...			NC 13 Materiale

Комментарий: _____

OK Записать Закреть

Figure 69. Document “TA Writing Off (without indicated quantity)”. Bookmark “Table”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”–“Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

6.9. Reporting

Report “Memorial Slip No 13”

- Specify the period of formation of the report.
 - Type of financing: choose from the directory
 - The “Without Internal Turnovers” should be flagged, when the internal turnovers under the account do not need to be reflected in the report.
- After the report is adjusted, press the "Generate" button.

Report “Memorial Slip No 16”

- Specify the period of formation of the report.
 - Type of financing: choose from the directory
- After the report is adjusted, press the "Generate" button.

7.Accounting for Food Stuffs (FS)

7.1. Completion of the food stuffs lists

The list of food stuffs is stored in the directory "Food stuffs". The data from the directory are used both for the preparation of primary documents and for the maintaining of analytical accounting. Open the menu "Directories" – "Tangible assets (TA)" – "Food stuffs (FS)". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

When inputting data, it is necessary to specify:

- Nomenclature number: Nomenclature number of the food stuff according to the classification used in the agency. If identification of the FS by the code in the directory is sufficient, this identifier may not be filled in.
- Name: specify the short name of the product; it is used for choosing the foodstuffs from the directory.
- Full name: the full name and complete characteristic (brand, grade) of the FS is used for the printed versions of the accounting documents.
- Unit of measure: Registration unit of measure (kg., g, pieces, etc.). The unit of measure is chosen from the directory of "Unit of measure".
- Price: The price per registration unit can be entered if it is to be stored according to the plan.

Having filled in the necessary identifiers, press the "OK" button for them to be stored in the directory.



Figure 70. Element of the directory "Food Stuffs".

7.2. Input of balances on the kinds of food stuffs

The document is intended for the input of primary data (quantity and price) under the accounts at the initial stage of introduction of the program "Input of FS Balances ". One document is used for entering food stuffs under a certain account and a specific materially accountable person. Data (quantity and the book value corresponding to it) are entered on each nomenclature item.

Open the menu "Documents" – "Accounting for Food Stuffs (FS)" – "Input of FS Balances". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Enter the number and date of the document

- Type of financing, organization, MS number, account, MAP: choose necessary values from the directories.

Table

- The name of product: Choose a respective value from the directory of "Food Stuffs".
- Quantity, sum: specify the quantity and sum of the balance.

Ввод остатков продуктов питания

Организация: Scoala Primara

№: 00022 от: 31.12.2004 12:00:19

Тип финансирования: Buget

Счет учета: 061

МОЛ: Vutcarau V

Номер МО: Auxiliar

N	Наименование продукта	Количество	Сумма
1	Ceai	1,160 kg	144,26
2	Zahar	9,330 kg	69,10
3	Frunze de dafin	2,000 buc.	1,00
4	Sare	24,000 kg	35,94
5	Majiun	11,000 kg	143,69
6	Biscuiti	7,000 kg	86,74
7	Faina de griu	42,500 kg	157,25
8	Mivina	30,000 buc.	120,00
9	Tomat	2,750 kg	45,84

Комментарий: Ramasita pe produse

OK Записать Закрыть

Figure 71. Document "Input of the of Food Stuffs Balances".

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to"– "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

7.3. Receipt of food stuffs

The document "Receipt of Food Stuffs" is intended for registration of the receipt by the organization of food stuffs (FS) and of the returnable containers recorded in the separate line of the suppliers' accompanying documents. Parallel with the receipt, this document can also reflect the writing off of tangible assets, for example, non-returnable containers recorded in the separate line of the suppliers' accounts.

Open the menu "Documents" – "Accounting for Food Stuffs (FS)" – "Receipt of FA". In order to input a new document, press the button on the panel or the "Insert" key on the keyboard.

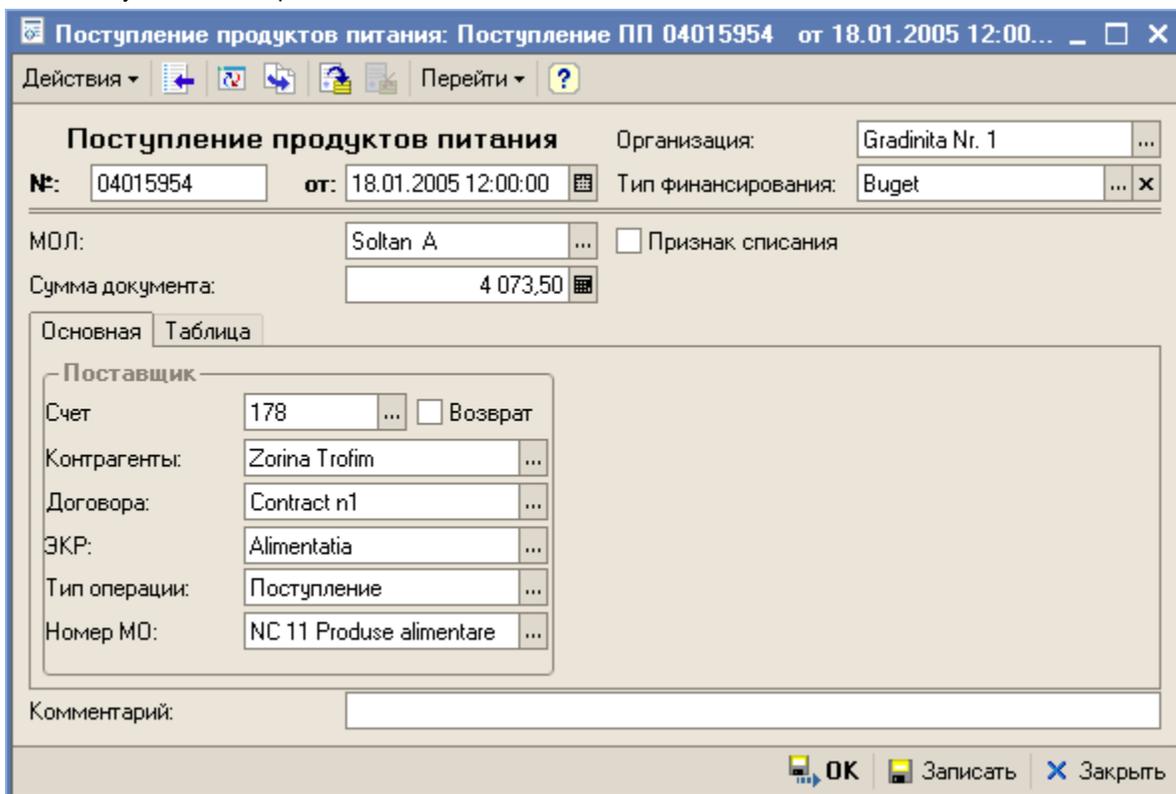
Completion of the form

- Enter the date and number of the document.

- Organization, type of financing: specify the organization receiving the food stuffs and the type of financing.
- The sum of the document: Specify the total amount of the document accompanying the received food stuffs (invoices, waybill).
- MAP: materially accountable person in whose name the tangible assets are recorded.

Bookmark "General"

- Fill in the identifiers of the supplier: account, counterpart, agreement, economic classification of expenditures, type of transaction, number of the memorial slip.
- The purchased containers and foodstuffs can be written off immediately. Flag the "Writing Off" for the writing off operation. At the same time, in the heading of the document, the properties indicating the account for writing off of the expense and its analytics become accessible for input.
- Expenditures Account: From the list of accounts, choose the account to which the expenditures of purchasing the foodstuffs and containers will be assigned. It is supposed, that in one document it is possible to write off the tangible assets under one expenditures account only.
- Type of operation: Choose a respective value from the list.
- The "Return" flag is to indicate that the products are returning to the supplier. In this case, the document forms an entry reverse to the receipt (entry reversed). In case of return, the document is filled in the same way as the receipt, with indication in the table of the returned nomenclature.



The screenshot shows a software window with the following fields and options:

- Organization:** Gradinita Nr. 1
- №:** 04015954
- от:** 18.01.2005 12:00:00
- Тип финансирования:** Buget
- МОЛ:** Soltan A
- Признак списания
- Сумма документа:** 4 073,50
- Поставщик:**
 - Счет:** 178 Возврат
 - Контрагенты:** Zorina Trofim
 - Договора:** Contract n1
 - ЭКР:** Alimentatia
 - Тип операции:** Поступление
 - Номер МО:** NC 11 Produse alimentare
- Комментарий:** (empty text box)

Buttons at the bottom: OK, Записать, and Закрыть.

Figure 72. Document "Receipt of Food Stuffs". Bookmark "General".

Bookmark "Table"

- The product account: specify the food stuffs account.

- Product: Choose the nomenclature from the directory. If necessary, enter a new element in the directory of "Food Stuffs".
- Quantity: specify the quantity of units of the received product.
- Unit weight: specify the weight of one unit.
- Total weight: is calculated automatically.
- The total sum: enter the value of the specified quantity of products.
- Flag "To Be Written Off": We flag the nomenclature which should be written off simultaneously with receipt.
- Number of the Memorial Slip of writing off: specify the number of the memorial slip of writing off.

The screenshot shows a software window for recording food products. The title bar reads 'Поступление продуктов питания: Поступление ПП 04015954 от 18.01.2005 12:00...'. The window contains several input fields and a table.

Fields include:

- №: 04015954
- от: 18.01.2005 12:00:00
- Тип финансирования: Buget
- МОН: Soltan A
- Сумма документа: 4 073,50

The table below shows the product details:

N	Счет прод...	Продукт	Количество	Вес ед.	Общий вес	Сумма	Спис...
1	061	Zahar	50,000 kg	1,000	50,000	350,00	<input type="checkbox"/>
2	061	Hrisca	50,000 kg	1,000	50,000	350,00	<input type="checkbox"/>
3	061	Crupe de gris	50,000 kg	1,000	50,000	325,00	<input type="checkbox"/>
4	061	Orez	50,000 kg	1,000	50,000	350,00	<input type="checkbox"/>
5	061	Lapte concentrat	90,000 buc.	1,000	90,000	612,00	<input type="checkbox"/>
6	061	Unt	10,000 kg	1,000	10,000	437,50	<input type="checkbox"/>
Итого:						4 073,50	

Buttons at the bottom: OK, Записать, and Закрывать.

Figure 73. Document "Receipt of Food Stuffs". Bookmark "Table".

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to"– "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

7.4. Registration of the container return

The document "Return of Containers" is intended for registration of operations related to the return of containers to the supplier. Open the menu "Documents" – "Accounting of Food Stuffs (FS)" – "Return of Container". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Number of the document is assigned automatically.
- Date of the document - it is necessary to enter the date of return.
- Type of financing: choose from the directory the type of financing.
- Organization: specify the subordinated organization.
- MAP: From the "MAP" directory choose a materially accountable person transferring the container (storekeeper).

"Primary" Bookmark

- Account of the supplier: Choose from the chart of accounts the account of settlements with suppliers.
- Counterparts: Choose the supplier from the directory "Counterparts".
- Choose the supplier from the directory "Counterparts". Specify the number of the agreement.
- Fill in the fields of economic classification of expenditures, type of operation, MS number.
- Specify the type of operation and the expenditures account to which the results of revaluation of the return should be assigned.

Figure 74. Document "Return of Containers". Bookmark "General".

Bookmark "Table"

- The account for containers: From the chart of accounts, choose the account on which the returned containers were recorded.
- Containers: Choose the nomenclature from the directory of "Materials".
- Quantity: specify the number of returned units of containers in the registration units of measure.
- Purchase price: Specify the accounting price per unit of container.
- Price of return: Specify the price against which the container is returned to the supplier. It can differ from the purchase price.

- Sum is filled in automatically as a product of planned quantity by the price of return.
- MS Number: specify the number of the memorial slip on the transaction.

Возврат тары поставщику: Возврат тары 0001 от 05.09.2005 12:20:19

Действия: [Icons] Перейти ?

Возврат тары поставщику Организация: Gradinita Nr. 3

№: 0001 от: 05.09.2005 12:20:19 Тип финансирования: Бюджетный

МОЛ: Condrea Ana

Основная Таблица

N	Счет тары	Тара	Количест...	Цена при...	Цена возвр...	Сумма	Сумм
1	061	Banci	50,000 b...	10,00	10,00	500,00	

Комментарий: [Text Field]

OK Записать Закрыть

Figure 75. Document "Return of Containers". Bookmark "Table".

Control of data input and editing

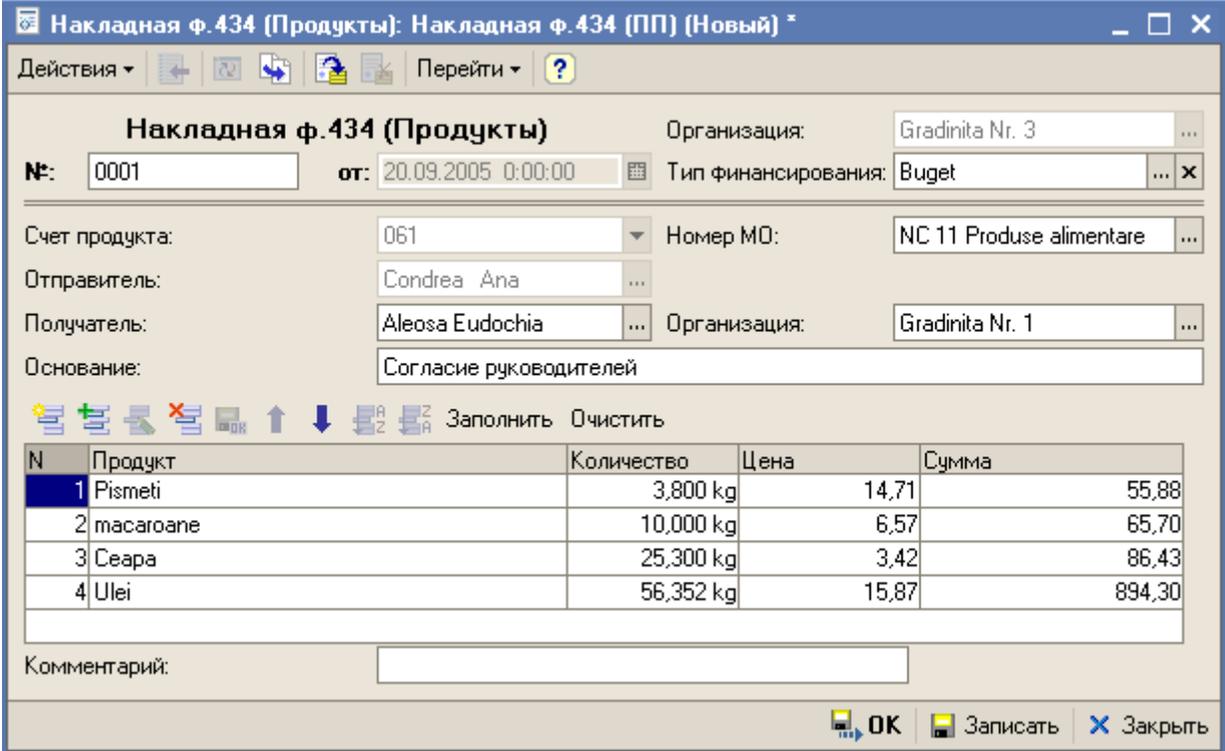
To verify correctness of the correspondence of accounts (internal transactions), press the "Go to"– "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

7.5. Movement of food stuffs

The document is intended for reflection in the account of the transfer of food stuffs from one MAP to another when the storekeeper changes "Movement of Food Stuffs between the Materially Accountable Persons". This document can also serve for the registration of transfer of returnable containers from one MAP to another. The transfer of food stuffs and returnable containers should be registered in separate documents. Open the menu "Documents" – "Accounting for Food Stuffs (FS)" – "Movement of FS between Materially Accountable Persons". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document; choose the account of products (containers) and specify the type of financing.
- From the directory of "Organizations" choose the organization-sender and the organization-recipient. From the "MAP" directory, choose the persons transferring and accepting the products.
- MS Number: specify the number of the memorial slip corresponding to the operation.
- Grounds: enter the grounds in the form of a text line.



Накладная ф.434 (Продукты)

№: 0001 от: 20.09.2005 0:00:00 Организация: Gradinita Nr. 3 Тип финансирования: Buget

Счет продукта: 061 Номер МО: NC 11 Produse alimentare

Отправитель: Condrea Ana

Получатель: Aleosa Eudochia Организация: Gradinita Nr. 1

Основание: Согласие руководителей

N	Продукт	Количество	Цена	Сумма
1	Pismeti	3,800 kg	14,71	55,88
2	macaroane	10,000 kg	6,57	65,70
3	Seara	25,300 kg	3,42	86,43
4	Ulei	56,352 kg	15,87	894,30

Комментарий:

OK Записать Закрывать

Figure 11. Document “Movement of FS between MAP”.

Table part

- The table of the document can be filled in by two methods:
 - Successive sampling of transferred foodstuffs from the directory of "Food Stuffs".
 - By means of the "Fill in" button – the table will be filled in with all the names of food stuffs that the MAP – sender is responsible for.
- Filling in of the columns "Quantity", "Price" and "Sum" is made automatically. If the quantity is transferred only partly, the value in the column of "Quantity" can be changed. The document, whose specification shows the quantity bigger than is accounted for will not be entered, i.e. no entry will be made.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

7.6. Registration of the results of food stuffs inventory

The document “Inventory of Food Stuffs” is intended for registration of the results of inventory, adjustment of inventory balances. Printed forms are the target forms of the given document: “Stock Sheet INV-1”, “Stock Sheet INV-2”, “Collation Statement INV-3” and “Verification Check-Out Statement INV-9”.

Open the menu "Documents" – “Accounting for Food Stuffs (FS)” – “Inventory of Food Stuffs”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document.

- Fields – organization, type of financing, MAP: choose the values from the directories.

Bookmark "Materials"

To fill in the table, press the "Fill in" button. The "Netting Out" button clears the contents of the table. Replace the values in the column of "Actual Quantity" with the actual ones; the difference will automatically be reflected in the fields of "Quantity Needed" or "Quantity in Excess".

N	Продукт	Ед. изм.	Счет учета	Учетная цена	Количество ...	Количество ...	Количество ...	Количество ...
1	масароане	kg	061	7,0128	71,800	72,000		0,200
2	Lapte	kg	061	4,0000	13,000	10,000	3,000	
3	Piine	buc.	061	2,2500	122,000	122,000		
4	Unt	kg	061	43,3368	1,900	1,900		
5	Lapte conce...	buc.	061	6,8000	87,000	87,000		
6	Oua	buc.	061	0,8025	308,000	308,000		
7	Botcala	kg	061	11,5000	1,300	1,300		

Figure 77. Document "Inventory of Products". Bookmark "Materials".

Bookmark "Commission"

- Fill in the table choosing the values from the directories or entering a text line.

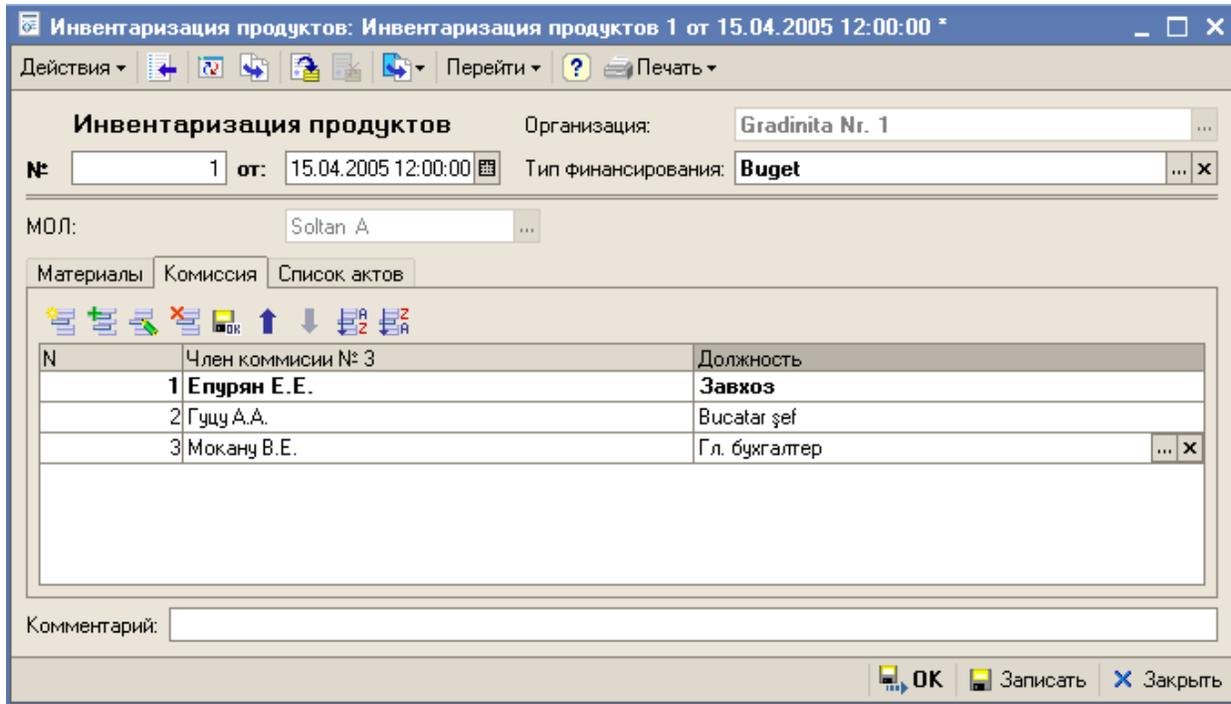


Figure 78. Document "Inventory of Products". Bookmark "Commission".

Bookmark "List of Statements"

It serves for reflecting the information on the documents generated based on the results of the inventory. This section includes the documents "Writing Off of FS" and "Receipt of FS" generated on the basis of the document "Inventory of Materials".

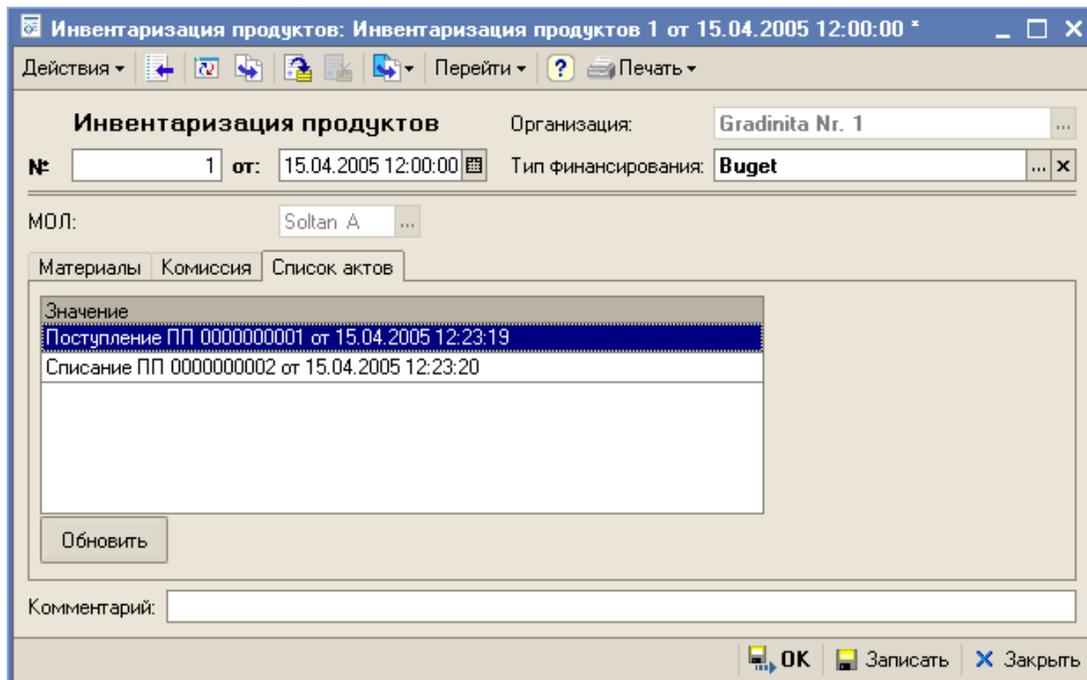


Figure 79. Document "Inventory of Products". Bookmark "List of Statements".

Registration of the results of inventory

For the registration of documents, press the  pictogram on the tools panel and choose the document "Writing-Off of FS" for writing off of shortages or "Receipt of FS" for posting the surpluses. When the document is input based on the "Inventory of Food Stuffs", the heading and the table part of the document are already filled in with data. Adjust the values, if necessary. (For more details about the documents see above the "Writing Off of FS" and "Receipt of FS"). Enter the document.

Printed forms

For printing out the forms of the documents "Stock Sheet INV-1", "Stock Sheet INV-2", "Collation statement INV-3", "Verification Check-Out Statement INV-9" press the "Print" button and choose the necessary type of the document from the drop-down list.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to" – "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

7.7. Writing off of food stuffs

Writing off of food stuffs according to the menu of request

For writing off from the balance sheet of the food stuffs which have been released for manufacture, the document "Menu-Request" is generated. The document provides for an opportunity to write off the food stuffs by categories of the users. The document "Menu-Request" is entered daily. Open the menu "Documents" – "Accounting for Food Stuffs (FS)" – "Menu-Request". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document.

Bookmark "General"

- Choose from the list the organization and type of financing.
- The product account: choose the FS account from the chart of accounts.
- MAP: From the "MAP" directory choose the materially accountable person (storekeeper) transferring foodstuffs for manufacture.
 - Specify the number of the memorial slip.
 - The next to be filled in is the section "Consumers". From the directory "Categories of Consumers" choose the category and specify the number of consumers of this category. In one document, it is possible to enter data only on 2 categories of consumers; however, if necessary, several Menu-Requests can be generated during one day in order to cover all categories of consumers in the given agency.

Figure 80. Document “Menu-Request”. Bookmark “General”.

Bookmark “Products”

- Product: Choose the nomenclature from the directory of "Food stuffs".
- In the columns "Quantity for Children" and "Quantity for Employees", specify the quantity of products released for providing meals to the children and employees.
 - In the bottom part of the screen, there is an information field reflecting the initial and final balances on the selected product.

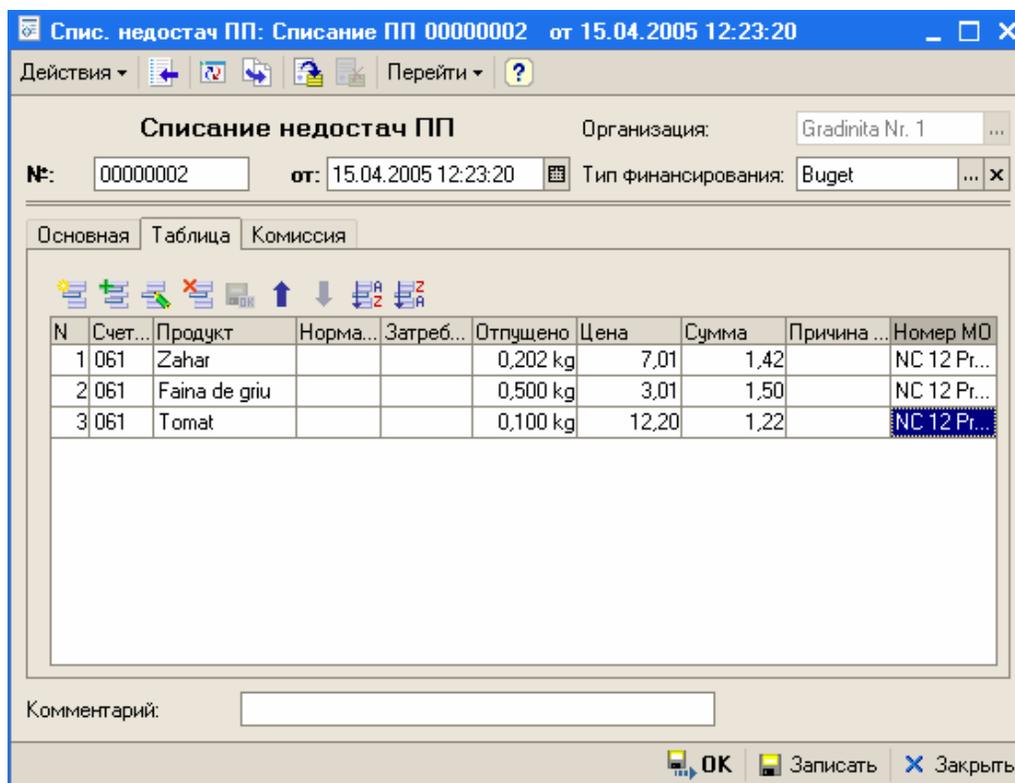


Figure 81. Document "Menu-Request". Bookmark "Products".

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to"– "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Writing off of food stuffs

The document "Writing Off of Food Stuffs" is intended for the registration of food stuffs written off for the following reasons: writing off of losses within the established norms, as well as losses and shortages due to spoilage, which is done at the expense of the agency; the writing off of losses and shortages assigned to the persons guilty.

Open the menu "Documents" – "Accounting for Food Stuffs (FS)" – "Writing Off of Shortages of FS". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Type of financing: choose from the directory

"Primary" Bookmark

- Organization: Choose from the directory of "Organizations" the needed record.
- MAP: Choose from the list the materially accountable person responsible for the written off food stuffs.

- Expenditures Account: From the list of accounts, choose the account to which the cost of the written off food stuffs will be assigned.
- Type of operation: choose a respective value from the list.

Figure 82. Document “Writing-Off of FS”. Bookmark “Primary”.

Bookmark "Table"

- The product account: From the list of accounts choose the account where the written off food stuffs were recorded.
- Product: Choose the nomenclature of food stuffs from the directory "Food Stuffs".
- Expenditure rate: Enter the expenditure rate (when writing off the natural loss).
- Requested: specify the quantity of written off products in registration units of measure (when writing off for sale).
- Released: enter the quantity of written off products.
- Price: in the process of FS selection, it is filled in automatically. The average price is calculated as of the date of the document is entered as a balance under the account of the item in money terms, divided by the balance under the account on the item in physical terms.
- Sum: is calculated automatically as product of the specified quantity by the average price.
- Reason for writing off: specify the reason of writing off.

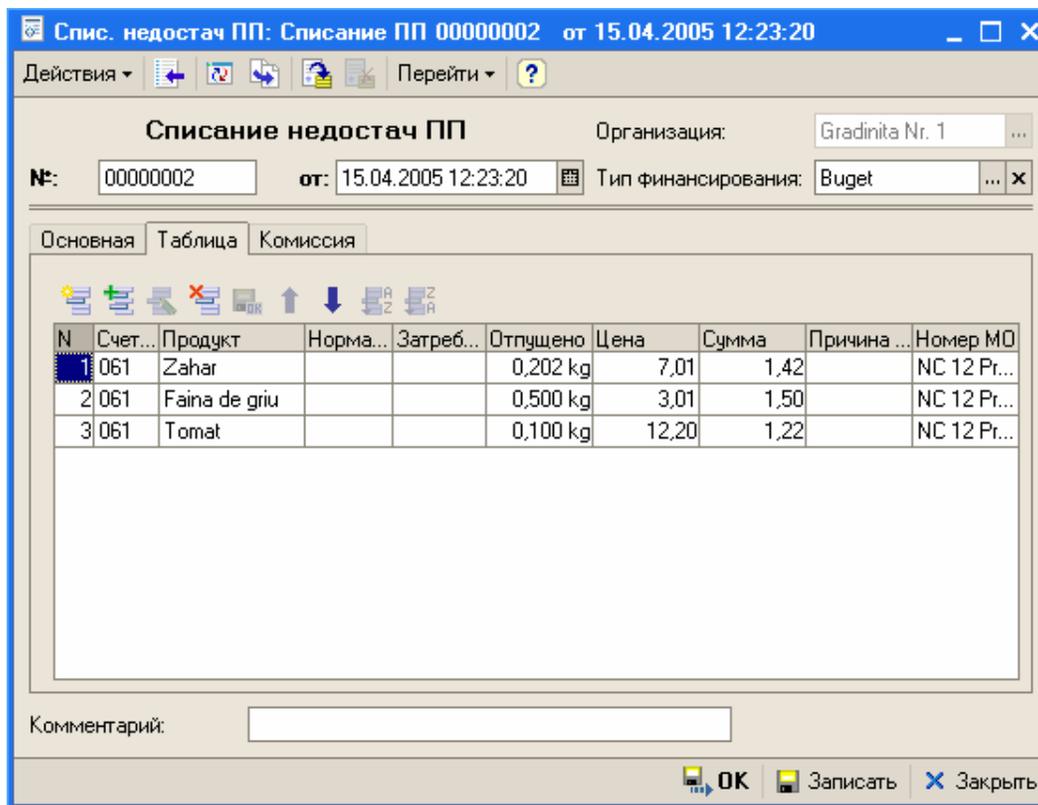


Figure 83. Document "Writing Off of FS". Bookmark "Table".

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to"–"Accounting Transactions" button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

7.8. Reporting

Report "Memorial Slip No 11"

- Specify the period for which the report is formed.
- Type of financing: choose from the directory

After the report is adjusted, press the "Generate" button.

Report "Memorial Slip No 12"

- Specify the date of formation of the report.
- Type of financing: choose from the directory
- "Without internal Movements" is flagged when the report does not need to reflect internal movements.

After the report is adjusted, press the "Generate" button.

Report "Memorial Slip No 16"

- Specify the period of formation of the report.
- Type of financing: choose from the directory

After the report is adjusted, press the "Generate" button.

8. Accounting for Vehicles and Fuel

8.1 Maintaining of the list of vehicles.

The data on the accounting for the vehicles belonging to the organization are stored in the directory of "Vehicles". The information from the directory is used both for the preparation of source documents and for maintaining of analytical accounting. Open the menu "Directories" – "Tangible Assets (TA) » - "Vehicles". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

When entering data on the vehicle, it is necessary to specify:

- Code: set by the system automatically; can be changed, if necessary.
- Name: specifies the name of the vehicle.

"Primary" Bookmark

- Fill in the fields of "State Number" and "Number of the Trailer".
- MAP: Choose from the opened directory of "MAP" the financially accountable person who is responsible for the safety of vehicles when used.
- Fixed asset: is chosen from the opened directory of "Fixed Assets" where it should be entered to be reflected in the account.

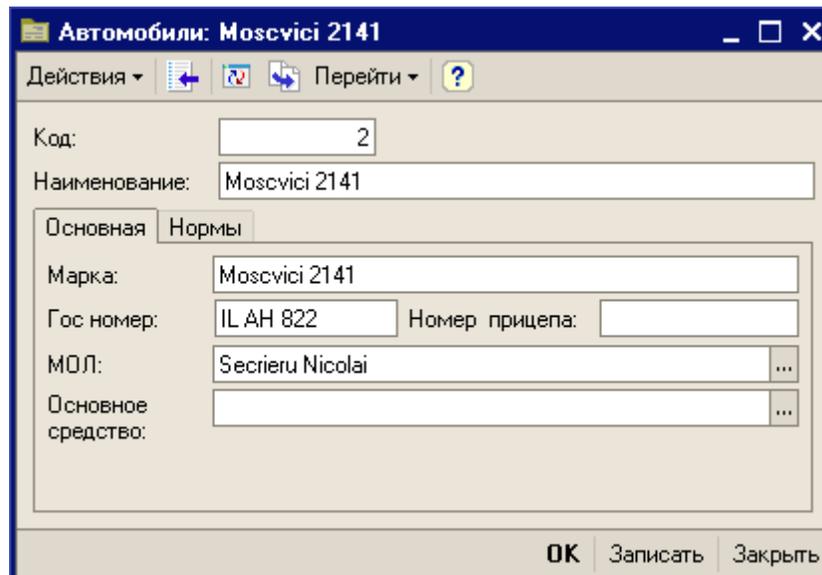


Figure 84. Element of the "Vehicles" directory. Bookmark "General".

Bookmark of "Norms"

The bookmark is intended for storage of information on the fuel consumption norms for the given vehicle. It is reflected as reference information. The data are introduced based on the document "Fixed Fuel Consumption Norms". If necessary, the program allows to fix the norm without exiting from the directory. For this purpose, press the button "Enter a New Norm", which is in the left bottom corner. The document "Fixed Fuel Consumption Norms" will open (see the completion technique further on) will open. As a result of filling in of the given document, the information on the norms will be reflected in the directory of "Vehicles" in the bookmark of "Norms".

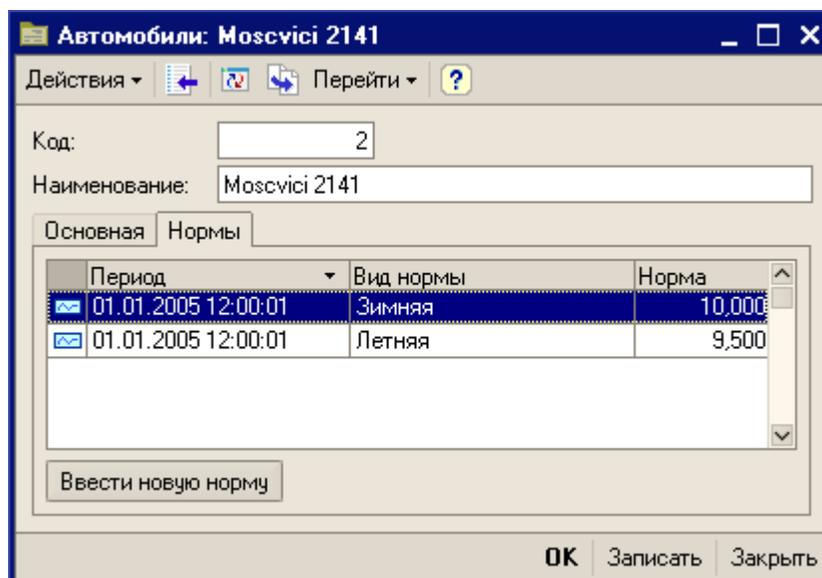


Figure 85. Element of the “Vehicles” directory. Bookmark of “Norms”.

8.2 Fixing of the norms for fuel consumption

Storage of the categories of the fuel consumption norms

Data about categories of the fuel consumption norms are stored in the directory of “Categories of the Fuel Consumption Norms”. Open the menu “Directories” – “Tangible Assets (TA)” – “Categories of the Fuel Consumption Norms”. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard. Enter the code name of the norm in the name field. In the “Categories of Norms” field, choose from the list the type of accounting for the norms as a sum or as a percentage.

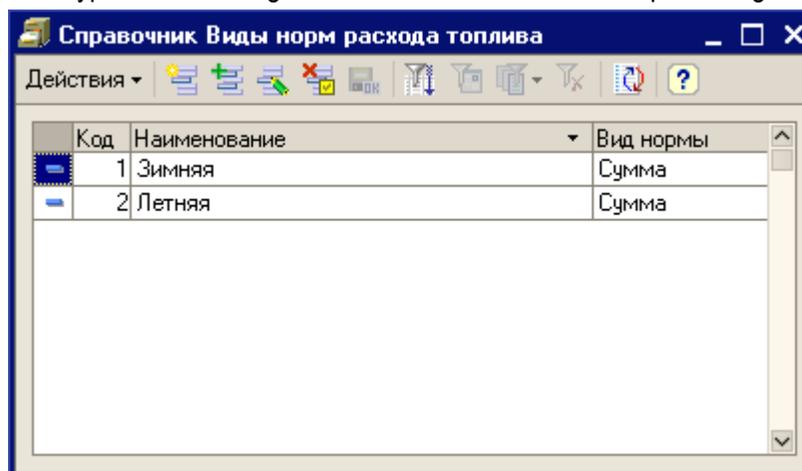


Figure 812. Directory “Categories of Fuel Consumption Norms”.

Fixing of the fuel consumption norms

The fuel consumption norms are fixed by the document “Fixing of the Fuel Consumption Norms”. Open “Documents” – “Accounting for Fuel” – “Fixing of the Fuel Consumption Norms”

Completion

- Number: It is formed automatically; specify the needed one, if necessary.
- Date: specify the date from which the given norm comes into effect.

Table

Press the "Fill in" button in the menu of the document. The table part will display the categories of the fuel consumption norms. In the "Value" field, specify the value of the consumption norm for the given vehicle. Having filled in the necessary identifiers, press the "OK" button.

Enter the consumption norms for each vehicle

8.3 Filling in of the list of financial documents.

The directory of "Financial Documents" is used for storage of the list of financial documents. Financial documents may include besides the fuel coupons such documents as meals coupons, spa tickets, etc. Open the menu of "Directories" - "Money Resources" - "Financial Documents".

For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

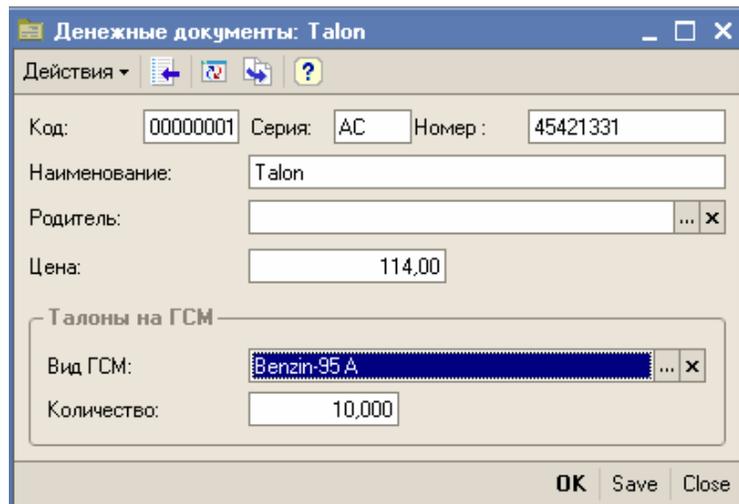


Figure 137 Element of the "Financial Documents" directory

- Code: is set by the system automatically and can be changed, if necessary.
- Series: specify the series of the financial document
- Number: specify number of the financial document
- Name: specify the name of the financial document
- The "Parent" field is used for the possible grouping of the directory.
- Price: It can be entered as scheduled, if there is a need to store it.
- For the financial document "Fuel Coupon", fill in the following fields:
- Type of fuel: choose from the opened directory of "Materials". It is necessary to enter in the directory the type of fuel in advance.
- Quantity: specify the quantity of fuel per coupon

8.4 Registration of the receipt of fuel

Record-keeping for fuel is organized with providing the opportunity for the reflection of its receipt both in the form of coupons and directly as the received and recorded quantities. Record-keeping for fuel maintained in the form of coupons envisages availability of financial documents in the cash office. The financial documents are registered in the "Materials Receipt Document". These documents can also be used for the registration of other financial documents, for example, spa tickets, meals coupons, etc.

The quantities of received fuel are registered in the "Materials Receipt" document. (See item 6.3)

Receipt of fuel in the form of coupons

The document “Credit Slip” is used for maintaining the accounting for fuel expenditures with the use of coupons. Open the menu "Documents" - "Financial Documents" – “Credit Slip”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Credit Slip No: Enter the number under which the receipt is registered in the cash office.
- Specify the date.
- Fields of “Correspondent Organization”, “Correspondent Account”, "Cash Account", “Type of Document”: Choose the necessary data from the opened directories.
- Fields “Type of Financing” and “Type of Cash Receipt Order for Funds”: Choose the respective data from the drop-down lists.

Bookmark "Heading"

- Fill in the fields with the necessary data. The “MS Number” field is the identifier to be filled in obligatorily. Other identifiers are necessary for the printed form.

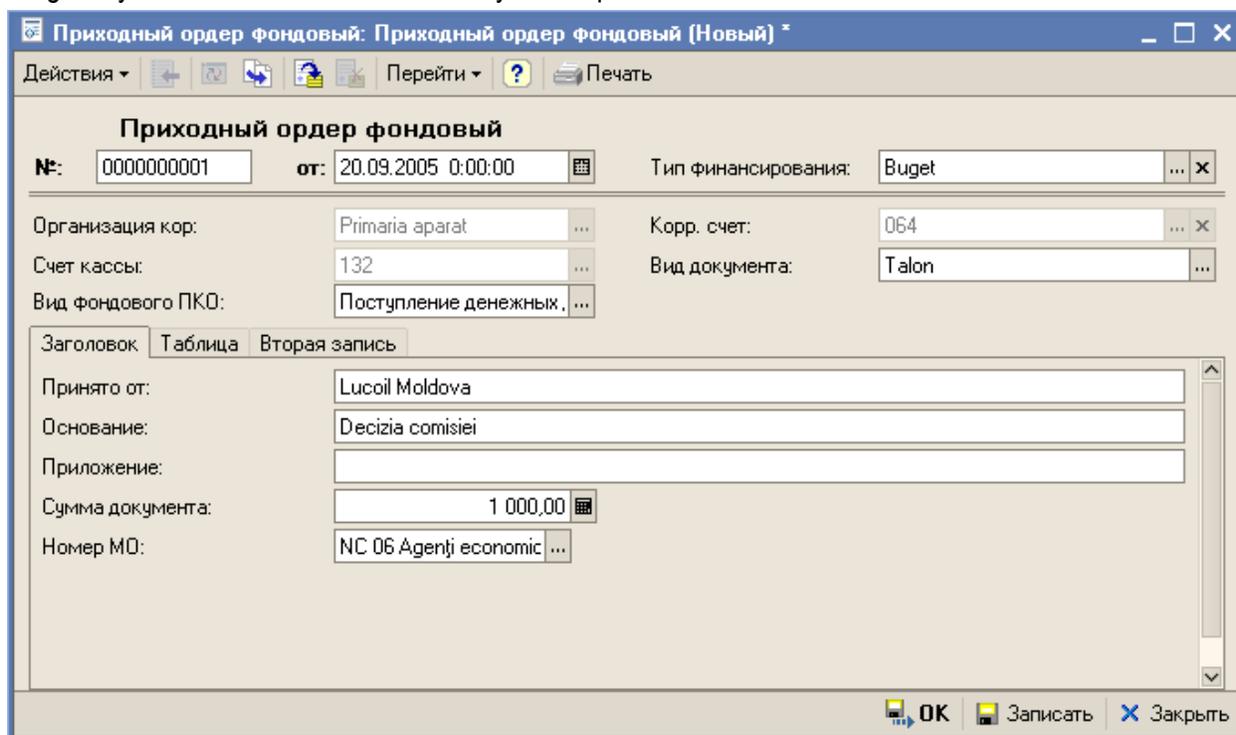


Figure 88. Document “Cash Receipt Order for Funds”. Bookmark "Heading".

Bookmark "Table"

Data input is organized in the form of the table. In order to input a new item, press the  button on the panel or the “Insert” key on the keyboard. Fill in the fields of the table with data.

Приходный порядок фондовый: Приходный порядок фондовый (Новый) *

Действия  Перейти  Печать 

Приходный порядок фондовый

№: 0000000001 от: 20.09.2005 0:00:00 Тип финансирования: Buget

Организация кор: Primaria aparat Корр. счет: 064

Счет кассы: 132 Вид документа: Talon

Вид фондового ПКД: Поступление денежных , ...

Заголовок | Таблица | Вторая запись

N	ЭКР	Аналитика 1	Количество	Сумма
		Аналитика 2		
		Аналитика 3		
1	Marfurile si serviciile neatribuite altor alineate	Benzin-95 A	100,000	1 000,00
		Postolachi Vera		
Итого:				1 000,00

OK Записать Закрьть

Figure 89. Document “Cash Receipt Order for Funds”. Bookmark “Table”.

Bookmark “Second Record”

It is intended for the formation of the second record, if the given transaction envisages it.

- Flag the “Generate the Second Record”
- Click the left button of the mouse on “Generate Second Record”.

Figure 90. Document “Credit Slip”. Bookmark “Second Record”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

8.5 Issue of fuel for vehicles

Issue of fuel in physical terms

Transfer of fuel in quantitative terms to the financially accountable person is based on the document “Movement of Materials between MAP” (see item 6.4).

Issue of fuel in the form of coupons

Issue of coupons is documented as “Debit Slip”. Open the menu “Documents” - “Financial Documents” – “Debit Slip”. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Debit Slip: Enter the number under which the issue is registered in the cash office.
- Specify the date.

- Fill in the fields "Cash Account", "Type of Financing" and "Correspondent account" with respective data.
- Financial document: Choose the necessary document from opened directory of "Financial Documents".

Bookmark "Heading"

- Fill in the fields with the necessary data. The following fields are obligatory identifiers to be filled in: "MS Number", "Correspondent Organization". Other identifiers are necessary for the printed form.

Figure 91. Document "Debit Slip". Bookmark "Heading".

Bookmark "Table"

Data input is organized in the form of the table. In order to input a new item, press the  button on the panel or the "Insert" key on the keyboard. Fill in the form with the necessary data.

- The fields of the "Analytics" group reflect the analytical accounting for the document chosen in the heading of the field "Correspondent Account". When issuing coupons to an accountable person, choose the person to whom the coupons are issued in the opened directory of "Natural Persons". The economic classification of expenditures is specified in the field of "Analytics 2".
 - Quantity: The quantity of the issued coupons is specified
 - MAP: From the "MAP" directory, choose the financially accountable person.
 - In the right top corner you can see the information panel reflecting the available financial documents in the cash office prepared in the quantitative sum forms.

Расходный ордер №:

№: 000001 от: 20.09.2005 0:00:00 Тип финансирования: Budget

Счет кассы: 132 Корр. счет: 064 Денежный документ: Talon

	Количество	Сумма
Остаток начальн...	-	-
Списываем	2	-
Остаток конечный	-2	-

N	ЭКП	Аналитика 1	Аналитика 2	Аналитика 3	Количество	Сумма
1	Marfurile si serviciile neatribuite altor alineate	Benzin-95 A			2	2,000
		Postolachi Vera				

Итого:

Figure 92. Document “Debit Slip”. Bookmark “Table”.

Control of data input and editing

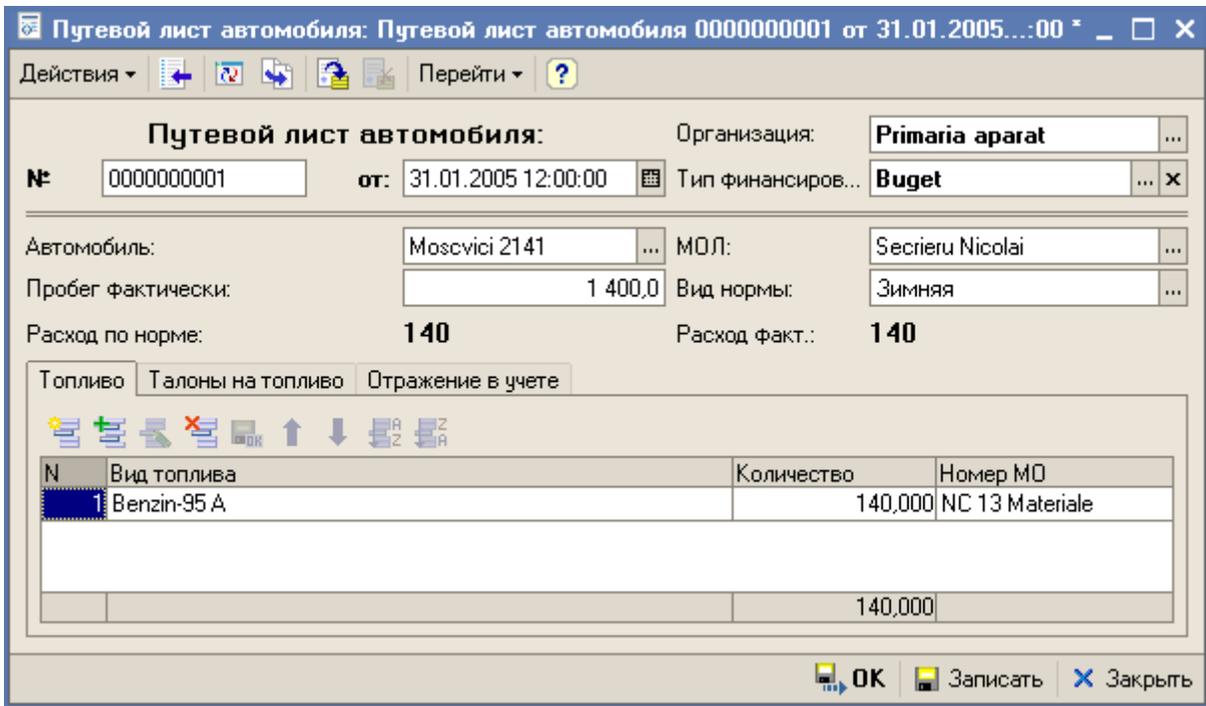
To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

8.6 Calculation and writing off of fuel

The document “Route Sheet of the Vehicle” is intended for the account of mileage by the vehicle and writing off of fuel and fuel coupons as expenditures of the organization. Open the menu of “Documents” – “Accounting for Fuel” – “Route Sheet of the Vehicle”. In order to input a new document, press the button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Fields "Organization", "Vehicle", "MAP": Choose the necessary data from opened directories;
- Type of financing: Specify the type of financing choosing it from the opened directory.
- Actual Mileage: Specify mileage in km.
- Type of norm: Choose the type of the fuel consumption. In the field of “Expenditures on the Norm” there will be displayed the quantity of the standard consumption of fuel calculated based on the fixed norm and actual mileage.



Путевой лист автомобиля: Организация: **Primaria aparat**

№: **0000000001** от: **31.01.2005 12:00:00** Тип финансиров... **Buget**

Автомобиль: **Moscvicci 2141** МОЛ: **Secieru Nicolai**

Пробег фактически: **1 400,0** Вид нормы: **Зимняя**

Расход по норме: **140** Расход факт.: **140**

Топливо | Талоны на топливо | Отражение в учете

N	Вид топлива	Количество	Номер МО
1	Benzin-95 A	140,000	NC 13 Materiale
		140,000	

OK Записать Закрыть

Figure 93. Document "Route Sheet of the Vehicle". Bookmark "Fuel".

Writing off of fuel in the quantitative form

Bookmark "Fuel"

Direct writing off of fuel in the quantitative form is done based on *the bookmark "Fuel"*.

Completion

- Field "Kind of Fuel": Choose from the directory of "Materials" the kind of fuel.
- Quantity: Specify the quantity of fuel to be written off

Writing off of fuel under coupons

The bookmark "Fuel Coupons" is intended for reflection of writing off of fuel on the coupons.

Completion

The data is completed in the form of the table. In order to form the table field, press the "Fill in" button in the left bottom corner. As a result, the data will be displayed in the fields:

- Financial document: the type of the financial document for which the MAP is responsible for
- Kind of fuel: fuel for which the financial document is issued.
- The balance of coupons: Detailed specification of the number of financial documents on fuel held by the given MAP.
 - The number of coupons used: Specify the number of coupons accepted for reporting.
 - Quantity of fuel: the contents of the coupons specified in the previous field are reflected in liters. Simultaneously, the quantity of consumption will be reflected in the heading of the document given in the field of "actual expenditure". The document does not allow for writing off of the expenditure above the fixed norm.
 - Including the unused: specify the unused quantity in liters remaining with the MAP.
 - MS Number: specify the number of the memorial slip.

Путевой лист автомобиля: Путевой лист автомобиля 0000000005 от 21.09.2005 1...:08

Действия Перейти

Путевой лист автомобиля: Организация: **Gradinita Nr. 1**

№: **0000000005** от: **21.09.2005 10:02:08** Тип финансиров... **Buget**

Автомобиль: **VAZ 2107** МОЛ: **Secieru Nicolai**

Пробег фактически: **560,0** Вид нормы: **Летняя**

Расход по норме: **50,4** Расход факт.: **50,4**

Топливо | Талоны на топливо | Отражение в учете

N	Денежный документ	Остаток талонов	Использовано тал... На сумму	Количество ГСМ Из них не использо...	Номер МО
1	Talon	10,000	6,00	60,00	NC 13 Materiale
	Benzin-95 A		60,00	9,600	

OK Записать Закрыть

Figure 914. Document "Route Sheet of the Vehicle". Bookmark "Fuel Coupons".

Bookmark "Reflection in the Account"

- Group "Expenditures": Specify the account to which the expended fuel is written off.
- Group "Accounted Coupons": Specify the account where the debt of the materially accountable persons is reflected. The given group is filled in when writing off the fuel under coupons.

Figure 95. Document “Route Sheet of the Vehicle”. Bookmark “Recordkeeping”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

8.7 Reporting

Report “Memorial Slip No 8”

Bookmark “Adjustment”

- Specify the period for which the report is formed.
- Type of financing: choose from the directory
- Keeping of accounts: Choose the account from the chart of accounts.

After the adjustment of the report pass to *the bookmark “Table”* and press the button “Generate” in order to form the report.

Reporting for fuel

- Specify the period for which the report is formed.
- Specify the organization
- Type of financing: Choose from the directory
- Press button “Generate” in order to form the report.

9. Accounting for the Movement by Bank Accounts

9.1. Completion of the list of settlement accounts of the subordinated organizations

Open the menus "Directories" - "Money Resources" - "Personal Accounts".

In order to input a new item, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Organization: Choose from the opened directory the organization on which the given settlement account is entered.
- Fields "Name" and "Number": Enter the respective name and account number.
- Type of the account: Specify the currency of the account.
- When the settlements are made through treasury, flag the "Through Treasury" and fill in the data of the treasury: name, fiscal code, account number. The "Direct Settlements" flag is intended for cases when both the counterpart and the organization are served in the same bank;
 - Bank of the organization: Specify the bank in which the organization is served; if necessary specify the correspondent bank
 - Enter the opening date of the account.

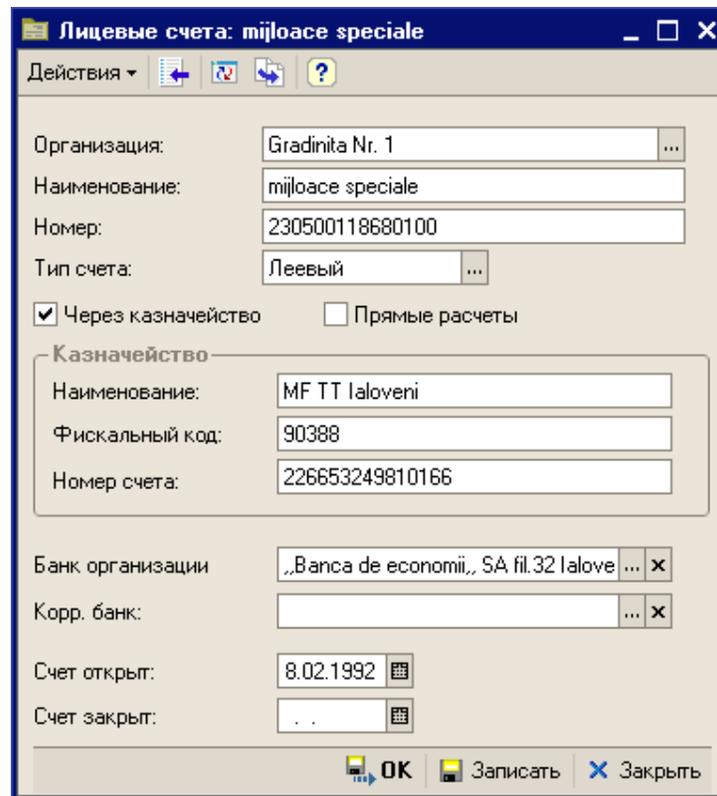


Figure 96. Element of the directory of "Personal accounts"

9.2. Input of balances under settlement accounts

The balances are input once, at the initial stage of work with the configuration. Input of balances on the bank is made based on the "Bank Statement" where, in the table part of the document, there is

specified the account in which the balances are entered in correspondence with the subaccount 00 (see the rules for filling in the bank statement i.9.5.)

9.3. Registration of the payment order

The "Payment order" document is prepared in order to draw up the treasury payment order form . Open the menu "Documents" - "Banking Operations" - "Payment Order".

In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Choose respective values from the directories in the fields of "Payer", "Payer's Account", "Recipient", "Agreement" and "Recipient's Account".
- In case of settlements between the budgets, flag the "Transfers between Budgets".
- Enter the transferred sum
- In the field of "Contents", specify the purpose of payment by choosing from the directory of "Grounds for Payment".

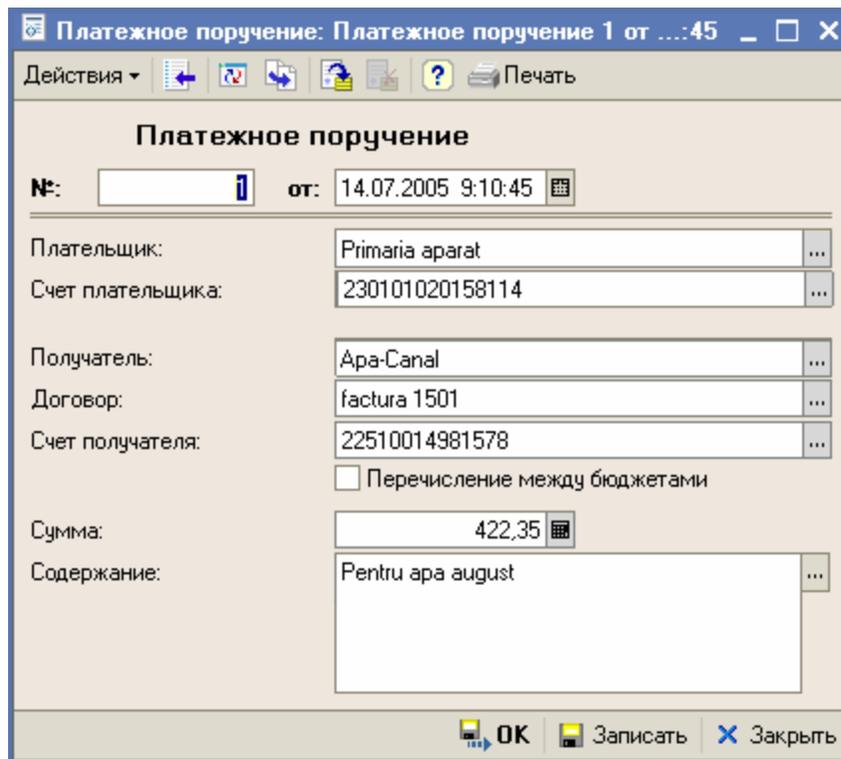


Figure 97. Document "Payment Order".

9.4. Formation of typical money transactions

The list of money transactions is intended for the automatic reflection of typical economic transactions in the document of "Bank Statement". Open the menus "Directories" - "Money Resources" - "Money Transactions". In order to input a new item, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Code: is assigned by the system independently;
- Enter the name of transaction in the field of "Name";
- Choose respective values from the directories in the fields of "Type of Financing", "Number of the Memorial Slip", "Receipt/Write-Off";
 - Entry by default: Choose the necessary entry from the opened directory "Adjustment of Entries". In case of missing of the needed entry, it is necessary to enter it in the directory. There is an opportunity for the input of the correspondent accounts directly when working with the given item. For this purpose, do a number of operations in the opened directory "Adjustment of Entries":
 - Press the button  on the panel or the "Insert" key on the keyboard. The form to be filled in will open.

Figure 98. Element of the directory "Adjustment of Entries"

- The field of "Parent" is used for a possible grouping. The given field is not obligatory for filling.
- Type of financing: Choose from the directory the type of financing.
- Enter the name of the operation
- Choose the necessary correspondent accounts.
- If the given type of money transaction provides for the need of the second record, set the flag and specify the necessary correspondent account of the second record.
- Press the "OK" button
- Choose the generated correspondent accounts;
 - If the sum of second record needs to be shown as reversing on the given type of money transaction, flag the "Second Record with the Opposite Sign".
 - Specify the number of the memorial slip of the second record.

Figure 99. Element of the directory of “Money Transactions”.

9.5. Maintaining of the bank statement

Movements by the bank accounts are registered in the “Bank Statement” document. Open the menu of “Documents” - “Bank Transactions” – “Bank Statement”.

In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number of the statement and the date of the document.

“Primary” Bookmark

- Type of money transaction: Choose from the directory the type of money transaction. In the table, there will be reflected data according to the chosen type of money transaction.
- Specify the basic and the correspondent organization
- FS Number according to the document: if the line of the statement is drawn up based on the document or the payment order, specify the justification document and the number of the payment order.
- Purpose of payment: enter the purpose of payment
- Fields of analytics: If necessary, specify the analytics under accounts
- Receipt, Expenditure: Enter the sum of the receipt or cash outflows.
- Income tax, sum of the income tax, income before tax: ill in, if it is necessary to account for the income tax

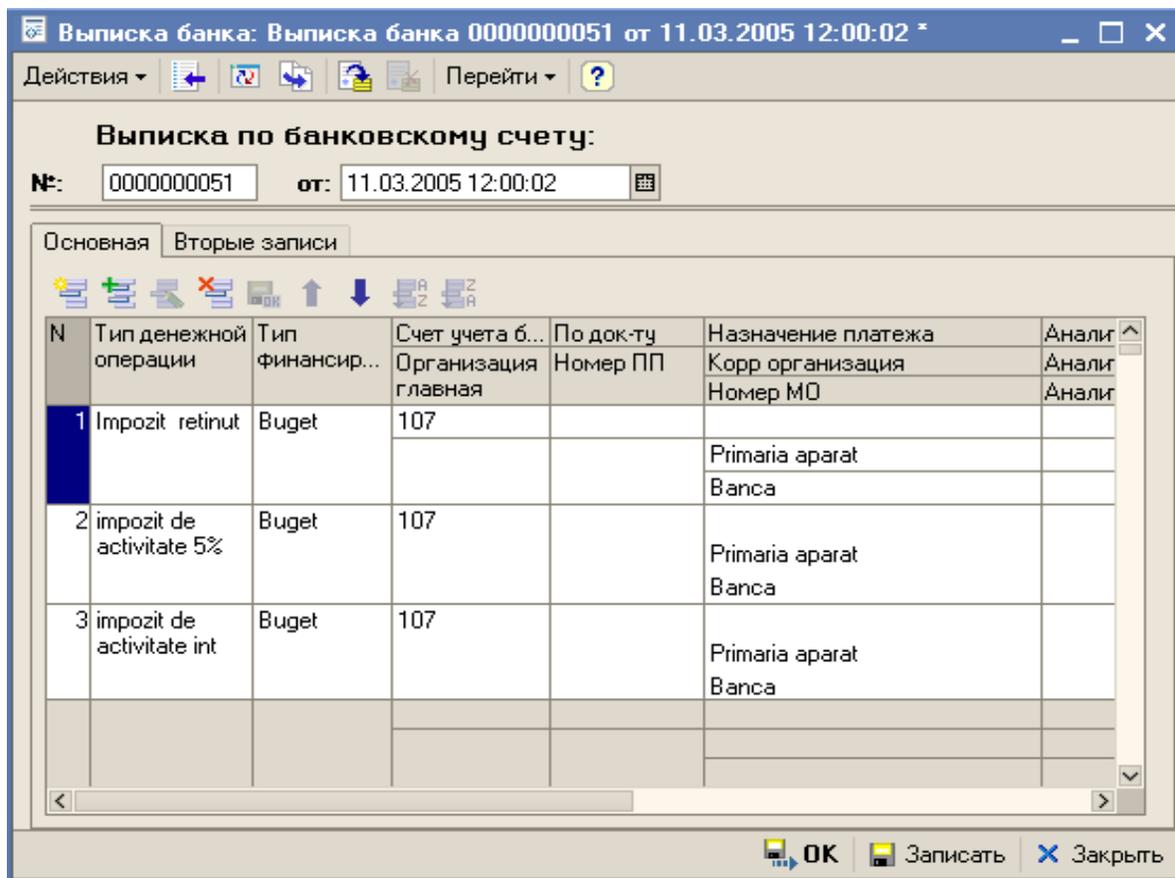


Figure 100. Document "Bank Statement". Bookmark "Primary".

Bookmark "Second Records":

- By pressing the "Fill in" button the table is filled in according to the data entered in the "Primary" bookmark.
- Press the "OK" button to enter the document.

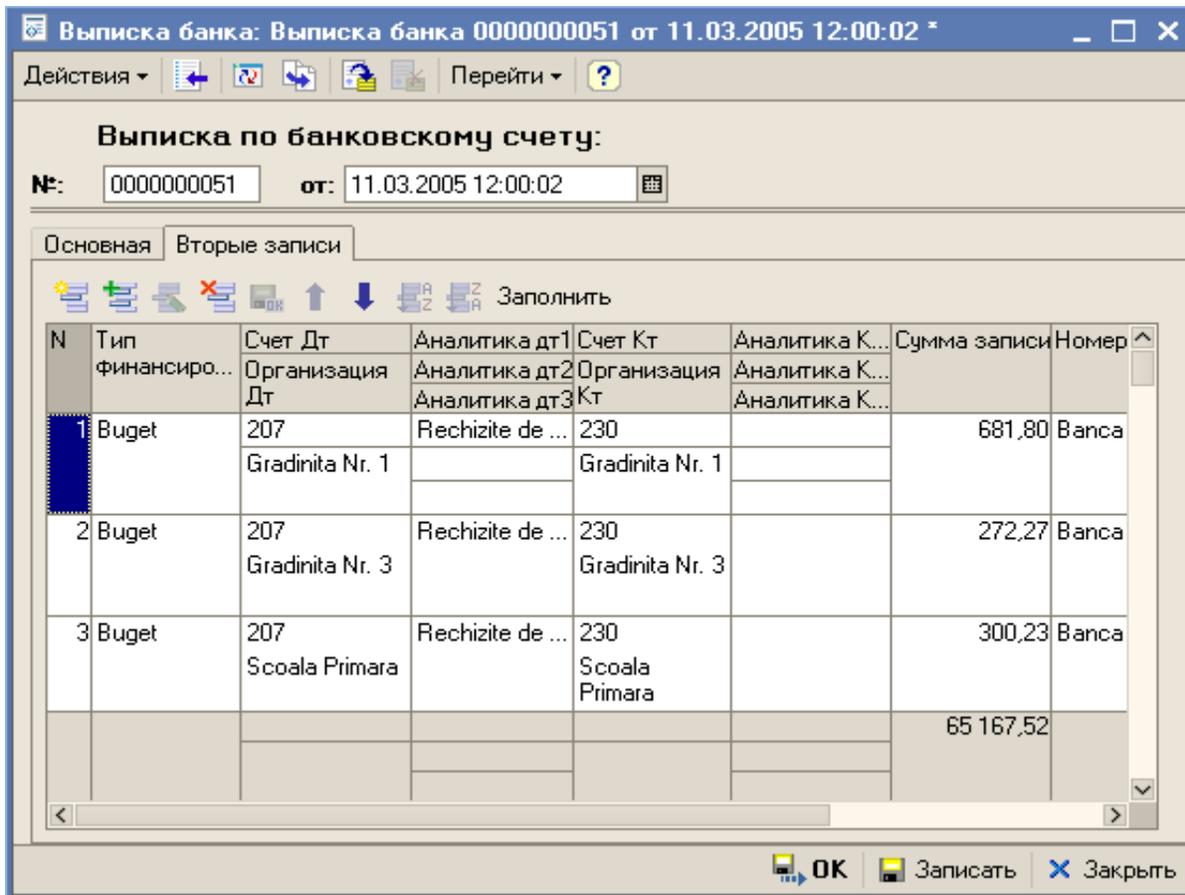


Figure 101. Document “Bank Statement”. Bookmark “Second Records”.

Control of data input

In order to check the correctness of the correspondence of accounts (posting), identify in the "Bank Statement" journal the necessary document and press the "Go to" – "Bookkeeping Entries" button on the tools panel. See the generated entries. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Editing. Open the journal of the document "Bank Statement" (the menu of "Documents" - "Banking operations" - "Bank statement"). Find the necessary document. Cancel the transaction: for this purpose, press the right button of the mouse and choose the line of "Transaction Cancelled" in the opened menu. Press the F2 key on the keyboard, do the necessary changes, press the "OK" button in the document form.

9.6. Reporting

Report “Memorial Slip No 2”

- Specify the period for which the report is formed.
- Type of financing: choose from the directory
- The account of the bank: Choose from the chart of accounts.
- Organization: Choose from the directory the organization on which the report is being formed.
- Flag the “Display the Empty Columns of the Second Records”, if it is necessary to print out the empty columns.
 - After the report is adjusted, press the "Generate" button.

10. Accounting for cash flow

The Documents "Credits Slip" and "Debit Slip" are intended for the accounting for cash flow. Accounting for cash expenditures and receipts is done by economic classification of expenditures, sources of financing and subordinated agencies.

10.1. Receipts

Open the menu of "Documents" – "Cash Transactions" – "Credit Slip". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document.
- Organization: Choose from the directory the subordinated organization for which the credit slip is registered.
- Type of financing: Choose from the directory the type of financing.
- Cash account, correspondent account: choose from the chart of accounts the cash account and the correspondent account.
- MS Number: Choose from the directory the memorial slip of the respective transaction.

Bookmark "Heading"

The information from this bookmark is used for the creation of the form of the credit slip for printing it out.

- Specify from whom the money resources have been received as well as the grounds for their receipt and the sum of the received money resources.

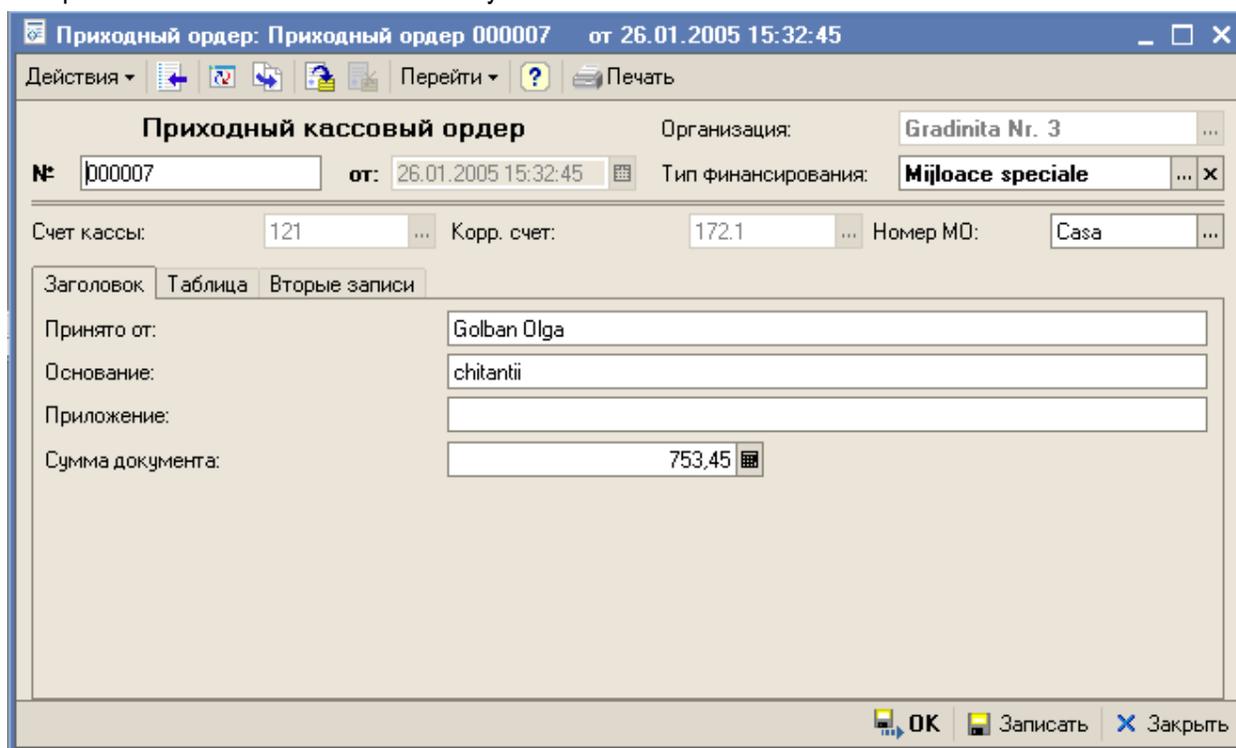
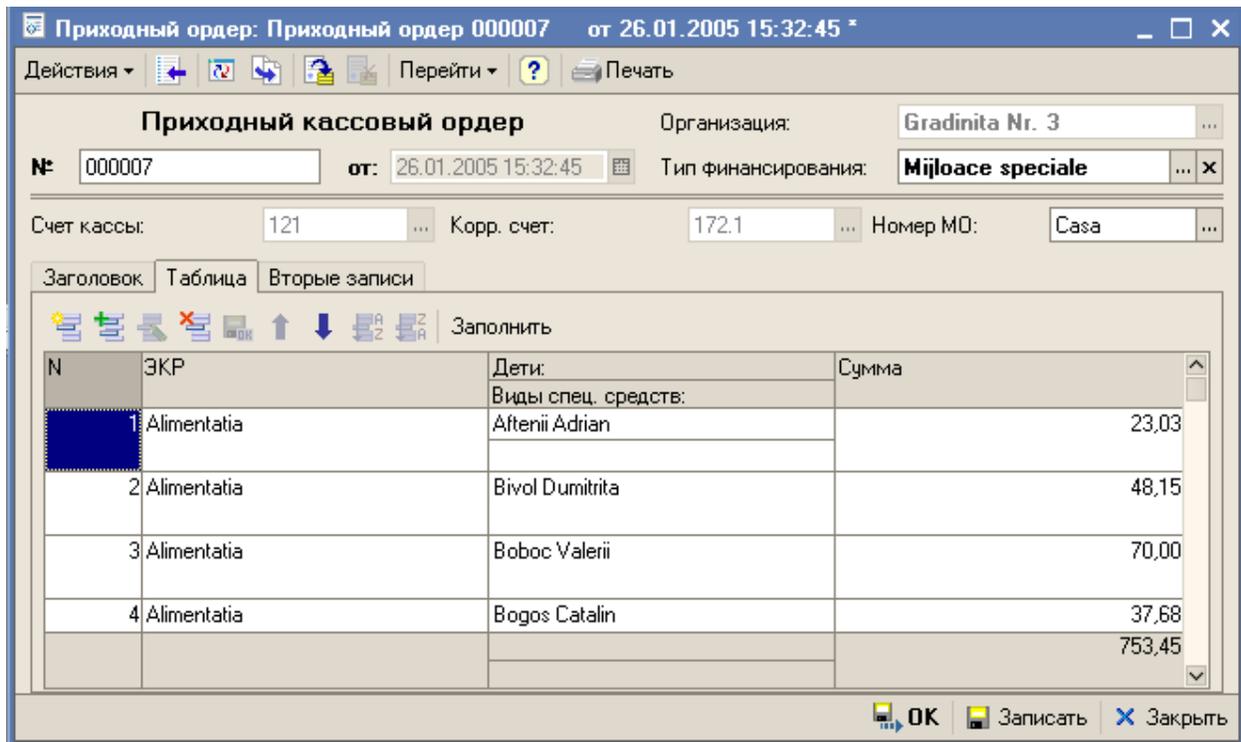


Figure 102. Document "Credit Slip". Bookmark "Heading".

Bookmark "Table"

- Specify the analytics of the correspondent account

- Enter the sum of the document



Приходный кассовый order

Организация: Gradinita Nr. 3

№: 000007 от: 26.01.2005 15:32:45 Тип финансирования: Mijloace speciale

Счет кассы: 121 Корр. счет: 172.1 Номер МО: Casa

Заголовок | Таблица | Вторые записи

Заполнить

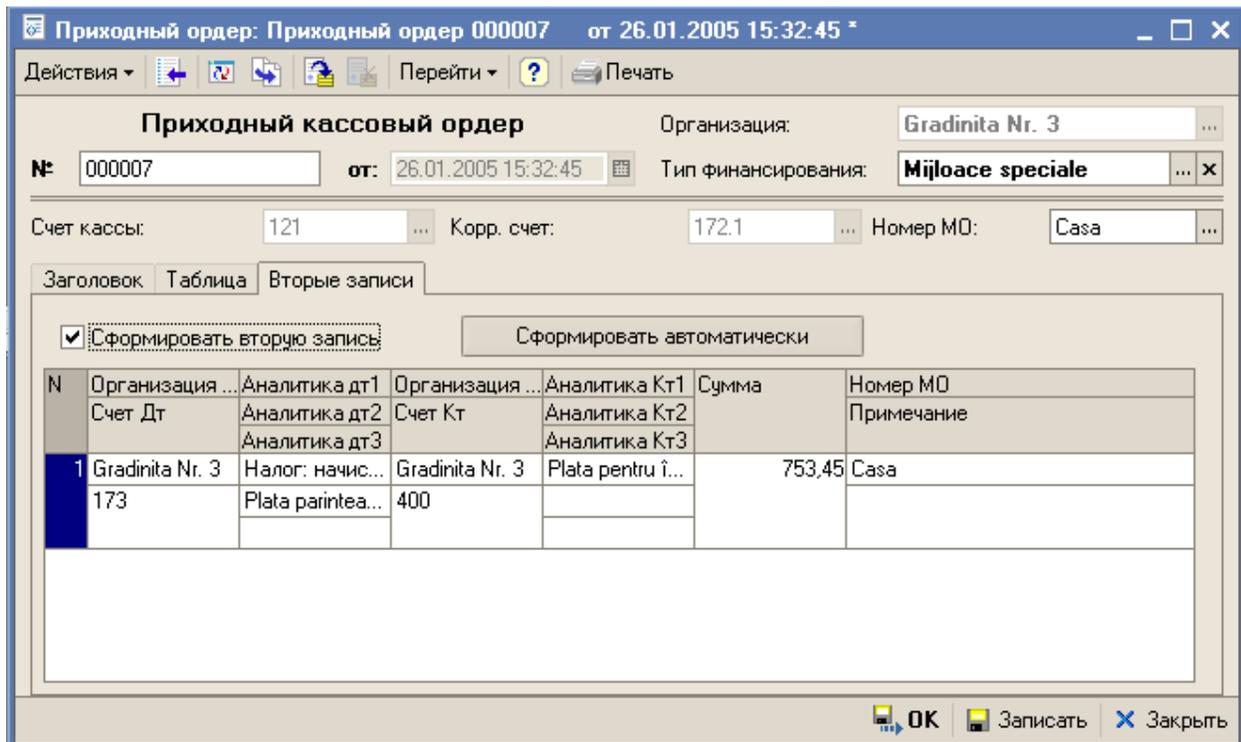
N	ЭКР	Дети:	Сумма
1	Alimentatia	Aftenii Adrian	23,03
2	Alimentatia	Bivol Dumitrita	48,15
3	Alimentatia	Boboc Valerii	70,00
4	Alimentatia	Bogos Catalin	37,68
			753,45

OK Записать Закрыть

Figure 103. Document "Credit Slip". Bookmark "Table".

Bookmark "Second Records"

- In order to form the second record, flag the "Generate the Second Record".
- The button "Generate Automatically" forms the second entry of the cash item.



Приходный кассовый order

Организация: Gradinita Nr. 3

№: 000007 от: 26.01.2005 15:32:45 Тип финансирования: Mijloace speciale

Счет кассы: 121 Корр. счет: 172.1 Номер МО: Casa

Заголовок | Таблица | Вторые записи

Сформировать вторую запись Сформировать автоматически

N	Организация ...	Аналитика дт1	Организация ...	Аналитика Кт1	Сумма	Номер МО
	Счет Дт	Аналитика дт2	Счет Кт	Аналитика Кт2		Примечание
1	Gradinita Nr. 3	Налог: начис...	Gradinita Nr. 3	Plata pentru î...	753,45	Casa
	173	Plata parintea...	400			

OK Записать Закрыть

Figure 104. Document "Credit Slip". Bookmark "Second Records".

Control of data input and editing

In order to check the correspondence of accounts (entry) set the cursor on the necessary document, press the "Go to" button on the tools panel – "Accounting Transactions".

In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

10.2. Issue of money from the cash office

Open the menu of "Documents" – "Cash Transactions" – "Debit Slip". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and the date of the document.
- Organization: Choose the subordinated organization from the directory
- Type of financing: Choose from the directory the type of financing.
- Cash account, correspondent account: choose from the chart of accounts the cash account and the correspondent account.
- MS Number: Choose from the directory the memorial slip of the respective transaction.

Bookmark "Heading"

The information from this bookmark is used for the creation of the form of the debit slip for printing out.

- Specify the expenditure sum, the person responsible for receiving money resources.
- Specify under what document and on what grounds the money resources are issued.
- Flag the "Account for Income Tax" if the income tax is to be singled out of the expenditure sum.

Figure 105. Document "Debit Slip". Bookmark "Heading".

Bookmark "Table"

- Specify the analytics of the correspondent account
- Enter the sum of the document

Расходный ордер

№: 0000039 от: 14.01.2005 12:00:17

Организация: Scoala medie Nr.1

Тип финансирования: Buget

Счет кассы: 120.1 Кор счет: 180 Номер МО: Casa

N	ЭКП	Сотрудники:	Сумма
1	Remunerarea muncii	Sacara Valentina Vasile	1 684,75
2	Remunerarea muncii	Straticiuc Liudmila Alexandr	1 463,40
3	Remunerarea muncii	Cojocarui Angela Petru	1 519,10
4	Remunerarea muncii	Luca Angela Andrei	1 273,65
5	Remunerarea muncii	Stavinschi Lucia Constantin	1 308,60
6	Remunerarea muncii	Plugaru Valentina Petru	1 580,14
7	Remunerarea muncii	Miron Eudochia Gheorghe	1 631,60
8	Remunerarea muncii	Tomşa Tamara Ion	1 016,60
9	Remunerarea muncii	Postolachi Vera Vasile	470,45
10	Remunerarea muncii	Lupoi Tamara Ionovna	350,55
			65 239,21

Figure 106. Document "Debit Slip". Bookmark "Table"

Bookmark "Second Records"

- In order to form the second record, flag the "Generate the Second Record".
- The button "Generate automatically" forms the second entry of the cash item.

Расходный ордер: Расходный ордер 0000039 от 14.01.2005 12:00:17

Действия: [Иконки] Перейти: [Иконки] Печать

Расходный ордер Организация: Scoala medie Nr.1

№: 0000039 от: 14.01.2005 12:00:17 Тип финансирования: Buget

Счет кассы: 120.1 Кор счет: 180 Номер МО: Casa

Заголовков Таблица Вторые записи

Сформировать автоматически

N	Организация...	Аналитика Дт	Организация...	Аналитика Кт	Сумма	Номер МО	Примечание
	Счет Дт		Счет Кт				
1	Scoala medie... 207	Remunerarea ...	Scoala medi... 230		65 239,21		Inscr. secundara
					65 239,21		

OK Записать Закрывать

Figure 107. Document "Debit Slip". Bookmark "Second Records".

Control of data input and editing

In order to check the correctness of the correspondence of accounts (entry), press the "Go to" – "Accounting entries" button on the tools panel and check up the generated entries.

In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

10.3. Reporting

Report "Memorial Slip No 1"

- Specify the period for which the report is formed.
- Type of financing: choose from the directory
- Cash account: Choose from the chart of accounts.
- Organization: Choose from the directory the organization on which the report is being formed.
- Flag the "Display the Empty Columns of the Second Records", if it is necessary to print out the empty columns.
- After the report is adjusted, press the "Generate" button.

11. Accounting for the Parents' Payment

11.1. Maintaining of the list of children.

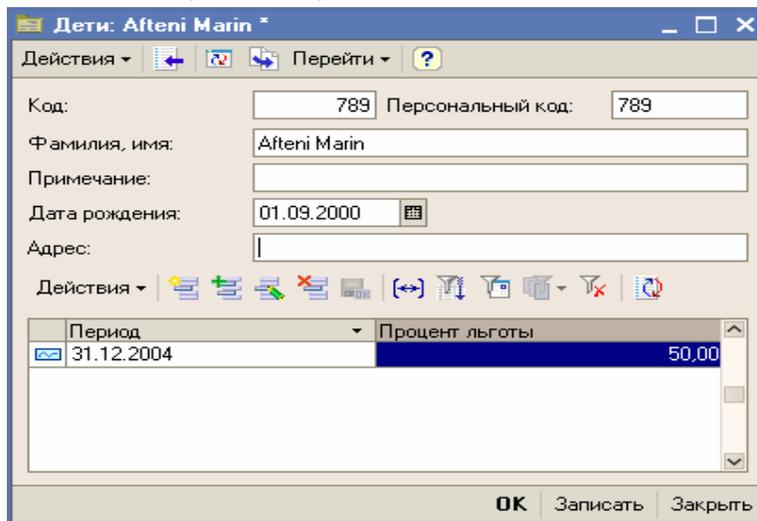
The directory of "Children" is intended for storing information on the children attending the educational institutions of the given organization. The directory is organized so that it provides the opportunity for sampling children attending a certain institution or a group within the given institution as of a certain date. Sampling is possible only after the groups are completely formed (see item 11.3).

For the selection of children on some specific group, choose a respective group in the opened directory of "Group of Children" in the "Group" field. The list of children attending the given group will be displayed.

For selection of children on some specific institution, choose from the opened directory of the "Organization" the organization interesting you in the field of "Organizations". The list of children of the given institution will be respectively displayed.

Filling in of the directory of "Children".

Editing and input of the new information on a child is done in the separate dialogue window. Open the menu of "Directories" – "Parents' Payment" – "Children". In order to input a new item, press the  button on the panel or the "Insert" key on the keyboard.



Период	Процент льготы
31.12.2004	50.00

Figure 108. Element of the directory "Children".

Completion of the form

- Code: It is set by the system automatically with the control of uniqueness ensured;
- Personal code: Is unique for each child. Specify the code according to the classification used in the given institution. Should the latter be missing, it is recommended to repeat the system code.
- Enter the last and the first names.
- Other fields are not obligatory for filling, they are of informative nature.
- In case of need, the percentage of the privileged payment is indicated in the table part of the given form. For this purpose, press the  button on the tools panel or the "Insert" key on the keyboard. Specify the date from which the privilege and the percentage of the privilege are effective. For the input of a new privilege, which is different from the one entered earlier, enter a new line in the table part and specify the date from which the new privilege is effective.

- Having filled in the necessary identifiers, press the “OK” button and the data will be reflected in the directory.

11.2. Maintaining of the list of the groups of children

The directory of "Group" is intended for showing the list of children in the groups on the interdepartmental organizations and their further use for completing the documents on parents' payments. Open the menu "Directories" – “Parents’ Payments” – “Groups of Children” or the menu of "Organization", find the necessary organization, press the button "Go to" and from the opened list of subordinated directories choose the directory “Groups of Children”. In order to input a new child press the  button on the panel or the “Insert” key of the keyboard.

Completion of the form

- Fill in the fields of "Code" and “Name of Group” in the opened dialogue window; choose the organization in whose structure the given group appears from the opened directory of "Organization".
- In case the monthly payment rate is a constant value throughout a long period of time, fill in the table part: Specify the period from which the rate is effective, enter the rate.
- Having filled in the necessary properties, press the “OK” button and the data will be reflected in the directory.

If necessary, it is possible to print directly from the directory the composition of the group. For this purpose, click on the pictogram with the image of the printer on the tools panel of the document. (Print out is possible only after the formation of the groups is completed (see item 11.3)).

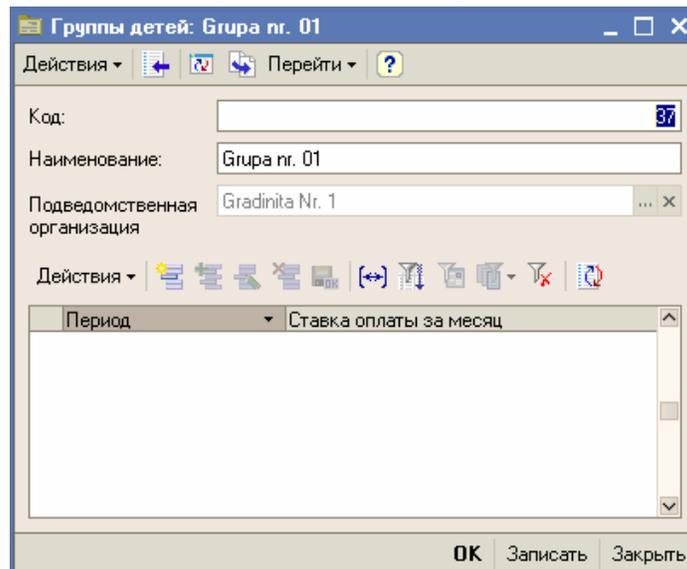


Figure 109. Element of the directory of “Group of Children”.

11.3. Formation of the groups of children.

Enrolment of a child in the group

The document is intended for enrolment of a child in the group “Enrolment of Children in the Group”. Lists of children on groups are formed based on the document. Open the menu "Documents" – “Parents’ Payment (PP)” – “Enrolment of Children in the Group”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and the date of the document.
- Choose from the list the organization and the group in which the children are enrolled.

Table

- From the directory of "Children" choose the children to be enrolled in the group.

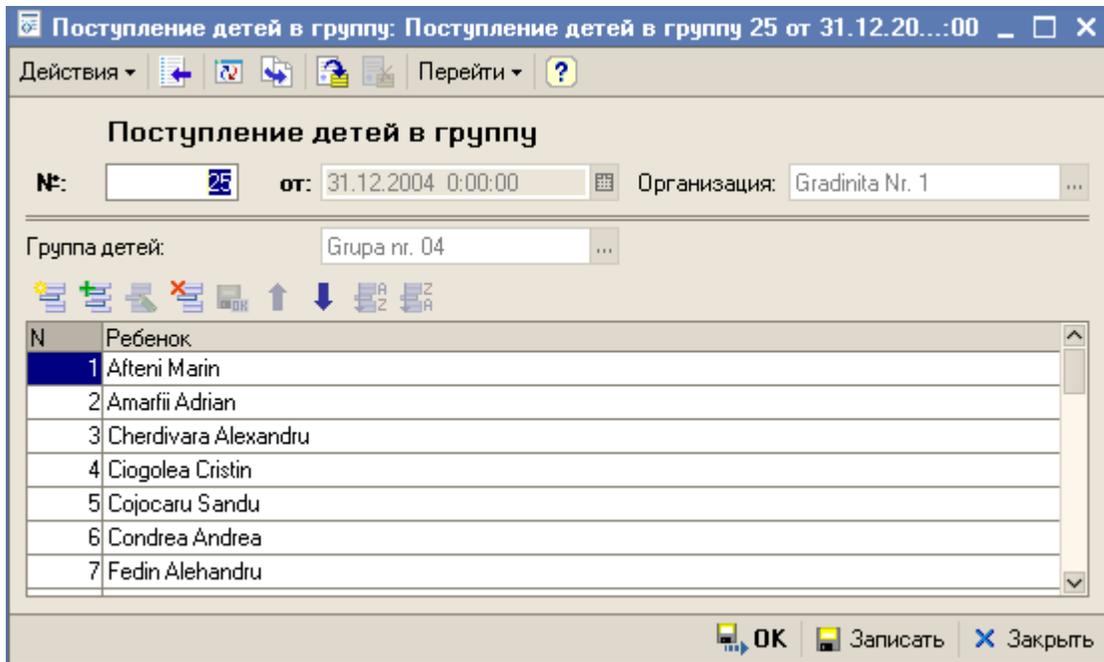


Figure 110. Document “Enrolment of Children in the Group”.

Retirement of the child from the group

If the child is retired from the group, the document “Retirement of Children from the Group” is drawn up. Open the menu of "Documents" – “Parents’ Payment” – “Retirement of Children from the Group”.

In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

The screenshot shows a software window with the following fields and controls:

- Title bar: Выбытие детей из группы: Выбытие детей из группы 1 от 01.02.200...:00
- Toolbar: Действия, navigation icons, and a 'Перейти' dropdown.
- Form fields:
 - №: 1
 - от: 01.02.2005 12:00:00
 - Организация: Gradinita Nr. 1
 - Группа детей: Група nr. 01
 - Организация новая: Gradinita Nr. 1
 - Группа детей новая: Група nr. 08
 - Transfer checkbox: Перевод в другую группу
- Buttons: OK, Записать, and Закрыть.
- Table:

N	Ребенок
1	Secieriu Dorian
2	Corja Vlada-Daniela

Figure 111. Document “Retirement of Children from the Group”».

Completion of the form

- Specify the number and the date of the document.
- Choose the subordinated organization from the directory of "Organizations".
- From the directory of “Groups of Children”, choose the group from which the child is retired.
- “Transfer to Another Group” is flagged only if the child does not leave the group but is transferred from one group to another. In this case, it is necessary to specify the new organization and the group.

Table

- Choose one or several children leaving the group from the list of children of the group.
- To fill in the table with all children of the group, press the “Fill in” button.

Movement of children.

Movement of children by groups and children institutions is done on the basis of the document “Retirement of Children from the Group” with the subsequent transfer to another group on the basis of the same document. The way to fill in the document see above.

The control of correctness of the formation of groups.

Check up of the correctness of the completion of groups is done by two methods:

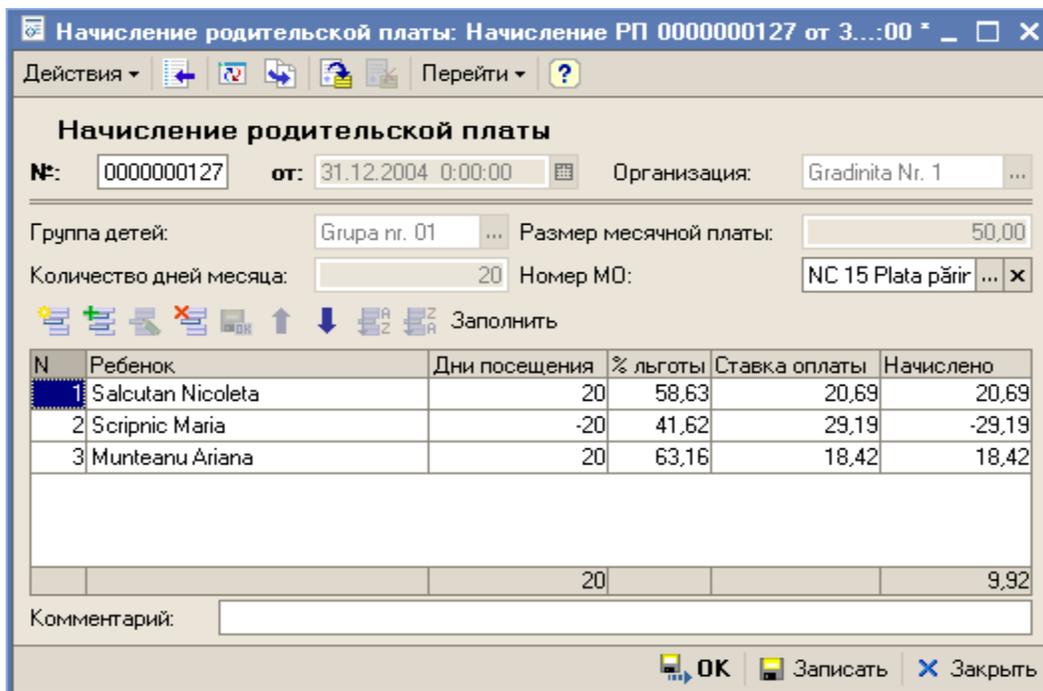
- Open the directory of "Children" ("Directories" – “Parents’ Payment”). For the selection of children on some specific group in the field of "Group", choose the necessary group in the opened directory of “Groups of Children”. The list of children attending the given group will be displayed.
- Open the directory of “Groups of Children” ("Directories" – “Parents’ Payment”). Print out the names of the children of the group directly from the directory. For this purpose, choose the necessary group and click on the pictogram with the image of the printer on the tools panel of the document

11.4. Input of balances of debts on parents' payments

The balances are input once, at the initial stage of work with the configuration. The document "Input of PP Balances" is intended for the input of balances. Open "Documents" – "Parents" Payments" – "Input of PP Balances". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Number of the document is assigned automatically.
- Date of the document: Enter the date of the document.
- Organization: specify the subordinated organization.
- Group of children: Choose from the directory the group of children.
- MS Number: specify the number of the memorial slip.
- Press the "Fill in" button. The list structure of the chosen group will be reflected in the table part
- Enter the sums of balances



N	Ребенок	Дни посещения	% льготы	Ставка оплаты	Начислено
1	Salcutan Nicoleta	20	58,63	20,69	20,69
2	Scripnic Maria	-20	41,62	29,19	-29,19
3	Munteanu Ariana	20	63,16	18,42	18,42
					9,92

Figure 112. Input of Balances on Parents' Payments

Editing. Open the journal of the document "Input of PP Balances (the menu "Documents" – "Parents' Payments" – "Input of PP Balances"). Find the necessary document. Cancel the transaction: For this purpose, press the right button of the mouse and choose the line of the "Transaction Cancelled" in the opened menu. Press the F2 key on the keyboard, do the necessary changes, press the "OK" button in the form of the document.

11.5. Issuance of payment receipts

The document "Preparation of Receipts" is intended for calculating the sums for the payment receipts, printing out of the register of sums and the listing of the receipts under form 330. Open the menu "Documents" – "Parents' Payments" – "Preparation of Receipts". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- The number of the document is assigned automatically. It can be changed.
- Date of the document: the first day of the month may be specified as the date
- Organization: Specify the organization.
- Group of children: Choose the group from the directory of “Groups of Children”.
- The per-month sum of payment: Specify the targeted sum of monthly payment.

Table

- Press the "Fill in" button for filling the table.
- The privilege percentage (should there be one) will be reflected in the column of “% of privilege”.
- The column “Sum of the Receipt” is filled in with the account of the debit or credit account balance.
- For printing out the statement and receipts press the button “Printing of Form 330” on the panel.

The screenshot shows a software window titled "Выписка квитанций: Выписка квитанций 0000000027 от 11.04.2005...:38". The window contains a form with the following fields:

- №: 0000000027
- от: 11.04.2005 15:28:38
- Организация: Gradinita Nr. 1
- Группа детей: Группа nr. 08
- Сумма оплаты за месяц: 50,00

Below the form is a table with the following data:

N	Ребенок	Остаток Дт	Остаток Кт	% льготы	Начислено	Сумма квит...
9	Ermolaeva Valeria	10,88			50,00	60,88
10	Bivol Nicoleta		-28,51		50,00	21,49
11	Toma Ionel		-35,68		50,00	14,32
12	Mahu Luminita	7,16			50,00	57,16
13	Colta Danu	25,07			50,00	75,07
14	Chihai Ana	16,23			50,00	66,23
15	Chihai Maria	16,23			50,00	66,23
		176,91	64,19		750,00	862,72

At the bottom of the window, there is a "Комментарий:" field and buttons for "OK", "Записать", and "Закреть".

Figure 113. Document “Preparation of Receipts”.

11.6. Receipt of money in the cash office according to the issued receipts

Receipt of money in the cash office is formalized based on the document “Credit Slip”

Open the menu of "Documents" – “Cash Transactions” – “Credit Slip”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

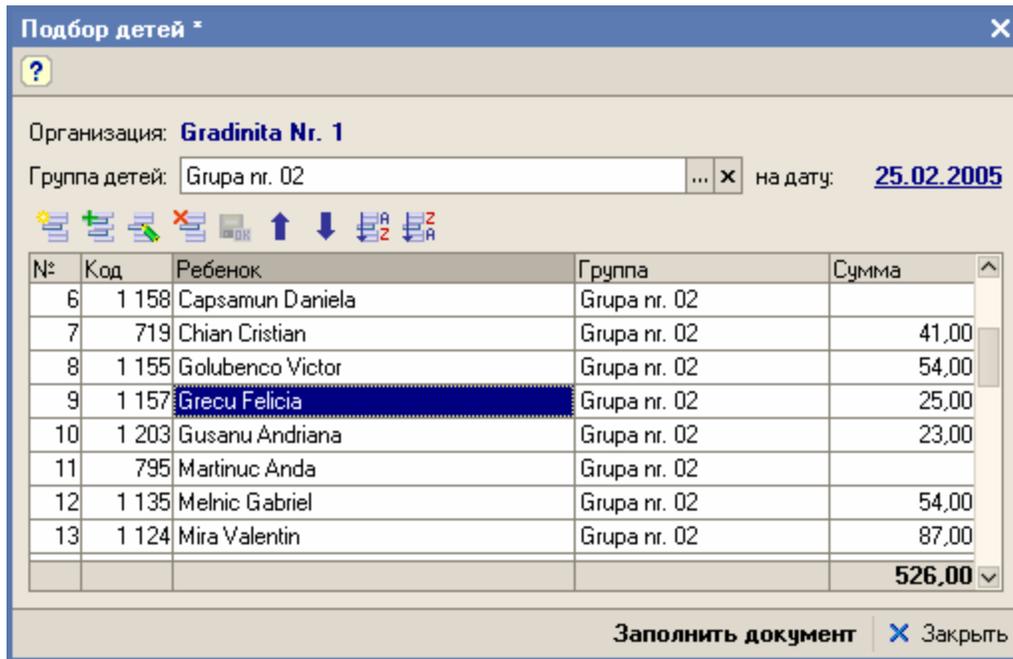
Completion of the form

- Specify the number and the date of the document.
- Organization: Choose from the directory the subordinated organization for which the cash receipt is registered.
- Type of financing: Choose from the directory the type of financing.
- Cash account, correspondent account: choose from the chart of accounts the cash account and the correspondent account.
- MS Number: Choose from the directory the memorial slip of the respective transaction.
- Bookmark "Heading"
- The information from this bookmark is used for the creation of the form of the cash receipt order for printing out.

Specify, from whom and on what basis the money resources have been received and the sum of the received money resources

Bookmark "Table"

- Press in the menu of table data the "Fill in" button. The form "Selection of Children" will open
- Choose the necessary one in the field of "Group of Children". As a result, the list structure of the group will appear
- Enter the sums in the column of "sum"
- Press the "Fill in the Document" button. Amounts deposited will be reflected in the table part of the Credit Slip
- Repeat the performed operations on the bookmark "Table" for all groups of the given organization



Подбор детей *

Организация: **Gradinita Nr. 1**

Группа детей: ... X на дату: **25.02.2005**

Nr	Код	Ребенок	Группа	Сумма
6	1 158	Capșamun Daniela	Группа nr. 02	
7	719	Chian Cristian	Группа nr. 02	41,00
8	1 155	Golubenco Victor	Группа nr. 02	54,00
9	1 157	Greacu Felicia	Группа nr. 02	25,00
10	1 203	Gusanu Andriana	Группа nr. 02	23,00
11	795	Martinuc Anda	Группа nr. 02	
12	1 135	Melnic Gabriel	Группа nr. 02	54,00
13	1 124	Mira Valentin	Группа nr. 02	87,00
				526,00

Заполнить документ X Закрыть

Figure 114. Form for the input of the sums of receipts on parents' payments

Bookmark "Second Records"

- In order to form the second record, flag the "Generate the Second Record".
- The button "Generate Automatically" forms the second entry of the cash item.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

11.7. Registration of payment

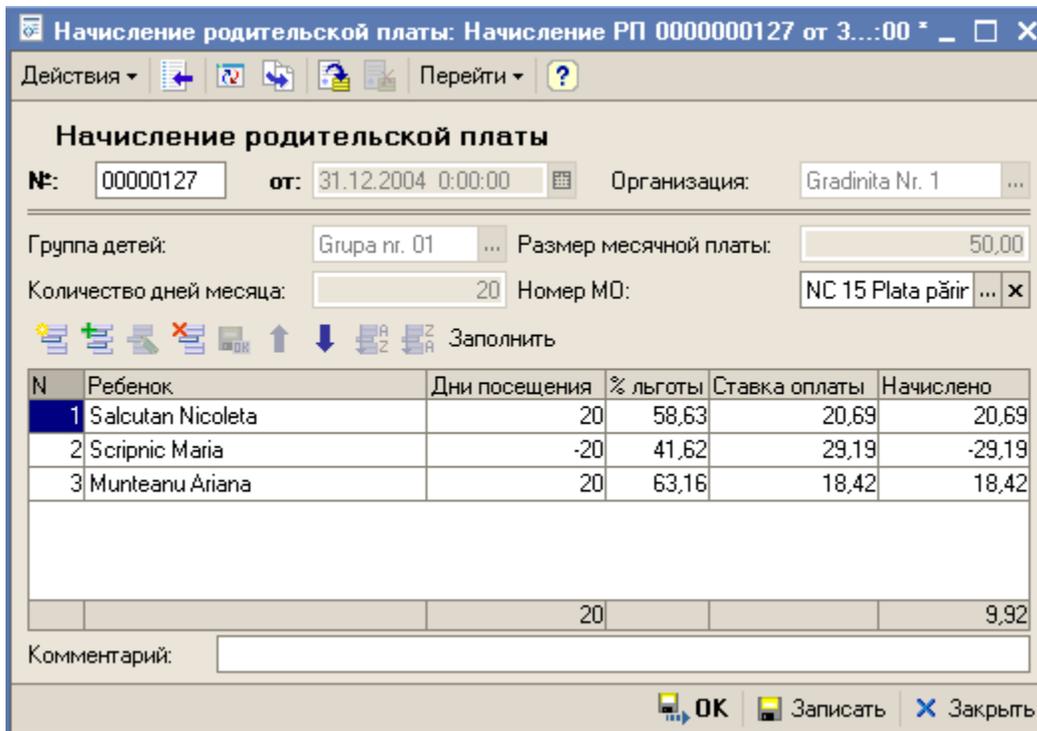
The document “Accrual of Parents’ Payments” is intended for the account of children’s attendance and accrual on parents’ payments. Parents’ payments are accrued by the groups in the last working day of each month for the actual days of attendance on the basis of time sheet of attendance by the children. Open the menu “Documents” – “Parents’ Payments” – “PP Accrual”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- The number of the document is assigned automatically.
- Date of the document: Enter the date of the document.
- Number of days of the month: Set the number of days of attendance for the month based on the schedule of work of the children institution.
- The size of monthly payment: Specify the size of parents’ monthly payment.
- Organization: specify the subordinated organization.
- Group of children: Choose from the directory the group of children.
- MS Number: specify the number of the memorial slip.

Table

- “Fill in” Button - by its pressing the table is filled in with the complete list of children from the specified group.
 - Days of attendance: On the basis of the time sheet of attendance by the children, specify the actual number of days of attendance by each child.
 - The sum of the accrued payment calculated on the basis of the specified payment rate with the account of the days of attendance and possible clearings is displayed in the column “Accrued”.



N	Ребенок	Дни посещения	% льготы	Ставка оплаты	Начислено
1	Salcutan Nicoleta	20	58,63	20,69	20,69
2	Scripnic Maria	-20	41,62	29,19	-29,19
3	Munteanu Ariana	20	63,16	18,42	18,42
		20			9,92

Figure 115. Document “Accrual of Parents’ Payments”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

11.8. Reporting

The report “Debts on Parents’ Payments on the Retired Children”

The report is formed for the account of debts on parents’ payments on the children retired from the children institutions.

- Specify the date when the report is formed.
- From the directory of "Organizations" choose the organization.
- Press the "Generate" button for the formation of the report.

The report “Settlements with Parents”

The report is the summary list on the accrued and paid sums of parents’ payments and the balances on the payments as of the beginning and the end of the period.

- Specify the period for which the report is formed.
- Choose the organization and the group.
- Press the "Generate" button

Report “Memorial Slip No 15”

- Specify the period of formation of the report.
- Type of financing: choose from the directory

After the report is adjusted, press the "Generate" button.

12. Accounting for the Debts of Accountable Persons

12.1. Issue of money resources to materially accountable persons.

When issuing money from the cash office to the materially accountable persons for business trips and other purposes, the debit slip is drawn up. In order to complete the debit slip, see the "Cash Office" block.

12.2. Closing of settlement accounts with accountable persons

The "Expense Report" document is intended for the account of the money issued to the materially accountable persons. The given document serves for the reimbursement of the issued advance payments.

Open the menu "Documents" – "Expense Report". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and the date of the document.

Bookmark "Heading"

- Choose from the directories the type of financing, subordinated organization, employee, correspondent account, number of the memorial slip.
- The field "MS (IT)" is filled in, if the record needs to be entered in the memorial slip on the income tax.
- Specify the advance amount.

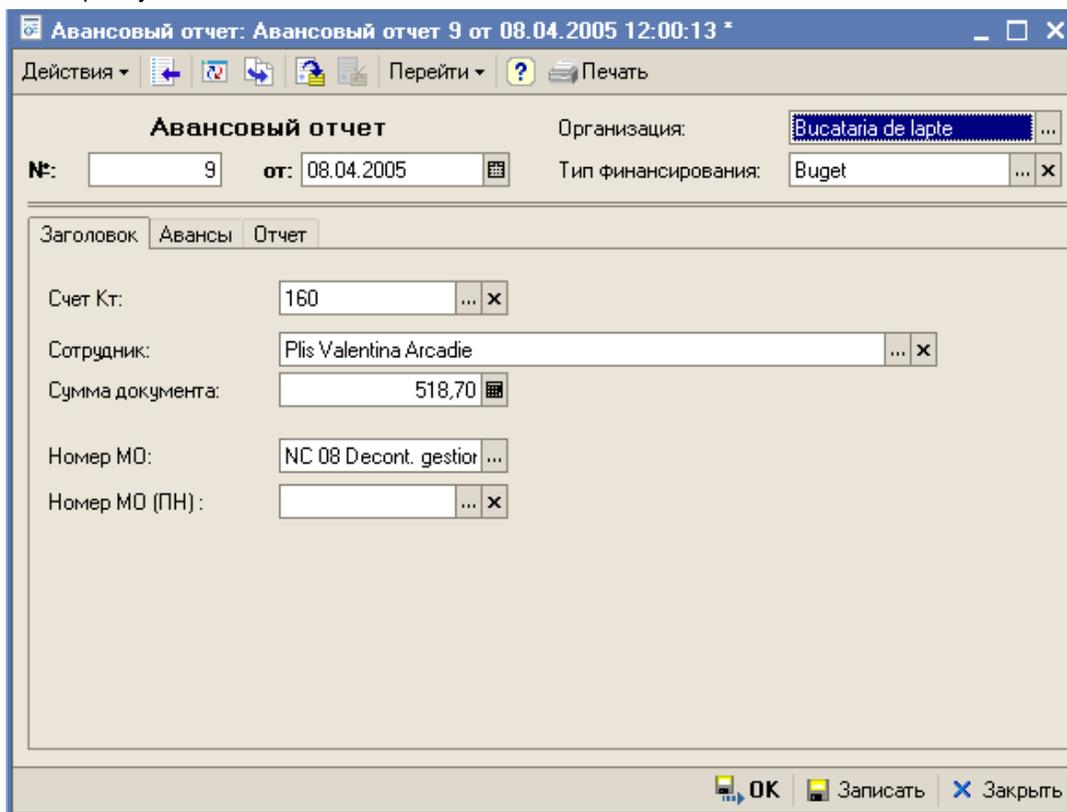


Figure 116. Document "Expense Report". Bookmark "Heading".

Bookmark "Advance Payments"

It is filled in, if the advance payment recipient has the advance payments issued to him/her earlier. The information from this bookmark is used for the preparation of the form for the printed version of the expense report.

- In the field of the "Previous Advance Payment", specify the total sum of the previous advance payments. Specify in the table the date when the advance payment was received as well as the person from whom it was received and the amount of the received advance payment.

Авансовый отчет: Авансовый отчет 9 от 08.04.2005 12:00:13

Действия | Перейти | Печать

Авансовый отчет Организация: Bucataria de lapte

№: 9 от: 08.04.2005 Тип финансирования: Buget

Заголовок | Авансы | Отчет

Предыдущий аванс: 100,00

Получены авансы:

N	От кого	Дата получения	Сумма полученная
1	Мокану В.Е.	01.04.2005	100,00
2	Мокану В.Е.	02.04.2005	220,00
3	Гуцу А.А.	03.04.2005	75,00

Итого: 395,00

OK Записать Закреть

Figure 117. Document "Expense Report". Bookmark "Advance Payments".

Bookmark "Report".

- Number of documents: Specify the number of the documents attached to the expense report.

Table

- Date (from – to): specify the period for which advance payment is issued.
- Number of the document: Specify the number of the expense report.
- On the report: Specify the sum, issued to the materially accountable person.
- It is accepted for the accounting: Specify the sum accepted for registration.
- Specify the code of the economic classification of expenditures, the organization of the materially accountable person, the debit account and its analytics.
 - Quantity: Quantity of the acquired goods to be accounted for (if the sums are issued for the purchase of goods).
 - Credit slip: Specify the document where the acceptance of goods is registered.
 - In case of deduction of the income tax from the counterpart, fill in the respective fields.

Авансовый отчет Организация: Bucataria de lapte

№: 9 от: 08.04.2005 Тип финансирования: Buget

Заголовок | Авансы | Отчет

Количество документов: 3 Остаток(+)/Перерасход(-) Входящий - Исходящий -23,70

Всего сумма расхода По отчету: 518,70 Принято: 518,70

Остаток внесен / перерасход выдан По ордеру: В сумме: -

N	Дата с:	Дата по	Номер докум...	По отчету	Принято к учету	Код по ЭКР Организация	Дебет счета	Субн
1	08.04.2005	08.04.2005	9	518,70	518,70	Transferurile pentru... Bucataria de lapte	200	Тран

OK Записать Закрыть

Figure 118. Document "Expense Report". Bookmark "Report".

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the "Go to" – "Accounting Transactions" button on the tools panel and verify the generated transactions. In case of wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

In the cases when the expenditure sum on the advance payment is not accepted as a total, the missing part is paid to the cash office by the materially accountable person with the credit slip registered. On the contrary, in the cases of the issued excessive advance payment, should the organization recognize this fact, the materially accountable person is reimbursed the difference by the cash office with the respective debit slip registered.

12.3. Reporting

Report "Memorial Slip No 8"

Bookmark "Adjustment"

- Specify the period for which the report is formed.
- Type of financing: choose from the directory
- Keeping of accounts: Choose the account from the chart of accounts.
- After the adjustment of the report pass to the bookmark "Table" and press the button "Generate" in order to form the report.

13. Mutual Settlements

13.1. Input of balances of debt on mutual settlements with economic agents.

The balances are input once, at the initial stage of work with the configuration. Balances of debts on mutual settlements are entered by agreements and articles of the economic classification of expenditures on each economic agent. The document "Accounting Information" is used for the input of balances (for the completion of the document see item 13.2.).

13.2. Input of balances based on the document "Accounting Information"

The document "Manual Operation" is used as the accounting information. The given document is a universal tool: Besides the input of balances on specific accounts, it can be used for the input of adjustment records and for the registration of atypical operations.

Open the menu "Documents" – "Accounting Information". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

Specify the number and the date of the document.

Table

In order to input a new line, press the  button on the panel or the "Insert" key on the keyboard.

- Choose the type of financing
- Generate the necessary correspondence of accounts, specify analytics of the accounts.
- Enter the sum
- Write the summary of the entry.
- Choose the type of operation
- Specify number of the memorial slip

13.3. Origination of the debt

Debts to the suppliers of tangible assets arise when preparing documents registering the purchase of fixed assets, low-value and short-term items, materials, food stuffs and the receipt of services from other parties.

Debts on wages arise in the process of payroll accounting.

Debts to the budget arise in the process of salary accounting and payment of salaries to the employees as well as collection of income tax from the source of payment.

13.4. Registration of the services rendered by the outside organizations.

For the reflection of services rendered by the outside organizations in the book keeping (for example: Payment of accounts for electricity, communication services and transportation services) and their writing off as expenditures, the document of "Service of Outside Organizations" is used. Open the menu "Documents" – "Receipt of Services from Outside". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Figure 119. Document " Services of Outside Organizations". Bookmark "Heading".

Completion of the form

- Specify the number of the document.
- Date: Specify the date of receiving of services or accrual of payments on them (for the consumption of water, electricity, etc.).

Bookmark "Heading"

- Type of financing: Specify the means used for paying for the services - choose from the directory the respective values.
- Organization: Choose from the directory of "Organizations" the organization receiving the service.
- In the section of "Supplier" specify the settlement account with counterparts
- The counterpart: Choose the service provider from the directory of "Counterparts".
- Choose the supplier from the directory of "Counterparts". Choose the agreement (account, invoice) on the basis of which the services were paid.
- Sum: Enter the total sum of the document.

Bookmark "Table"

- Expenditures Account: Specify the expenditures account and analytics of the account.
- The name of service: Enter the name of the service as a text line.
- Quantity, sum: Specify the quantity and price of the services.

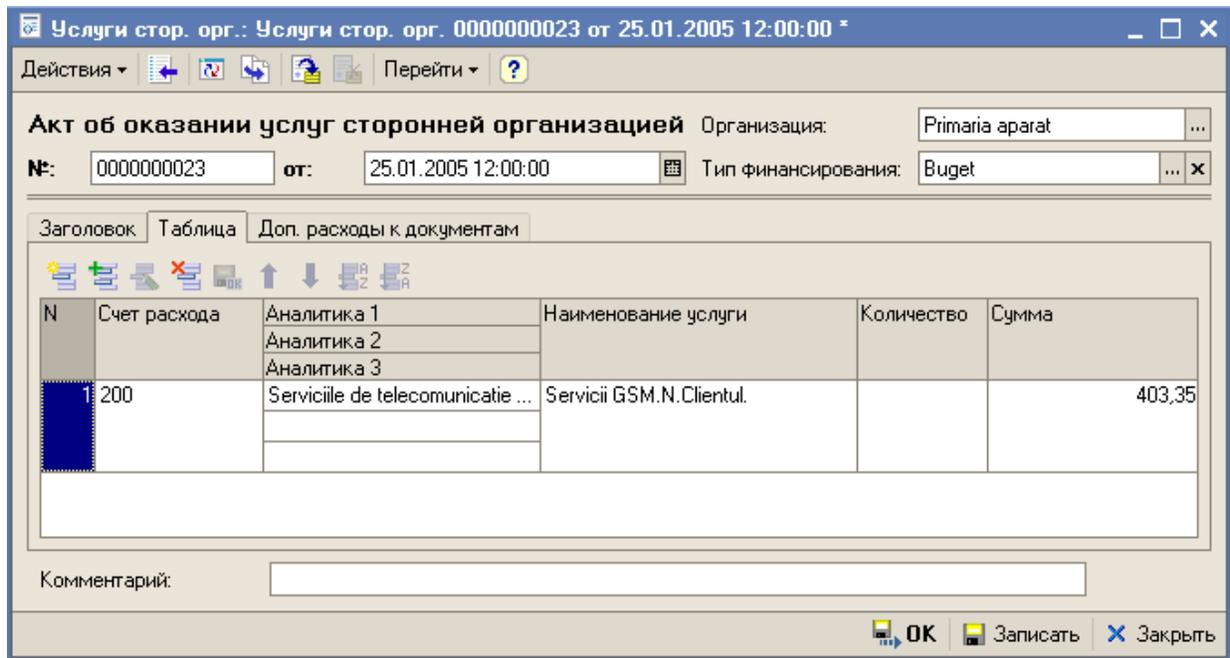


Figure 120. Document " Services of Outside Organizations". Bookmark "Table".

Bookmark "Additional Expenditures under the Documents"

The bookmark is informative and contains the list of related documents. For example, when receiving materials, the receipt of materials is registered as the "Receipt of Materials" document, while transportation expenses related to the deliveries as the "Service of Outside Organizations". In order to add the related document to the list, press the  pictogram or the "Insert" button, choose from the opened table the type of the related document, open the list of documents and choose the justification document. Specify the sum in the column of "Sum of Additional Expenditures".

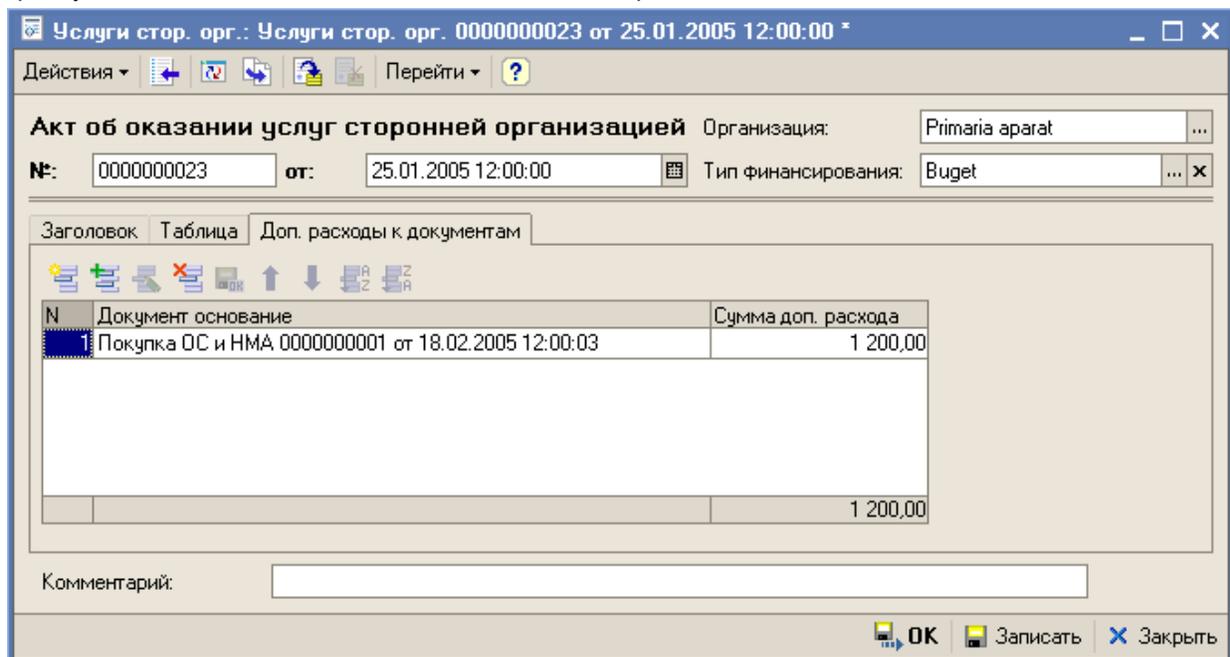


Figure 121. Document “Services of Outside Organizations.” Bookmark “Additional Expenditures under the Documents.”

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”–“Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

13.5. Repayment of the debt to outside organizations

Debt to economic agents is repaid by the transfer of money from the settlement account of the organization (“Payment Order” and “Bank Statement” or by issue of money by the cash office (debit slip is prepared).

The debt of materially accountable persons is repaid with drawing up of the document “Expense Report” if the employee used the money issued by the cash office. Should the employee use his/her own money, the debt is repaid with drawing up of the document “Debit Slip”.

The debt to the budget is repaid by transfer of the owed sums from the settlement account of the organization (see item 9.5)

13.6. Reporting

Report “Memorial Slip No 6”

Press button “Adjustment”

- Specify the period for which the report is formed.
- Selection on the organization: choose from the directory the organization on which the report is being formed.
 - On the account: Choose the account from the chart of accounts.
 - Selection by the types of financing: Flag the selected types of financing.
 - After the adjustment of the report, press the “Generate” button for the adjustment to be stored and the button “Generate” for the formation of the report.

14. Labor Remuneration

14.1. Initial adjustment of the module

Formation of the list of entries on the payroll.

The directory of “Adjustment of Entries” serves for storage of the correspondence of accounts in different accounting transactions. For the input of a new element (new entry) press the  icon on the panel or the “Insert” key on the keyboard.

Completion of the form

- "Parent" Field - specify the folder of the necessary adjustment. It can be the adjustment of entries on cash transactions, payroll, or deductions. The given field is intended for putting in order various entries on the groups in conformity with the types of economic transactions.
- Type of financing: Choose from the directory the type of financing. The given field is not obligatory for filling in.
- Code: The entry code is assigned automatically.
- Name: Enter the working name of the entry.
- Debit, credit: Specify the necessary correspondence of accounts.
- Flag the “Second Entry Needed”: If the given type of money transaction provides for the second record, set the flag and specify the necessary correspondence of the second record.

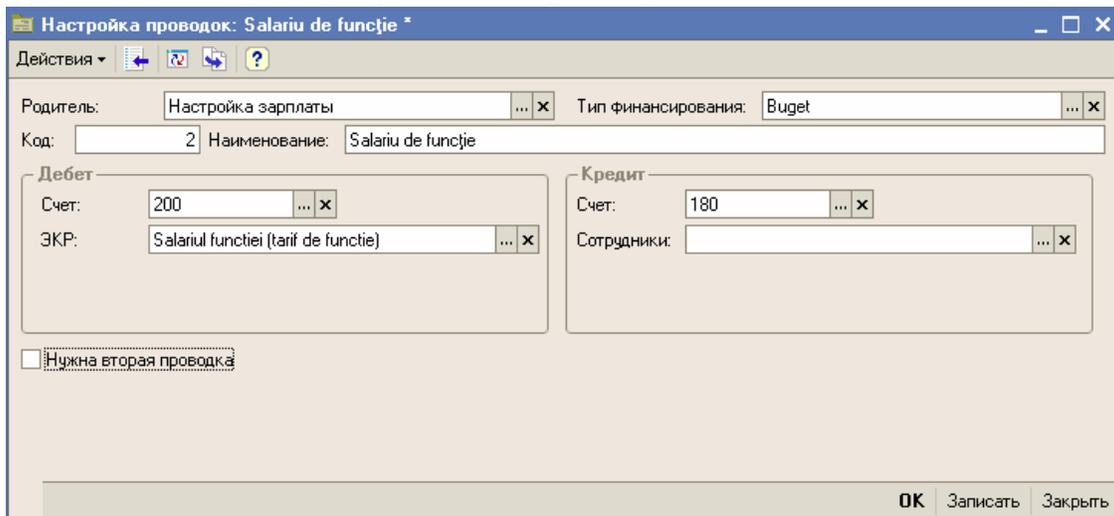


Figure 122. Element of the directory “Adjustment of Entries”.

Formation of the list of accruals and deductions.

The list of accruals and deductions used in the organizations is contained in the directory “Accruals and Deductions”. Before filling in of the directory of “Accrual of Deductions”, it is necessary to fill in the directory of “Adjustment of Entries” as long as when inputting the accruals and deductions a reference is made to the correspondence of accounts in the directory of “Adjustment of Entries”.

Open the menu of "Directories" - "Accrual of Deductions". In order to input a new record, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Group: It is used for the possible grouping of the directory.
- Code: It is assigned automatically.

- Name: Specify the working name of the accrual / deduction.
- Type: Set the switch on "accrual" if entering accrual; "deduction" – if entering deduction.
- Kind of settlement: after the selection, it is filled in for the following kinds of accruals – sick leaves, vacations. Choose from the chart the type of the account. For example “annual vacation”. (See the details further on “Filling in of the Chart of Types of Accounts”)
 - It is an element of the average value for the vacation allowance: Flag the type of accruals, which are an element of the average in the calculation for the vacation allowance
 - It is an element of the average value for the sick leave allowances: Flag the type of accruals, which are an element of the average in the calculation for the sick leave allowances
 - This is a bonus: Flag the type of accrual of the "Bonus"
 - Kind of bonus: It is filled in only for the type of accrual of the "Bonus". Specify the kind of bonus – quarter, annual, other.

Figure 123. Element of the directory “Accruals / Deductions”. Bookmark “Adjustment of Entries”.

Bookmark “Adjustment of Entries”

Type of financing: Choose the values from the directory.

- Adjustment of entries: Choose the necessary variant from the directory the “List of Entries”. If such a variant is missing in the directory, it needs to be introduced.

The bookmark “To Be Taxed”:

- The given bookmark becomes active in the selection of accruals. It is necessary to specify here what taxes are imposed on the given accrual.
- Flag the types of deductions charged from the given accrual.

Completion of the types of settlements chart.

For the account of the types of settlements (such as sick leave allowances, vacation allowances) the chart of settlements types is used. The chart is filled in using the major types of accounts. For the “Sick Leaves Allowances Account”:

- Set the cursor on the type of account "Sick Leaves Allowances"
- Press the F2 key for editing.
- Set the flag “This is the sick leave allowance”.
- Kind of Social Fund expenditures: Choose from the drop-down list the type of expenditures financed at the expense of the social fund.
- Create a separate element in the chart for every new kind of expenditures financed at the expense of the social fund. In order to create a new element, press the “Insert” key. Flag the “Sick Leave Allowance”. Choose the type of Social Fund Expenditures.

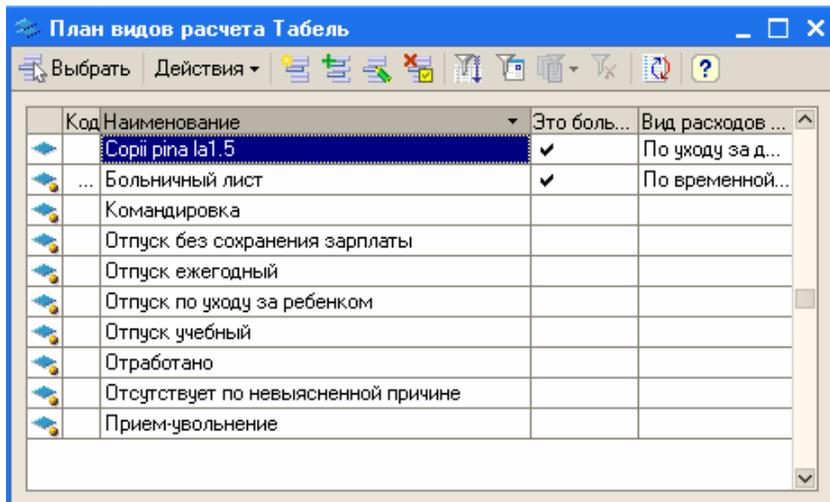


Figure 124. Chart of Types of Accounts

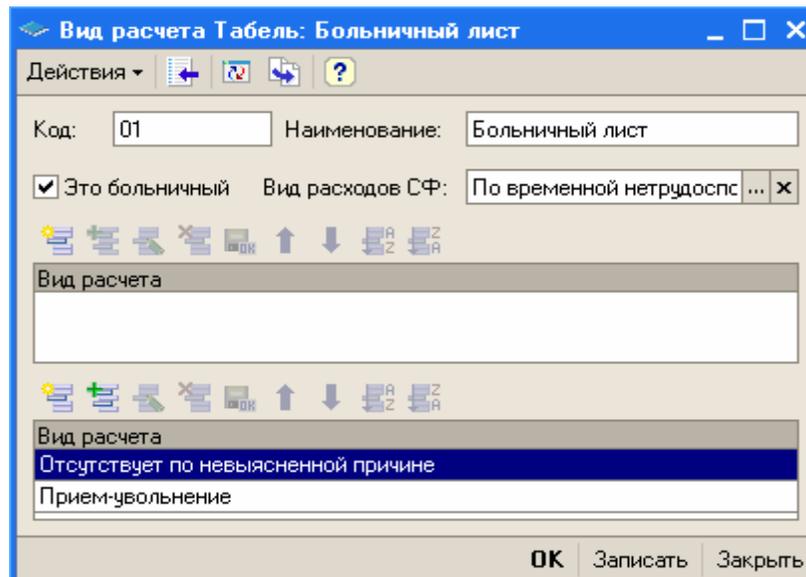


Figure 125. Element of the Types of Accounts Chart

Setting of periodic constants on the salary module.

Open the menu of "Operation" - "Periodic Constants". Fill in the constants related to the "Payment block":

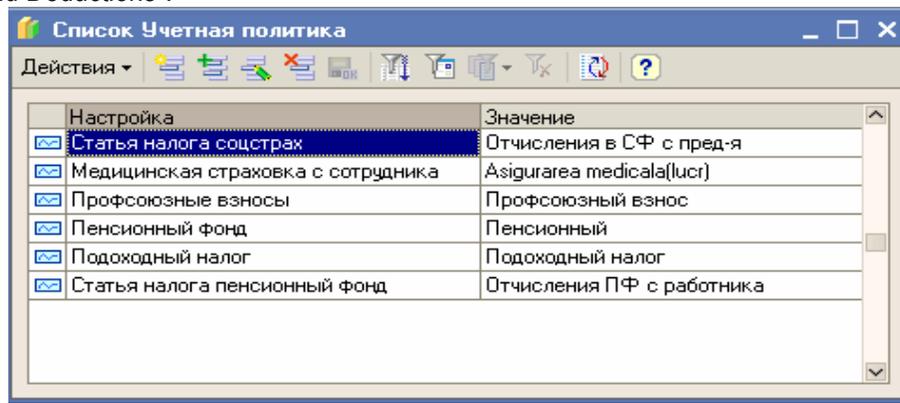
- The characteristic of the "Type of Deduction to the Pension Fund" - choose the required value from the list proposed in the field of "Value of the Constant".
- The characteristic of "Adjustment of the Accounting Transactions on the Prepayment to the Pension Fund" - in the field of "Value of the Constant", choose the type of deduction in the opened directory of "Accruals and Deductions". If necessary, enter the new one.

Adjustment of the accounting policy.

When initially entering the system for the calculation of salaries, it is necessary to adjust the accounting policy.

The form for the adjustment of the accounting policy is in the "Rates" block of the "Directories" menu. For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard. In the "Adjustment" field it is necessary to choose the characteristic in the opened list, while in the field of "Value" to choose a respective value:

- The characteristics of "Social Insurance Tax Item", "Pension Fund Tax Item" - in the field of values, the reference is made to the kind of tax in the opened directory of "Taxes"
- Characteristics of "Medical Insurance Deducted from the Employee", "Pension Fund", "Income Tax" - in the field of value, the reference is made to the type of deduction in the opened directory of "Accruals and Deductions".



Настройка	Значение
Статья налога соцстрах	Отчисления в СФ с пред-я
Медицинская страховка с сотрудника	Asigurarea medicala(lucr)
Профсоюзные взносы	Профсоюзный взнос
Пенсионный фонд	Пенсионный
Подоходный налог	Подоходный налог
Статья налога пенсионный фонд	Отчисления ПФ с работника

Figure 126 "Accounting Policy" List

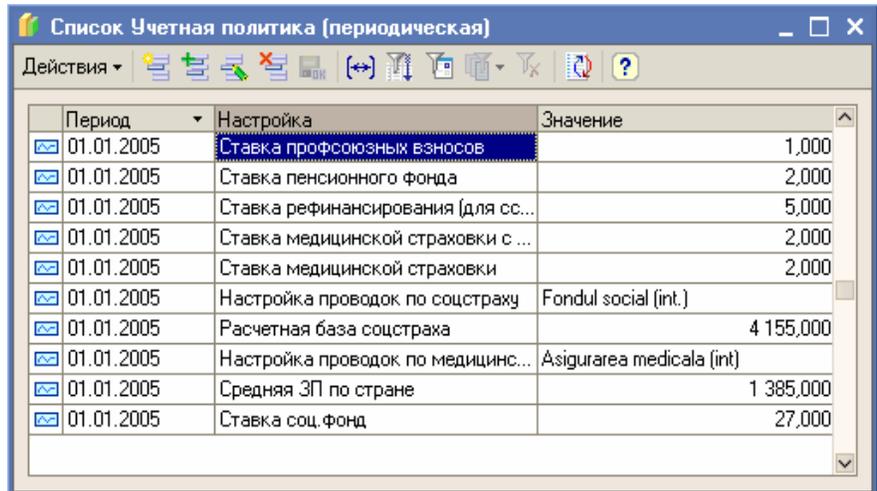
Adjustment of the periodic accounting policy.

The periodic registration data are adjusted at the initial login in the system and then at the beginning of the accounting period (at the beginning of the year). There are entered in the list the major discount rates currently effective in the economy.

The form for the adjustment of the accounting policy is in the "Rates" block of the "Directories" menu. For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

- In the "Date" field there is specified the date from which the entered characteristic becomes effective
- Choose in the opened list of the "Adjustment" field the characteristic of the accounting policy
- Enter its value in the field "Value" according to the current legislation

The characteristics of “Adjustment of Entries on the Social Insurance”, “Adjustment of Entries on the Medical Insurance Charged from the Enterprise” - in the field of values a reference is made to the type of deduction in the opened directory of “Accruals and Deductions”.



Период	Настройка	Значение
01.01.2005	Ставка профсоюзных взносов	1,000
01.01.2005	Ставка пенсионного фонда	2,000
01.01.2005	Ставка рефинансирования (для сс...	5,000
01.01.2005	Ставка медицинской страховки с ...	2,000
01.01.2005	Ставка медицинской страховки	2,000
01.01.2005	Настройка проводок по соцстраху	Fondul social (int.)
01.01.2005	Расчетная база соцстраха	4 155,000
01.01.2005	Настройка проводок по медицинс...	Asigurarea medicala (int)
01.01.2005	Средняя ЗП по стране	1 385,000
01.01.2005	Ставка соц. фонд	27,000

Figure 127 " Accounting Policy (periodic)»

Input of the list of positions in the organization

The list of positions used in the organizations is contained in the directory of "Positions in the Organization". For the input of a new record in the directory, press the  pictogram on the panel or the "Insert" key on the keyboard.

Completion of the form

- Name: Specify the name of the position.
- Code: It is assigned automatically.
- Code on the classifier: Specify the code by the qualifier.
- The "Office and Management Personnel" is flagged if the position relates to the administrative one.
- Kind of jobs rating: Choose the value from the directory of "Kinds of Jobs Rating". If the necessary value is missing in the directory, it is necessary to enter it. The given field is to be filled in after the jobs ratings are set up. (Look the block "Adjustment of Jobs Rating").
- Every position may be additionally described for the purposes of military registration: the categories of the positions according to which the employees holding these positions will be registered in the reports aimed for the military registration and enlistment offices.

Должности организаций

Действия ▾

Наименование: Код:

Код по классификатору: Административно-управленческий персонал

Вид тарификации: ... ✕

Воинский учет

Категория воинского учета: ... ✕

Настройки отчетов по зарплате

Отчет	Категория
Отчет 3-1	
Отчет 3-1а	

OK Записать Закрыть

Figure 128. Element of the directory of "Positions in the Organizations".

14.2. Setting up of the module parameters

Setting up of the module parameters

Entering the income tax rates.

The "Income Tax Rates" directory contains information on the rates of income tax for the calendar period. The data will be used for the calculation of the income tax when paying salaries. Open the menu of "Directories" - "Rates" – "Income Tax Rates". For the input of a new element in the directory press the  icon on the panel or the "Insert" key on the keyboard.

Completion of the form

- Period: Specify the beginning of the period since when the rate is effective (January 1).
- Name: Enter the limit item as a text line.
- Limit: Specify the lower limit.
- Rate: Specify the income tax interest rate of the given limit.

Период	Наименование	Граница	Ставка
01.01.2005	0-16200		9,00
01.01.2005	16200-21000	16 200	14,00
01.01.2005	21000<	21 000	20,00

Figure 129. Directory of "Income Tax Rate".

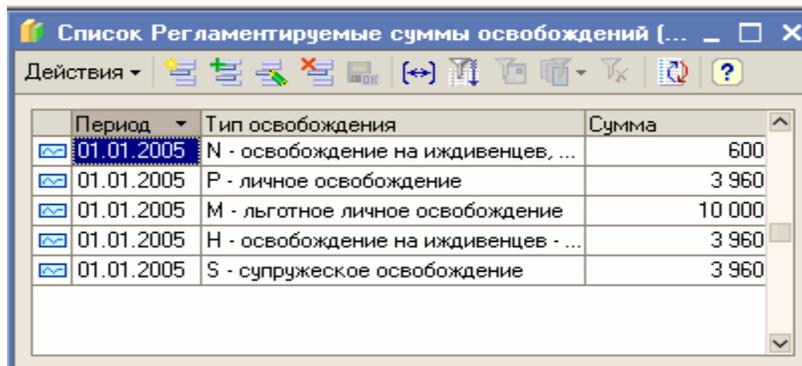
Entering the regulated sums of exemptions

The information on the effective categories and the sums of exemptions for the period, which will be used for the income tax calculation when paying salaries is to be found in the directory of the "Regulated

Sums of Exemptions". Open the menu of "Directories" - "Rates" – “Regulated Sums of Exemptions (year)”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Period: Specify the beginning of the period since when the exemption became effective (January 1).
- Type of exemption: Choose from the opened list the category of exemption.
- Sum: Specify the sum of exemption for a year.



Период	Тип освобождения	Сумма
01.01.2005	N - освобождение на иждивенцев, ...	600
01.01.2005	P - личное освобождение	3 960
01.01.2005	M - льготное личное освобождение	10 000
01.01.2005	N - освобождение на иждивенцев - ...	3 960
01.01.2005	S - супружеское освобождение	3 960

Figure 130. Directory “Regulated Sums of Exemptions”.

Adjustment of the calendar of holidays.

When initially logging in the system or at the beginning of the accounting period, it is necessary to adjust the calendar of holidays. Open the menu of "Directories" – “Regulated Production Calendar”

Completion

- Choose a respective value in the field of "Year".
- Press the button “Initial Completion” in the menu of the document
- It is necessary to add holidays with an unfixed date (Easter, Town or Village Day). For this purpose, choose the necessary date and press the “Enter” key on the keyboard. Choose a respective value from the emerging list.
- Press the "Record" button in the menu of the document

Printed form

If necessary, it is possible to print out the production calendar for the respective year. Go to the data register of “Regulated Production Calendar”, press the "Print" button in the menu of the document.

Setting up the work schedules

The list of all work schedules of the enterprise for the purposes of work time registration is to found in the directory of “Work Schedules”. The schedule contains information on the number of working hours by days and/or shifts. The work schedule may of one of the following types: Five-day, six-day and by shifts. However, for any type of the schedule, after adjustment of the schedule, it is necessary to fill in the calendar ". Open the menu of "Directories" – “Work Schedules”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- In the "Name" field: Enter the name of the schedule.
- Type of the schedule: Choose the type of the schedule.
- Number of hours per week: Specify the total number of working hours per week.

- The working days of the week and the periods of work per day are specified in the group of "Working Hours".
 - The calendar is filled in the group of "Calendar". For this purpose, press the button "Fill in" in the menu of the group. The calendar is filled in for the whole year. For viewing or editing by months, choose the necessary period. Having the work schedules for evening and night time, fill in the targeted data in the table part of the field "Evening hours", "Night hours".
 - Press the "OK" button.

Figure 131. "Input of the Work Schedule"

14.3. Maintaining the list of employees.

The directory of "Natural persons" is intended for the storage of information on all natural persons working at the enterprise. It is possible to unite natural persons in the directory into any kind of groups and subgroups, for example, it is possible to single out the groups of natural persons by the subdivisions of the organization. The given directory stores the personal data of an employee. The natural person entered in the directory becomes an employee after the registration of the document of his/her employment. Open the menu of "Directories" - "Natural persons". For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

The form provides for the opportunity of input of personal data on the natural person, such as: different codes (Fiscal code, social insurance personal code, etc.), contact information, members of the family and education.

When entering the data about a natural person in the field of "Names", enter the last, first and middle names of the employee, the code is assigned by the system automatically, specify the fiscal code and social insurance personal code. The other fields are not obligatory for filling in and are completed only as need arises.

Figure 132. Element of the directory "Natural Persons". Bookmark "General".

14.4. Employment in the organization

The employees are hired to work in the organization based on the document of "Employment in the Organization". One document may be used for the registration of employment of several employees; the obligatory condition here is the coincidence of identifiers in the heading of the document. Open the menu of "Document" – "Employment in the Organization". For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

Specify the number and the date of the document.

- Organization: From the directory of "Organization" choose the agency where the employee is being hired.
- Responsible: Choose the person responsible for the given site from the list of users of the accountant.
- Type of employment: Choose from the attached list the type of employment.

Bookmark "Employees"

- Employee: Choose from the directory the natural person to be employed.
- Position: Choose from the directory "Positions in the Organization" the position given to the employee.
- Personnel number: Specify the personnel number of the employee according to the classification used in the organization.
- Rate: Enter the number or numbers of salary rates;
- The date of coming to work: Specify the date when the employee started to work.
- Membership in the trade union: The employee's membership in the trade union is to be flagged.

- Adjustment of entries for trade-union membership fees: Choose from the directory of “Adjustment of Entries” the entry for the membership fees. Each trade-union organization should have a special entry in the directory with a respective record in the analytical accounting of the given organization.

№	Работник	Должность	Таб. номер	Ставка	Дата прие...	По	Член пр...	Настройка проводок
1	Balaur Ana	Director gradiniței	0000000001	1,50	01.01.1995		☑	Cotizatii syndicate (Ce..
2	Balmuş Tamara	Educator	0000000021	1,50	15.08.1991		☑	Cotizatii syndicate (Ce..
3	Barcaru Svetlan...	Educator	0000000011	1,29	19.09.2001		☑	Cotizatii syndicate (Ce..
4	Bejenari Natalia	Educator	0000000013	1,29	01.12.2003		☑	Cotizatii syndicate (Ce..
5	Brumă Alina Val...	Ajutor de educa...	0000000049	1,00	17.12.2004		☑	Cotizatii syndicate (Ce..
6	Budeanu Maria ...	Bucatar şef	0000000041	1,00	08.07.1997		☑	Cotizatii syndicate (Ce..
7	Buda Tatiana Ion	Educator	nnnnnnnn14	1,00	01.11.2004		☑	Cotizatii syndicate (Ce..

Figure 133. Document “Employment in the Organization”. Bookmark “Employees”.

14.5. Registration of the letter for resignation

The letter for resignation is registered based on the document “Letter for Resignation”. Before starting to work with the document, it is necessary to fill in the directory of “Regulated Sums of Exemptions”. The entered information will be used for the calculation of the income tax when paying the salary to the given employee. The document is an electronic analogue of the paper form of “Letter for Resignation” and is filled in on each employee separately. When initially entering the data, the date of the input of the balances is fixed. When entering the exemptions throughout the year, the beginning of the month serves as a working date since when the exemption is accounted. Open the menu “Document” – “Application for Exemption”. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and the date of the document; choose the organization and employee from the list.

Bookmark “Current year”

- All categories of exemptions are specified in the table.
- Specify the number of exemptions per employee against each category in the column of “Quantity”. For example, personal exemption – 1, exemption on dependents – 3.
- Sum: The column is filled in automatically as product of the sum of exemptions by the quantity.

N	Тип освобождения	Количество	Сумма
1	P - личное освобождение	1	3 960
2	M - льготное личное освобождение		
3	S - супружеское освобождение	1	3 960
4	N - освобождение на иждивенцев, ...		
5	H - освобождение на иждивенцев - ...		
			7 920

Figure 134 Document “Application for Exemption”. Bookmark “Current Year”.

Bookmark “Last Year”

The given bookmark is filled in automatically with the data of the previous year. If necessary, enter the information on the unused exemptions in the previous year.

14.6. Personnel documents

Dismissal of employees from the organization is registered by the document “Dismissal from the Organization”. The calculation of all kinds of respective permanent accruals and deductions on these employees is discontinued. Open the menu "Document" – “Dismissal from the Organization”. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

The document provides the list of employees to be dismissed, the dates and reasons for their dismissal. When the document is entered, the program verifies whether the employees specified in the document were dismissed earlier. When detecting such situations, the message about the mistake is displayed and the document is not entered.

Увольнение из организации

№: 00000002 от: 06.09.2005 16:20:33

Организация: Gradinita Nr. 1

Ответственный: Contabil1

Nº	Работник	Дата увольнения
1	Buga Tatiana Ion	06.09.2005

Комментарий:

Figure 135. Document “Dismissal from the Organization”.

14.7. Input of balances.

Input of balances on salaries

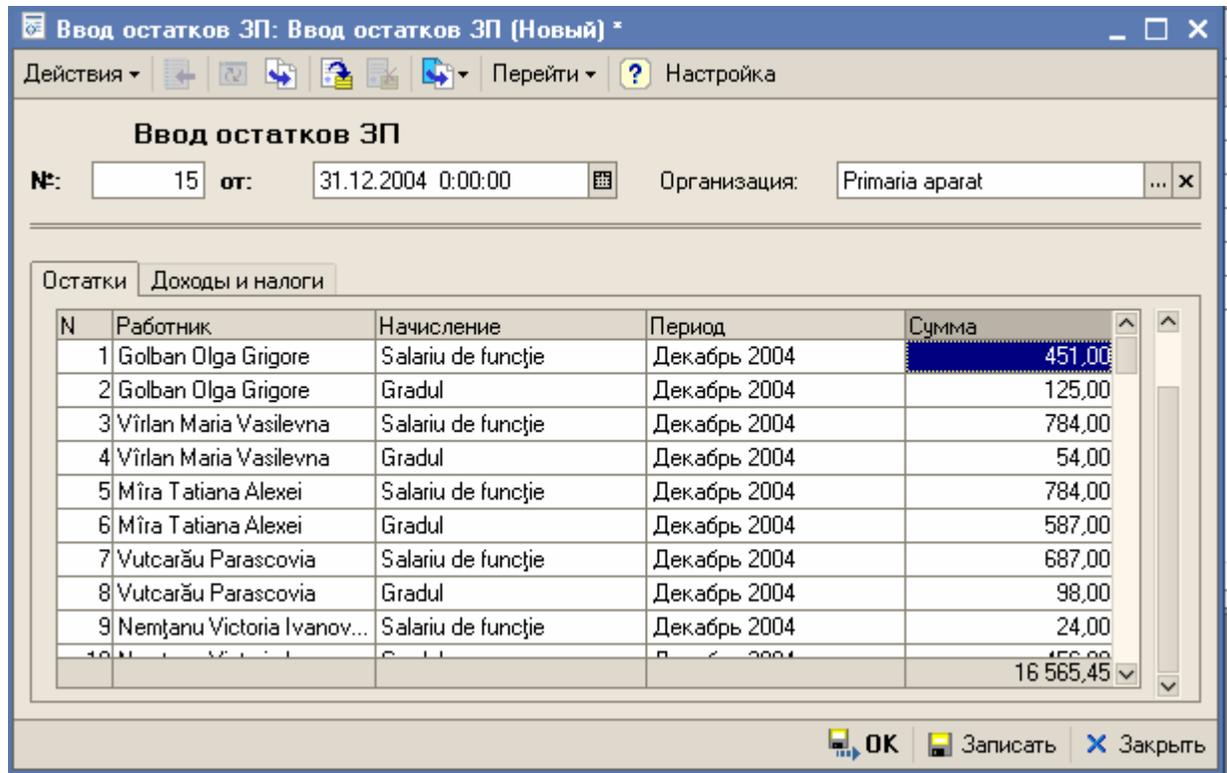
The balances are input once, at the initial stage of work with the configuration. The document “Input of Balances on Salaries” is intended for the input of balances on unpaid accruals. Open the menu “Document” – “Input of Balances on Salaries”. For the input of a new element, press the button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Enter the number and the date of the document, organization.

Bookmark “Balances”

- Employee: Choose the employee from the directory of “Employees of the Organization”
- Specify the employee, type of accrual, period and unpaid sum of accrual.



N	Работник	Начисление	Период	Сумма
1	Golban Olga Grigore	Salariu de funcție	Декабрь 2004	451,00
2	Golban Olga Grigore	Gradul	Декабрь 2004	125,00
3	Vîrlan Maria Vasilevna	Salariu de funcție	Декабрь 2004	784,00
4	Vîrlan Maria Vasilevna	Gradul	Декабрь 2004	54,00
5	Mîra Tatiana Alexei	Salariu de funcție	Декабрь 2004	784,00
6	Mîra Tatiana Alexei	Gradul	Декабрь 2004	587,00
7	Vutcașu Parascovia	Salariu de funcție	Декабрь 2004	687,00
8	Vutcașu Parascovia	Gradul	Декабрь 2004	98,00
9	Nemțanu Victoria Ivanov...	Salariu de funcție	Декабрь 2004	24,00
10				16 565,45

Figure 136 the Document “Input of Balances”. Bookmark “Balances”

Bookmark « Incomes and Taxes »

The bookmark “Incomes and Taxes” is completed in the cases when the beginning of the input of balances does not coincide with the beginning of the calendar year. The given bookmark includes the turnovers on accruals and deductions on the employee for the period starting from the beginning of the year. The personal card data are formed.

- Employee: Choose the employee from the directory “Employees of the Organization”.
- Income paid: Specify the income amount from the beginning of the year including all kinds of deductions.
- Tax withheld: Enter the sum of the tax withheld from the income.
- Medical insurance: Enter the total sum of medical insurance.
- Pension fund: Enter the sum of deductions to the pension fund.

The given document also provides for entering the balances on salaries per employee and different types of accruals as well as per one type of accruals on different employees for the same period. To set respective input parameters, press the “Adjustment” button on the panel and set the switch on the identifier “Fill in the Table”. In the heading of the document fill in the following fields:

- Employee – if the balances are entered only on one worker.
- Accrual – if the balances are entered only on one kind of accrual.
- Period – if the balances are entered only for a certain period.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

Input of deductions calculated on the basis of the entered balances on the salary at the moment of payroll accounting is done on the basis of the document “Accounting Information”. (See item 13.2)

Calculation of deductions on the entered balances on salaries during the payroll accounting is based on the document “Transfer for Payment” at the beginning of the accounting period.

14.8. Adjustment of job rating

The types of tariffs are set according to the rate schedule used in the organization.

The directory “Types of Tariffs” is intended for the formation of the job rating model according to the existing norms. The directory “Types of Tariffs” has two levels. The tariffs types can be grouped. Open the menu “Directories” - “Job rating” – “Types of Tariffs”

Completion of the form

The data is filled in and edited in a separate dialogue window, which is displayed by pressing the



button on the panel or the “Insert” key on the keyboard:

- Code: It is assigned by the system.
- Name: Enter the name of the tariff type corresponding to the effective standards of job rating.
- Parent: the given field is intended for grouping of tariffs
- Type of accounting: From the drop-down list, choose the type of data on the tariff to be entered: in sums, in days, in hours. In case the type of accounting is the sum, additional fields shall open: “Type of Time Accounting”, “Accrual”.
 - Type of time accounting: From the drop-down list, choose the type of working time accounting which the given tariff is applied to.
 - Accrual: From the drop-down directory of “Accruals and Deductions”, choose the type of accrual that the given tariff refers to.
- Press “OK”.

Figure 137. Input of a new element in the directory of “Types of Tariffs”

Setting the typical types of job rating

The directory is intended for the formation of typical kinds of job rating “Types of job rating”. Open the menu “Directories” - “Job Rating” – “Types of Job Rating”. For the input of a new element, press the



button on the panel or the “Insert” key on the keyboard.

Completion

- Name: Enter the code name of the rater.
- Typical schedule: Choose from the directory of “Work Schedules” the work schedule, which corresponds to the given rater.

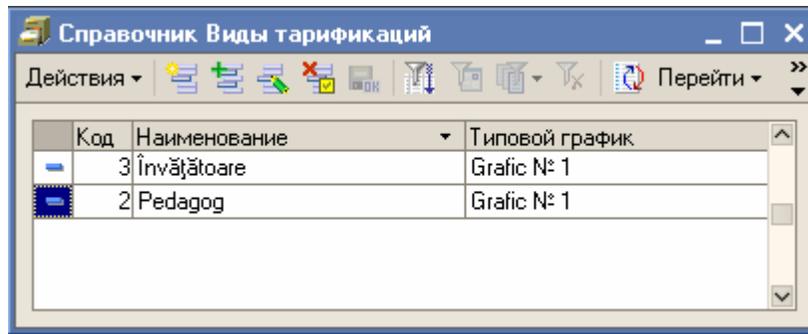


Figure 138. Directory “Types of Job Rating”

After completion of the current directory, open the directory of “Positions in the Organization” and coordinate the created types of job rating with positions.

Formation of the job rating models

The directory “Job Rating Models” is intended for the formation of models of job rating. The directory is included in the group of "Job Rating" and the menu of "Directories" and serves for assigning to the respective rater the types of tariffs corresponding to it and for the formations of the job rating model.

Completion. For the formation of the job rating model for the respective job rating, go to the directory “Types of Job Rating” and choose the necessary rater. In the menu of the directory, press "Go to" – “Job Rating Models”. As a result, the directory of “Job Rating Models” subordinated to the selected rater will drop down. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard. In the "Tariff" field, it is necessary to choose respective tariffs in the opened directory of “Types of Tariffs”.

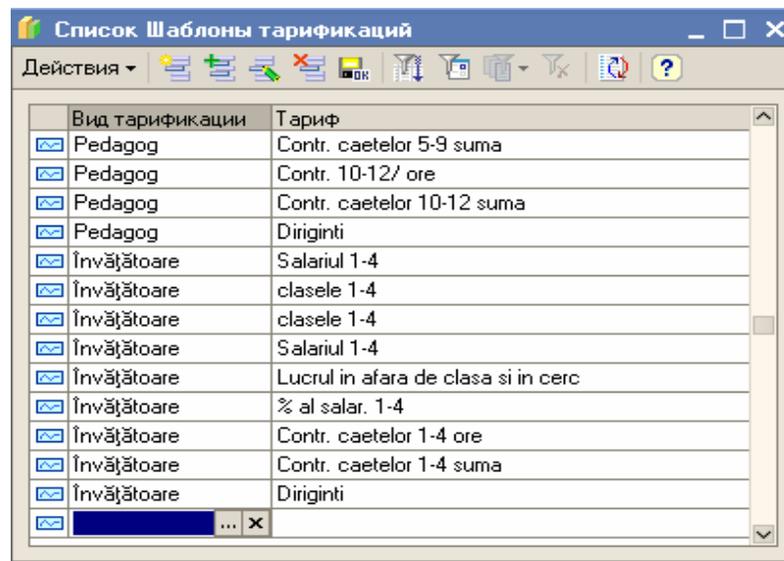


Figure 139. Form for Creation of the Job Rating Model

14.9. Input of job rating.

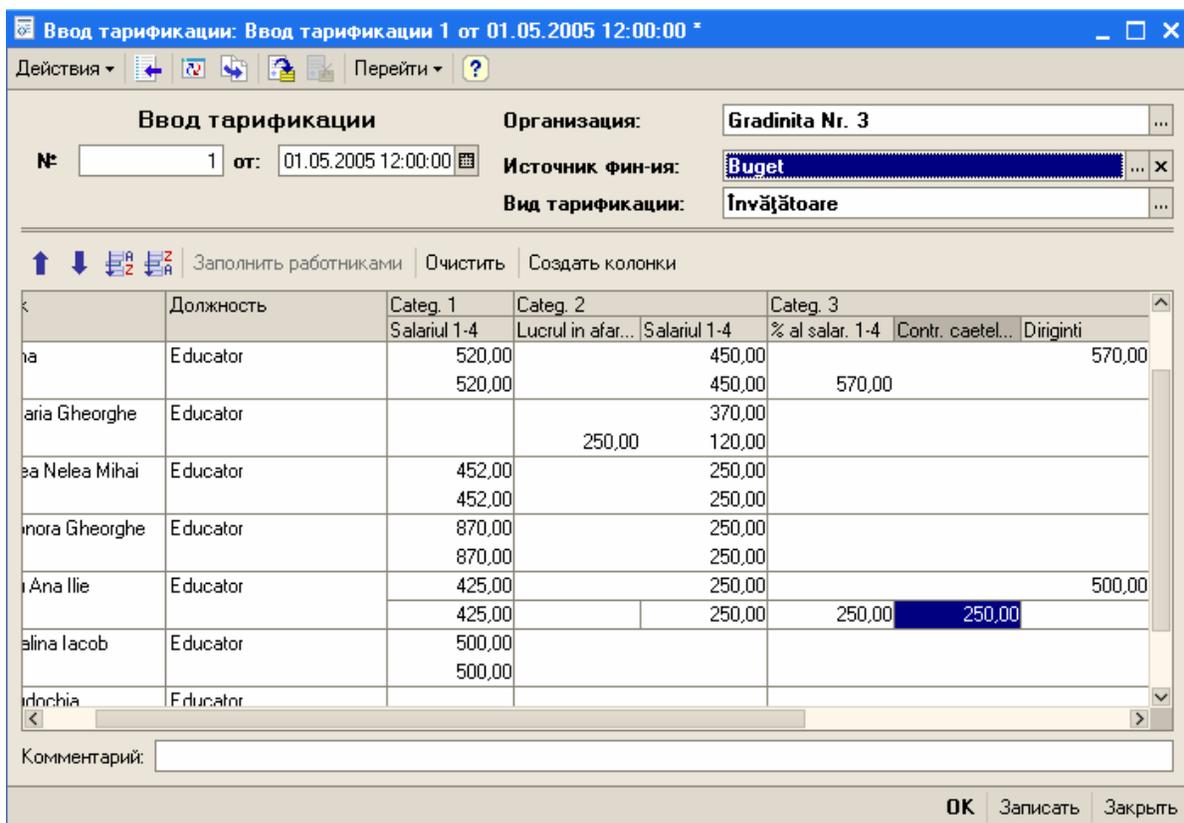
Input of job rating

After the directories of the "Job Rating" group are filled in, the sums on employees are input in the “Input of Job Rating” document based on the tariff scale. The system provides for entering the job rating on

the respective type of financing. Open the menu "Document" – "Input of Job Rating". For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Choose the organization; enter the number and date of the document.
- Source of financing: Specify the type of financing
- In the field "Type of Job Rating", choose the necessary type from the opened directory.
- In the menu of the document, press the "Fill in with Employees" button.
- In the menu of the document, press the "Create Columns" button. In the table part, there will appear the model for the given type of job rating with the employees of the given organization displayed in its lines, while the types of tariffs will be displayed in the columns.
- In the table part, enter the sums on each employee based on the salary scale.
- Press "OK"



The screenshot shows a software window titled "Ввод тарификации: Ввод тарификации 1 от 01.05.2005 12:00:00". The form contains the following fields:

- Organization: Gradinita Nr. 3
- Source of financing: Buget
- Type of job rating: Învățătoare

Below the form is a table with columns for job positions and tariff categories. The table data is as follows:

Должность	Categ. 1		Categ. 2		Categ. 3	
	Salariul 1-4	Lucrul in afar...	Salariul 1-4	% al salar. 1-4	Contr. caetel...	Diriginti
na	520,00		450,00			570,00
aria Gheorghe	520,00		450,00		570,00	
ea Nelea Mihai	452,00		250,00	120,00		
hora Gheorghe	452,00		250,00			
hora Gheorghe	870,00		250,00			
Ana Ilie	870,00		250,00			
Ana Ilie	425,00		250,00			500,00
alina Iacob	425,00		250,00		250,00	250,00
alina Iacob	500,00					
idochia	500,00					

At the bottom of the window, there is a "Комментарий:" field and buttons for "OK", "Записать", and "Закрыть".

Figure 140. Document "Input of Job Rating"

Editing.

Open the journal of the document "Input of Job Rating" (the menu of "Documents", submenu of "Input of Job Rating"). Find the necessary document, withdraw it from the entry, press the F2 key on the keyboard, make the needed changes and press the "OK" button.

When introducing changes in the tariff scale, all the changes are registered by the input of the new document.

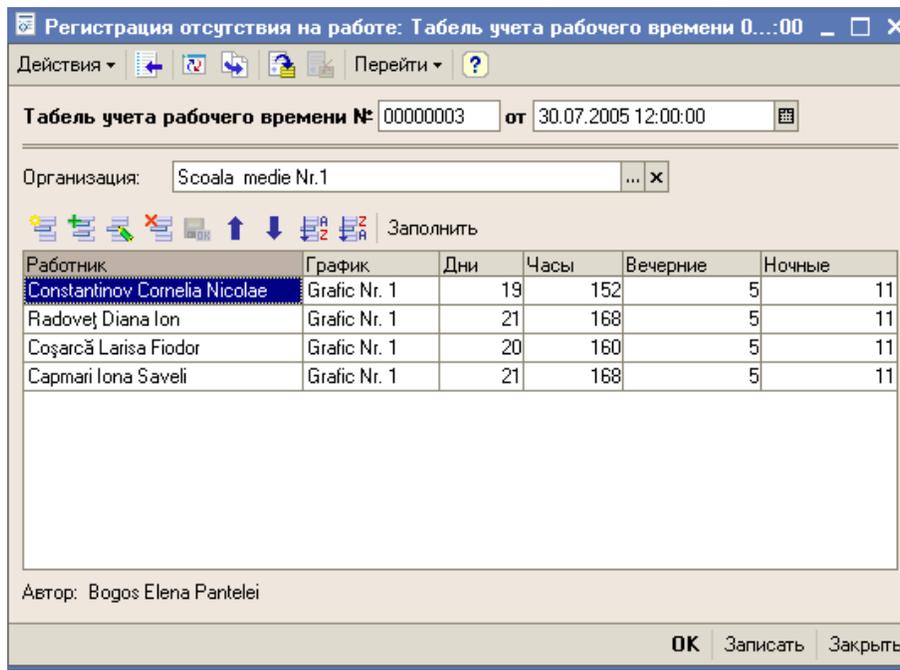
14.10. Accounting for the working hours.

Accounting for the working hours based on timesheets. The document “Time Sheet of Working Hours” is intended for the account of days and hours worked by each employee. Here are also entered sick leaves, vacations and personal leaves. For the input of the new document, open the menu of "Document"– "Time Sheet". For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion.

Enter the time sheet number; specify the date of the document. Choose the organization. It is possible to fill in the table part automatically by pressing the "Fill in" button; for every employee there will be specified the hours and days which he/she should work during the current month according to the working calendar. It is necessary to specify the days of absence from work (or hours, depending on the type of payment – by hours or by days, as well as the sick leave days and vacation). For this purpose:

- Set the cursor on the line with the last name of the employee on whom it is necessary to enter the absence time
 - Press the F2 key on the keyboard
 - In the bottom part of the dialogue window, there appears the field with options where it is necessary to choose the reason for absence from the opened list.
 - choose the days of absence with the cursor
 - Press the button “Mark the Picked out Days”
 - Press the button "Accept"
 - After the input of the actual days of absence on employees, press the “OK” button. Data from the entered document will be accounted in the document "Payroll Accounting”.



Работник	График	Дни	Часы	Вечерние	Ночные
Constantinov Cornelia Nicolae	Grafic Nr. 1	19	152	5	11
Radovej Diana Ion	Grafic Nr. 1	21	168	5	11
Coșarică Larisa Fiodor	Grafic Nr. 1	20	160	5	11
Capmari Iona Saveli	Grafic Nr. 1	21	168	5	11

Figure 141. Document “Time Sheet”.

Editing. Open the journal of the document “Time Sheet” (submenu “Time sheet”, menu “Documents”). Find the necessary document. Cancel the entry: for this purpose, click the right button of the mouse and choose the line of the “Entry Cancelled” in the opened menu. Press the F2 key, do the necessary changes, press “OK” button for the entry

14.11. Payroll accounting:

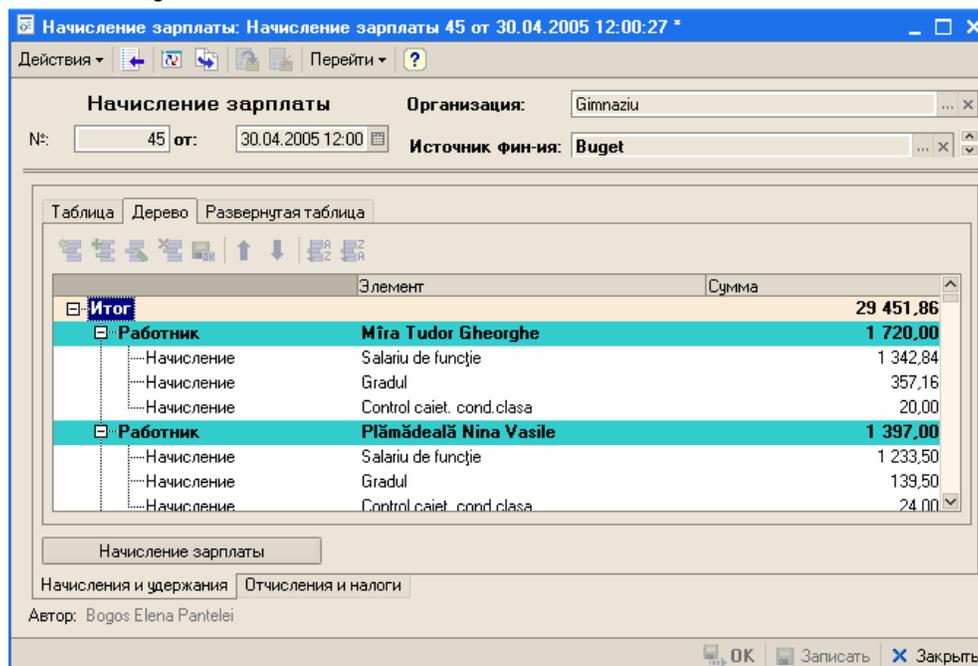
Payroll accounting is based on the document “Payroll Accounting”. The document is intended for the calculation of the sums of the earned income and some types of deductions.

The system provides for the accrual based on the respective type of financing. For this purpose, it is necessary to specify the type of financing in the heading of the document. It is not specified in the heading of the document on several types of financing for the payroll accounting.

Input of the new document: The menu "Document" – “Payroll Accounting”. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document
- Choose the organization on whose employees the payroll accounting is performed
- Specify the type of financing.
- Press the “Payroll Accounting” button (it is in the bottom part of the document). The sums accrued on each employee will be reflected in the table part of the document by the type of accrual. Bookmarks "Table", "Tree" and “Spreadsheet”: the accrued sums are shown in different data presentations. There is an opportunity for changing the accrued sums. For this purpose, set the cursor on the necessary box and make the changes.



Элемент	Сумма
Итого	29 451,86
Работник Mîra Tudor Gheorghe	1 720,00
Начисление Salariu de functie	1 342,84
Начисление Gradul	357,16
Начисление Control caiet. cond. clasa	20,00
Работник Pîmădeală Nina Vasile	1 397,00
Начисление Salariu de functie	1 233,50
Начисление Gradul	139,50
Начисление Control caiet. cond. clasa	24,00

**Figure 142. Document “Payroll Accounting”.
Bookmark “Accruals and Deductions”**

- Go to the bookmark “Deductions and Taxes” (it is in the bottom part of the form)
- Press the button "Calculate" - the sums of social insurance deductions paid by the enterprise will be calculated
- Go to the bookmark "Pension Fund" and press the button "Calculate".
- Press the “OK” button

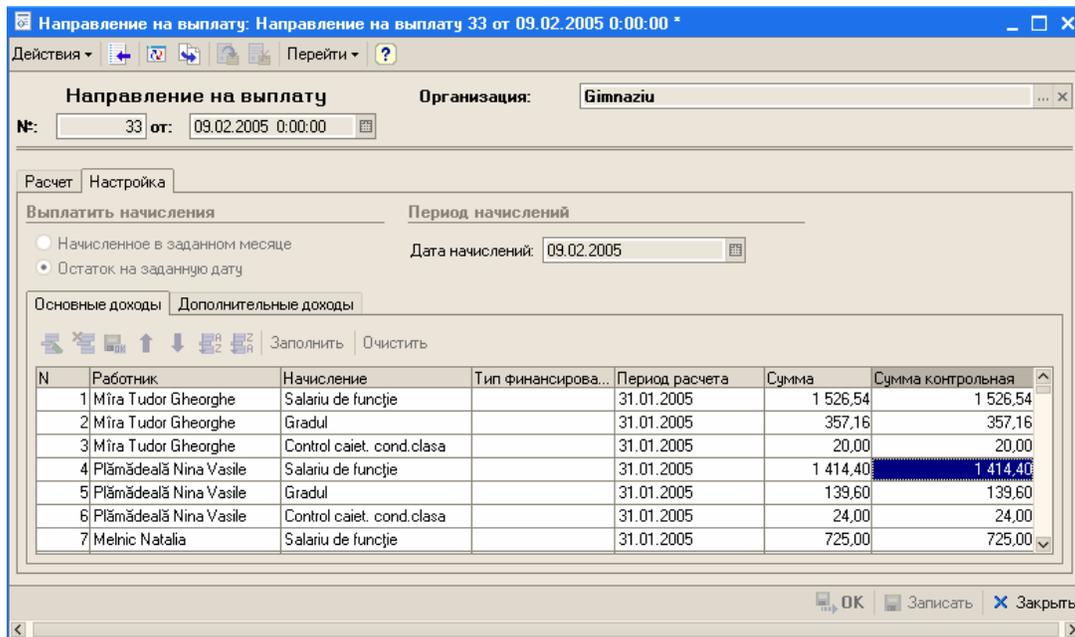


Figure 144. Document "Transfer for Payment". Bookmark « Adjustment. Basic Incomes".

Bookmark "Settlement"

- Press the "Fill in" button. As a result, the sums of income tax, deductions to the pension fund, medical insurance and trade-union membership fees will be computed in the table.

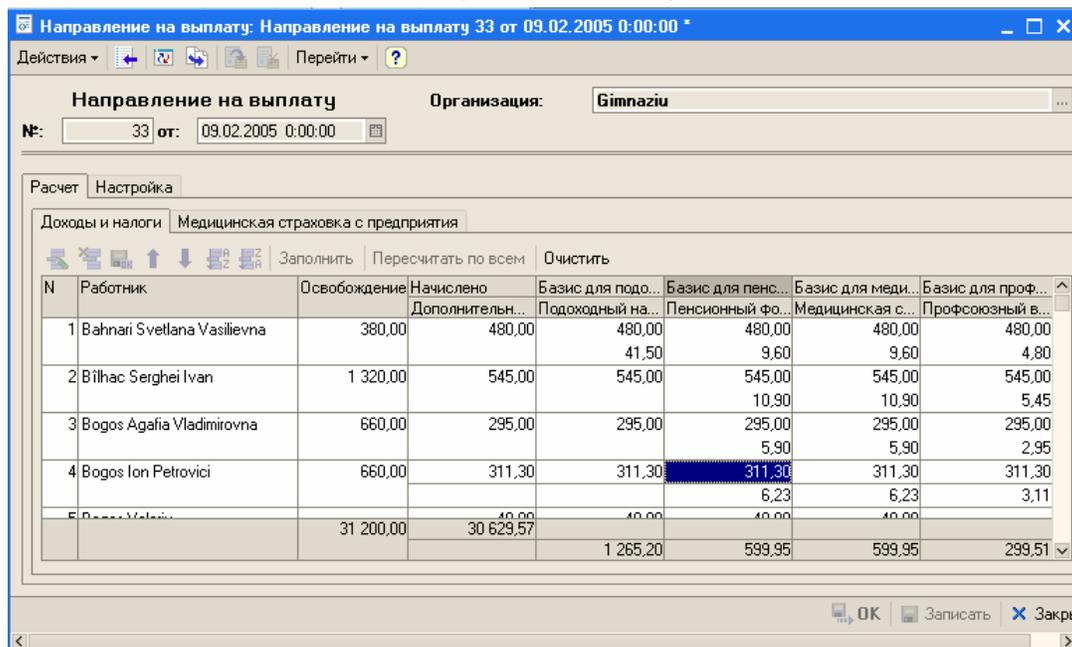


Figure 155. Document "Transfer for Payment". Bookmark "Calculation. Incomes and taxes».

Bookmark "Medical Insurance to Be Charged from the Enterprise"

- Press the button "Calculate". As a result, the sum of the medical insurance to be charged from the enterprise will be calculated.

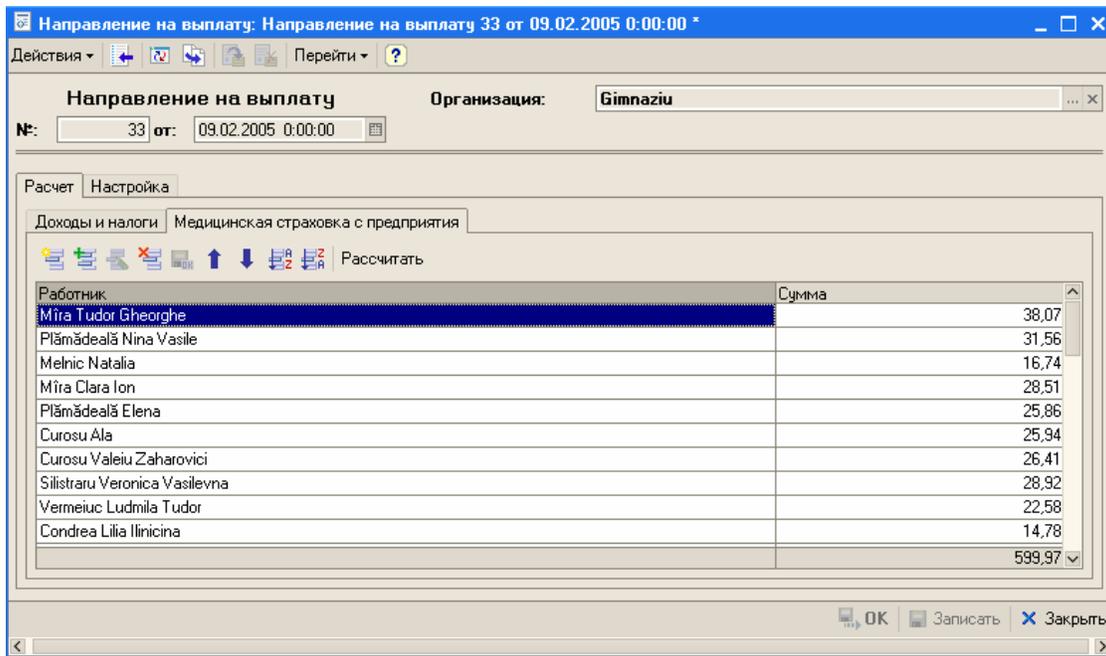


Figure 16. Document “Transfer for Payment”. Bookmark “Computation. Medical insurance to charged from the enterprise”.

Control of data input and editing

To verify correctness of the correspondence of accounts (internal transactions), press the “Go to”– “Accounting Transactions” button on the tools panel and verify the generated transactions. In case of a wrong input of identifiers or sums, cancel the input of the document, correct the incorrectly entered data and input the document.

14.13. Calculation of the vacation allowance

The calculation and accrual of the sums on vacation allowances are based on the document “Calculation of the Vacation Allowance”. Open the menu "Documents" – “Calculation of the Vacation Allowance”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document
- Choose the organization for whose employee the calculation of the vacation allowance is made
- Specify the type of financing
- Accrual: Choose the type of accrual from the opened directory “Accruals and Deductions”
- Employee: choose the employee for whom the vacation allowance is calculated
- Specify the vacation period of the employee. The duration of the vacation will be reflected in the field “Number of Days”
 - In order to inform about the calculation, flag the “Inform about Calculation”
- Press the "Fill in" button: the sums of income by months and types of accruals will be reflected in the table part
 - In order to inform about the calculation, flag the “Inform about Calculation”

- Press the button "Calculate": The sum accrued on the vacation allowance will be reflected in the field "Total to Be Accrued".
- Accrue social insurance; Deduct pension: Set the flags in case of need for the calculation of deductions.

Начисление отпускных: Организация: Gradinita Nr. 3

№: 00000002 от: 30.09.2005 0:00 Источник фин-ия: Buget

Начисление: Concediale Сотрудник: Nemțanu Victoria Ivanovna

Период с: 05.09.2005 по: 18.09.2005 Количество дней: 10

Информировать о расчете Среднедневной заработок: 33,29

Заполнить Расчет

N	Включаемые виды оплат при расч...	Сумма	ПериодНачМесяца	ПериодКонМесяца
1	Salariu de funcție	1 000,00	01.06.2005	30.06.2005
2	Salariu de funcție	809,52	01.07.2005	31.07.2005
3	Salariu de funcție	863,64	01.08.2005	31.08.2005
		2 673,16		

Начислять соц. страх. Удерживать пенсионный Итого к начислению: 332,90

OK Записать Закрыть

Figure 147 "Calculation of Vacation Allowances"

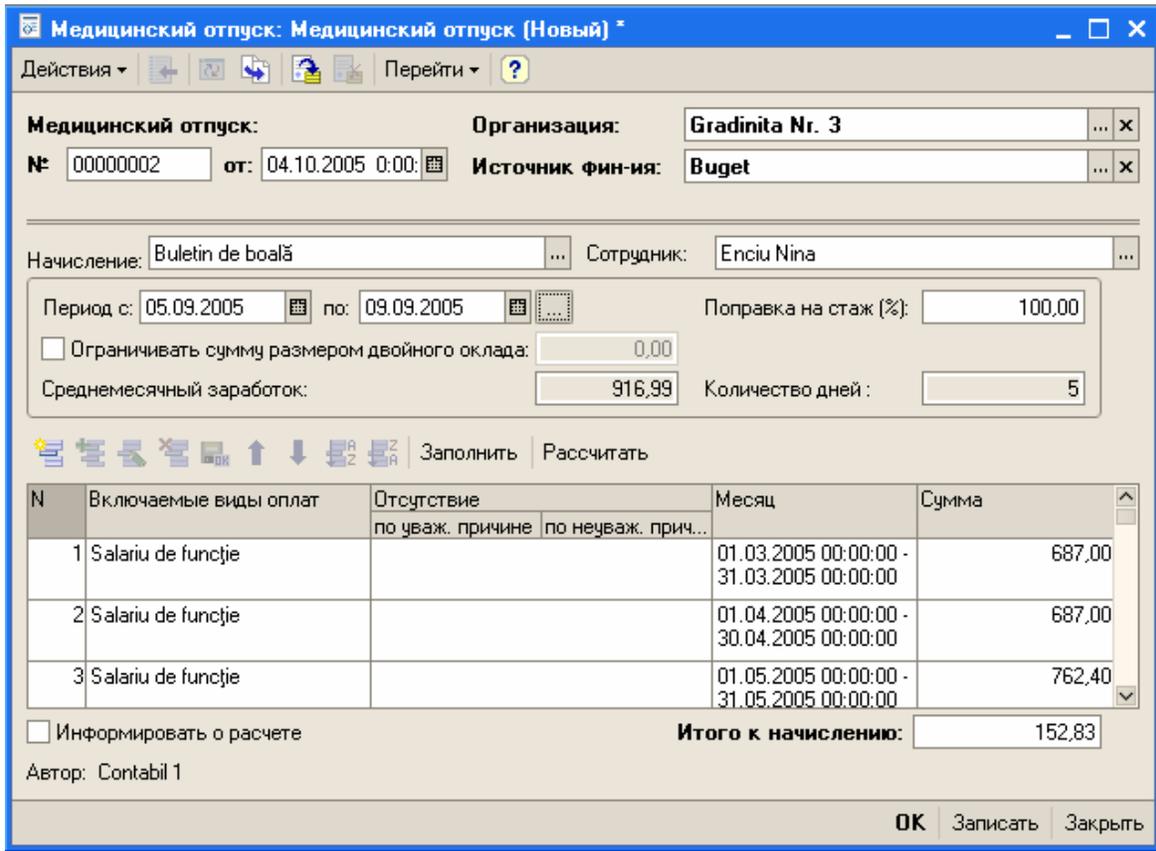
14.14. Sick leave allowance

The calculation of the sick leave allowances is based on the document "Sick Leave Days". Open the menu "Documents" – "Sick Leave Days". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Specify the number and date of the document
- Choose the organization for whose employee the sick leave allowance is calculated
- Specify the type of financing
- Choose the type of accrual from the opened directory "Accruals and Deductions"
- Choose the employee for whom the sick leave allowance is calculated
- Specify the period during which the employee enjoyed the sick leave. In the "Number of Days" field there will be displayed the duration of the sick leave
 - Adjustment for the length of service: enter the adjustment for the length of service
 - To limit the sum by the double salary size: If the sum of the average monthly income sum needs to be limited, set the flag and enter the sum of limitation.
- Press the "Fill in" button: In the table part, there will be displayed the sums of income by months based on the types of accrual

- To inform about the calculation, set the “Inform about Calculation” flag
- Press the "Calculate" button: In the field “Total to Be Accrued”, there will appear the sum of accruals on the sick leave allowance.



Медицинский отпуск: Медицинский отпуск (Новый)

Действия: [Icons] Перейти ?

Медицинский отпуск: № 00000002 от: 04.10.2005 0:00 Организация: Gradinita Nr. 3 Источник фин-ия: Buget

Начисление: Buletin de boală Сотрудник: Enciu Nina

Период с: 05.09.2005 по: 09.09.2005 Поправка на стаж (%): 100,00

Ограничивать сумму размером двойного оклада: 0,00

Среднемесячный заработок: 916,99 Количество дней: 5

Заполнить Рассчитать

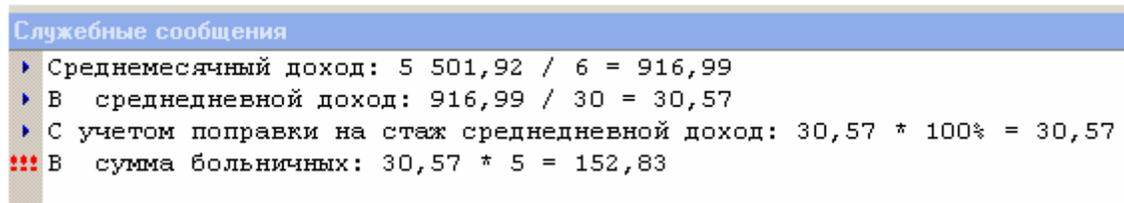
N	Включаемые виды оплат	Отсутствие		Месяц	Сумма
		по уваж. причине	по неуваж. прич...		
1	Salariu de functie			01.03.2005 00:00:00 - 31.03.2005 00:00:00	687,00
2	Salariu de functie			01.04.2005 00:00:00 - 30.04.2005 00:00:00	687,00
3	Salariu de functie			01.05.2005 00:00:00 - 31.05.2005 00:00:00	762,40
Итого к начислению:					152,83

Информировать о расчете

Автор: Contabil 1

OK Записать Закрыть

Figure 148. “Calculation of the sick leave allowance”



Служебные сообщения

- ▶ Среднемесячный доход: $5\ 501,92 / 6 = 916,99$
- ▶ В среднедневной доход: $916,99 / 30 = 30,57$
- ▶ С учетом поправки на стаж среднедневной доход: $30,57 * 100\% = 30,57$
- !!! В сумма больничных: $30,57 * 5 = 152,83$

Figure 149. «Message on the calculated sick leave allowance»

14.15. Salary payment

Money is paid to the employees based on the document “Payment of Salary”. First, it is necessary to adjust the directory of “Method of Payment of Salary to the Employees”.

Adjustment of the directory

The directory is intended for the definition of the method of payment on each employee. There is ensured the opportunity to choose the method of payment by transfer to the bank or payment directly from

the cash office. Payment of money from the cash office can be made by the payroll on all employees of the subordinated organization as a whole, or by the debit slip prepared on each employee separately.

Open the menu "Directories" – "Methods of Salary Payment to Employees". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

- Specify the time from which the given method of payment is effective for the given employee
- Specify the organization of the employee
- Choose the employee
- Choose from the drop-down list the method of payment: by the payroll, debit slips, transfer to the bank.
 - In case of transfer to the bank specify additionally: the bank account, the last and first names of the employee, number of the personal account and number of the plastic card.

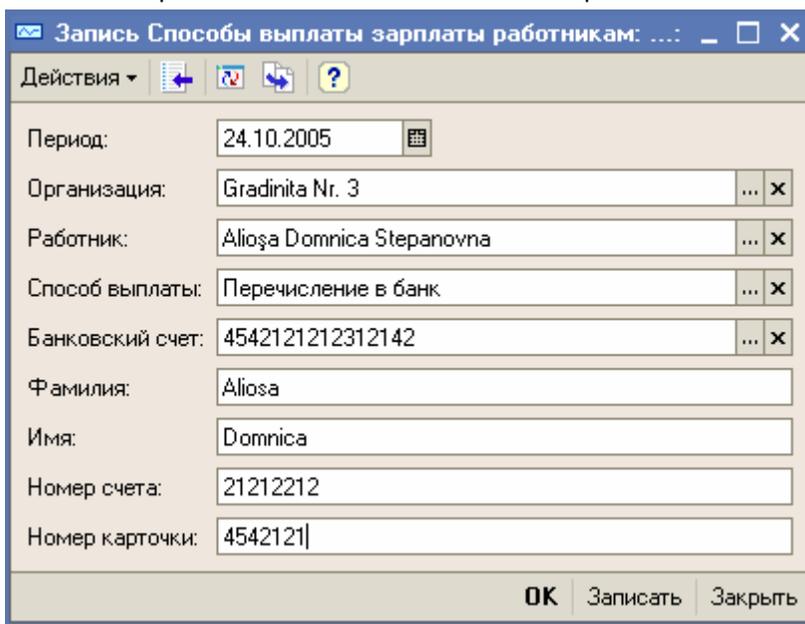


Figure 150. Element of the directory «Method of Salary Payment »

Payment of salary

Open the menu "Documents" – "Salary Payment". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

- Specify the number and date of the document
- Specify the organization on which the payment is made

Bookmark "Adjustment"

- Choose the type of financing
- Specify the method of payment
- When choosing the method of payment "Transfer to the Bank", specify the number of the bank account
- Choose from the directory of "Accruals and Deductions" the respective correspondence of accounts

Bookmark "Data"

- Press the "Fill in" button. In the table part on the bookmark "Data", there will appear the list of employees and the paid sums to each of them.

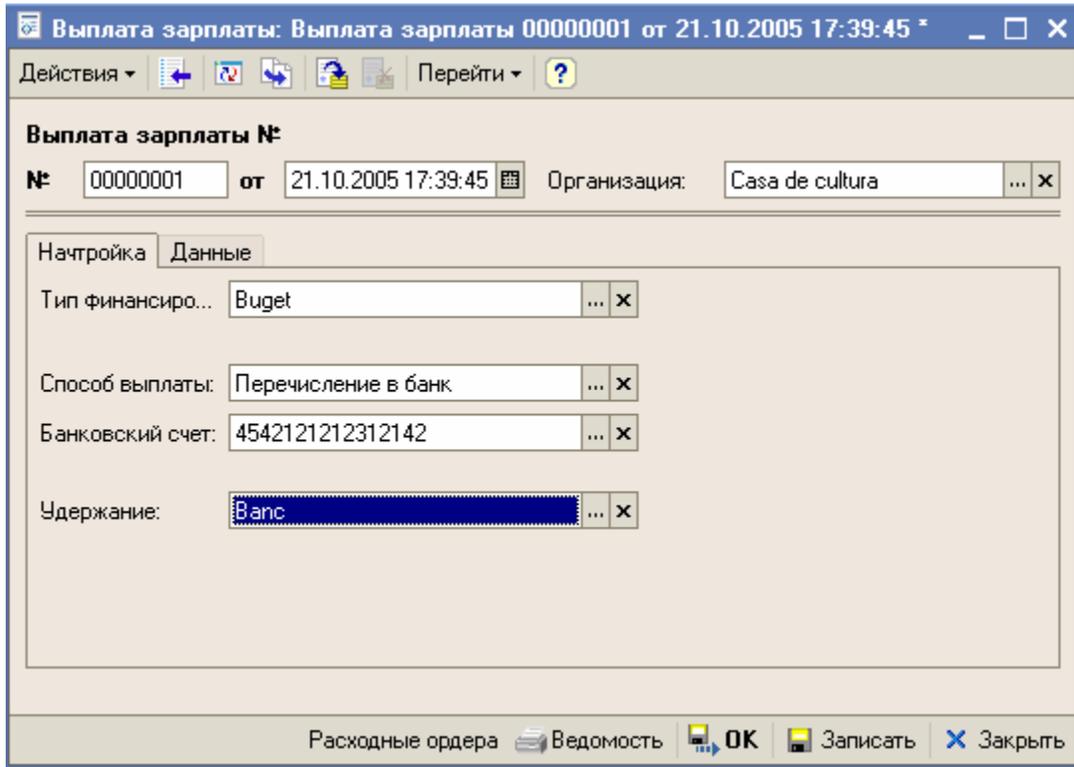


Figure 151. Document "Salary Payment"

- If the method is based on the payment of money directly through the cash office:
 - By pressing the button "Statement" – there will open the form of the wage sheet to be printed
 - By pressing the button "Debit Slips" – there will open the forms of debit slips on the money to be paid from the cash office ready for printing.

14.16. Reporting

Report "Memorial Slip No 5"

- Specify the period for which the report is formed.
- Source of financing: Choose from the list.

After the adjustment of the report, press the button "MS No 5. Salary", "MS No 5a" for the formation of the respective reporting.

15. Planning

15.1. Input of expenditures by the budget classification items

The document “Cost Planning” is intended for the input of costs plans of the organization. This document forms a record in the costs planning register.

Open the menu "Documents" - "Planning" – “Costs Planning”.

In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and the date of the document.
- Type of financing: Choose the values from the directory.
- Organization: Choose from the directory of "Organization" the subordinated organization.
- "Clarification" is flagged in case the entered document serves as clarification to some previous document on planning.
- It is possible to fill in the table in two methods: by pressing the "Fill in" button - the table is filled in with a complete list of items on the economic classifier or a logical selection of items from the directory of “Economic Classification of Expenditures”.
- Specify the sum of anticipated expenditures for the current month in the columns with the names of months.
- The total sum of planned costs for the whole period is reflected in the column "Total".



N	Статья по экономич...	Итого	Июнь	Июль	Август	Сентябрь	Октябрь
1	art.111.0 Remunerar...	250 000,00	5 000,00	40 000,00	50 000,00	5 000,00	50 000,00
		250 000,00	5 000,00	40 000,00	50 000,00	5 000,00	50 000,00

Figure 152. Document “Costs Planning”.

15.2. Input of the estimate of incomes by budget classification items

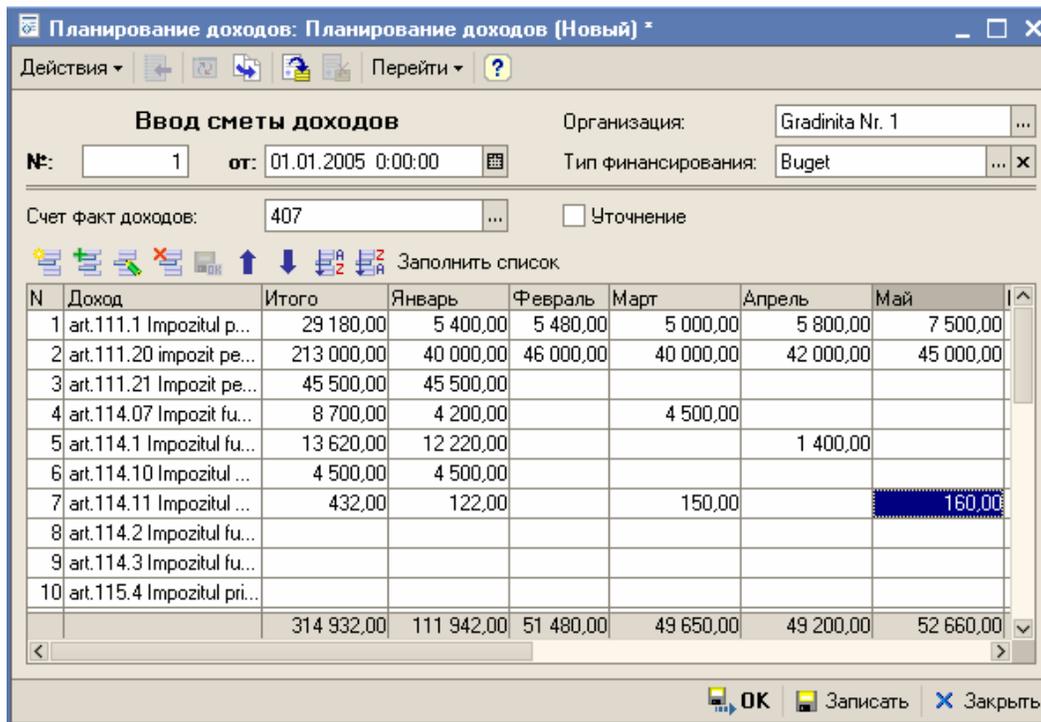
The document “Planning of Incomes” is intended for the input of plans on the incomes of the organization. This document forms a record in the register of planning of incomes. Open the menu "Documents" - "Planning" – “Planning of Incomes”.

In order to input a new item, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and the date of the document.

- Type of financing: Choose the values from the directory.
- Organization: Choose from the directory of "Organizations" the subordinated organization.
- The account of the fact of incomes: Choose the income statement from the chart of accounts.
- "Clarification" is flagged in case the entered document serves as clarification to some previous document on planning.
- The table can be completed by two methods.
 1. By pressing the button "Fill in the List" - the table is filled in with a complete list of items on the classifier of the fiscal revenues.
 2. By the logical selection of items from the classifier of fiscal revenues.
- In the columns with names of months, specify the sum of the anticipated income for the current month.
- The total sum of the anticipated incomes for the whole period is reflected in the column "Total".



N	Доход	Итого	Январь	Февраль	Март	Апрель	Май
1	art.111.1 Impozitul p...	29 180,00	5 400,00	5 480,00	5 000,00	5 800,00	7 500,00
2	art.111.20 impozit pe...	213 000,00	40 000,00	46 000,00	40 000,00	42 000,00	45 000,00
3	art.111.21 Impozit pe...	45 500,00	45 500,00				
4	art.114.07 Impozit fu...	8 700,00	4 200,00		4 500,00		
5	art.114.1 Impozitul fu...	13 620,00	12 220,00			1 400,00	
6	art.114.10 Impozitul ...	4 500,00	4 500,00				
7	art.114.11 Impozitul ...	432,00	122,00		150,00		160,00
8	art.114.2 Impozitul fu...						
9	art.114.3 Impozitul fu...						
10	art.115.4 Impozitul pri...						
		314 932,00	111 942,00	51 480,00	49 650,00	49 200,00	52 660,00

Figure 153. Document "Planning of Incomes".

15.3. Reporting

The report "Plan-Fact Cost Breakdown"

The report is the plan-fact cost breakdown for the period.

- Press the "Adjustment" button on the panel. Fill in the form of the adjustment.
- Specify the period for which the report is formed.
- Choose the type of financing.
- Choose the organization.
- Specify the accounts of actual cash expenditures.
- Save the adjustment ("OK").button
- Press "Generate" button.

The report "Plan-Fact Income Analysis"

The report is the plan-fact analysis of incomes for the period.



- Press the "Adjustment" button on the panel. Fill in the form of adjustment.
- Specify the period for which the report is formed.
- Choose the type of financing.
- Choose the organization.
- Specify the account in which the incomes are recorded.
- Save the adjustment ("OK" button)
- Press the "Generate" button.

16. The account of taxes and tax collections

16.1. Maintaining of the list of tax payers

The directory of "Subjects of Taxation" is intended for the storage of primary information on tax payers. In the directory, it is recommended to unite tax payers in arbitrary groups and subgroups, for example, it is possible to single out groups based on the addresses of tax payers (street –house). Form the groups based on the classification criteria of your choice. Groups are formed as folders. Open the menu "Directories" - "Taxes and Tax Collections" – "Subjects of Taxation". Enter the subject of taxation. For this purpose, press the  button on the panel, or the "Insert" key on the keyboard. Be sure that it gets into the necessary classification group. Fill in the identifiers in the opened dialogue window.

Completion of the form

- Enter the name of the tax payer in the "Name" field.
- Code is assigned by the system automatically.
- Type of the subject: In the opened dialogue window, choose the respective subject.
- Address – specify the street, house and apartment. The name of the street is chosen from the directory of "Streets". Should the necessary record be missing, it is necessary to enter it in the directory. Enter the necessary data in the respective fields.

Input of a new street in the directory

In the directory of "Streets", press the  button on the panel or the "Insert" key on the keyboard. Enter the name.

Bookmark "Land Tax"

The bookmark serves as the information field on each subject of taxation. The data in the table part are displayed after completion of the document "Information on Lands and Owners" and reflect the information on the kind of land which is at the disposal of the given subject of taxation.

The field "Additional Exemptions" is in the bottom part of the dialogue window. The data are displayed after completion of the document "Exemption from the Land Tax"

Субъекты налогообложения: Bogos Feodosie Petru

Действия ▾

Наименование: Bogos Feodosie Petru Код: 00011

Вид субъекта: Физическое лицо ...

Адрес ул.: Alexandru cel Bun ... Дом: 12 Квартира: 28

Дата рождения: 05.08.2004 ... Пол: Мужской ... Телефон: 45 55 66

Льготник Фис.код: 895623147 Серия и №: F 4725398

Категория льготника: Pensionar ... № удостоверения: 123456

Земельный налог | Налог на недвижимость

Участки земли

Период	Вид земли	Титульный номер
--------	-----------	-----------------

Дополнительное освобождение: 0 %

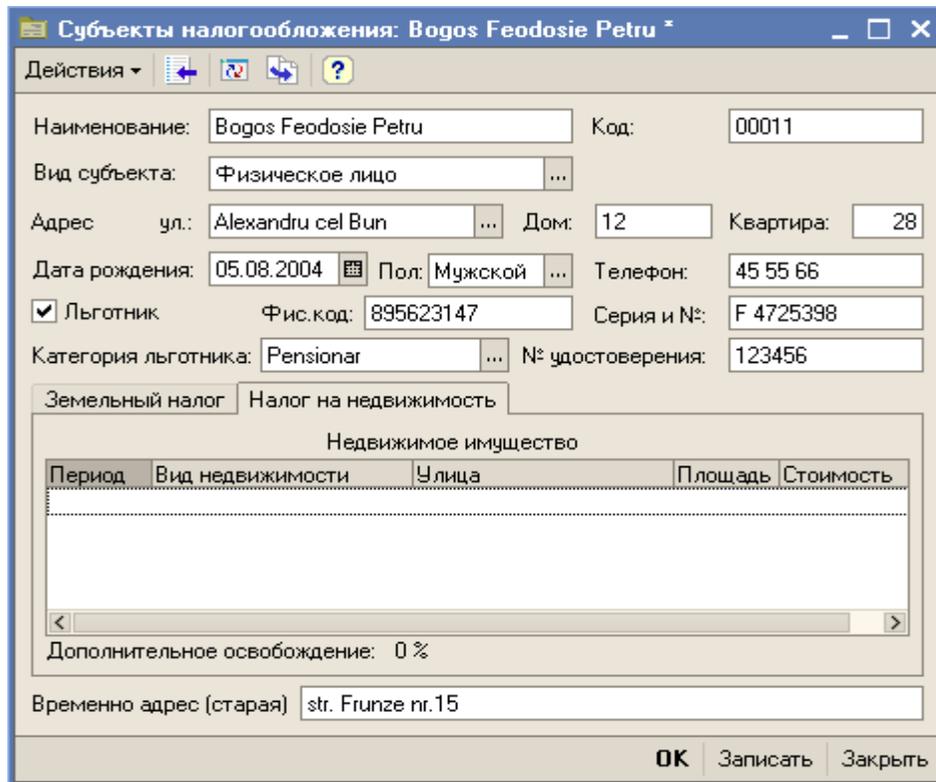
Временно адрес (старая) str. Frunze nr.15

OK Записать Закрыть

Figure 154. Element of the directory “Subjects of Taxation”. Bookmark “Land Tax”.

Bookmark “Real Estate Tax”

The bookmark contains information on the real estate, which is at the disposal of the given subject of taxation. The data are displayed after completion of the documents related to the real estate.



Субъекты налогообложения: Bogos Feodosie Petru

Действия ▾

Наименование: Bogos Feodosie Petru Код: 00011

Вид субъекта: Физическое лицо ...

Адрес ул.: Alexandru cel Bun ... Дом: 12 Квартира: 28

Дата рождения: 05.08.2004 ... Пол: Мужской ... Телефон: 45 55 66

Льготник Фис.код: 895623147 Серия и №: F 4725398

Категория льготника: Pensionar ... № удостоверения: 123456

Земельный налог Налог на недвижимость

Недвижимое имущество

Период	Вид недвижимости	Улица	Площадь	Стоимость

Дополнительное освобождение: 0 %

Временно адрес (старая) str. Frunze nr.15

OK Записать Закреть

Figure 155. Element of directory “Subjects of Taxation”. Bookmark “Real Estate Tax”.

16.2. The account of land tax

To work on the given section of the account, the directories of the “Subjects of Taxation” should be filled in.

Kinds of lands.

The directory “Kinds of Lands” is used for storage of information on the kinds of lands as objects of taxation. Open the menu “Directories” - “Taxes and Charges” – “Kinds of Lands”.

For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Code: It is assigned by the system automatically.
- Name: enter a code name of the land parcel
- Group “Current Rates of Taxes on Land Parcels”: Enter the rates for the given type of the land parcels.
- If necessary, choose the necessary characteristics:
 - Cannot have a cadastral evaluation
 - Privileges do not extend on the given kind of land

Figure 17. Element of directory “Kinds of Lands”.

The block of documents “Accounting for Taxes and Charges” is intended for record-keeping of land taxes. Open the menu “Documents” – “Accounting for Taxes and Charges”. Choose the necessary document.

Input of the information on lands and owners

The document “Information on Lands and Owners” is intended for the input of data on each owner and the land parcels belonging to him/her. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Number: Number of the document is formed by the system; it can be changed, if necessary.
- Date: Specify the date of the document
- Group: Choose the group of owners for the input of primary data on the land parcels belonging to them from the directory of “Subjects of Taxation”.
 - Current data: When flagged, the table will be filled in with the data from the data register and will include, besides the list of owners, the information on the land parcels belonging to them
 - From the directory: when flagged, the table will be filled in with the data from the directory of “Subjects of Taxation”
 - After the heading of the document is filled in, press the “Fill in” button.

In the bottom part of the document, there will be formed a table filled in with the data the contents of which depends on the flag set in the heading of the document (see above). In the process of data input, on the primary level, there will be displayed a list of owners on whom the following information needs to be entered:

- Kind of the land: Choose from the directory of “Kinds of Lands”.
- Title number: Enter the title number.
- The area (hectares): Enter the area of the land parcel.
- Cadastral evaluation: Enter the evaluation result.

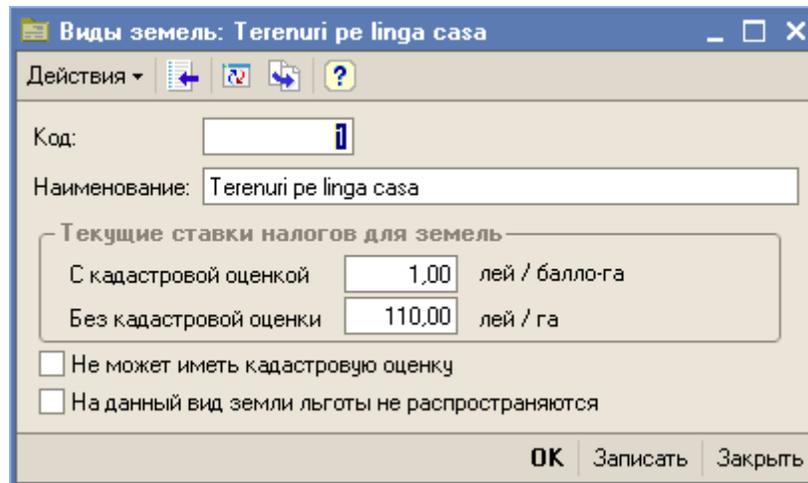


Figure 157. Document “Information on Lands and Owners”.

Input of balances of the land tax

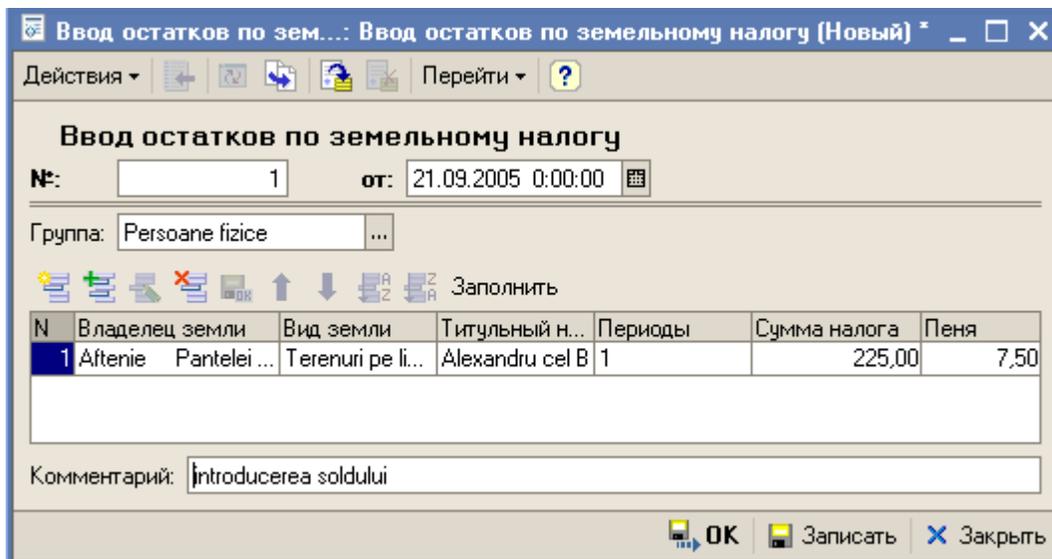
The document “Input of Balances of the Land Tax” is intended for the input of balances on the debts to the budget by the landowners. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Number: The number of the document is formed by the system and can be changed, if necessary.
- Date: Specify the date of the document.
- Group: Choose from the directory of “Subjects of Taxation” the group of owners in order to input the tax arrears.
 - After the heading of the document is filled in, press the "Fill in" button. In the bottom part of the document there will be generated a table filled in with the data. The table includes the list of owners on whom the fields need to be filled in:
 - Type of land: Choose the land parcel from the drop-down list.
 - Title number: the title number of the selected land parcel is entered.
 - Periods: the opportunity to enter the arrears by periods is ensured. Choose from the enclosed directory of "Periods" the necessary period; should such a record be missing in the directory, it needs to be added.

Input of a new period

- In the directory of "Periods", press the  button on the panel or the “Insert” key on the keyboard.
- Field "Year": Enter the necessary calendar year
 - Sum of the tax: Enter the sum of the outstanding debt on the selected land parcel for the given calendar period.
 - Fine: Enter the sum of the fine.



Ввод остатков по земельному налогу

№: 1 от: 21.09.2005 0:00:00

Группа: Persoane fizice

N	Владелец земли	Вид земли	Титульный н...	Периоды	Сумма налога	Пеня
1	Aftenie Pantelei ...	Terenuri pe li...	Alexandru cel B	1	225,00	7,50

Комментарий: Introducerea soldului

Figure 158. Document "Input of Balances on the Land Tax".

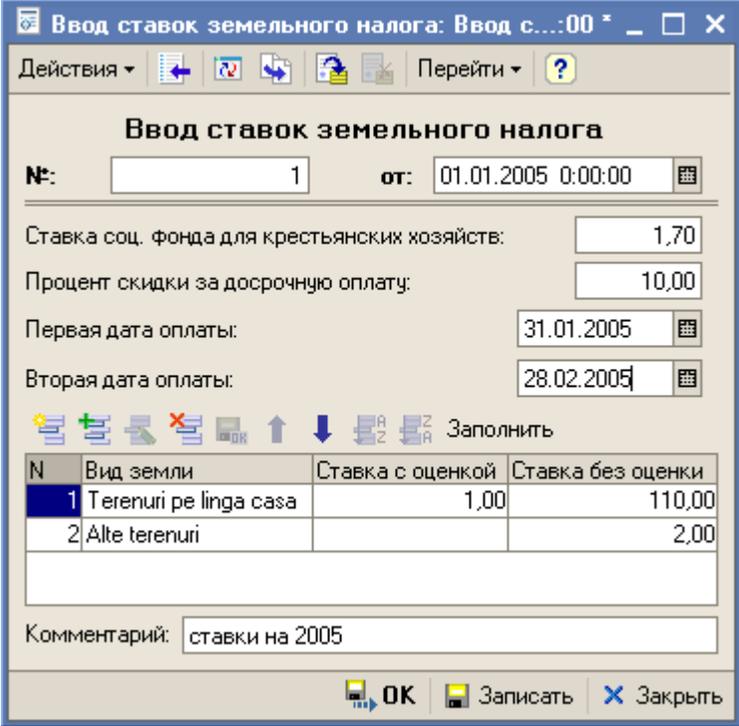
Input of land tax rates

The document "Input of Land Tax Rates" is intended for the input of land tax rates effective in the accounting period. The document is in the block of "Taxes and Charges", the menu of "Documents". For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Enter the number and date of the document.
- Fill in the fields of "Social Fund Rate for Peasant Farms", "Percentage of Discount for Prescheduled Payment", "First Date of Payment" and "Second Date of Payment".

The bottom part of the document is generated in the form of a table. After pressing the "Fill in" button, there will appear a data table containing the list of types of lands. Specify the rates in the respective fields.



Ввод ставок земельного налога

№: от:

Ставка соц. фонда для крестьянских хозяйств:

Процент скидки за досрочную оплату:

Первая дата оплаты:

Вторая дата оплаты:

N	Вид земли	Ставка с оценкой	Ставка без оценки
1	Terenuri pe linga casa	1,00	110,00
2	Alte terenuri		2,00

Комментарий:

OK Записать Закрыть

Figure 159. Document “Input of Land Tax Rates”.

Redistribution of land

The document “Redistribution of Land” is intended for reflection in the accounting of the changed land parcel owner. The document is in the block of "Taxes and Tax Collections", the menu of "Documents". In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Enter the number and date of the document.
- Recording of the changes of the owners in the accounting is arranged in the form of the table where the following data should be entered:
 - New owner: Choose the new owner from opened directory. If necessary, enter it in the directory (see the method of filling in of the directory “Subjects of Taxation”).
 - Former owner: Choose the former owner from the opened directory.
 - Type of land: Choose from the drop-down list the type of the land parcel to be transferred.
 - Title number: It is assigned automatically.
 - The land area belonging to the new owner: It is filled in with old values by default. It is supposed that the land parcel is transferred to the new owner as a whole. If necessary, the value can be corrected and only a part of the land parcel area may be specified
 - The area of land owned by the former holder: It is filled in only if a part of the land parcel is to be transferred, the calculations are made by the system.
 - Cadastral evaluation: It is filled in automatically.

Перераспределение земли

№: от:

N	Прежний владелец		Новый владелец	
	Вид земли	Титульный номер	Титульный номер	Титульный номер
1	Кадастровая оценка	Площадь земли	Площадь земли	
	Petrov Victor	A121245644	Smirnov A.	
	Terenuri pe linga casa	A121245644	A121245644	
	15,00	0,50	0,20	

Комментарий:

OK Записать Закрыть

Figure 160. Document "Redistribution of Land".

Granting of the land tax exemption

The document "Land Tax Exemption" is intended as the information confirming that the land tax exemption is granted for a certain period of time to a respective landowner. The document is in the block of "Taxes and Charges", the menu of "Documents". In order to input a new document, press the button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Enter the number and date of the document.
- Owner: Choose from the opened directory the land parcel owner who is granted the exemption.
- Specify the period during which the exemption is effective.
- Percentage: Enter the percentage of the exemption.
- Specify the land parcels subject to exemption.

Освобождение от земельного налога

№: от:

N	Владелец	Период с	Период по	Процент	Основание
1	Bogos Feodosie Petru	01.01.2005	31.12.2005	50,00	§=a ars

Комментарий:

OK Записать Закрыть

Figure 161. Document “Land Tax Exemption”.

Land tax accrual

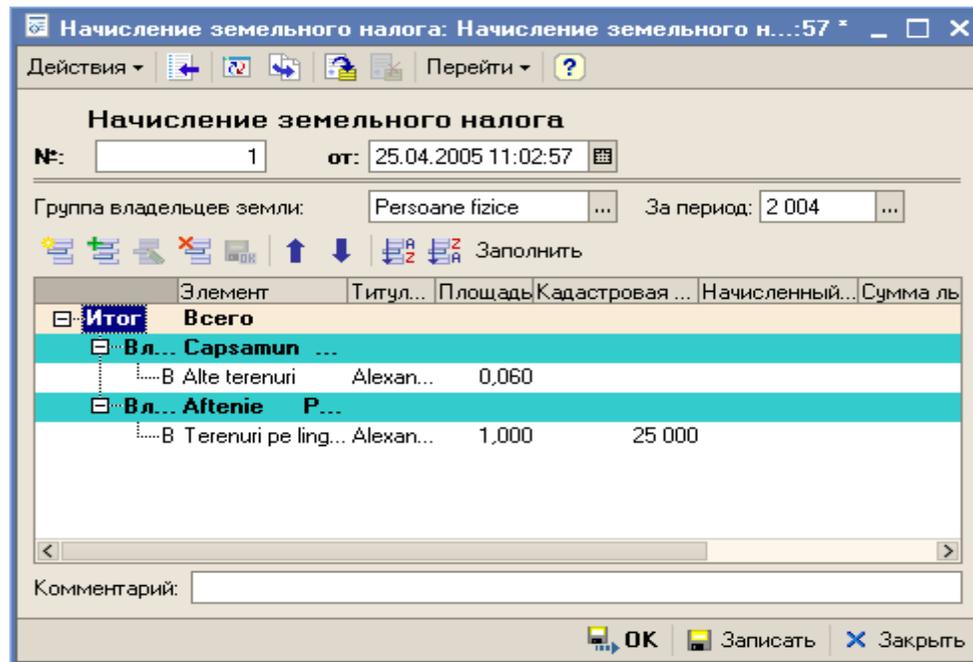
The document “Land Tax Calculation” is intended for the calculation of the land tax amount for the current accounting period.

Open the menu "Documents" - "Taxes and Charges" – “Land Tax Calculation”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and the date of the document.
- The duration of the period: Choose from the opened directory, the period for which the land tax is accrued.
- Group of landowners: Choose from the opened directory the necessary group.
- Press the "Fill in" button.

As a result of the performed operations, the land tax will be accrued by the landowners. The accrual is done in the form of the table specifying the types of land by the owners, the calculated tax amounts, the size of privileges and the total of the accrued tax.



Элемент	Титул...	Площадь	Кадастровая...	Начисленный...	Сумма ль...
Итого	Всего				
Вл... Capsamun ...					
В Alte terenuri	Alexan...	0,060			
Вл... Aftenie P...					
В Terenuri pe ling...	Alexan...	1,000	25 000		

Figure 162. Document “Land Tax Accrual”.

16.3. Accounting for the real estate tax.

In order to ensure the possibility to work in this part of the account, the directories of “Subjects of Taxation” should be filled in.

Types of real estate.

The directory “Types of Real Estate” is used for the storage of information on the real estate objects for taxation purposes. Open the menu "Directories" - "Taxes and Charges" – Types of Real Estate”.

In order to input a new record, press the  button on the panel or the “Insert” key on the keyboard.

Filling in of the directory

Code: It is assigned by the system automatically.

- Name: Enter the code name of the real estate item.

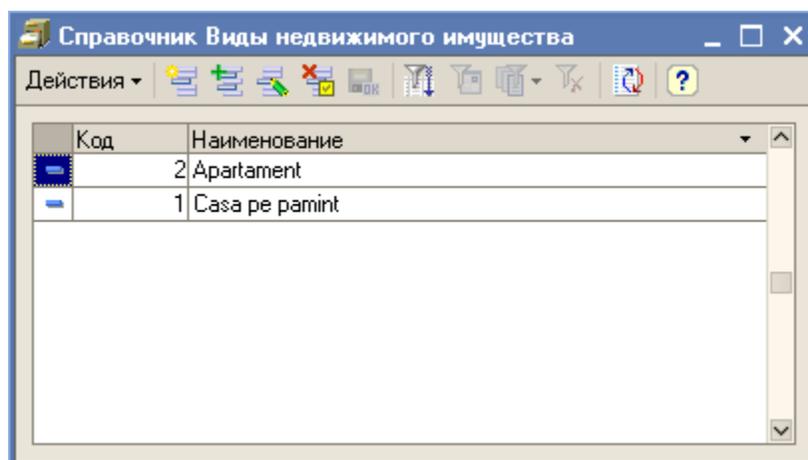


Figure 163. Element of the directory “Types of Real Estate”.

The block of documents of “Accounting for Taxes and Charges” is aimed for the record-keeping of the real estate tax. Open the menu "Documents" – “Accounting for Taxes and Charges”. Choose the necessary document.

Input of information on the real estate

The document “Information on Real Estate” is intended for reflection in the account of the information on the real estate belonging to specific owners. Open the menu "Documents" - "Taxes and Charges" – “Information on Real Estate”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and the date of the document.
- Group: Choose from the directory of “Subjects of Taxation” the group of owners for inputting the primary data on the real estate objects belonging to specific owners. Open the menu “Documents” - "Taxes and Charges" -“Information of Real Estate”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

- Set the flags - characteristics.

- Current data: When flagged, the table will be filled in with the data from the data register and will include, besides the list of owners, the information on the real estate objects belonging to them.

- From the directory: when flagged, the table will be filled in with the data from the directory of “Subjects of Taxation”

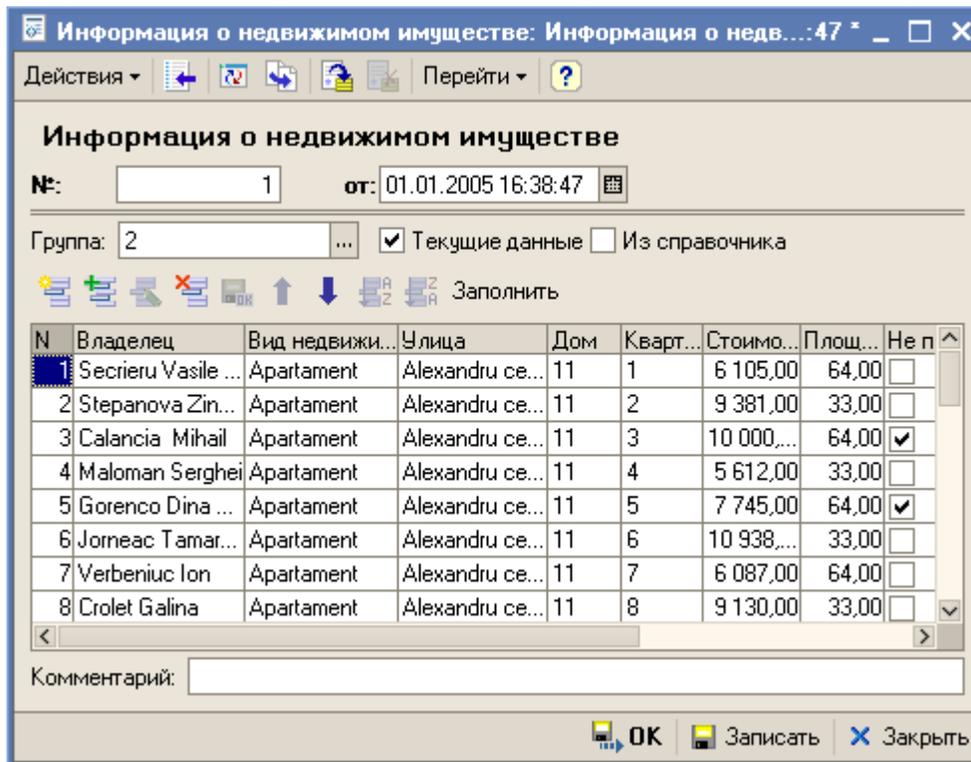
- After the heading of the document is filled in, press the "Fill in" button.

In the bottom part of the document, there will be formed a table filled in with the data, the contents of which depends on the flag set in the heading of the document (see above).

In the process of the data input, on the initial level, there will appear a list of owners whose fields need to be filled in:

- Type of real estate: Choose from the opened directory.
- The fields "Street", "House", "Apartment" will be filled in automatically. Correct the data, if necessary.

- Value: Enter the real estate value.
- Area: Specify the area of the real estate.
- Not privatized: The flag set is to confirm that the given real estate item is not privatized.



N	Владелец	Вид недвижи...	Улица	Дом	Кварт...	Стоимо...	Площ...	Не п
1	Secieriu Vasile ...	Аpartament	Alexandru се...	11	1	6 105,00	64,00	<input type="checkbox"/>
2	Stepanova Zin...	Аpartament	Alexandru се...	11	2	9 381,00	33,00	<input type="checkbox"/>
3	Calancia Mihail	Аpartament	Alexandru се...	11	3	10 000,...	64,00	<input checked="" type="checkbox"/>
4	Maloman Serghei	Аpartament	Alexandru се...	11	4	5 612,00	33,00	<input type="checkbox"/>
5	Gorenco Dina ...	Аpartament	Alexandru се...	11	5	7 745,00	64,00	<input checked="" type="checkbox"/>
6	Jorneac Tamar...	Аpartament	Alexandru се...	11	6	10 938,...	33,00	<input type="checkbox"/>
7	Verbeniuc Ion	Аpartament	Alexandru се...	11	7	6 087,00	64,00	<input type="checkbox"/>
8	Crolet Galina	Аpartament	Alexandru се...	11	8	9 130,00	33,00	<input type="checkbox"/>

Figure 164. Document "Information on Real Estate".

Input of balances on the real estate tax

The document "Input of Balances on Real Estate Tax" is intended for the input of balances on the real estate owners' tax arrears to the budget. The document is in the block of "Taxes and Charges", the menu of "Documents". For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Number: Number of the document is formed by the system; it can be changed, if necessary.
- Date: Specify the date of the document.
- Group: Choose from the directory of "Subject of Taxation" the group of owners for inputting their tax arrears.

After the heading of the document is filled in, press the "Fill in" button.

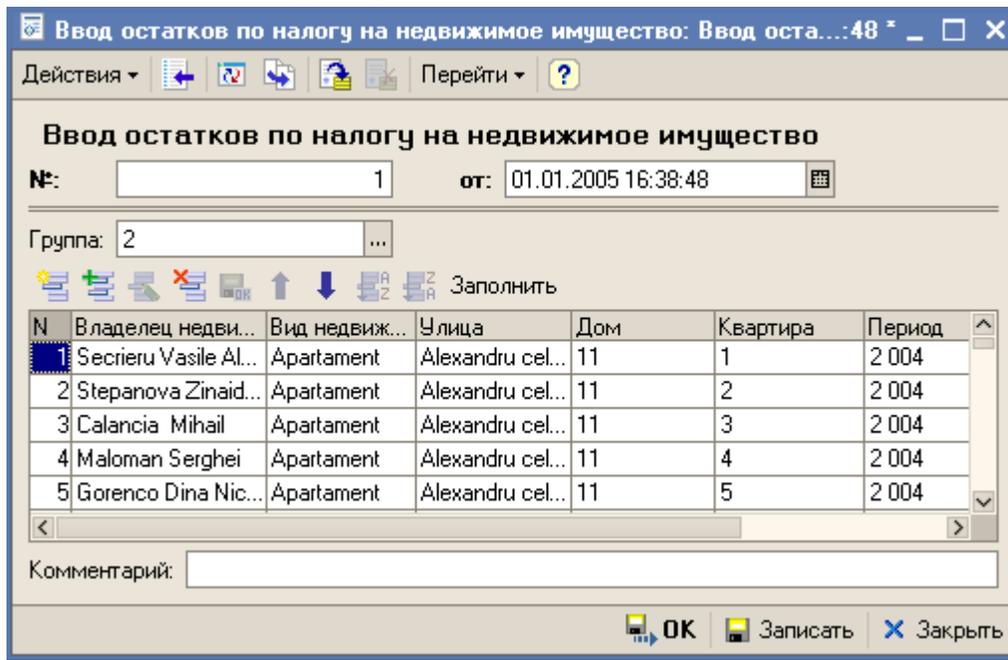
In the bottom part of the document, there will be generated a table filled in with the data. The table includes the list of owners on whom it is necessary to enter the following:

- Type of real estate: Specify the type of real estate.
- The fields "Street", "House", "Apartment" will be filled in automatically.
- Periods: the opportunity is ensured to enter the arrears by periods. Choose from the directory of "Periods" the necessary period. Should the necessary record be missing, it is necessary to enter it in the directory.

Input of a new period

In the directory of "Periods", press the  button on the panel or the "Insert" key on the keyboard.

- Field "Year": Enter the necessary calendar year
- The tax sum: Enter the amount of the outstanding debt on the selected land parcel for the given calendar period
- Fine: Enter the sum of penalty.



N	Владелец недви...	Вид недвиж...	Улица	Дом	Квартира	Период
1	Secieru Vasile Al...	Аpartament	Alexandru cel...	11	1	2 004
2	Stepanova Zinaid...	Аpartament	Alexandru cel...	11	2	2 004
3	Calancia Mihail	Аpartament	Alexandru cel...	11	3	2 004
4	Maloman Serghei	Аpartament	Alexandru cel...	11	4	2 004
5	Gorenco Dina Nic...	Аpartament	Alexandru cel...	11	5	2 004

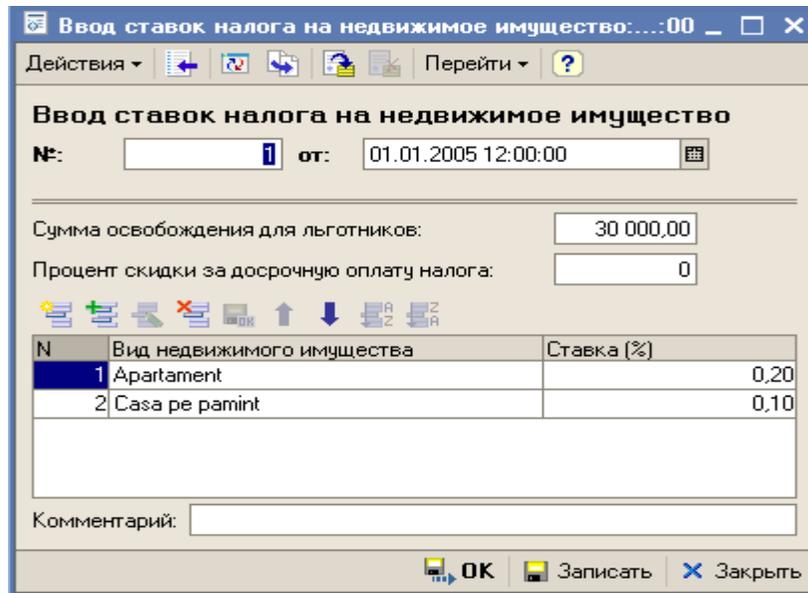
Figure 165. Document "Input of Balances on the Real Estate Tax".

Input of balances on the real estate tax

The document "Input of Real Estate Tax Rates" is intended for the input of the real estate tax rates effective in the accounting period. Open the menu "Documents" - "Taxes and Charges" – "Input of Real Estate Tax Rates". For the input of a new element, press the  button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Enter the number and date of the document.
- Specify the amount of exemption for the person granted privileges.
- Enter the discount percentage for prescheduled payment of the tax.
- Fill in the table part:
 - Type of real estate: Choose from the opened directory the type of property.
 - Rate: Enter the rate.



Ввод ставок налога на недвижимое имущество

№: от: 01.01.2005 12:00:00

Сумма освобождения для льготников:

Процент скидки за досрочную оплату налога:

N	Вид недвижимого имущества	Ставка (%)
1	Apartament	0,20
2	Casa pe pamint	0,10

Комментарий:

OK Записать Закреть

Figure 166. Document “Input of Real Estate Tax Rates”.

Registration of the change of real estate owner

The document “Change of Real Estate Owner” is intended for the reflection in the accounting of the change of the real estate owner. Open the menu "Documents" - "Taxes and Tax Collections" – “Change of Real Estate Owner”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Enter the number and date of the document.
- The change of owner is registered in the accounting in the form of the table where it is necessary to fill in the following fields:
 - New owner: Choose the new owner from the opened directory. If necessary, enter it in the directory (see the method of filling in of the directory “Subjects of Taxation”).
 - Former owner: Choose from the opened directory.
 - Type of real estate: Choose the type of the real estate from the opened list.
 - After the choice of the real estate object, the other fields are filled in automatically.

И...: Изменение владельца недвижимости (Новый) * _ □ ×

Действия ▾ Перейти ▾ ?

Изменение владельца недвижимости

№: от:

N	Новый владелец	Прежний влад...	Вид недвиж...	Улица	Дом
1	Caraman Con...	Secieru Vasile ...	Apartament	Alexandru cel ...	11

Комментарий:

OK Записать Закреть

Figure 167. Document “Change of Real Estate Owner”.

Exemption granted on the real estate tax

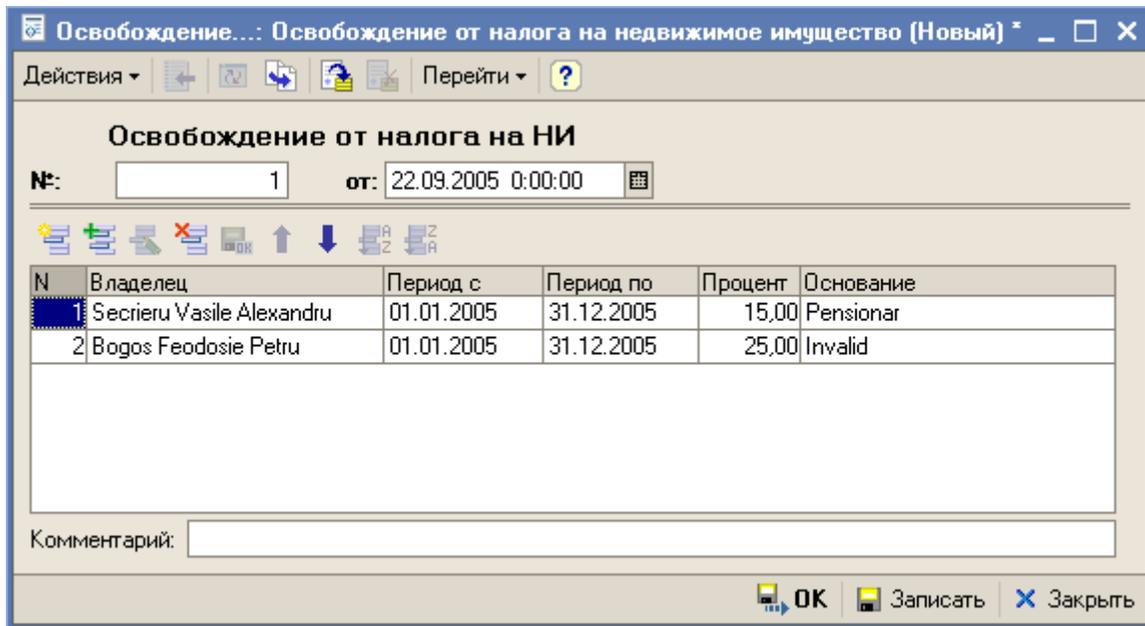
The document “Exemption from the Real Estate Tax” is intended for specifying the exemptions granted for a certain period to a specific owner. Open the menu "Documents" - "Taxes and Charges" – “Exemptions Granted on Real Estate Tax”. In order to input a new document, press the button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Enter the number and date of the document.

Table

- Owner: Choose from the opened directory the real estate owner who is granted the exemption.
- Specify the period during which exemption is effective.
- Percentage: Enter the percentage of exemption.
- Specify the grounds for exemption.



Освобождение от налога на недвижимое имущество (Новый)

Действия Перейти

Освобождение от налога на НИ

№: от: 22.09.2005 0:00:00

N	Владелец	Период с	Период по	Процент	Основание
1	Secrieru Vasile Alexandru	01.01.2005	31.12.2005	15,00	Pensionar
2	Bogos Feodosie Petru	01.01.2005	31.12.2005	25,00	Invalid

Комментарий:

Figure 168. Document “Exemption from Real Estate Tax”.

Calculation of the real estate tax

The document “Calculation of the Real Estate Tax” is intended for the calculation of the size of the real estate tax in the current period. Open the menu "Documents" - "Taxes and Charges" – “Calculation of the Real Estate Tax”. In order to input a new document, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and the date of the document.
- The duration of the period: Choose from the opened directory the period for the accrual.
- Group of owners: Choose from the opened directory the necessary group.
- Press the "Fill in" button.

As a result of these operations, the tax will be accrued on the real estate owners. The tax is accrued in the form of the table where the types of real estate by the owners are specified together with the calculated sums of the tax, the size of privileges and the resulting sum of the accrued tax.

Начисление налога на недвижимое имущество

№: от: 23.09.2005 10:52:37

Группа владельцев: За период:

Закончить

Элемент	Улица	Дом	Кварт...	Стоимость	Площадь	Начисленный...	Сумма ль...	Всего начис...
Итого	Всего					32,01		32,01
Владе...	"Ascon" ...					32,00		32,00
Вид ...	Аpartament	Vasile Lupu	54	0	32 000,00	42,000	32,00	32,00
Владе...	Smirnov A.					0,01		0,01
Вид ...	Casa pe ra...	Vasile Lupu	54	1	10,00	160,000	0,01	0,01

Комментарий:

OK Записать Закреть

Figure 169. Document "Accrual of Real Estate Tax".

16.4. Receipt of money on account of payment of taxes and charges

Registration of the receipt of money on account of settlement of the land tax and real estate tax arrears is based on the document of "Payment of Taxes and Charges". Open the menu "Documents" - "Taxes and Charges" – "Payment of Taxes and Charges". In order to input a new document, press the button on the panel or the "Insert" key on the keyboard.

Completion of the form

- Enter the number and date of the document.
- Choose the taxpayer from the opened directory.
- Press the "Fill in" button

The data are registered in the forms of tables.

In the top part of the document there is a table displaying the sums of the accrued land tax with detailed itemization of the debt by periods. Should the taxpayer under examination have any fines or penalties, they should be entered in the respective fields of the table. Enter the sum paid by the taxpayer as debt repayment in the field "Received".

In the bottom part of the document, there shall appear a table displaying the sums of the accrued real estate tax with detailed itemization of the debt by periods. Enter the possible sum of the fine or penalty. Enter the sum paid by the taxpayer as debt repayment in the field "Received".

Оплата налогов

№ от:

Субъект налогообложения:

Земельный налог

N	Период	Вид земли	Титульный н...	Сумма	Пеня	Штраф	Итого к опл...
2	2 004	Alte terenuri	A121245644	15,00			15,00
3	2 004	Alte terenuri	A44364344	0,10			0,10
4	2 005	Terenuri pe li...	A121245644	0,13			0,13
5	2 005	Alte terenuri	A44364344	0,19			0,19

Налог на недвижимое имущество

N	Период	Вид недвиж...	Улица	Дом	Квартира	Сумма	Пеня	Ш
1	2 004	Apartament	Alexandru се...	80/2	78	45,00		
2	2 005	Apartament	Alexandru се...	80/2	78	90,00		

Figure 170. Document "Payment of Taxes and Charges".

16.5. Reporting

"Personal account" Report

The report is the plan-fact breakdown of costs for the period.

- Specify the period for which the report is formed.
- Choose the subject of taxation.
- Press the "Generate" button.

16.6. Other local charges.

Input of local tax rates.

On charges: The rates on the "Organization of Public Services and Amenities", "Market Charges", "For the Use of Local Symbolic", "Payment for License" are entered with the help of the document "Input of Rates on Local Charges". Open the menu "Documents" – "Accounting for Taxes and Charges" – "Input of Local Charges Rates". In order to input a new document, press the  button on the panel or the "Insert" key on the keyboard.

- Specify the number and date of the document
- Enter the rates

Accrual of local charges.

The accounting for the sums of local taxes is based on the document "Accrual of Local Charges". The given document makes it possible to make accruals on all local taxes. Open the menu "Documents" –



“Accounting for Taxes and Charges” – “Accrual of Local Taxes”. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

Specify the number and the date of the document. Types of taxes are distributed by the bookmarks:

Bookmark “Organization of Public Services and Amenities”

- Choose the subject of taxation
- Specify the number of employees
- The field "Accrued" will be filled in with the sum in conformity with the entered rate

Bookmark “Market Charges”

- Choose the subject of taxation
- Specify the income
- The field "Accrued" will be filled in with the sum in conformity with the entered rate

Bookmark “Local Charges”

- Choose the subject of taxation
- Enter the production value
- The field "Accrued" will be filled in with the sum in conformity with the entered rate

The bookmark “Other Charges”: the sum accrued on other kinds of charges is entered

- Choose the subject of taxation
- Choose the type of the tax
- Enter the sum of the accrued tax

Payment of local charges.

The document “Payment of Local Charges serves for the registration of payment of local charges. Open the menu "Documents" – “Accounting for Taxes and Charges” – “Payment of Local Charges”. For the input of a new element, press the  button on the panel or the “Insert” key on the keyboard.

Completion of the form

- Specify the number and date of the document
- Choose the subject of taxation
- Choose the type of the tax
- The field "Accrued" will display the accrued sum
- Enter the sum received from the tax payer

17. Standard Reports

17.1. Report "Turnover Balance Sheet (Budget)"

For each account, the report contains information the balances as of the beginning and the end of the period and the turnovers under debit and credit for the period.

Adjustment of the report

The record sheet can be based on the book keeping data of the selected organization.

- The report is generated according to the current adjustment with the help of the "Generate" button.
- The Button "Heading" makes it possible to receive a more compact form of the report hiding its heading.
- The buttons for the preservation and restoration of values make it possible to save the user adjustments of the report in order to use them later on.

The form of the adjustment of the report (opened by the button "Adjustment") makes it possible to set all possible parameters of the report including those that are set on the main form. The form contains the following bookmarks:

General

- The dates of the beginning and the end of the report period
- The organization whose accounting data serves as a basis for the creation of the record sheet
- In case the "Detailed Balance" is flagged, the initial and final balance under certain accounts will be displayed in the detailed form. The list of these accounts and the rules of accounting for the detailed balance on them is set in the bookmark "Detailed Balance".
 - When the "Specification of Subaccounts" is unflagged, only the balances and turnovers on the accounts of the top level are entered in the report. Should it be flagged, the report will also include the data and on the subaccounts, while for some accounts even the data on sub-subaccounts will be included. The list of the accounts with specifications on sub-subaccounts and the order of the sub-subaccounts is given in the bookmark
 - Should the "Data on Currencies" be flagged, the currency accounts will also display the currency amounts.
 - Should the "Data on Off-Balance-Sheet Accounts" be flagged, the report will include not only the balance-sheet accounts but also the off-balance-sheet accounts. The turnovers and balance on the off-balance-sheet accounts are not included in the overall result of the report.

Specification

The rules for the specification of specific accounts are adjusted on the bookmark. Each line serves for the specification rule of one account.

- There is selected the account for which the rule is set
- The specification characteristic of subaccounts can be set in the column "On Subaccounts"
- The list of kinds of sub-subaccounts, based on which the account should be specified, can be set in the column "On Sub-Subaccounts".

The detailed balance

The rules of accounting for the detailed balance on the selected accounts are adjusted on the bookmark. Each line specifies the rule for one account.

- There is selected the account for which the rule is set

- In the column “On Subaccounts” there can be set the characteristic of the detailed balance on subaccounts.
- In the column “On Sub-Subaccounts” there can be set the list of kinds of sub-subaccounts for the detailed balance on the account to be based on. The balance can be detailed either by subaccounts or by sub-subaccounts.

17.2. The report “Turnover Balance Sheet on the Account (budget)”

The report is used for the receipt and turnovers under the selected account. The report makes it possible to obtain the detailed specification on subaccounts of the account, while for the accounts on which the analytical accounting is maintained – the detailed specification on specific objects of the analytical accounting (sub-subaccount).

Adjustment of the report

The record sheet can be drawn up based on the selected account of the specific organization. The report is generated according to the current adjustment with the help of the "Generate" button. The button "Heading" makes it possible to receive a more compact form of the report hiding its heading. The buttons aimed for the saving and recovery of values make it possible to save the user adjustments of the report in order to use them later on.

The form of the adjustment of the report (opened by the button "Adjustment") makes it possible to set all possible parameters of the report including those that are set in the main form. The form contains the following bookmarks:

Bookmark “General”

- Contains the key parameters of the report
- The dates of the beginning and the end of the report period
- Account
- The organization whose bookkeeping data is used for the drawing up of the record sheet
- Should the “Data on Currencies” be flagged, the currency sums for the currency account will be displayed.
- Should the “Data by Quantity” be flagged, the quantities for the for the quantitative accounting will be displayed

Bookmark “Specification”. The rules for the detailed account shall be adjusted on the bookmark:

- “By Subaccounts” – the account shall be specified by subaccounts
- “By Sub-Subaccount” – in the list, there are set the kinds of sub-subaccounts on which the account needs to be detailed.
- Bookmark “Selection”. Selection of data from the report - in each line, there is set one element for selection.
 - The flag for the use of some element of selection: makes it possible to disable and easily include certain elements of selection without deleting or adding any elements.
 - The field whose values are added with the conditions of selection.
 - Kind of comparison –condition for selection.
 - Value or values for comparison.
 - For the selection conditions, in order to enter an interval, two values – limits of the range are set. If there is imposed a condition for the entry in the list, the values of comparison are set by the list of values.

17.3. The report "Analysis of the Account (Budget)"

The report displays the initial and final balance under the account, as well as the turnovers in correspondence with the accounts. It is possible to additionally receive a detailed specification on subaccounts and sub-subaccounts, as well as to display intermediate results with a respective periodicity.

The lines of the report containing turnovers with the correspondent accounts can be interpreted by the journal of entries, while the lines with the balance and the turnover for the period can be interpreted by the accounting form.

Adjustment of the report

The analysis can be based on the selected account of the chosen organization. The report is generated with the help of the "Generate" button according to the current adjustment. The button "Heading" makes it possible to receive a more compact form of the report hiding its heading. The buttons aimed for the saving and recovery of values make it possible to save the user adjustments of the report in order to use them later on.

The report adjustment form (opened by the button "**Adjustment**") makes it possible to set all possible parameters of the report including those that are set in the main form.

Bookmark "General"

Contains the key parameters:

- The dates of the beginning and the end of the report period
- Account: The analyzed account is specified
- Organization: The report is drawn up based on the bookkeeping of this organization
- Show turnovers: It is possible to choose from the list the periodicity with which the intermediate results will be displayed
- On correspondent subaccounts and sub-subaccounts: When the flag is set, the turnovers with the correspondent accounts will be additionally detailed by subaccounts; they will be detailed by sub-subaccounts if in the bookmark of "Specification of Correspondent Accounts" there is adjusted the specification of accounts by sub-subaccounts.
- Data on currencies: if the flag is set, the currency sums will be displayed for the currency account.
- Data by quantity: If the flag is set, quantities will be displayed for the quantitative accounting.

Bookmark "Specification of the Account"

Rules for the specification of the analyzed account are set

- On subaccounts: Specification characteristic of the account on subaccounts.
- On sub-subaccounts: in the list, there are set the kinds of sub-subaccounts that the account needs to be detailed on.

Bookmark "Specification of Correspondent Accounts"

It is possible to set here the rules for the specification of correspondent accounts by sub-subaccounts. These rules start functioning after setting the flag on "By Correspondent Accounts and Sub-Subaccounts» on the first bookmark. The table is broken into columns:

- the account for which the rule for the detailed specification is set;
- the flag for the detailed specification of the account under subaccounts;
- sub-subaccount on which the account will be developed.

Bookmark "Selection"

Selection of data for the report. In each line, there is set one element of selection containing:

- The flag for the use of some element of selection: makes it possible to disable and easily include certain elements of selection without deleting or adding any elements.
- The field whose values are added with the conditions of selection.
- Kind of comparison –condition for selection.
- Value or values for comparison.
- For the selection of conditions, in order to enter an interval, two values – limits of the range are set. If there is imposed a condition for the entry in the list, the values of comparison are set by the list of values.

17.4. The report Accounting Form (Budget)"

The report includes all the entries with the selected account or the entries under the given account on the specific values of the objects of analytical accounting —the name of material, organization-supplier, etc.

Besides, the accounting form shows the balances as of the beginning and the end of the period, turnovers for the period and the balances after each entry.

Adjustment of the report

The accounting form can be drawn up on the basis of the selected account for the respective organization. The report is generated according to the current adjustment with the help of the "Generate" button. The Button "Heading" makes it possible to receive a more compact form of the report hiding its heading. The buttons aimed for the saving and recovery of values make it possible to save the user adjustments of the report in order to use them later on.

The report adjustment form (opened by the button "**Adjustment**") makes it possible to set all possible parameters of the report including those that are set on the main form. The form contains the following bookmarks:

General

- The dates of the beginning and the end of the report period
- The organization on whose bookkeeping data the accounting form is drawn up.
- Account.
- The period for which the turnovers need to be displayed.

Selection

Selection of data for the report. In each line, there is set one element of selection containing:

- The flag for the use of some element of selection: makes it possible to disable and easily include certain elements of selection without deleting or adding any elements.
- The field whose values are added with the conditions of selection.
- Kind of comparison – condition for selection.
- Value or values for comparison. For the selection of conditions, in order to enter an interval, two values – limits of the range are set. If there is imposed a condition for the entry in the list, the values of comparison are set by the list of values.

17.5. The report "Turnovers of the Account (Budget)"

The report makes it possible to display the turnovers of the account in correspondence with the accounts and balance as of the beginning and the end of the period with the preset periodicity. Additionally,

it is possible to obtain a detailed specification under subaccounts and sub-subaccounts of the analyzed account.

Adjustment of the report

The analysis can be based on the selected account of the chosen organization. The report is generated according to the current adjustment with the help of the "Generate" button. The button "Heading" makes it possible to receive a more compact form of the report hiding its heading. The buttons aimed for the saving and recovery of values make it possible to save the user adjustments of the report in order to use them later on.

The report adjustment form (opened by the button "**Adjustment**") makes it possible to set all possible parameters of the report including those that are set on the main form.

Bookmark "General"

The bookmark contains the key parameters:

- The dates of the beginning and the end of the period of the report.
- Account: the analyzed account is specified.
- Organization: the report is prepared based on the bookkeeping data of the given organization.
- Period: periodicity is set for the intermediate results to be displayed.
- All periods: If the flag is set, the results will be displayed for the periods during which there was no turnover.
- Data on currencies: if the flag is set, the currency sums will be displayed for the currency account.
- Data by quantity: If the flag is set, quantities will be displayed for the quantitative accounting.
- Balance as of the beginning: initial balance under the debit and/ credit will be displayed.
- Balance as of the end: final balance under the debit and/or credit will be displayed.
- Turnovers for the period: displays the debit and/or credit turnovers for the period.
- Turnovers with the accounts: displays turnovers with the accounts under debit and/or credit.
- On subaccounts: Specification characteristic of the turnovers under subaccounts.

Bookmark "Specification of the Account"

Rules for the specification of the analyzed account are set

- On sub-subaccounts: in the list, there are set the kinds of sub-subaccounts that the account needs to be detailed on.

Bookmark "Selection"

Selection of data of the report. In each line, there is set one element of selection containing:

- The flag for the use of an element of selection: makes it possible to easily disable and include certain elements of selection without deleting and addition of elements.
- The field whose values are added with the conditions of selection.
- Kind of comparison – condition for selection.
- Value or values for comparison.
- For the selection of conditions, in order to enter an interval, two values – limits of the range are set. If there is imposed a condition for the entry in the list, the values of comparison are set by the list of values.

17.6. Report "Analysis of Sub-Subaccount (Budget)"

The report displays the initial both final balance and turnovers for the period under the accounts having the selected sub-subaccounts.

Adjustment of the report

The analysis can be made on the basis of the selected sub-subaccounts used in the bookkeeping of the chosen organization. The major report form has an adjustment for the first sub-subaccount, the adjustment for other sub-subaccounts can be set in the form for the adjustment of the report. The report is generated according to the current adjustment with the help of the "Generate" button. The Button "Heading" makes it possible to receive a more compact form of the report hiding its heading. The buttons aimed for the saving and recovery of values make it possible to save the user adjustments of the report in order to use them later on.

The report adjustment form (opened by the button "**Adjustment**") makes it possible to set all possible parameters of the report including those that are set on the main form.

Bookmark "General"

Contains the key parameters:

- The dates of the beginning and the end of the report period
- Sub-subaccount 1, Sub-subaccount 2, Sub-subaccount 3: Kinds of sub-subaccounts and the values of sub-subaccounts, according to which the bookkeeping data will be selected, detailed, are specified. If the kind of sub-subaccount is selected, the report will include the accounts having the sub-subaccounts of given kind with the lines of the report grouped by the values of the given sub-subaccount. If, besides the kind of sub-subaccount, there is also selected the value of the sub-subaccount, it will be used as a filter.
- Organization: the report is prepared based on the bookkeeping data of the given organization.
- On subaccounts: When the flag is set, the report will additionally include the sums under subaccounts.
- Data on currencies: if the flag is set, the currency sums will be displayed for the currency account.
- Data by quantity: If the flag is set, quantities will be displayed for the quantitative accounting.

Bookmark "Selection"

Selection of data of the report. In each line, there is set one element of selection containing:

- The flag for the use of some element of selection. Makes it possible to disconnect and easily include certain elements of selection without deleting or adding any elements.
- The field whose values are added with the conditions of selection.
- Kind of comparison – condition for selection.
- Value or values for comparison.
- For the selection of conditions, in order to enter an interval, two values – limits of the range are set. If there is imposed a condition for the entry in the list, the values of comparison are set by the list of values.

17.7. The report "Articulation Statement (Accounting)"

The report contains information for each account on the balances as of the beginning and the end of the period and the turnovers under debit and credit for the period.

Adjustment of the report

The record sheet can be drawn up according to the bookkeeping data for the selected organization. The report is generated according to the current adjustment with the help of the "Generate" button. The button "**Heading**" makes it possible to receive a more compact form of the report hiding its

heading. The buttons aimed for the saving and recovery of values make it possible to save the user adjustments of the report in order to use them later on.

- The form of the adjustment of the report (opened by the button "**Adjustment**") makes it possible to set all possible parameters of the report including those that are set on the main form. The form contains the following bookmarks:

General

- The dates of the beginning and the end of the report period
- The organization whose accounting data serves as a basis for the creation of the sheet
- In case the "Detailed Balance" is flagged, the initial and final balance under certain accounts will be displayed in the detailed form. The list of these accounts and the rules of accounting for the detailed balance on them is set in the bookmark of "Detailed Balance".
 - When the "Specification of Subaccounts" is unflagged, only the balances and turnovers on the accounts of the top level are entered in the report. Should it be flagged, the report will also include the data and on the subaccounts, while for some accounts it will also include the data on sub-subaccounts. The list of the accounts with specifications on sub-subaccounts and the order of the sub-subaccounts is given in the bookmark
 - Should the "Data on Currencies" be flagged, the currency accounts will also display the currency amounts.
 - Should the "Data on Off-Balance-Sheet Accounts" be flagged, the report will include not only the balance-sheet accounts but also the off-balance-sheet accounts. The turnovers and balance on the off-balance-sheet accounts are not included in the overall results of the report.

Specification

The rules for the specification of specific accounts are adjusted on the bookmark. Each line shows the specification rule of one account.

- There is selected the account for which the rule is set
- The specification characteristic on subaccounts can be set in the column of "On Subaccounts"
- The list of kinds of sub-subaccounts based on which the account should be specified can be set in the column "On Sub-Subaccounts".

Detailed balance

The rules of accounting for the detailed balance on the selected accounts are adjusted in the bookmark. Each line specifies the rule for one account.

- There is selected the account for which the rule is set
- In the column "By Subaccounts" there can be set a characteristic for the balance details to be provided by subaccounts
 - In a column "By Sub-Subaccounts" there can be set a list of kinds sub- subaccounts based on which the balance under the account should be detailed. The balance can be detailed either by subaccounts or by sub-subaccounts.

17.8. Report "Journal – Major"

For each account, the report contains information on turnovers under debit and credit for the period.

Adjustment of the report

Press the "Adjustment" button on the panel. The record sheet can be drawn up according to the bookkeeping data of the selected organization and to the types of financing. Set the necessary adjustments for the report using the flags and press the "Execute" button.

The report is generated according to the current adjustment with the help of the "Generate" button.

17.9. Report "Memorial Slip No 17"

Specify the period for which the report is formed.

Press the "Adjustment" button

- In case of forming the currency report, set the flag on "By Currency" and in the field of "Currency" – specify the respective currency.
- MS Number: Choose the number of the memorial slip from the list.
- Include the types of financing: Flag the selected types of financing.
- Include the organizations: Flag the organizations by which the report is formed.
- After the adjustment of the report, press the "Generate" button for the adjustment to be stored and the button "Generate" for the formation of the report.

18. Administration

Maintaining of the data base archive is an important task of the administrative nature. This procedure should be done periodically so that in case of destruction of the database there would be an opportunity to restore the basic data with minimum losses. Frequency of archiving is defined by the intensity of data changes.

Keeping of the information database.

- Enter the program in the configuration mode
- Choose the menu "Administration" – "Unload the database into the file". On the screen there will be displayed a standard dialogue of the file selection.
- Choose the catalogue in which the data shall be recorded and specify the name of the file.

The frequency of archiving is defined by the intensity of data changes. It is recommended to archive the database every day and is required to do this every week.



4. Statement of Cooperation with the League of Economists & Public Accountants



USAID
FROM THE AMERICAN PEOPLE

**LOCAL GOVERNMENT
REFORM PROJECT**

REPUBLIC OF MOLDOVA

USAID Local Government Reform Project

Statement of Cooperation

Between:

**Association for Development of Public Authorities from Republic of Moldova
(ADAP)**

And

USAID Local Government Reform Project (LGRP)

August 2006



This Statement of Cooperation, hereinafter referred to as the "Statement" is made and entered into in the City of Chisinau, Republic of Moldova, on August 9, 2006 by and between:

- I) USAID Local Government Reform Project (The Urban Institute), hereinafter referred to as LGRP, located at 202 Stefan Cel Mare Street, 8th floor, Chisinau, Republic of Moldova, and
- II) League of Economists & Public Accountants from Republic of Moldova, str. Decebal 19, ap.51, mun.Chisinau, Republic of Moldova, hereinafter referred to as the Association.

"Party" refers to either of the above entities while "Parties" refer to both.

1. General Provisions

- 1.1. The purpose of this Statement is to define the terms, conditions and respective responsibilities of the Parties in the provision and receipt of training, technical assistance and related equipment and other assistance and actions to be taken by the Association designed to improve LEPA operations in Moldova.
- 1.2. Technical assistance and training provided pursuant to this Statement will be delivered in Chisinau or other locations based on a schedule mutually agreed by both Parties. Training may alternatively be provided on a regional basis as determined by LGRP.
- 1.3. The duration of the Statement will commence when executed by both Parties and will extend until 30 June 2007.
- 1.4. Each Party warrants to the other that it has a good right to enter into this Statement and further that it is understood that provision of any/all assistance described in this Statement is subject to the availability of funds and various approvals and budgetary actions of the United States Agency for International Development.

2. Objectives

The main objective of this Statement of Cooperation is to establish cooperation between LGRP and LEPA in order to strengthen the institutional capacity of LEPA and implement Integrated Municipal Financial Software in local public administration in Moldova.

3. Obligations of Parties

3.1 LGRP commits, subject to availability of funds, to the provision of:

- a. The opportunity to participate in a quarterly meeting/training event for municipal finance officers/employees, etc. fully or partially supported by LGRP;
- b. Inclusion of the members of LEPA in the training cycles on issues of public finances organized by LGRP;
- c. Invitation of LEPA members to attend LGRP annual conferences and other events sponsored by LGRP;

- d. Organization of periodic round tables sponsored by LGRP where members of LEPA will be invited;
- e. LGRP will support financially any commonly agreed program of activities, including organizing the meetings of the Administrative Council of ADAP;
- f. LGRP will offer financial and logistical support for the institutional capacity strengthening of the LEPA via trainings, exchange of experience, study tours, etc.

3.2 The LEPA commits to:

- a. Assign appropriate LEPA members to attend all LGRP sponsored training courses except if extenuating circumstances hamper attendance
- b. To implement the Integrated Municipal Financial Software (IMFS) in the localities of the Republic of Moldova
- c. Provide, upon request of LGRP staff, the data on projected and actual budget figures.
- d. Participate in all quarterly training event/sessions for, municipal finance personnel or other officials sponsored by LGRP, except if extenuating circumstances hinder attendance.
- e. LEPA will ensure the active participation of its members at the activities organized by LGRP to strengthen its capacity (trainings, exchange of experience, study tours, etc.)

4. General Issues

4.1 Within the framework of this agreement LGRP reserves the right to:

- a. Request the organizational, management, or budgetary status of LEPA
- b. Cancel the IMFS Users Implementation Agreement
- c. Subject to the LGRP availability of budget, cancel or reduce the financial assistance to any or all above stated activities

4.2 Any additional program of cooperation shall be as and Addendum to this agreement

Provided that if any of the above enumerated provisions is not met by one of the parties either party shall have the right to terminate this Statement upon 30 days written notice to the other party.

This agreement entered into by and between the parties as evidenced by the hand and seal of the representatives on the date written below:

Andrew Popelka, Chief of Party
LGRP, Chişinău, Moldova

.....

Date: August 24, 2006

Elena Proca
Chairwoman of the AFOPA
Chişinău, Moldova

.....

Date: August 24, 2006

ANNEX B
DEMOCRATIC GOVERNANCE

1. Selection of LGRP New Partners
2. Request for Proposals (RFP) for Community Strategic Planning
3. LGRP Partners' Meetings
4. LGRP Newsletter
5. LGRP Political Situation Monitoring Report
6. LGRP Opinion on 3 Draft Laws on Local Public Administration

1. Selection of LGRP New Partners

Pursuant to requirements set forth by the Statement of Work, LGRP selected the new and final cohort of FY2006 municipalities to be LGRP local partners. The purpose of this communication is to document the due selection process and its results.

According to the requirements specified by the Statement of Work, the new LGRP local governments should be selected competitively, following the stringent criteria developed by LGRP in 2004, and agreed upon with and approved by the USAID project CTO. These criteria were used for local partner selection in FY2005 and were used in unchanged form for the selection process for FY2006. The only amendment to the process this year was the requirement provided by the USAID project CTO requiring that the selection of new LGRP cohort-FY2006 should be limited to large communities with a population of over 5,000. Accordingly, the Democracy and Governance team assembled a list of communities with a population over 5,000, which was considered as a preliminary selection of the pool of applicants. The list only contained 50 localities that were not already LGRP partners. Out of this list, a total of 42 communities were then invited for the LGRP orientation session which took place on 30 March 2006. The remaining eight localities participated in the selection process in FY2005 and had their application on file with LGRP; they were therefore only asked to confirm their interest and to update the application.

Two weeks was allowed for all communities to file/update their applications and the deadline for submittal was set by the LGRP team for 10 April 2006. Within the set deadline, the LGRP office received and registered 18 applications. Three more localities (Varzaresti, Bacioi and Copanka) submitted their applications within two days past the deadline, however, their reasons for delay were accepted by the selection panel as reasonable and justified and these communities were entered as valid applications (note: none of these communities made it to the top ten). In summary, LGRP received a total of 21 applications. From this list, 11 communities already have acceptable community strategic plans developed with the assistance of other donors operating in Moldova, including UNDP Local Agenda-21, Social Investment Fund of Moldova (SIFM), and USAID Project BizPro.

Then, as the next step in the process, LGRP assembled a selection panel comprised of 7 members who were charged with evaluation of all applications. The panel included senior staff members and the Democracy and Governance Specialist responsible for community strategic planning. Each member was given copies of all applications and was asked to independently rate them within one week, according to a standard scoring sheet. Then the panel, together with the CoP, met as a group on 17 April 2006, summarized the scores, and made the final selection of partner cities based on individual scores. The evaluation process was based on a standard statistical evaluation method which involved eliminating extremes (highest and the lowest score), totaling score of each application from each panel member, and calculation of weighted relative value of the score (ratio of individual application score to the total score sum). This parameter was used for the final ranking of the application. First ten applications were selected to be LGRP partners for FY2006 and unanimously agreed upon by all panel members. The winning applications were submitted by the following local governments: **Sofia, Larga, Carpineni, Valcinet, Gratiesti, Mingir, Lipcani, Bulboaca, Vorniceni, and Mereni.**

Out of these 10 localities, 7 have already acceptable community strategic plans developed with assistance of other donors in Moldova and only 3 communities do not have strategic plan as of yet (Larga, Mingir and Bulboaca). Although the availability of the strategic plan obviously influenced the total score of the application, this was not considered to be prerequisite for selection. Nevertheless, the fact that these

communities already have the strategic plan (which will need to be updated) will speed up the process of strategic planning assistance provided by LGRP, thus saving some time and allowing these communities to finalize the update of the strategic plan, which is a prerequisite of implementation of potential demonstration projects in their communities. From the geographical standpoint the new FY2006 cohort of LGRP local partners is scattered all over Moldova.

Having the new cohort of FY2006 partner municipalities selected, and in order to expedite the process and keep its momentum, LGRP started the implementation process. The Request for Proposals (RFP) for subcontractors assisting with community strategic planning with new partners was issued on April 21, 2006 and the orientation session on strategic planning with the ten new LGRP cohort is scheduled for May 11, 2006. The selection of offeror(s) responding to this RFP is scheduled for late May 2006 allowing us to start the factual strategic planning activities in early June 2006.

The LGRP team believes that to the best of our knowledge and abilities, the selection process followed the rules set forth by the USAID, and were transparent and fair. We are looking forward to work with our new partner municipalities, and we are proud to welcome the last 10 of the total of requisite 100 competitively selected LGRP partners.

List of selected LGRP Partners - 2006

	Community	Raion	Population
1.	Sofia	Drochia	5577
2.	Larga	Briceni	5355
3.	Carpineni	Hincesti	11607
4.	Valcinet	Calarasi	5030
5.	Gratiesti	Mun. Chisinau	7100
6.	Mingir	Hincesti	5956
7.	Lipcani	Briceni	6900
8.	Bulboaca	Mun. Chisinau	6230
9.	Vorniceni	Calarasi	5030
10.	Mereni	Anenii Noi	6562

2. Request for Proposals (RFP) for Community Strategic Planning

Community Strategic Planning Assistance – Ialoveni Rayon

The USAID Local Government Reform Project requires the purchase of services for provision of the community strategic planning assistance and related services in selected local government partners in Moldova. By means of this Memorandum we seek your approval for the issuing of subcontract selected through a due competitive process. This memorandum provides substantive information of the contractor's selection process including procurement, evaluation and selection phases, as well as justification of the selection and cost implications.

BACKGROUND

Community Strategic Planning Assistance is one of the major elements of the Statement of Work of the UI/LGRP for the period 1 February 2005-31 July 2007. This is reflected in the LGRP Work Program approved by USAID on 17 December 2004. In this project, the community strategic planning process is considered the foundation of promoting citizen participation in the decision making process aimed to enhance responsiveness, transparency, and accountability in municipal affairs. Thus far, this process has proved to be very instrumental in encouraging interaction between local government officials and citizens. In LGRP Moldova, the community strategic planning process has evolved to become the key first step in working with a new LGRP local government partner. A truly participatory community strategic planning process is increasingly seen by LGRP as the foundation upon which all future cooperation, training/technical assistance and development is based. There is now, in Moldova, a rapidly growing acceptance and demand for expansion of this very useful process.

During the initial phases of the Local Government Reform Project, UI/LGRP utilized the approach of employing directly, a pool of CCN community strategic planning facilitators especially trained for this purpose by the Training Resources Group (TRG). However, this "direct hire approach" will not be sustainable beyond the time horizon of USAID funding due to cost factors that are dramatically higher than can be sustained in Moldova. The direct hire approach was appropriate during the demonstration phase of the project but not as the project moves toward the sustainability phase. In this context, LGRP developed a strategic target of creating a more cost-effective approach for ensuring the sustainability of a community strategic planning process for local communities in Moldova. In 2003, the Association of Mayors and Local Communities in Moldova (AMLCM) was sub-contracted on a "sole-source" basis to provide community strategic planning assistance. That previous effort was not publicly competed, as it was a part of an effort specifically targeted at institutional strengthening of the AMLCM. However, in 2005, as more indigenous institutions/organizations manifested potential capacity to deliver community strategic planning, LGRP initiated a broader, general "request for proposals" process and continued this process in 2006.

PROCUREMENT PROCESS

Following the USAID procurement rules and regulations for purchase of goods and services that exceed \$500.00, LGRP Moldova issued a "Request for Proposals" (RFP #05/2006) for the procurement of services required for the implementation of the proposed activities. The RFP was published in the national newspaper "Moldova Suverana" on April 21, 2006.



There were eight (8) organizations and/or institutions that expressed the interest in responding to this RFP (Business Consulting Institute, Institute for Social Initiatives and Development Viitorul, Contact Center, Pro Comunitate Center, Axa Management Consulting, Mega, Institute for Urban Development and Center for Strategic Territorial Development). All eight organizations and/or institutions were provided with RFP materials containing a detailed statement of work, Strategic Planning Manual, Public Hearing Guide and other RFP related materials prepared by LGRP specialists.

Between April 21 and May 4'2006, Offerors were allowed to submit clarification questions in written form. On April 27, 2006 there were two questions submitted by Center for Strategic Territorial Development. These questions were answered to all potential Offerors on April 28, 2006 in written form as well.

A Offeror's Conference was held on 3 May'2006 in the LGRP Conference Room. Seven organizations and/or institutions registered and attended the event. At the Conference the LGRP Chief of Party, LGRP Administrative Officer and Democracy and Governance Team Leader provided in-depth information on the proposed RFP and answered to various questions addressed by prospective Offerors.

The solicitation period lasted from April 21, 2006 till May 8, 2006, i.e. 15 days for preparation of proposal, which was deemed sufficient for the level of technical difficulty assessed by the LGRP specialists.

There were five timely submitted proposals in response to this RFP. A public opening took place at LGRP office on May 8'2006 at 3:15 p.m. in the presence of representatives of all five (5) Offerors: **Business Consulting Institute, Axa Management Consulting Ltd, Contact Center, Institute for Urban Development and Pro Comunitate Center**. No other proposals were received, thus no proposals were rejected due to missed deadline, unresponsiveness or due to other reasons.

EVALUATION

All five (5) proposals were thoroughly reviewed and evaluated by an Evaluation Committee consisting of five LGRP specialists based on the Evaluation Criteria set forth in Section –IV of the RFP, i.e. technical approach, corporate capacity and past performance. Quality of each proposal was assessed and duly rated per each category.

Out of the five Offerors who submitted proposals, only two organizations, specifically Business Consulting Institute (BCI) and Axa Management Consulting followed RFP requirements and provided proposals with sufficient details. Proposals submitted by Pro-Comunitate Center and Contact Center did not sufficiently follow the technical requirements set forth in the Statement of Work in Section III. Instead Offerors provided subjective, simplified interpretation of implementing the strategic planning cycle. The proposal provided by the Institute for Urban Development was significantly better than the previous two proposals, but it also did not fully follow the requirements.

Considering all facts and information available, the Evaluation Committee by its majority selected the proposal submitted by the **Business Consulting Institute**, as the winner of this procurement process. The Evaluation Committee believes that the winning proposal by the Business Consulting Institute was selected based on the committee's best ability and according to the best professional judgment, through a thorough, transparent and fair process.

JUSTIFICATION OF SELECTION

Following is a brief summary review evaluation of each proposal.

Business Consulting Institute proposal (total cost \$ 43,649) followed the requirements set forth by the RFP. The technical proposal is in full compliance with the Scope of Work and the Strategic Planning Manual. It is well structured and gives explicit information that the Offeror is well familiar with strategic planning methodology and has a clear understanding of the work to be undertaken. The proposal offers sufficient details about listed activities, methods/techniques and expected results. The description of approach is complemented by a chart showing explicitly each team's locality activities to be performed. The corporate capacity part of the proposal provides brief but sufficient information on technical and managerial capabilities. BCI proposes team of 8 capable facilitators well known to LGRP with respective resumes included into the application package. These facilitators are proposed to work in four teams of two people. Many of the proposed facilitators are well known to LGRP staff, as they were previously involved in community strategic planning under the contract with LGRP. BCI has a solid record of past performance having been sub-contracted by various international donors active in Moldova. In 2005 BCI was subcontracted by LGRP to provide community strategic planning assistance to 45 LGRP local governments partners. Past performance of BCI is documented in proposal by the list of clients, and for fifteen most significant projects also including their description. BCI provided three letters of recommendation. On relative basis, this proposal was deemed to be the best of the five proposals evaluated. It offers good quality information, clear understanding of the required effort and its details and provides very positive information on BCI's past performance. For these reasons, this offer received the highest average¹ technical score of 66.8 points and the highest overall score of 85.04 points.²

Institute for Urban Development (IUD) submitted a well written, and well organized technical proposal (total cost \$ 41,408) which overall follows the requirements set forth by the RFP. The bidder demonstrates a clear understanding of the integrated community strategic planning process. The work to be undertaken is proposed to be done in four stages (preparatory phase, drafting the strategic plan, follow up activities and project reporting) with sufficient details describing actions and expected results and deliverables. The proposal is well structured and includes timetable of the implementation process. At the same time the technical proposal has some deficiencies. Specifically, Offeror proposes an additional step in the strategic planning cycle (orientation session for community leaders) which was already done by LGRP prior to issuing the RFP and it was not requested by the RFP. On the other hand, the Offeror misses the post-public hearings activities, such as amending the draft strategic plan with comments/suggestions expressed at the public hearings as well submitting the plan to the local council for formal approval. The provided description of corporate technical and management capacity appears to be sufficient for the requested effort. Offeror describes that it possesses sufficient resources (human and technical) to handle the Statement of Work. In this context Offeror listed 8 facilitators and included all 8 resumes. The past performance is demonstrated by 5 contracts under UNDP Moldova auspices mostly in the realm of urban development. Also the bidder states that some IUD consultants took part on an individual basis in drafting community strategic plans for 13 villages as part of the USAID (LGRP & Bizpro) and UNDP Local Agenda-21 Projects. This experience is considered relevant to the proposed RFP work. For these reasons, this offer

¹ Arithmetic average of score given by five reviewers.

² Overall points are sum of the average technical points and the Cost Evaluation Points

received the second highest average¹ technical score of 59.6 points and also the second highest overall score of 85.04 points².

Contact Center technical proposal (total cost \$ 39,818.08) consists of a general description of community strategic planning cycle. Offeror proposes to undertake the work in three stages, i.e. preparatory phase, strategic plan development and follow up activities. Although the approach submitted by the bidder follows in the Scope of Work in general, it contains some deficiencies which weaken the overall quality of the technical proposal. More specifically, in the preparatory phase Offeror suggests four additional steps (conclude a statement of cooperation with the community, conduct an orientation session with community leaders, set-up logistics for the strategic planning workshop, final preparation for the strategic planning workshop) which are not required by the RFP for Strategic Planning and is not called for by the Strategic Planning Manual provided with each RFP package. Also, in some cases, offeror proposes four days less time for the strategic planning workshop which is deemed insufficient (5 days according to the LGRP Manual). The Offeror gives a subjective interpretation of the required length of the workshop stipulating that in some cases (which are not specified) it could be only 4 days. It is apparent from the presented text that the offeror does not have a full understanding of the purpose of public hearings which is considered to be a significant deficiency. For example, the offeror states that proposals and suggestions discussed during hearing will be incorporated into the strategic plan. Missing in the offer are plans for public hearings on budget, as well as post-public hearings activities. The proposal from the Contact Center does not sufficiently demonstrate Offeror's understanding of the integrated approach of community strategic planning. The provided description of corporate technical and management capacity reflects the offeror's core experience and expertise in strengthening NGO sector and training activities for civil sector organizations, which is not relevant to the required strategic planning effort. Offeror plans that the work will be carried out by 9 teams with 2 persons in each team. The resumes of the proposed facilitators are included. Past performance is demonstrated by 60 projects mostly in the field of NGO sector and at variety of budget sizes. Considering the above issues, this proposal received third highest average technical score of 52.8 points and also the second highest overall score of 72.8 points.

AXA Management Consulting submitted a technical proposal (total cost \$ 79,664.75) which by in large is responsive to the requirements set forth by the RFP. The Offeror demonstrated that it understands in principle the scope and the content of the work to be undertaken. The approach proposed by the bidder is presented in four tables, one for each team of facilitators without any comments or explanations. Human resources involved in the project consist of a coordinator, admin-support group (3 people) and 8 facilitators. Application package contains the resume for facilitators only. Corporate capacity section provides brief but sufficient explanation of capabilities of the Offeror in technical and managerial area. Past performance includes an impressive list of clients featuring 23 entities, including Voxel, Lukoil, Moldtelecom, Eurotel, etc. Judging on the information in this section it is clear that the Offeror possesses sound expertise and capacity in corporate/business management consulting and in strategic planning for NGO's and business. However, the enclosed information did not demonstrate that Offeror possesses relevant experience in working with municipal level governments and specifically in developing community strategic plans. Considering the above issues, this proposal received second lowest average technical score of 49.6 points and the lowest overall score of 59.6 points, as a result of over-priced cost which is twice as high as the lowest bid.

Pro-Comunitate Center technical proposal (total cost \$ 42,271.80) did not follow the RFP Statement of Work requirements. The Offeror proposes to fulfill the strategic planning process in three stages: preparatory stage, drafting the strategic plan and the follow up activities. At the preparatory stage the Offeror proposes two additional steps: signing and initial agreement with the community and providing an orientation session with community leaders though this work has been already done by the LGRP prior to issuing the RFP. These steps are redundant and do not fit the LGRP planning model. Offeror has insufficient understanding of the purpose of the round table with community stakeholders, stating that this is a free discussion about the problems community is faced with. Besides, the Offeror allotted an exaggerated time for the round table, proposing one all day instead of couple hours indicated by the LGRP Manual. The technical approach proposed by the Offeror for stage three contains subjective interpretation of the public hearings as a public discussion at which proposals to the strategic plan will be decided and assessed. Offeror failed to include in the proposal public hearings on budget as well as post-public hearings activities. Thus, Offeror did not provide sufficient evidence of understanding of the community strategic planning integrated cycle. Provided description of corporate management capacity has little evidence to the required capacity to properly manage the subcontract, though on overall the Offeror seems to possess available equipment and facilities. Offeror has four full time staffers, and assumes using 12 facilitators, which are not specified by name and resumes are not enclosed in the application package. Past performance is demonstrated by six (6) projects, out of which one for Social Investment Fund (Community Driven Development) is still ongoing and appears to be of substantial size (\$99,470). The experience with Social Investment Fund appears to be relevant to this RFP. Overall, Pro-Comunitate Center technical proposal received lowest average technical score of 49.4 points and the second lowest overall score of 68.24 points.

Having evaluated all five technical proposals, the LGRP Evaluation Committee concludes that Business Consulting Institute (BCI) offered the most reasonable technical proposal from an overall standpoint. The BCI proposal demonstrates that the Offeror possesses sound corporate, management, and technical capacity to properly provide the services required by the RFP and recommends UI to consider BCI as the most qualified Offeror.

The proposals evaluation summary is attached to this Memorandum.

ACTION REQUESTED

Based on the analysis and statements above, the LGRP Evaluation Committee recommends purchasing the services subject to this procurement from **Business Consulting Institute**. Regardless of the fact that the Business Consulting Institute was not the lowest bidder, it indisputably offered the best value for the money, and proved the ability to perform in a timely manner and at required quality. Therefore we kindly ask for your expedited approval of the subject subcontract in the amount of \$43,649.

Enc:

- RFP announcement
- Acceptance of Bids
- Bid Tabulation Form
- Bids
- Subcontract request form

PROPOSALS EVALUATION SUMMARY

Index Number: **RFP 05/2006 - Community Strategic Planning - Ialoveni Rayon**
 Issuance Date: **April 21, 2006**
 Newspaper: **Moldova Suverana**
 Solicitation Period: **April 21, 2006 - May 8, 2006**
 Public Bid Opening: **LGRP Office, May 8, 2006, 3:15 p.m.**
 Number of bids: **Five (5)**

Offeror name	Institute for Urban Development	Axa Management Consulting	Contact Center	Pro-Comunitate Center	Business Consulting Institute
Address					
Contacts					
Total, MDL (VAT included)	\$41,408.00	\$79,664.75	\$39,818.08	\$42,271.80	\$43,649.00
Cost evaluation score	19.23	10.00	20.00	18.84	18.24
Technical Evaluation Score**	59.60	49.60	52.80	49.40	66.80
1 reviewer	65.00	40.00	55.00	45.00	55.00
2 reviewer	62.00	56.00	52.00	47.00	70.00
3 reviewer	70.00	45.00	50.00	65.00	75.00
4 reviewer	56.00	52.00	57.00	55.00	69.00
5 reviewer	45.00	55.00	50.00	35.00	65.00
Total score***	78.83	59.60	72.80	68.24	85.04

*Score is awarded directly proportional. 20 are the maximum score awarded for the lowest bid.

** Arithmetic average of individual technical evaluation scores, maximum of 80

*** Cost evaluation score + average technical evaluation score

Request for Subcontract Approval

Community Strategic Planning Assistance – Multi Rayon

The USAID Local Government Reform Project requires the purchase of services for the community strategic planning assistance and related services in selected local government partners in Moldova. By means of this memorandum we seek your approval for the issuing of subcontract to the Offeror selected in due, competitive process. This memorandum provides substantive information of the contractor's selection process including procurement, evaluation and selection phases, as well as justification of the selection and cost implications.

BACKGROUND

Community Strategic Planning Assistance is one of the major elements of the Statement of Work of the UI/LGRP for the period 1 February 2005-31 July 2007. This is reflected in the LGRP Work Program approved by USAID on 17 December 2004. In this project, the community strategic planning process is considered the foundation of promoting citizen participation in the decision making process aimed to enhance responsiveness, transparency, and accountability in municipal affairs. Thus far, this process has proved to be very instrumental in encouraging interaction between local government officials and citizens. In LGRP Moldova, the community strategic planning process has evolved to become the key first step in working with a new LGRP local government partner. A truly participatory community strategic planning process is increasingly seen by LGRP as the foundation upon which all future cooperation, training/technical assistance and development is based. There is now, in Moldova, a rapidly growing acceptance and demand for expansion of this very useful process.

During the initial phases of the Local Government Reform Project, UI/LGRP utilized the approach of employing directly, a pool of CCN community strategic planning facilitators especially trained for this purpose by the Training Resources Group (TRG). However, this "direct hire approach" will not be sustainable beyond the time horizon of USAID funding due to cost factors that are dramatically higher than can be sustained in Moldova. The direct hire approach was appropriate during the demonstration phase of the project but not as the project moves toward the sustainability phase. In this context, LGRP developed a strategic target of creating a more cost-effective approach for ensuring the sustainability of a community strategic planning process for local communities in Moldova. In 2003, the Association of Mayors and Local Communities in Moldova (AMLCM) was sub-contracted on a "solo-source" basis to provide community strategic planning assistance. That previous effort was not publicly competed, as it was a part of an effort specifically targeted at institutional strengthening of the AMLCM. However, in 2005, as more indigenous institutions/organizations manifested potential capacity to deliver community strategic planning, LGRP initiated a broader, general "request for proposals" process and continued this process in 2006.

PROCUREMENT PROCESS

Following the USAID procurement rules and regulations for purchase of goods and services that exceed \$500.00, LGRP Moldova issued a "Request for Proposals" (RFP #06/2006) for the procurement of services required for the implementation of the proposed activities. The RFP was published in the national newspaper "Moldova Suverana" on April 21, 2006.

There were eight (8) organizations and/or institutions that expressed the interest in responding to this RFP - Business Consulting Institute, Institute for Social Initiatives and Development Viitorul, Contact Center, Pro Comunitate Center, Axa Management Consulting, Mega, Institute for Urban Development and Center for Strategic Territorial Development. All eight organizations and/or institutions were provided with RFP materials containing a detailed statement of work, Strategic Planning Manual, Public Hearing Guide and other RFP related materials prepared by LGRP specialists.

Between April 21 and May 4'2006, Offerors were allowed to submit clarification questions in written form. On April 27, 2006 there were two questions submitted by Center for Strategic Territorial Development. These questions were answered to all potential Offerors on April 28, 2006 in written form as well.

A Offeror's Conference was held on 3 May'2006 in the LGRP Conference Room. Seven organizations and/or institutions registered and attended the event. At the Conference the LGRP Chief of Party, LGRP Administrative Officer and Democracy and Governance Team Leader provided in-depth information on the proposed RFP and answered to various questions addressed by prospective Offerors.

The solicitation period lasted from April 21, 2006 till May 8, 2006, i.e. 15 days for preparation of proposal, which was deemed sufficient for the level of technical difficulty assessed by the LGRP specialists.

There were three (3) timely submitted proposals in response to this RFP. A public opening took place at LGRP office on May 8'2006 at 3:15 p.m. in the presence of representatives of all five Offerors: **Business Consulting Institute, Contact Center, and Pro Comunitate Center**. No other proposals were received, thus no proposals were rejected due to missed deadline, unresponsiveness or due to other reasons.

EVALUATION

All three received proposals were thoroughly reviewed and evaluated by an LGRP Evaluation Committee consisting of five project specialists, based on the Evaluation Criteria set for in Section –IV of the RFP, i.e. technical approach, corporate capacity and past performance. Quality of each proposal was assessed and duly rated per each category.

Out of the three Offerors who submitted proposals, only Business Consulting Institute (BCI) was fully responsive to the RFP requirements and followed strictly the Scope of Work. Pro-Comunitate Center and Contact Center submitted almost identical proposals with the same approach as they provided in response to the Ialoveni Rayon RFP. Proposals of these two organizations did not sufficiently follow the technical requirements set forth in the Statement of Work in Section III. Instead Offerors provided a subjective interpretation of implementing of the strategic planning cycle. Following is a brief review and evaluation of each proposal.

Considering all facts and information available, the Evaluation Committee unanimously selected the proposal submitted by **Business Consulting Institute** as the winner of this procurement process. The Evaluation Committee believes that the winning proposal by the Business Consulting Institute was selected based on the committee's best abilities and according to the best professional judgment, through a thorough, transparent and fair process.

JUSTIFICATION OF SELECTION

Following is a brief summary review evaluation of each proposal.

Business Consulting Institute proposal (total cost \$ 37,560) is consistent with requirements set forth by the RFP and demonstrates a clear understanding of the work to be undertaken. The technical proposal is well structured and provides sufficient information regarding planned activities. BCI proposes six steps in developing new community strategic plans (10 new LGRP local partner and four steps in updating the previous plans (25 LGRP local partners) which is in line with LGRP Strategic Planning Manual. Offeror's approach is well described and is complemented by four charts per each team of facilitators specifying activities, locations, time period, methods and techniques used. The corporate capacity part of the proposal is short but yet provides sufficient information on technical and managerial capabilities. BCI listed 8 facilitators which have sound experience in community strategic planning and are particularly well familiar with the approach. The application package includes their resumes. BCI has a good professional track record of the past performance having been sub-contracted for various international donors activities in Moldova. In 2005 BCI was subcontracted also by LGRP to provide community strategic planning assistance to 45 LGRP local governments partners. Past performance is documented by the list of clients, out of which fifteen most significant projects include their description. Offeror provided three letters of recommendation. Despite the fact that the cost of BCI proposal exceeds by 23.4% the lowest bid (Pro-Comunitate Center) this proposal was deemed to be the best of the three proposals evaluated. It offers the greatest value on the technical and cost basis. For these reasons, this Offeror received the highest average technical score³ of 66.0 points, and also the highest overall score of 82.2 points⁴.

Contact Center technical proposal (total cost \$ 32,861.58) is the virtually the same as for the Ialoveni raion RFP. The only difference between the two proposals is the cost, all other content is identical. Offeror does not specify differences between the activities for developing new strategic plans and for updating the existing plans. and instead, they provide a general description of actions to be undertaken. However, the process planned deviates from the Strategic Planning methodology described in the manual provided in the RFP package. In principle, this, Offeror proposes correct sequence of actions grouped in three stages: preparatory actions, strategic planning workshop and follow up activities. Nevertheless, there are some deficiencies in Contact Center's scheme. Proposal includes two additional steps at the preparatory stage (signing the statement of cooperation with community and conducting an orientation session) which are not envisaged by the Statement of Work. At the follow up phase, the Offeror provides a confusing interpretation of the purpose of public hearings on draft community plans and failed to include hearing on budget as well as post public hearings activities. Thus, the proposal from the Contact Center does not prove that the Offeror has a thorough understanding of the integrated approach to community strategic planning. The provided description of corporate technical and management capacity is impressive, reflecting the core experience and expertise of the offeror: strengthening NGO sector and training activities which is not relevant to the required strategic planning effort. Contact Center comes with the same list of 19 facilitators as in the case of Ialoveni proposal approach. Past performance is demonstrated by 60 projects for variety of clients and at variety of budget sizes. In general, technical proposal received medium technical average score of 52.8 points and also medium overall score of 71.32 points.

³ Arithmetic average of score given by five reviewers

⁴ Overall points are sum of the average technical points and the Cost Evaluation Points



Pro-Comunitate Center (total cost \$30,428.80) submitted a very similar technical proposal as for the Ialoveni raion approach. The Offeror also does not specify activities for developing new strategic plans and for updating existing plans. Generally, this proposal is not consistent with LGRP community strategic planning methodology set forth in the RFP by the Statement of Work requirements. The Offeror proposes to fulfill the strategic planning process in three stages, i.e. (i) preparatory stage, (ii) drafting the strategic plan and (iii) the follow up activities. At the preparatory stage the Offeror specifies two additional steps: signing and initial agreement with the community and providing an orientation session with community leaders though this work has already been done by the LGRP prior to issuance of RFP. The stages two and three have only limited detailed information. The Offeror has not provided sufficient proof of understanding of the purpose and the format of the public hearings. In general Offeror refers to the Strategic Planning Manual but fails to describe and document a thorough understanding of the integrated cycle of the community strategic planning. In addition, technical proposal does not include the training on public hearings and there is no link between strategic planning and budgetary process. Provided description of corporate management capacity appears to be with insufficient evidence to the required capacity to properly manage the subcontract, though on overall the Offeror seems to have available equipment and facilities. Offeror assumes using 12 facilitators which are not specified by name and their resumes are not included in the application package. Past performance is documented by six (6) projects financed by various international donors in Moldova, i.e. World Bank, DFD, Social Investment Fund. The current project with Social Investment Fund (Community Driven Program) is still ongoing and appears to be of substantial size (\$99,470.00). On overall, Pro-Comunitate Center proposal received the lowest average technical score of 49.4 points and also the lowest overall score of 69.4 points

The proposals evaluation summary attached to this Memorandum.

Having evaluated all three technical proposals, the LGRP Evaluation Committee concludes that the proposal by the Business Consulting Institute (BCI) is the most reasonable technical proposal from an overall standpoint. The BCI proposal demonstrates that the Offeror possesses sound corporate, management, and technical capacity to properly provide the services required by the RFP and recommends UI to consider BCI as the most plausible Offeror.

ACTION REQUESTED

Based on the facts and analysis stated above, the LGRP Evaluation Committee recommends purchasing the services subject to this procurement from **Business Consulting Institute**. Regardless of the fact that the Business Consulting institute was not the lowest bidder, it offered the best value for the money, and proved the ability to perform in a timely manner and at required quality.

Therefore we kindly ask for your expedited approval of the subject subcontract in the amount of \$37,560.

Enc:

- RFP announcement
- Acceptance of Proposals
- Proposals Tabulation Form
- Proposals
- Subcontract Request Form

PROPOSALS EVALUATION SUMMARY

Index Number: **RFP 06/2006 - Community Strategic Planning – Multi Rayon**
 Issuance Date: **April 21, 2006**
 Newspaper: **Moldova Suverana**
 Solicitation Period: **April 21, 2006 - May 8, 2006**
 Public Bid Opening: **LGRP Office, May 8, 2006, 4:00 p.m.**
 Number of bids: **Three (3)**

Offeror Name	Contact Center	Pro-Comunitate Center	Business Consulting Institute
Address			
Contacts			
Grand Total, MDL	\$32,861.58	\$30,428.80	\$37,560.00
Cost Evaluation Score*	18.52	20.00	16.20
Technical Evaluation Score**	52.80	49.40	66.00
1 reviewer	60.00	45.00	60.00
2 reviewer	52.00	47.00	70.00
3 reviewer	45.00	65.00	70.00
4 reviewer	57.00	55.00	65.00
5 reviewer	50.00	35.00	65.00
Total score***	71.32	69.40	82.20

*Score is awarded directly proportional. 20 is the maximum score awarded for the lowest bid.

** Arithmetic average of individual technical evaluation scores, maximum of 80.

*** Cost evaluation score + average technical evaluation score.



3. LGRP Partners' Meetings

The Annual Meeting of LGRP Partners was organized at the Academy of Economic Studies on December 15-16, 2005. The Annual Event was created by combining the winter quarterly meetings of Mayors from partner communities and the winter quarterly meeting of the IMFS Users' Group/LEPA (a surrogate "municipal finance officers association"). The meeting combined the Mayors and the Financial Officers. The main theme of the event was local public finance at the heart of local governance. 195 participants attended the Annual Meeting. The format of the meeting included plenary sessions on solicited topics for mayors, such as public procurement, contracting out municipal services, as well as concurrent working sessions on fiscal decentralization issues, local development, municipal associations, etc.

On 29-30 June the Quarterly Mayors Meeting (QMM) from LGRP Partner communities was conducted at the Hotel "National". The main theme of the meeting was local economic development (LED) as the driving force of community revitalization. In this context the meeting addressed such key issues in the local governments operation, like attracting investments in community, public-private partnership in LED, economic transformations and the concept of regionalization. The event enjoyed the highest attendance so far: 83 mayor-partners. Adapting to the ever-growing number of partner communities in addition to the plenary/panel discussions, LGRP offered concurrent sessions at which mayors exposed case studies of economic development projects from their constituencies and considered potential activities in LED. During the QMM the new cohort of ten new LGRP local government partners were introduced to their colleagues. Brock Bierman, chief of staff for the Europe and Eurasia Bureau USAID in Washington DC addressed welcome remarks to the QMM participants.

ANNUAL MEETING – LOCAL GOVERNMENT REFORM PROJECT PARTNER COMMUNITIES

15-16 December 2005

Location: Academy of Economic Studies, Building A, CONFERENCE-ROOM, 1st floor

Address: 61 Banulescu Bodoni str., Chisinau

AGENDA

Moderator - L. Tverdun, Planning/Monitoring/Org. Development Specialist, LGRP

Thursday, 15 December 2005

- 11:00-11:30** **Registration for Annual Local Government Reform Project (LGRP) Partners Meeting**
- 11:30-11:35** **Greetings to the participants in the Annual LGRP Partners Meeting**
L. Tverdun, Planning/Monitoring/Org. Development Specialist, LGRP
- 11:35-11:45** **Opening Remarks for the Annual LGRP Partners Meeting**
Prof. Dr. hab., Gr. Belostecinic, Rector, Academy of Economic Studies
- 11:45-12:05** **Welcome remarks to the participants in the Annual LGRP Partners Meeting**
The Hon. Heather M. Hodges, Extraordinary and Plenipotentiary Ambassador of the United States to the Republic of Moldova
- 12:05-12:45** **Improvements in Local Governance**
LGRP Partners: S. Turcanu, Mayor of Chiscareni; I. Tap, Mayor of Floresti, E. Proca, Chairperson of the League of Public Accountants and Economists - LEPA
Moderator: L. Tverdun Planning/Monitoring/Org. Development Specialist, LGRP
- 12:45-14:30** **Lunch at Sanatate restaurant**
- 14:30-15:10** **Plenary session**
Integrated Municipal Financial Software (IMFS): Results of Pilot Implementation in Cahul, Floresti, Ialoveni
Accountants of pilot sites: A. Darii/Ialoveni, N. Gaivas/Floresti, E. Heghea/Cahul.
Questions and Answers
Moderator: E. Hristev, Team Leader for Fiscal Improvements Team, LGRP
- 15:10-15:50** **National Training Strategy for Local Governments and Best Practices Competition**
L. Tverdun, LGRP, O. Cruc, Representative of the Council of Europe
Moderator: L. Tverdun Planning/Monitoring/Org. Development Specialist, LGRP
- 15:50-16:10** **Coffee break**
- 16:10-17:10** **Parallel sessions**

The National Program “2005 – the Year of Local Communities”
Aud. 601, Dr. Ed. Melnic, Vice-Rector, Academy of Public Administration
Building A Moderator: N. Motili, Democracy and Governance Team Specialist, LGRP

Group 2: **Associations of Cities and Their Role in Strengthening Local Governments**
Conference-room, Building A Gh. Ivascenco, UNDP Project "Mesmerizing Moldova"
V. Demcenco, Executive Director, Odessa Regional Office of Association of Ukrainian Cities

Moderator: A. Cantemir, Team Leader for Democracy and Governance Team, LGRP

Group 3: **Legal aspects of the budgetary process**
Aud. 701 Building A Dr. M. Patras, University Lecturer, State University of Moldova
Moderator: V. Iovita, Program Specialist, Fiscal Improvements Team, LGRP

Analyses of the fiscal decentralization process in Moldova based on case studies
Aud. 402 Building E Dr. V. Ioniță, University Lecturer, Academy of Economic Studies of Moldova
Moderator V. Suba, Program Specialist, Fiscal Improvements Team, LGRP

Group 5: **The role of the public hearings on budgets for the local administration and citizen**
Aud. 403 Building E M. Batan, Head of the Budgets of Local Administrative Units, Ministry of Finance of the Republic of Moldova
Moderator: E. Hristev, Team Leader for Fiscal Improvements Team, LGRP

17:10-18:10 **Accommodation of participants at Hotel National. Address: 4 Stefan cel Mare Av., Chisinau**

18:10 **Transportation to Vega-L Restaurant. Address: 7 Alba Iulia str., Chisinau**

18:30 **Dinner at Vega-L Restaurant**

Friday, 16 December 2005

7:30-8:30 **Breakfast**

9:00-9:10 **Summary of the 1st Day**

9.10-10.00 **Plenary session**
Organizational alternatives in decentralization of municipal services
Dr. M. Orlov, University Lecturer
Moderator A. Pelivan, Program Specialist, Municipal Services Team, LGRP

10:00-10:45 **Plenary session**
Legal Aspects of Public Procurement
Mr. Potirniche, Vice-director, Public Procurement Department, National Agency of Public Procurement
Moderator M. Salabuga, Administrative Officer, LGRP

10:45-11:15 **Break**

11:15-12:45 **Plenary session**
LGRP Demonstration Projects Implementation

Session 1: **Results and situation to date**
V. Gaina, Municipal Services/ Demonstration Projects Team Engineer, LGRP

Questions and Answers

Session 2: Lessons learned in project implementation process. *A. Prodan, Mayor of Biruinta; M. Catan, Mayor of Molesti; V. Barat, Mayor of Ciuciulea*

Questions and Answers

Moderator: C. Murariu, Team Leader Municipal Services/Demonstration Projects Team, LGRP

12.45-13.15 Work in separate groups

Group 1, Mayors: **Meetings with LGRP Liaisons/Municipal Services Program Specialists**
Group 2, Accountants: **Meeting with LEPA leadership**

13:15-13:30 Closing remarks, wishes for the New upcoming Year
Duane C. Beard, Chief of Party
LGRP Partners; LGRP staff

13:30-14:30 Lunch at Sanatate restaurant

14:45 Departure of participants

ANNUAL MEETING OF LGRP PARTNERS

December 15-16, 2005

List of participants		
	Community	Name of the participant
1.	Alexandreni	Vasile Dulgheru
2.	Anenii Noi	Mihail Cheibas
3.	Antonesti	Anatol Sirbu
4.	Badiceni	Valeriu Tinerelu
5.	Balasesti	Gheorghe Chetragu
6.	Balauresti	Gheorghe Batrinu
7.	Balti	Vasile Panciuc
8.	Bardar	Grigore Capatina
9.	Basarabearca	Vasile Filipov
10.	Biliceni Vechi	Alexei Cozma
11.	Biruinta	Anatol Prodan
12.	Bolduresti	Vasile Miron
13.	Briceni	Alexei Gherman
14.	Bubuieci	Ion Saranuta
15.	Calarasi	Gheorghe Gavrilita
16.	Calfa	Ludmila Ceaglic
17.	Cantemir	Angela Danalachi
18.	Carahasani	Vladislav Cociu
19.	Casunca	Eleonora Ciupac
20.	Chiscareni	Silvia Turcanu
21.	Ceadir Lunga	Mihai Formuzal
22.	Cigirleni	Gheorghe Boiceanu
23.	Cisla	Olga Bors
24.	Ciuciulea	Veaceslav Barat
25.	Cojusna	Vladimir Nani
26.	Colibasi	Maria Stirbu
27.	Comrat	Nicolae Dudoglo
28.	Congaz	Ivan Uzun
29.	Copceac	Oleg Garizan
30.	Cornesti	Margareta Andries
31.	Costesti	Tudor Gingota
32.	Cristesti	Alexei Secrieru
33.	Dancenii	Andrei Virlan
34.	Dobruza	Victor Grosu
35.	Donduseni	Semion Rotaru
36.	Dubasarii Vechi	Aurel Antoci
37.	Durlesti	Veaceslav Nedelea
38.	Edinet	Leonid Jidacevschi

39.	Ermoclia	Alexandru Pavlicenco
40.	Floresti	Iurie Tap
41.	Geamana	Galina Acris
42.	Gribova	Valerii Moroz
43.	Hansca	Mihail Vicol
44.	Hincesti	Alexandru Botnari
45.	Horesti	Andrei Cazacu
46.	Horodca	Mihail Chifa
47.	Hrusova	Semion Cotovici
48.	Ialoveni	Anatol Moldovan
49.	Leova	Nicolae Gospodinov
50.	Magdacesti	Tudor Spinu
51.	Malcoci	Zinaida Ermurachi
52.	Marinici	Ion Croitoru
53.	Molesti	Mihail Catan
54.	Neculaeua	Claudia Bejenaru
55.	Nisporeni	Victor Rusu
56.	Ocnita	Galina Zalevscaia
57.	Olanesti	Claudia Samoilenco
58.	Otaci	Ion Scripcaru
59.	Pascani	Sofia Curnic
60.	Pelinia	Gheorghe Bagrin
61.	Pepeni	Serghei Grosu
62.	Peresecina	Alexandru Petrachi
63.	Pohrebeni	Veaceslav Strisca
64.	Pojareni	Alexei Bojoga
65.	Rezeni	Ion Luchian
66.	Rezina	Mihail Cut
67.	Rosietici	Feodora Bulat
68.	Rosu	Eugenia Movila
69.	Rusestii Noi	Tudor Mesina
70.	Sarata Galbena	Stefan Vlas
71.	Selemet	Petru Bors
72.	Singera	Ghenadie Iurco
73.	Singerei	Gheorghe Brasovschi
74.	Sireti	Vasile Cartira
75.	Slobozia Mare	Rodion Placinta
76.	Sociteni	Nicolae Bogos
77.	Stefan Voda	Gheorghe Angel
78.	Straseni	Gheorghe Calmis
79.	Talmaza	Leonid Vremere
80.	Taraclia	Serghei Filipov
81.	Tvardita	Maria Pascova
82.	Ungheni	Ilie Ciocanu
83.	Vadul lui Voda	Natalia Lungu

84.	Vasieni	Vasile Papuciu
85.	Vatici	Petru Dogocher
86.	Viisoara	Gheorghe Burlac
87.	Zberoaia	Nadejda Darie
88.	Zimbreni	Gheorghe Stavri
89.	Zorile	Victor Rusnac
90.	Alexandreni	Ludmila Prihodico
91.	Anenii Noi	Angela Fauzulina
92.	Antonesti	Lidia Banaru
93.	Badiceni	Ludmila Toma
94.	Balauresti	Olga Mamaliga
95.	Bardar	Zinaida Iovu
96.	Basarabasca	Melania Aricova
97.	Biliceni Vechi	Tamara Rusu
98.	Biruinta	Ludmila Stanila
99.	Bolduresti	Zinaida Cioban
100.	Bubuieci	Angela Damian
101.	Cahul	Elena Heghea
102.	Calarasi	Maria Dranicer
103.	Cantemir	Svetlana Novitchi
104.	Carahasani	Vera Ursachi
105.	Casunca	Elizaveta Dobinda
106.	Causeni	Sofia Prisacaru
107.	Chiscareni	Liliana Spinu
108.	Ceadir Lunga	Svetlana Caraman
109.	Cigirleni	Maria Odajiu
110.	Cisla	Aurica Bors
111.	Cojusna	Ana Turcan
112.	Colibasi	Marai Lupan
113.	Comrat	Maria Mavrodi
114.	Congaz	Svetlana Vilciu
115.	Copceac	Velentina Nedioglo
116.	Cornesti	Elena Jumir
117.	Cristesti	Lucia Rusu
118.	Dancenii	Tatiana Ungureanu
119.	Dobrusa	Ala Tincu
120.	Donduseni	Aliona Vasilevschi
121.	Drochia	Raisa Caldare
122.	Dubasarii Vechi	Dorina Calcatingi
123.	Durlesti	Larisa Vitiuc
124.	Edinet	Maria Zatushevscia
125.	Ermoclia	Angela Ursu
126.	Floresti	Nina Gaivas
127.	Gangura	Galina Panfili
128.	Geamana	Svetlana Cociug

129.	Gribova	Lilia Godorogea
130.	Hincesti	Ecaterina Danu
131.	Horesti	Aurica Damaschin
132.	Hrusova	Galina Scripnic
133.	Ialoveni	Ana Darii
134.	Leova	Maria Dobrea
135.	Magdacesti	Ana Balan
136.	Malcoci	Valentina Gindea
137.	Milestii Mici	Maria Cretu
138.	Molesti	Rodica Panainte
139.	Nimoreni	Elena Eremia
140.	Nisporeni	Larisa Profire
141.	Ocnita	Tatiana Arhiliuc
142.	Olanesti	Galina Rudenco
143.	Otaci	Svetlana Oboznaia
144.	Pascani	Ludmila Botezatu
145.	Pelinia	Raisa Turcanu
146.	Rezeni	Damian Inculet
147.	Rosietici	Claudia Sarmania
148.	Rosu	Daria Arabadji
149.	Rusestii Noi	Vera Zasmenco
150.	Sarata Galbena	Nadejda Prozorovski
151.	Singera	Eugenia Baci
152.	Singerei	Larisa Andriuta
153.	Sireti	Maria Sula
154.	Slobozia Mare	Violeta Lazar
155.	Sociteni	Elena Batin
156.	Stefan Voda	Maria Gherman
157.	Straseni	Larisa Cecan
158.	Suruceni	Liubovi Suruceanu
159.	Talmaza	Eugenia Deliu
160.	Taraclia	Maria Caraghios
161.	Tipala	Maria Nicolai
162.	Tvardita	Ana Segheva
163.	Ungheni	Tatiana Pavliuc
164.	Vadul lui Voda	Elena Ojog
165.	Vasieni	Sofia Mihaila
166.	Vatici	Veronica Baleanu
167.	Viisoara	Victoria Melenco
168.	Zberoaia	Aliona Popescu
169.	Zimbreni	Aliona Cojocar
170.	Zorile	Maria Adomnita
171.	Alexandru Ioan Cuza	Agnesia Taraburca
172.	Bratuleni	Elena Galea
173.	Bravicea	Vera Ciobanu

174.	Calarasi	Iurie Bobeica
175.	Causeni	Semion Buga
176.	Cetireni	Clavdia Nica
177.	Chetrosu	Emilia Moraru
178.	Chirileni	Maria Patrascu
179.	Chisinau	Elena Proca
180.	Chisinau	Svetlana Arionescu
181.	Chisinau	Tatiana Manole
182.	Ciutesti	Maria Adam
183.	Drasliceni	Elena Efros
184.	Drochia	Irina Vita
185.	Echimauti	Liuba Cuzuioc
186.	Floritoaia Veche	Ecaterina Ceaglei
187.	Giurgiulesti	Lidia Pambuc
188.	Iurcenii	Liudmila Tabirta
189.	Negureni	Svetlana Munteanu
190.	Pascani	Tamara Tamasciuc
191.	Pirlita	Svetlana Bondari
192.	Rezina	Arcadie Musisnschi
193.	Riscani	Aculina Tabirta
194.	Stefan Voda	Ina Caliman
195.	Varzaresti	Zinaida Capatina

ANNUAL MEETING – LOCAL GOVERNMENT REFORM PROJECT PARTNER COMMUNITIES

29-30 June 2006

Location: National Hotel, CONFERENCE-ROOM, 2nd floor

Address: Stefan cel Mare ave. # 3., Chisinau

AGENDA

Moderator - L. Tverdun, Planning/Monitoring/Org. Development Specialist, LGRP

Thursday, 29 June 2006

10:00-10:30

Participants Registration
Tea/Coffee and snacks

10:30-10:35

Greetings to the participants
L. Tverdun, Planning/Monitoring/Org. Development Specialist, LGRP

10:35-10:50

Welcome remarks to the participants in the Quarterly meeting of LGRP partners

Brock Bierman, chief of staff for the Europe and Eurasia Bureau in Washington

- 10:50-11:10** **Welcome remarks to the participants & presentation of the new LGRP Partners**
A. Popelka, LGRP Chief of Party
- 11:10-11:30** **Break**
- 11:30-12:10** **Improving Local Governance in Moldova**
V. Vrabie, Minister of Local Public Administration
LGRP Partners
MODERATOR: A. Cantemir, LGRP
- 12:10-13:00** **Local Economic Development (LED) as a Driving Force of Community Revitalization**
V. Guțuțui, Business Consulting Institute
The role of civil society in LED: Ungheni case
S. Cladco, Chamber of Commerce and Industry
The role of local public authorities in LED: Floresti case
Iu. Tap, Mayor of Floresti
MODERATOR: M. Salabuga, LGRP
- 13:10-14:30** **Lunch at National Hotel Restaurant**
- 14:30-15:20** **Attracting Investments in LED**
L. Gumovschi, Rural Investment Service Program (RISP)
Gh. Brasovschi, Mayor of Singerei
MODERATOR: E. Hristev, LGRP
- 15:20-15:45** **Break**
- 15:45-17:15** **Economic transformations and local development in Moldova**
A. Gudim, CISR
V. Carare, Institute of Economy, Finance, Statistics
MODERATOR: A. Cantemir, LGRP
- 17:15-18:00** **Conclusions of Day 1**
- 19:00** **Dinner at Restaurant CAPITOLES-LUX**
78 Mitropilitul Varlaam Str.

Friday, 30 June 2006

- 7:30-8:30** **Breakfast at National Hotel Restaurant**
- 9:00-9:10** **Outline of the 2nd Day**
L. Tverdun, LGRP
- 9:10-10:00** **Plenary session**
The Concept of Regionalization in Moldova
Gr. Zaharia, consultant, Agency for Regional Development
MODERATOR: L. Tverdun, LGRP

ANNUAL MEETING OF LGRP PARTNERS
June 29-30, 2006

List of participants		
	Community	Name of the participant
1.	Alexandreni	Vasile Dulgheru
2.	Anenii Noi	Mihail Cheibas
3.	Antonesti	Anatol Sirbu
4.	Badiceni	Valeriu Tinerelu
5.	Balauresti	Gheorghe Batrinu
6.	Balti	Aurel Puica
7.	Bardar	Grigore Capatina
8.	Basarabasca	Vasile Filipov
9.	Biliceni Vechi	Alexei Cozma
10.	Biruinta	Anatol Prodan
11.	Bolduresti	Vasile Miron
12.	Briceni	Alexei Gherman
13.	Bubuieci	Ion Saranuta
14.	Bulboaca	Parascovia Gincu
15.	Calarasi	Valeriu Rusu
16.	Calfa	Ludmila Ceaglic
17.	Cantemir	Angela Danalachi
18.	Carahasani	Vladislav Cociu
19.	Carbuna	Petru Murzac
20.	Casunca	Eleonora Ciupac
21.	Causeni	Maria Cojocar
22.	Cazaclia	Alexandru Peni
23.	Chiscareni	Silvia Turcanu
24.	Ceadir Lunga	Mihai Formuzal
25.	Cigirleni	Gheorghe Boiceanu
26.	Ciuciulea	Veaceslav Barat
27.	Cojusna	Vladimir Nani
28.	Colibasi	Maria Stirbu
29.	Comrat	Nicolae Dudoglo
30.	Cornesti	Margareta Andries
31.	Costesti	Tudor Gingota
32.	Cristesti	Alexei Secieru
33.	Dobrusa	Victor Grosu
34.	Donduseni	Ghenadie Taran
35.	Dubasarii Vechi	Aurel Antoci
36.	Durlesti	Cristina Boldur
37.	Edinet	Vitalie Sorocan
38.	Ermoclia	Alexandru Pavlicenco
39.	Floresti	Iurie Tap



40.	Floresti	Galina Voleanschi
41.	Gangura	Ivan Basli
42.	Geamana	Nicolae Sturza
43.	Glodeni	Alexandru Paduraru
44.	Gratiesti	Ana Frunze
45.	Gribova	Valerii Moroz
46.	Hansca	Mihail Vicol
47.	Horesti	Andrei Cazacu
48.	Horodca	Mihail Chifa
49.	Hrusova	Semion Cotovici
50.	Ialoveni	Anatol Moldovan
51.	Larga	Lidia Volosciuc
52.	Leova	Nicolae Gospodinov
53.	Lipcani	Vladimir Malis
54.	Magdacesti	Tudor Spinu
55.	Malcoci	Zinaida Ermurachi
56.	Marinici	Ion Croitoru
57.	Mereni	Anton Mihail
58.	Mingir	Matei Gurita
59.	Molesti	Mihail Catan
60.	Neculaeuca	Claudia Bejenaru
61.	Nimoreni	Nicolae Gore
62.	Nisporeni	Victor Rusu
63.	Olanesti	Claudia Samoilenco
64.	Orhei	Ion Sarban
65.	Pascani	Constantin Curnic
66.	Pelinia	Gheorghe Bagrin
67.	Pepeni	Serghei Grosu
68.	Peresecina	Alexandru Petrachi
69.	Pohrebeni	Veaceslav Strisca
70.	Pojareni	Alexei Bojoga
71.	Puhoi	Galina Palachi
72.	Rezeni	Ion Luchian
73.	Rezina	Mihail Cut
74.	Rosietici	Iulian Rotaru
75.	Rosu	Grigore Furtuna
76.	Sarata Galbena	Stefan Vlas
77.	Selemet	Tatiana Badan
78.	Singera	Ghenadie Iurco
79.	Singerei	Gheorghe Brasovschi
80.	Sireti	Vasile Cartira
81.	Slobozia Mare	Rodion Placinta
82.	Sociteni	Nicolae Bogos
83.	Sofia	Ion Proca
84.	Soroca	Mihai Popovschi



85.	Stefan Voda	Gheorghe Angel
86.	Straseni	Vladimir Botnari
87.	Suruceni	Vladimir Darie
88.	Talmază	Vladimir Plesca
89.	Taraclia	Gheorghe Burlacov
90.	Telenesti	Valeriu Zglavuta
91.	Tipala	Ion Cotorobai
92.	Tvardita	Maria Pascova
93.	Ulmu	Tudor Coslet
94.	Ungheni	Ilie Ciocanu
95.	Vadul lui Voda	Iurie Onofriiciuc
96.	Valcinet	Alexandru Curmei
97.	Varatic	Iurie Chirman
98.	Vasieni	Vasile Papuciu
99.	Vatici	Petru Dogocher
100.	Viisoara	Gheorghe Burlac
101.	Vorniceni	Vladimir Barbaros
102.	Vulcanesti	Constantin Bozbei
103.	Zberoaia	Nadejda Darie
104.	Zimbreni	Gheorghe Stavri
105.	Zorile	Victor Rusnac



4. LGRP NEWSLETTER

The first pilot issue of the LGRP newsletter was distributed in printed form to representatives of LGRP partner communities at the LGRP Annual Partners' Meeting in June 2006. Articles contained in the newsletter are thematically relevant to issues dealing with democracy and governance, fiscal improvements, and municipal services. In September 2006 the second issue of LGRP newsletter was released and distributed among LGRP local partners.



USAID
FROM THE AMERICAN PEOPLE

LOCAL GOVERNMENT REFORM PROJECT

REPUBLIC OF MOLDOVA

USAID/LGRP NEWSLETTER
JULY/AUGUST 2006 ISSUE № 1

GENERAL NEWS AND FEATURES

Dear Readers!

Welcome to the first issue of the USAID/Local Government Reform Project newsletter! The purpose of this newsletter is to provide LGRP partner communities as well as other interested parties (such as public officials and other donor organizations) both about LGRP-specific activities, as well as to relay technical information and advice that Moldovan local public officials would find useful and applicable in their own communities.

The newsletter will be distributed on a regular bi-monthly basis to those of our partners who have email accounts. For those of our partners who do not have email, we will be mailing you a copy instead. The newsletter will also be accessible in English, Romanian, and Russian on our web site. We expect the newsletter to be in existence in the very least until the end of our project next year in July 2007. After that, the future of the newsletter itself is undecided.

We encourage you to give us your feedback and tell us what you think about the newsletter. Any comments or suggestions are welcomed and can be directed to Andrei Cantemir, Team Leader of Democracy and Governance. Mr. Cantemir's email is acantemir@lgrp.md Happy reading!

Sincerely,
Andrew Popelka
Chief of Party, USAID/The Urban Institute Local Government Reform Project
Republic of Moldova

Moldova is Developing a National Training Strategy for Local Government Officials

The Government of the Republic of Moldova in recent years with the support of various international organizations (including USAID, the Council of Europe, and the European Union) has initiated several institutional reforms with the goal of preparing Moldova for eventual accession to the European Union (EU). Whereas Moldova has shown some progress in some areas of reform, there is still a lot of room for improvement. Decentralization of local public administrative bodies is one such area that still needs a lot of reform before it can be said that Moldova is in full compliance with European standards. Despite being a signatory to the European Charter of Local Self-Governance in 1996, Moldova has experienced many problems implementing meaningful local government reform. Many reasons can explain why relatively little movement has been made in Moldova in the area of local government reform and decentralization. One such reason that cannot be overlooked has to do with the slow degree of progress at the national level towards changing the mentality of local, regional, and national public administrators from being oriented away from a *culture* of central control to one of partnership and local accountability.

It is in this context and with this purpose along with the belief that local government officials are in the best position to be responsive to the needs of citizens in their community that the European Commission and Council of Europe decided to fund and support a National Training Strategy for Moldova. The National Training Strategy aims to develop administrative capacity of local government officials and establishing uniform standards of accountability that will be in harmony with current EU laws. The National Training Strategy takes into account that any strategy for reforming local government in Moldova will only be effective if such a strategy clearly responds to the specific challenges, needs, and issues faced by local government officials in Moldova.

Thus, on 20-21 May 2005 during a round table discussion, the Government of Moldova, in cooperation with the Council of Europe, Academy of Public Administration, various associations representing local public authorities, civil society stakeholders, and international donors decided to initiate the formulation of a National Training Strategy for local government officials.

Continued on page 9

MUNICIPAL SERVICES AND SMALL DEMONSTRATION PROJECTS

MEET THE MUNICIPAL SERVICES TEAM!

The USAID LGRP Municipal Services Team is comprised of professionals with backgrounds either in engineering or public administration. With respect to working with LGRP partner communities, the Municipal Services Team has two major tasks: The first task is to provide local public administration officials with technical training and assistance in improving the quality and efficiency of delivering public municipal services to citizens in their communities. The second task is to assist with the design and implementation of demonstration projects in LGRP partner communities. The demonstration projects that LGRP helps partner communities implement are chosen on a competitive basis at the end of each month, and selected from applications that LGRP partner communities must submit if they want to compete for the project funds.

The LGRP Municipal Services Team has substantial experience and provides technical training and assistance and helps LGRP partner communities to implement demonstration projects in the following areas:

Water supply and sewerage systems. This includes the design, construction, and/or repair of water distribution systems and pumping stations. In addition, LGRP Municipal Services Team provides technical assistance on proper maintenance of water systems, including but not limited to training to representatives of Moldovan water utilities on how to improve efficiency through proper use of leak detection equipment and use of other modern equipment and technologies.

Heating and energy conservation. This includes establishing, repairing, or replacing heating systems. Typically, such activity is usually carried out through the installation of new gas services extensions in a given community or by procuring and installing equipment for boiler houses.

Solid waste management. This includes the procurement of trucks for garbage transport and disposal, procurements of containers and/or garbage cans, and providing technical assistance with the development or reconstruction of landfills and collection areas.

Construction and infrastructure repair. This includes the construction and repair of communities' important social facilities like schools, administrative buildings, and community centers. This also includes road construction and/or repair, sidewalk improvements, and public lighting systems.

DEMONSTRATION PROJECTS STATISTICS (AS OF 1 JULY 2006)

Types of Demonstration Projects Completed or Scheduled For Completion

Solid Waste Management	Water Supply	Heating and Gas Supply	Construction	Road	Leak Detection	Other	Total
32	26	24	17	14	10	3	126

Demonstration Projects Completion Statistics

Projects Currently Under Construction	Projects in Competitive Procurement Stage	Projects Preapproved and in Preparation Stage	Completed Demonstration Projects
15	24	7	80

LGRP SUCCESS STORY FEATURE

SOLID WASTE MANAGEMENT PROJECT UNITES A COMMUNITY



STEFAN VODA, MOLDOVA THROUGH HARD WORK AND RESOURCEFULNESS, THE 7,779 CITIZENS OF STEFAN VODA, A COMMUNITY LOCATED IN SOUTHEASTERN MOLDOVA, HAVE INITIATED AN ENVIRONMENTALLY SOUND AND COMPREHENSIVE SOLID WASTE MANAGEMENT PROGRAM. THE PROGRAM INCLUDES A COMMUNITYWIDE EDUCATION AND CLEAN-UP CAMPAIGN, THE ACQUISITION OF NEW WASTE CONTAINERS, A NEW GARBAGE TRUCK AND THE REMOVAL OF 17 UNAUTHORIZED OPEN TRASH DUMPS AROUND THE TOWN. *"IMPROVED SOLID WASTE MANAGEMENT IN THE TOWN HAS BEEN A HIGH PRIORITY FOR RESIDENTS AND LOCAL ELECTED LEADERS. TOGETHER WE HAVE*

MOBILIZED OUR EFFORTS TO BEGIN TO RESOLVE A MAJOR PROBLEM THAT HAS CONFRONTED US FOR A VERY LONG TIME," SAID VITALIE RUSANOVSKI, STEFAN VODA RESIDENT.

UNTIL VERY RECENTLY, THE SYSTEM OF COLLECTING HOUSEHOLD TRASH HAD BECOME SPORADIC AND UNRELIABLE. THIS WAS DUE IN LARGE PART TO THE DETERIORATED CONDITION OF THE COMMUNITY'S TWO GARBAGE TRUCKS. BOTH VEHICLES WERE OVER 20 YEARS OLD AND VERY UNRELIABLE. THE ACCUMULATION OF HOUSEHOLD WASTE THROUGHOUT THE TOWN POSED SERIOUS HEALTH AND ENVIRONMENTAL RISKS TO THE PUBLIC. *"I RECALL MANY TIMES WHEN THE OLD TRUCKS WERE BROKEN DOWN AND TRASH REMAINED UNCOLLECTED FOR TWO OR MORE WEEKS AT A TIME. ON A TEMPORARY EMERGENCY BASIS, CITY HALL STAFF AND STUDENTS WERE RECRUITED TO COLLECT THE GARBAGE AND PRIVATE OWNERS OF TRACTORS HAD TO BE HIRED AT CONSIDERABLE EXPENSE TO HAUL IT AWAY. THIS WAS A TERRIBLE INCONVENIENCE FOR THOSE INVOLVED AND A WASTE OF PUBLIC EXPENDITURES"*, SAID GHEORGHE ANGHEL, MAYOR OF STEFAN VODA.

WITH TECHNICAL ASSISTANCE AND FINANCIAL SUPPORT IN THE AMOUNT OF \$18,345 FROM THE USAID LOCAL GOVERNMENT REFORM PROJECT (LGRP), REGULAR REMOVAL OF HOUSEHOLD TRASH TO THE TOWN'S NEW AUTHORIZED LANDFILL IS CURRENTLY UNDERWAY. AREA CITIZENS AND LOCAL GOVERNMENT OFFICIALS CONTRIBUTED ADDITIONAL FUNDING IN THE AMOUNT OF \$5,100 TO THE PROJECT. VOLUNTEERS ALSO ASSISTED IN REPAIRING A 1-KILOMETER PORTION OF THE ROAD THAT WILL PROVIDE EASY ACCESS FOR THE NEW GARBAGE TRUCK AND OTHER VEHICLES TO THE AUTHORIZED LANDFILL.

TO INSURE FUTURE SUSTAINABILITY OF THE SOLID WASTE MANAGEMENT PROJECT, A COMMUNITYWIDE CLEAN-UP CAMPAIGN AND EDUCATIONAL AWARENESS PROGRAM FOR THE PUBLIC HAS BEEN INITIATED. TO FURTHER REMIND CITIZENS OF THE IMPORTANCE OF AN ECOLOGICALLY VIABLE COMMUNITY, WITH NATIONAL ECOLOGICAL FUND ASSISTANCE 70 NEW WASTE CONTAINERS AND STREET BINS WERE PURCHASED AND HAVE BEEN PLACED IN HIGH PROFILE AREAS THROUGHOUT THE TOWN FOR DAILY USE BY RESIDENTS." *THIS TRULY HAS BEEN A COMMUNITY-WIDE EFFORT"*, SAID MAYOR ANGHEL. HE FURTHER STATED, *"THIS JOINT EFFORT BY CITIZENS, LOCAL GOVERNMENT AND USAID/LGRP TO IMPLEMENT OUR COMMUNITY STRATEGIC PLAN HAS PROVEN THAT WE AS A COMMUNITY CAN RESOLVE THE PROBLEMS IF WE WORK TOGETHER AND FACE THEM HEAD-ON"*.



DEMOCRACY AND GOVERNANCE/FISCAL IMPROVEMENTS

THE IMPORTANCE OF COMMUNITY STRATEGIC PLANNING

At the time of this article being written, 91 USAID LGRP partner communities have strategic plans; of these 91 communities, 72 of them received direct technical assistance from the LGRP Democracy and Governance Team towards helping them draft and complete their strategic plan. But what is strategic planning? Why does LGRP think it is so important for LGRP partner communities to have a strategic plan? What are the benefits of strategic planning, and what are the impacts of strategic planning on local government reform in Moldova?

Community strategic planning is considered to be the foundation of promoting citizen participation in the decision making process aimed to enhance responsiveness, transparency, and accountability in local government affairs. A truly participatory community strategic planning process is seen by LGRP as the foundation upon which public trust in local governance is based. Thus far, this process has been crucial in encouraging interaction between local government officials and citizens. Both groups have discovered common interests in the process of jointly confronting the problems facing their communities.

It is important to note that strategic planning does not end with the development of a community strategic plan and its official adoption by the local council. The process be renewed and take place on an annual basis, during which time communities should review existing strategic goals and make any necessary changes and adjustments.

In addition, strategic plans must be seen as an intrinsic part of the budget making process in the local community. Local public officials should tailor their budgets and money allocations according to the community's needs as expressed in the community strategic plan. If budgets are in fact tailored to the needs of the community as specified in the community strategic plan and money allocated to realize these objectives, average citizens will gain an incredibly high degree of trust both in the strategic planning process and in local government officials because they will see the needs of their community being addressed.

WHO AND WHERE TO TURN TO IF YOU HAVE QUESTIONS ABOUT IMFS

Over the past couple of months, with the assistance of the LGRP Fiscal Improvements Team, many LGRP partner communities have already successfully installed Integrated Municipal Finance Software (IMFS) in their primarias. As a result of IMFS, many public accountants and economists have reported dramatic improvements in efficiency of their accounting systems. LGRP in the coming months is expecting to complete installation of IMFS in all LGRP partner communities.

But what should one do if they have IMFS installed and they have questions about how to use IMFS? LGRP Fiscal Improvements specialists have already set up two mechanisms to deal with this issue.

First, LGRP Fiscal Improvements specialists developed a Web page in Romanian for IMFS users, from which communities can download the most recent versions of IMFS. In addition, the web page contains other relevant information and news relating to public fiscal reform, such as information about new legislation passed and normative acts from various ministries. Several communities (such as Basarabeasca, Selemet, Briceni, and Strasenii) already took advantage of this web page and downloaded the latest versions of IMFS in order to make upgrades to the versions that they had. IMFS users should regularly check the IMFS web page for updates. During the month of May alone, four updated version of IMFS have been placed on the IMFS web page. The IMFS web page address can be accessed on-line at <http://www.login.md/1c/>

Secondly, daily troubleshooting support with IMFS is provided by Fiscal Improvements Team with the help of ten newly hired consultants. These consultants worked previously assisting LGRP Fiscal Improvements Team with the implementation of IMFS in Ialoveni Rayon, which was the pilot site for IMFS implementation. If you have questions about IMFS that you need answered, you can call the IMFS hot line at (22) 22 46 17 or 0-800-233-00 or on mobile 069-50-70-90.

ADMINISTRATIVE SUPPORT/TENTATIVE CALENDAR OF FUTURE LGRP EVENTS

10 REASONS THAT LOCAL PUBLIC OFFICIALS SHOULD HAVE THEIR OWN EMAIL ADDRESS

Over the past decade or so, email has become routine part of life for people all over the world for its simplicity, affordability and for all the benefits it provides. However, LGRP staff learned that a large number of local public administration officials that we work with don't have email. When we asked some of our partners to explain why they don't have email, many answered that they didn't see any need to have an email address. LGRP staff knows that this is not correct and we encourage all local public administration officials to have their own email address and to use it regularly. Here are 10 reasons why:

1. Using email can save you a lot of money

Email is cheap: recent studies have show that businesses can save large amounts of money using e-mail, when compared to the costs of communicating messages through long-distance phone calls or by postal service.

2. Delivery time of email is faster and more efficient than postal mail

Email will reach its destination anywhere in the world in a few seconds as opposed to days or even weeks with the postal service. Occasionally network problems will delay a message for a few hours. If a message is not delivered, the system will usually inform you of failed delivery. The fact that a person will receive an email so quickly after you send it means that you might also receive a response equally fast, which overall adds to the efficiency of management.

In addition, email can be sent to groups of people at the same time. This facilitates collaborative working and efficient dissemination of information. This is a very useful feature if you need to share information with a group, such as, for example, members of a planning committee.

3. Email can be used for personal and/or business reasons

Email can be used for either personal or business reasons. One can write a message that is very personal in nature to a friend or family member. Alternatively, email has multiple work uses and can serve as a great facilitator of communication between work colleagues. For example, email can even allow people who for whatever reason may prefer or need to work from home to be in constant communication with their professional colleagues and supervisors.

4. Email allows you to sent and read messages at your convenience, day and night

You can send messages at any time that you choose, day or night. One can use email and send messages 24 hours a day; email accounts never close in the ways that post offices do. The recipient reads them at a time of their choice.

5. Email accounts come with many useful features

All email programs give users the opportunity to set up an electronic address book to save the email addresses of other people who also have their own email addresses, such as friends, relatives, or work colleagues. Once you enter the email address of someone into your electronic address book on your email account, you won't have to worry anymore about remembering what that person's address is; the address is already saved into your account, and all you have to do is look in your address book and select that person's name.

Once you do that, the person (or people, if you want to send the message simultaneously to more than one person) you want to receive your message will have their address selected to receive your message, and then all you will have to do to send the message to those people is click on the "send" button.

Email allows you to forward any message that you receive electronically to someone else. So be careful what you say in a message, in case someone else forwards it to others!

Email allows you to copy text from other documents and to paste them into the message you are sending, or to attach whole documents onto the message you want to send someone else. Likewise, email allows you to receive and open up such messages sent to you by other people, which themselves might include such documents as attachments.

Email accounts also come with storage space, so you can very easily store any messages that you want to save, and you can also delete any messages that you don't want to keep. Thus, you never have to worry about "losing" a message that someone sent to you, because the message is stored for you on your email account electronically!

When you receive a message, your email shows you not only who is sending you the message, but also when the message was sent, and what the subject of the message is. This allows the recipient to both identify critical correspondence quickly and dealt with it immediately, as well as deleting unwanted messages.

6. Using email makes communication more efficient because everything is written down

Oftentimes, people in the same office send emails to each other regarding policies and procedures rather than communicating orally. Why? Because the fact that email is in written form means that no one can claim that they didn't receive or hear what was said or that they didn't understand correctly what was said. In this sense, email serves as a written record of correspondence that ensures that everyone not only receives any given message, but that everyone clearly understands the content of the message.

7. Email transmission is secure and private

The level of [security](#) in transmitting email messages is very high, and the industry continues to strive to develop even tighter security levels. In contrast to telephone calls and fax messages, email is a relatively secure means of communication.

8. Email is accessible from anywhere in the world

Email in general can be accessed anywhere in the world where you have access to a computer with an internet connection.

9. It is a professional necessity to have email

Due to the fact that so many professionals have email, if you don't have email, you are putting yourself at a huge disadvantage. Not only will you miss out on all of the benefits discussed above that email brings, but people who don't have email are not taken as seriously by other professionals as those that do have email. Conversely, having and using an email account is a sign of someone who professionally is modern in their outlook and who is adept and comfortable with using modern technologies and forms of communication.

10. Getting an email account doesn't cost anything and is easy to do!

Whereas one must pay for an internet connection (in Moldova the most accessible way to get an internet connection is through Moldtelecom), getting an email account in general doesn't cost anything. There are many different websites that offer free email. The following listed websites are some of the most popular: www.google.com, www.hotmail.com, www.yahoo.com, www.rambler.ru

Since it is relatively inexpensive and affordable, LGRP does not financially support our partners by paying for the internet connections, nor does it provide technical assistance in setting up email accounts. However, if you have any further general questions about how email works and what the benefits are of using it, please don't hesitate to speak to your LGRP liaison.

JULY-AUGUST 2006 LGRP-PARTNER COMMUNITY CALENDAR OF EVENTS *

Date	Place	Activity	Contact Person
June 20- July 5	Sofia, Valcinet, Gratiesti, Carpineni, Mingir, Lipcani, Vorniceni, Cojusna, Cristesti, Olanesti, Otaci, Razeni, Peresecina, Pohrebeni, Sireti, Slobozia Mare, Zorile	Strategic Planning-Environmental Scan	Natalia Motili
June 26-July 15	Bardar, Cărbuna, Costești, Dănceni, Gangura, Hansca, Horești, Horodca, Malcoci, Mileștii Mici, Nimoreni, Pojăreni, Puhoi, Ruseștii Noi, Sociteni, Țipala, Ulmu, Văratice, Văsieni, Zîmbreni	Strategic Planning – Environmental Scan	Natalia Motili
June 27-August 17	Sofia, Valcinet, Gratiesti, Carpineni, Mingir, Lipcani, Vorniceni, Cojusna, Cristesti, Olanesti, Otaci, Razeni, Peresecina, Pohrebeni, Sireti, Slobozia Mare, Zorile	Strategic Planning workshops	Natalia Motili
July 3-7	Copceac	Project Opening-Water Supply System Renovation Project	Cristian Murariu
July 3-7	Cristesti	Project Opening-Road Renovation Project	Cristian Murariu
July 3-10	Larga, Bulboaca, Mereni	Strategic Planning-Strategic Planning workshop	Natalia Motili
July 5-25	Bardar, Cărbuna, Costești, Dănceni, Gangura, Hansca, Horești, Horodca, Malcoci, Mileștii Mici, Nimoreni, Pojăreni, Puhoi, Ruseștii Noi, Sociteni, Țipala, Ulmu, Văratice, Văsieni, Zîmbreni	Round Table on Strategic Planning	Natalia Motili
July 6	Pelinia	Project Opening- High School Renovation Project	Cristian Murariu
July 10-August 20	Bardar, Cărbuna, Costești, Dănceni, Gangura, Hansca, Horești, Horodca, Malcoci, Mileștii Mici, Nimoreni, Pojăreni, Puhoi, Ruseștii Noi, Sociteni, Țipala, Ulmu, Văratice, Văsieni, Zîmbreni	Strategic Planning workshops	Natalia Motili
July 10-14	Floresti	Project Opening- Water System Renovation Project	Cristian Murariu
July 10-14	Cisla	Project Opening- Water Supply System Renovation Project	Cristian Murariu
July 10-14	Sireti	Project Opening- Road Renovation Project	Cristian Murariu
July 10-14	Carahasani	Project Opening- Natural Gas Extension Project	Cristian Murariu
July 12	Dobrusa	Project Opening- Community Center Capital Renovation Project	Cristian Murariu



	Larga, Bulboaca, Mereni	Training on Public Hearings	Natalia Motili
July 20-25	Sofia, Valcinet, Gratiesti, Carpineni, Mingir, Lipcani, Vorniceni, Cojusna, Cristesti, Olanesti, Otaci, Razeni, Peresecina, Pohrebeni, Sireti, Slobozia Mare, Zorile	Training in public hearings	Natalia Motili
July 24-28	Drochia	Project Opening-Pump Station Renovation Project	Cristian Murariu
July 24-28	Bolduresti	Project Opening-Bacseni School Renovation Project	Cristian Murariu
July 27-28	Academy of Public Administration, Chisinau	IMFS Users Group Meeting	Eugen Hristev
August 1-4	Ciuciulea	Project Opening- Road Renovation Project	Cristian Murariu
August 1-25	Bardar, Cărbuna,Costești, Dănceni,Gangura, Hansca,Horești,Horodca, Malcoci,Mileștii Mici, Nimoreni, Pojăreni,Puhoi,Ruseștii Noi, Sociteni, Țîpala, Ulmu,Văratic, Văsieni,Zîmbreni	Training on public hearings on strategic plan	Natalia Motili
August 1-4	Ciuciulea	Project Opening- High School Heating System Renovation Project	Cristian Murariu
August 1-10	Larga, Bulboaca, Mereni	Public hearings on strategic plan	Natalia Motili
August 4-30		Public Hearings on Strategic Plans	Natalia Motili
August 10-15	Bardar, Cărbuna,Costești, Dănceni,Gangura, Hansca,Horești,Horodca, Malcoci,Mileștii Mici, Nimoreni, Pojăreni,Puhoi,Ruseștii Noi, Sociteni, Țîpala, Ulmu,Văratic, Văsieni,Zîmbreni	Public Hearings on Strategic Plans	Natalia Motili
July-August Weekly	LGRP Partner Communities	Training on IMFS	Eugen Hristev

*TO ALL LGRP PARTNERS: THIS IS A TENTATIVE CALENDAR. FOR FINAL CONFIRMATION OF DATES AND TIMES OF EVENTS CONCERNING YOUR COMMUNITY, PLEASE CONTACT THE PERSON RESPONSIBLE AS LISTED ABOVE. DATES AND TIMES OF PLANNED EVENTS ARE SUBJECT TO CHANGE.

**MOLDOVA IS DEVELOPING A NATIONAL TRAINING STRATEGY FOR LOCAL GOVERNMENT OFFICIALS
(CONTINUED FROM PAGE 1)**

The participants in the round table agreed that in order to achieve full harmonization with EU supranational institutions, considerable local government reform in Moldova is still needed. Therefore, all participants agreed that developing and implementing a strategy able to enhance knowledge and skills of local public servants is of both local and national importance.

At the same event, a steering committee of over thirty members representing all interested stakeholders involved in local government reform was established in order to ensure a participatory approach in the development and implementation of a National Training Strategy. It was decided that a National Training Strategy would be designed and drafted based on the results gathered from a Training Needs Assessment.

The meeting ended with the steering committee agreeing to continue to meet for key decisions such as developing the plan for the Training Needs Assessment, discussion and approval of Training Needs Assessment results, discussion and approval of National Training Strategy Action Plan, and discussion and approval of the National Training Strategy.

A Training Needs Assessment was subsequently conducted involving local authorities of two hundred and eighty-six localities throughout Moldova, thirty-two Rayon Executives, and twenty-seven stakeholders from Moldovan stakeholders. The results of the Training Needs Assessment identified seven major problem areas that are impeding local government reform and that local government officials will need to receive training in.

On 3 May 2006 the steering committee for the National Training Strategy met for the third time to analyze the results of the Training Needs Assessment and to discuss the first draft of the National Training Strategy. The National Training Strategy is expected to be completed and approved by the end of 2006. Implementation of the strategy is expected to start in 2007.

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USAID
FROM THE AMERICAN PEOPLE

LOCAL GOVERNMENT REFORM PROJECT

REPUBLIC OF MOLDOVA

USAID/LGRP NEWSLETTER

SEPTEMBER/OCTOBER 2006 ISSUE № 2

GENERAL NEWS AND FEATURES

AN INTERVIEW WITH THE NEW CHIEF OF PARTY, ANDREW POPELKA

Andrew Popelka became the new Chief of Party of the USAID/Local Government Reform Project (LGRP) in April 2006. During the interview we asked Andrew to tell us about his background, his thoughts about Moldova, and what activities he foresees LGRP organizing during the upcoming year.

Tell us about your professional background before coming to LGRP.

Andrew: I was born, raised, and educated in the former Czechoslovakia, and in 1982 I immigrated to the United States. I graduated from the technical university with Master's Degree in Heat and Power Generation, and for the last twenty-seven years I worked in various projects involving reconstruction of national level power systems, municipal water and sewage utilities, heating facilities, energy conservation, municipal sanitation and solid waste management, and irrigation & drainage. I have provided expert consultation to state and private utilities with respect to developing energy policies for setting tariffs and debt and equity financing of infrastructure reconstruction in Eastern and Central Europe, the Baltic States, Balkan, Russia, Central Asian states, and Africa. These projects were sponsored by USAID, The World Bank, EBRD, UNDP, The United States Department of Energy, The United States Department of Defense, The Trade and Development Agency, The Gas Research Institute, The Electrical Power Research Institute, as well as numerous private entities. Over the course of my career, I have worked in 22 countries on various assignments.

Continued on Page 8

ORGANIZATIONAL DEVELOPMENT AND LOCAL PUBLIC ADMINISTRATION: IS THERE A RELATIONSHIP?

In May 2006, LGRP Planning and Organizational Development Specialist Lilia Tverdun went to Vilnius, Lithuania on a 2-week training on local government organizational development. The training was organized by Partners for Local Development Foundation and supported by The Open Society Institute. The training was conducted by Dr. Artashes Gazaryan, a specialist in organizational development from the School of Democracy and Administration in Lithuania. Throughout the training, Dr. Gazaryan compared local governments to living organisms and structures, such as human beings, where various parts of the body perform different tasks. Each part in turn is designed in order to contribute towards the well being of the whole.

Dr. Gazaryan believes that the overall body cannot be successful and survive if any single part fails to perform its functions effectively. In this analogy, Dr. Gazaryan saw local government as representing the overall body, and individual local government departments as representing different body parts. If individual body parts (i.e., local government departments) don't execute their functions properly, then the overall level of effectiveness with which local governments will be able to provide services and behave in a responsive manner to the needs of local citizens will go down, along with the amount of faith that local citizens will have in local public officials.

Dr. Gazaryan also argued that local governments need strong leaders who possess excellent management skills in order to make the necessary adjustments that will allow the "organism" of local government to be able to survive and thrive in constantly changing external conditions. What can make local public authorities better managers? Dr. Gazaryan believes that "the wisdom of local government management lies in a rational choice of the factors of influence – instead of addressing everything that is bad."

Continued on Page 7



MUNICIPAL SERVICES AND SMALL DEMONSTRATION PROJECTS

HOW TO SAVE MONEY BY IMPROVING EFFICIENCY IN MUNICIPAL SERVICES

Local public officials are required to ensure that local citizens receive several basic municipal services. Such services include but are not limited to the following: access to water and wastewater treatment, heating of public buildings, solid waste management, and street lighting.

The successful delivery of each of these public services, it should be noted, has a very significant energy cost component, which most often comes in the form of paying for electricity, oil, coal, and/or natural gas. At the same time, due to the scarcity of financial resources, it is very difficult for many local public officials to find the necessary financial resources to pay for the provision of such public services to local citizens.

Over the past five years, the USAID/LGRP Municipal Services and Demonstration Projects team has discovered through conducting training seminars, organizing and participating in roundtable discussions, and implementing demonstration projects that the one of the best ways to increase the affordability of such services for local communities based on financial resources available is to reduce the current operating costs of such public services.

Of course, this is easier said than done, and there is a paradox that makes this even harder: in order to attain significantly lower operating costs in the long-run of municipal public services, additional money must be spent now in the short-run in order to purchase more operating equipment that runs more efficiently. The good news in this respect is that purchases of such equipment are required only once, with only subsequent annual maintenance required.

Regardless of already thinly-stretched budgetary resources of local communities in Moldova, especially in light of energy prices that are expected to continue to increase into the indefinite future, it is highly recommended that local public officials begin to consider purchasing such equipment that will run more efficiently and actively investigating and implementing various operational cost-saving practices.

Lastly, when trying to achieve any type of infrastructure rehabilitation or operational efficiency improvement practices, don't do it without a technical design and without consulting with an engineer who is a specialist in the area in question! Whereas a technical design and/or paying for an engineer's consulting fees may seem like an unnecessary expense initially, if the design is flawed for what you are trying to create or improve, then the subsequent system will not work properly, and it will cost the community far more financially in the long-run to fix everything because of a poorly-planned design and subsequent implementation than it would have cost to pay for a technical design and expert advice from a specialist to make sure that the subsequent planned project was going to be technically feasible and sustainable from the very beginning.

Below you will see some general suggestions with respect to various basic municipal services and corresponding ways to lower long-term operational costs:

Water systems: Purchasing a more efficient pump is a very good way to lower operational costs in the long-term. Such a purchase will pay for itself in very short time, usually in less than six months.

There are some other issues also related to purchasing a new pump. Purchasing a more powerful pump will deliver more water in less time, but the energy used to pump each cubic meter of water will be higher. It is not necessary to over-pressurize the whole city to provide water to few multi-story buildings. The same savings can be obtained by replacing the old pressure pipes with new polyethylene pipes, which would reduce losses in efficiency due to a lower frequency of leaks and smaller friction in the pipes.

Continued on Page 3

MUNICIPAL SERVICES AND SMALL DEMONSTRATION PROJECTS

Demonstration Projects Statistics (as of 1 September 2006)

Types of Demonstration Projects Completed or Scheduled For Completion

Solid Waste Management	Water Supply	Heating and Gas Supply	Construction	Road	Leak Detection	Other	Total
32	28	30	21	14	10	3	138

Demonstration Projects Completion Statistics

Projects Currently Under Construction	Projects in Competitive Procurement Stage	Projects Preapproved and in Preparation Stage	Completed Demonstration Projects
29	15	2	92

HOW TO SAVE MONEY BY IMPROVING EFFICIENCY IN MUNICIPAL SERVICES (CONTINUED FROM PAGE 2)

Heating of public buildings: There are two possibilities for improving operating costs: First, to upgrade/improve the heating system, and second, to renovate the building itself to ensure better insulation. Besides selecting the best heating source (natural gas is the cheapest one available at the moment), it is worth investing in automated systems, such as timers and thermostats. The results in cost savings will be immediate. It is well-known that 1 degree Celsius results in 5-6% increase in energy consumption; thus, for example, with an automated system, one could lower the heat temperature at night when such buildings are not in use, which would bring about additional savings. The proper insulation of buildings (including but not limited to the insulation of heating pipes, especially under the ground and in unheated basements) also guarantees cost savings in the long-term.

Solid waste management systems: A good routing system for solid waste collection via transport equipment can result in big savings. Taking initial steps now to prepare for when solid waste might be used in order to produce energy in the future when such an operation would be more cost-feasible is also advised.

Street lighting: Using energy-efficient light bulbs is an immediate way to lower overall operating costs. High-pressure sodium lamps are the most convenient in terms of initial cost, energy used, light quality, and lifetime of the bulb.

LGRP SUCCESS STORY FEATURE

Successful Community Mobilization Leads to Community Center Renovation

DOBRUSA TOWNSHIP, SOLDANESTI RAION– On July 21, 2006 the newly renovated community center in Dobrusa Township opened its doors to its 1,670 village residents. The mood during the opening ceremony was a joyous one, as now local citizens will have a place where they will be able to meet and spend time engaging in a large variety of social, cultural, and sports activities. *“Our purpose of creating a more comfortable and functional physical setting for both young people and adults to utilize the center to participate in many different community activities was successfully achieved!”* said Ecaterina Tincu, resident of Dobrusa Township.

The community center was built in the early 1980’s and had never undergone any renovation since that time. As a result, the building became extremely dilapidated. The roof was leaking, rendering many rooms in the community center unusable, many doors and windows were either broken or stolen, and the hallways were in disrepair. Consequently, the center ceased to function. Because Dobrusa had no alternate facilities where citizens could engage in various community activities, many community events that previously had taken place in the community center no longer took place, paralyzing a large part of community life in Dobrusa as a result. Any public meetings that were organized took place in open-air settings, which created many inconveniences and hardships for local residents, especially in the winter.



Children in Dobrusa Township welcome guests in front of the renovated community center

Renovating the community center was given the highest priority in Dobrusa’s strategic plan for social and economic development, which was developed with technical assistance given by the USAID/Local Government Reform Project (LGRP).

The community center renovation project started in April 2006. It consisted of renovating the building interior and exterior, and installing both a new roof and a new electrical system. In addition to the \$24,648 that USAID/LGRP contributed towards financing the project, a combined \$16,697 was contributed both from local budget resources from Dobrusa Township and community contributions that were collected from local businesses. The Moldovan national government also contributed towards financing the project.

In addition, township residents dedicated their free time and labor towards the successful completion of the project by removing dilapidated doors, windows, floors, and the community center auditorium stage. They also

took part in the difficult process of removing the interior and exterior plaster on the walls of the building. Several women also volunteered to plant a small garden in front of the community center. Thus, the implementation of this project showed that when local citizens work together, they are extremely capable of solving problems in their community. *“Due to this community project we learned that together we can create real change that benefits everyone,”* noted Victor Grosu, Mayor of Dobrusa Township.

The community center renovation played a vital role in the lives of the people changing their attitude towards future. Now Dobrusa residents have big plans for their community center. In addition to conducting all public meetings and Dobrusa Local Council sessions in the center, both of which are already taking place, a public library, an informational and training hub for farmers, a sports club, and a computer center are also planned to be placed in the community center in the near future. *“USAID/LGRP helping us renovate the community center was the first, but certainly not the last, step that needs to take place with regards to revitalizing the community center as a civic institution,”* noted Mayor Grosu. *“In many respects, now that the physical structure of renovating the community center has already been completed, the real work for helping to revitalize the activities that will be taking place in the community center is about to begin!”*

DEMOCRACY AND GOVERNANCE/FISCAL IMPROVEMENTS

The Role of Public Hearings in Improving Local

Self-Governance

When major issues are facing a community, such as the establishment of local tax rates or tariffs on water, the adoption of an annual budget or the community's strategic plan, local public officials are confronted with the problem as to how to resolve such issues in a way that will address the concerns and wishes of local citizens who will be directly affected by such decisions. One such technique that will ensure that the opinions of all local citizens will be taken into account before any decisions are taken is to conduct a public hearing on the issue in question.

But how does a public hearing work? Public hearings start with local public officials themselves, who must decide to call a public hearing and announce it to local citizens in the community. The time and location must be announced in advance, and all citizens of the community must be invited and encouraged to attend and be prepared to submit their ideas.

During the public hearing itself, local public officials must begin the public hearing by presenting the issue in question that must be decided upon, and disclose any possible problems, solutions, and outstanding issues that have already been identified. After that, local citizens, in an orderly fashion, must be given the opportunity to give any feedback, comments, and suggestions to the issue being discussed. Question and answer sessions or direct/immediate responses to questions from citizens during public hearings is not appropriate. A public hearing is forum for citizens to express their ideas, and for local public officials to listen to such suggestions. It is not a forum to have a back and forth exchange of ideas between local citizens and public officials.

Once all citizens have had the chance to express their opinions on the issue during the public hearing, the public hearing closes.

Continued on Page 7

New Module on Budgeting Operations in IMFS is Developed

A new module in IMFS on budgeting has been developed. Such amendments to the module were made primarily as a result of suggestions that were given by LGRP partner communities who are currently implementing IMFS.

The changes that have been made to the IMFS software will allow users the possibility to introduce expenditure and revenue statistics in a very straightforward manner. For example, reports summarizing the expenditures and revenues may be printed out and broken down based on local government departments.

Another benefit of the changes to the IMFS software is that users will now be able to introduce amendments to local government budgets for respective budgeting articles and institutions. This will allow any information concerning budget planning and subsequent execution to be introduced not only at the beginning of the year but throughout the entire fiscal year. Such data will now be able to be analyzed, verified, and subsequently, printed out. The print-out forms that were developed under the budgeting module of IMFS are the following: Form F2, Planed-Factual Analysis, Form 11, Form 12, Form 13, Form 21, Form 22, Form 23. Moreover, during the formation of the Payment Order or Transfer Note, the planned amount may be traced and checked as it corresponds with each individual organization and account, as well as remaining balance information according to signed contracts with suppliers.

Thus, local public finance officials using IMFS will be able to independently verify and manage financial flows without needing to seek such information regarding balances on each article of expenditure from regional state treasury bodies. The new updated version of IMFS can be found on the LGRP website at www.login.md/1C

Fiscal Improvements conducted the next IMFS Users Group Meeting on July 27-28. The concept of this Users Group Meeting was to bring up the results of the IMFS implementation at the pilot sites in Ialoveni raion, and have chief accountants of those localities show the result of their joint work with the implementers. The presentations went very well and inspired the other accountants to implement IMFS, as they had first-hand proof from their colleagues that this is doable. 120 accountants, tax collectors and representatives of financial departments from districts participated at the largest Users' Group Meeting organized by LGRP so far.

September-October 2006 LGRP-Partner Community Calendar of Events*

Date	Place	Activity	Contact Person
September – October 2006	Kedem Center	IMFS trainings	Eugen Hristev
September 1	Zîmbreni (Ialoveni)	Strategic Planning workshop	Natalia Motili
September 2	Horești, Zîmbreni (Ialoveni)	Training on public hearings on strategic plan	Natalia Motili
September 3	Dănceni, Sociteni, Ulmu (Ialoveni), Mereni (Anenii Noi)	Public hearings on strategic plan	Natalia Motili
September 4-8	Basarabeasca	Project Opening - Sidewalk Construction Project	Cristian Murariu
September 4-8	Călărași	Project Opening - Water System Renovation Project	Cristian Murariu
September 4-8	Pohrebeni (Orhei)	Project Opening - Water System Renovation Project	Cristian Murariu
September 10	Vorniceni (Strășeni)	Public Hearings on Strategic Plans	Natalia Motili
September 10	Mileștii Mici (Ialoveni)	Public hearings on strategic plan	Natalia Motili
September 11-15	Molești (Ialoveni)	Project Opening - Childcare Center Renovation Project	Cristian Murariu
September 11	Zberoaia (Nisporeni)	CBO Training	Cristian Murariu
September 11-15	Rezina	Project Opening - Solid Waste Management	Cristian Murariu
September 11-15	Ceadîr-Lunga	Project Opening - Street Reconstruction Project	Cristian Murariu
September 14	Zberoaia (Nisporeni)	CBO Training	Cristian Murariu
September 14-15	Otaci (Ocnița)	Strategic Planning workshops	Natalia Motili
September 18-22	Ermoclia (Ștefan Vodă)	Project Opening - Childcare Center Heating Supply Project	Cristian Murariu
September 18-22	Sărata Galbenă (Hîncești)	Project Opening - Road Construction Project	Cristian Murariu
October 2-6	Bălăurești (Nisporeni)	Project Opening - Childcare Center Roof Renovation Project	Cristian Murariu
October 5	Chișinău	Solid Waste Management Round table	Cristian Murariu
October 18-22	Selemet (Cimișlia)	Project Opening – School Heating Renovation Project	Cristian Murariu
October 25-29	Chișinău	Project Opening – Solid Waste Management (17 communities)	Cristian Murariu
October 2006 (date yet to be determined)	Chișinău	IMFS Users Group Meeting	Eugen Hristev

*TO ALL LGRP PARTNERS: THIS IS A TENTATIVE CALENDAR. FOR FINAL CONFIRMATION OF DATES AND TIMES OF EVENTS CONCERNING YOUR COMMUNITY, PLEASE CONTACT THE PERSON RESPONSIBLE AS LISTED ABOVE. DATES AND TIMES OF PLANNED EVENTS ARE SUBJECT TO CHANGE

The Role of Public Hearings in Improving Local Self-Governance (Continued from Page 5)

At that point, public officials must review all of the suggestions and comments that were made during the public hearing, and taking those opinions into account, they must decide what the best solution is to the issue that was discussed. The decision on the issue in question would presumably be announced and then discussed further and finally approved at a future council meeting.

Conducting public hearings has several advantages. First, as already mentioned, public hearings ensure that opinions of all citizens living in the community who will be affected by such a decision will have the opportunity to express their opinion. Assuming that a subsequent decision made by the town council will reflect the comments and suggestions made by citizens during a public hearing, the process of conducting a public hearing will generate a lot of trust and good will between local government officials and local citizens. Conducting a public hearing will also allow local public officials to defend the subsequent decision taken that resulted after the public hearing took place, because if someone was to complain about the decision from the community, elected officials could point out that they took their decision based on what people themselves during the public hearing said that they wanted. Conversely, if the person complaining about the decision taken was not present at the public hearing, local officials could point out that citizens had the chance to voice their opinions, and that it is not the fault of local public officials if this particular citizen didn't come to the hearing and express his opinion.

Regardless, public hearings encourage and welcome active citizen participation in local government affairs, which in turn will ensure that any decisions taken by local public officials will accurately reflect the desire of local citizens. It is in fact because LGRP so highly values the benefits that local communities and local public officials receive from conducting public hearings that public hearing trainings are provided to all LGRP partner communities during the strategic planning process, which is the first activity that takes place after a statement of cooperation between LGRP and the community in question has been signed.

Although the term "public hearing" is not widely used Moldova per se, over the past decade, the increasing recognition by local public officials of the importance of conducting public hearings and actively soliciting the opinions of local citizens has been reflected by the increasing frequency with which public hearings have been conducted in various localities to discuss issues facing the community. Furthermore, the notion of conducting public hearings is officially legitimized by Article 109 of the Constitution of the Republic of Moldova, as cited under the principle of "citizen consultation regarding local issues of special interest."

Organizational Development and Local Public Administration: Is There a Relationship? (Continued from Page 1)

In other words, local public officials should prioritize and focus their attention and energies towards addressing those problems and factors that they can directly influence and bring about desired changes that will benefit local citizens. Once the prioritization is made, it must be clearly communicated to everyone in all departments and enforced, and the local government as a unit must make the adjustment in unison. Furthermore, local public officials must constantly be willing to re-examine what their current priorities are in the context of the external environment, possibly resulting in further readjustments in the future.



An Interview with the New Chief of Party, Andrew Popelka (Continued from Page 1)

I have been working on LGRP in Moldova as a short-term consultant providing technical assistance since 2000 before I became Chief of Party in April 2006.

What are your impressions of Moldova so far as a country?

Andrew: My first impression when I came to Moldova in October 2000 was that of a country experiencing hardships on a number of levels. For example, the quality of municipal services seemed to be quite low, as evidenced by how poorly maintained many roads were. In comparison with other countries where I had previously worked, Moldova seemed to have a lot of room for improvement in a number of areas. However, I do believe that general living conditions have improved dramatically since I first visited Moldova back in 2000. Of course, things could be better, but all the same, I believe that Moldova is making good progress. Personally, I like this country very much. Moldova also has some very well-maintained cities, towns, and villages, along with having a picturesque countryside that is filled with rolling hills and lush orchards. Most importantly, Moldovans as people are very nice, friendly, and hospitable. Having my roots in the Czech Republic, I see and feel a lot of similarities between the Czech Republic and Moldova in all these respects, so I feel very much at home here.

How would you evaluate the current state of local government reform efforts in Moldova?

Andrew: I would like to start out by saying that I am a very strong supporter of strong local government. By virtue of the fact that local government is extremely close to the people, it is in the best position to effectively address the needs of citizens in their community. I am satisfied with the fact that progress in local government reform in Moldova is made. However, Moldova still has a long way to go to before such reform will be truly permanent in nature and in full compliance with the European Charter of Local Self-Governance. Greater fiscal and administrative decentralization and greater overall transparency and accountability are the main areas of local government reform that still need to be addressed and/or improved on.

What are some initiatives that LGRP is going to be involved in and/or leading over the next 12 months?

Andrew: Although LGRP is scheduled to end in July 2007, a lot of work remains to be done. In the area of Democracy and Governance, we plan to continue with implementing strategic planning with our recently selected new LGRP partner communities. In the area of Fiscal Reform, we plan to continue with offering training and implementing the IMFS program, as well as organizing a study tour to other countries for financial officers. In the area of Municipal Services and Demonstration Projects, we will continue to support our partners both through the technical training assistance and workshops that we organize, as well as through the implementation of demonstration projects.

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5. Political Situation Monitoring Report

January-July 2006

This report has been prepared according to the task # 1 of the Statement of Work aimed at monitoring and assessing the major developments in the political landscape of Moldova that directly relates to local governance and affects its daily operations. The present report captures political events which happened in the first semester of the current year, i.e. January-July 2006.

Political situation during the reporting period was influenced by the numerous commitments that Moldova made to the prestigious international and European organizations as a signatory Party. Moldova's pro-European stance opens the door to intensified political and economic relations with the EU. The level of ambition of the relationship will depend on the degree of Moldova's commitments to common values as well as its capacity to implement jointly agreed priorities.

With reference to the local governance political environment the EU/Moldova Action Plan and the Recommendation # 179 (9 November 2005) of the Congress of Local and Regional Authorities of the Council of Europe plays a crucial role. Provisions of these documents urge Moldova to take decisive actions in strengthening local democracy as well speeding up the implementation of democratic standards and practices. Particularly, the EU and Moldova Action Plan sets out a comprehensive list of priorities including *inter alia* advancing the administrative reform and strengthening of local self-government in line with European standards. The Council of Europe Recommendation # 179 consists of 14 articles enlisting a well structured set of clauses which requires prompt and efficient actions by Moldovan authorities. It is stressed that the progress will be judged not on declarations in favor of democratic values and standards but on practical measures undertaken by Moldovan authorities to honor its commitments.

The Government of Moldova (GoM) reacted in an ambitious manner to the Council of Europe recommendations. Just in one week when the CoE passed these documents the Parliament of Moldova approved an extensive schedule of legislative actions aimed at aligning the domestic legislation to the European norms and standards. At the first glance the envisaged task comprises a heavy and comprehensive amount of legislative work. The ultimate goal of legislative endeavor is to eliminate Moldova's debts towards the CoE and to solicit the withdrawal of the country from the monitoring list by autumn 2006. However, the pace Moldova advances to its goal is too slow and by the time this report is written it becomes clear that only a tiny part of the legislative commitments would be honored in the envisaged time framework.

Moldova is too ambitious in making all kind of optimistic declarations in favor of democratic values and standards but reluctant in taking practical actions to honor its commitments. This ambiguity is rooted by the political philosophy of the ruling communist party which wants to please Pan-European institutions in words keeping at the same time the old style of governance. These quasi-reforms pretend movement but hurt the progress. Moreover, Moldova's international credibility is eroding which may have long run adverse effects. Thus, more work has been pending to be carried out and the Moldovan legislature should speed up the process.



Listed in a chronological order here are the major events related to the local governance. On 18 January 2006 the GoM justified the creation of a new ministry of local public administration and submitted the respective documents to the parliament. Within one month the parliament considered the GoM intention and on 13 February 2006 the parliament passed the law which legitimizes the creation of the ministry of local public administration. There were different opinions among members of the parliament (MP) regarding the necessity of founding such a ministry. But the final decision was biased by the article 12 from the CoE Recommendation # 179 that points out at setting up a special ministry responsible for dealing in a coordinated manner with all matters relating to local authorities. On 25 May 2006 president of Moldova appointed the former mayor of Ungheni city Vitalie Vrabie as minister of local public administration who was given two months to draft the structure and the work program of the ministry. According to the Moldovan press agencies the main goal of the ministry is to assemble a clear action program of advancing decentralization in particular, and to set up the policy agenda for advancing the local public administration reform in general.

Another bulk of events that occurred over the monitoring period relates to the legislation. On 30 March 2006 speaker of the parliament Marian Lupu initiated the creation of a special parliamentary commission in charge with drafting/amending laws on consolidating local autonomy. The commission includes distinguished legal experts in public administration field representing academics and practitioners from universities, think-tanks and local governments. On 10 July 2006 the commission submitted to the parliament for consideration a package of three bills, i.e. law on decentralization, new redaction of the law on local public administration and amendments to the law on local public finance. On 27-28 July 2006 parliament passed in the first reading these package of laws and submitted them to the Council of Europe for expertise. In fall-2006 parliament is going to pass the laws in the second and final-third reading. According to CCN experts contracted by the LGRP to comment on the laws, the legislative package represents a step towards to the European Charter of local-self governance but a small one. Most important would be to set up in place a proper mechanism of implementing the approved new laws.

At the end of July'06 Moldova was visited by Rene van der Linden, President of the Parliamentary Assembly of the Council of Europe. At a press conference Mr. Van der Linden stated that Moldova still has to fulfill commitments toward CoE. Although Moldova has made important progress in adjusting its legislation to the European requirements yet the proper legislative act is not enough for a genuine progress. The implementation and the functioning of the laws are important in the same measure. That is why is too prematurely to talk about the withdrawal of Moldova from the monitoring list.

Conclusions: Watching the political situation in Moldova is usually like looking at a glacier: you know in theory that it must be moving but you never see anything happen. Yet the past six months have brought a flurry of 'lip-services'. The political situation of the monitored period represents a foggy amalgamation of sweet statements in favor of democratic norms and standards, on one hand and reform actions at a snail pace, on the other hand. Moldovan authorities found a comfortable excuse for not pushing the implementation of the reform agenda: poor economic situation/scarcity of resources coupled with weak institutional capacity. The opposition is too timid to influence somehow the course of the events. However, since Moldova needs badly the international financial aid it has no choice but to comply with prerequisites set by the Council of Europe. With local elections approaching (spring 2007) the Moldovan central authorities will intensify their verbal efforts to boast willingness to comply with the Council of Europe requirements. It is critical to explore this window of opportunity and to turn the political propaganda (lip services) into real actions aimed at reforming the local public administration.

6. LGRP Opinion on 3 Draft Laws on Local Public Administration

The official opinion and proposals of USAID Local Government Reform Project regarding the legislative package related to the local public administration

Contents:

1. **General comments**
2. **Specific comments and proposals**
 - 2.1. Draft of the Law on amendments for certain legislative acts3
 - 2.2. Draft of the Law on Administrative Decentralization (registered as 2841).....5
 - 2.3. Draft of the Law on Local Public Administration (registered as 2842).....7

GENERAL COMMENTS

The legislative package comprising the law on local public administration (new redaction), the new law on decentralization and the amended law on local public finance on overall represents a step towards the European standards. The draft laws obey with the European Charter of Local-Self Governance and with the Moldova Constitution since some provisions from these documents are enclosed in the proposed legislative package. Although the drafted laws favor the local democracy in Moldova the pace they advance is too small to expect any significant progress. The laws are abundant of general statements in favor of local autonomy and decentralization but fail to point out the mechanism of assuring the genuine decentralization and autonomy of local governance. In this sense serious flaws have been noticed which undermine the law effectiveness, i.e. confusion among functions of sub-national governance, shaky local financial stream etc. More vigorous and bold measures are required to improve the domestic legislation framework and to make it compatible with recognized European standards.

SPECIFIC COMMENTS

Draft of the Law on local public finance

It has to be mentioned that the proposed amendments assure only partially increase of financial autonomy. Therefore, additionally a number of supplementary proposals of financial decentralization is required, because the decentralization pace proposed by the draft Law is too slow and a more rapid process is necessary, due to the high level of centralization until now.

In our opinion, should be preserved in current wording letter „b)” of paragraph (2) point 2 of current Article 5 (to put it another way, we propose to preserve the words “at least”). This would mean that each year, based on specific financial situation, settlements decide if they transfer 50%, or, if necessary, more from the tax on use of roads, collected from owners of registered means of transport. We mean, first of all, local budgets of towns and municipalities.

Paragraph (7) of Article 1 should be supplemented with the words „or surpass of revenues over expenditures”.

Title of **Article 5** should be defined more precisely by adding the words „of different levels” or „of different hierarchies”, because the current wording could comprise also repartition of budgetary revenues “horizontally” (i.e. between budgets of the same level), while the Law provides for redistributions between budgets of different hierarchies only.

In **Chapter III, Article 21** „Examination and adoption of the budget of second level administrative-territorial unit and Balti municipality budget” should be added the word “amendment” or “modification” (of the budget). This is well-grounded, because any budget during a year is amended (modified) and more than once. Accordingly, in the text, after the words “approves” to be added the word “amends” (or “modifies”), because, in essence, the procedure of amending/modifying a budget is similar with that of adopting a budget.

Chapter IV can be entitled “Fulfillment” or “Accomplishment” of budgets of administrative-territorial units (instead of “Execution” which has also other meanings).

In **Article 1** paragraph 12 at the end the notion “legal” should be added (i.e. special legal goals). We propose that notion “budgetary means” used in the Law to be substituted with a more appropriate notion – “budgetary funds”.

Paragraph 3 of **Article 3** should be completed with the words “to be used **additionally** in the subsequent period of time”. We speak here about budgetary funds not used within the required time-limit. In current wording these funds could be passed to next year budget account, thus diminishing (indirectly) the sums of money due to local budget. In the same **Article (3)** should be added a new paragraph, the sixth one, with, approximately, the following meaning:

(6) local authorities can benefit from domestic and foreign grants (financial), offered within the limits of the law and used for legal purposes (inclusively in the framework of transfrontier cooperation, cooperation within Euro-regions etc.).

The same meaning (concerning grants) should have also paragraph (4) of **Article 5**, which refers to budgetary revenues of Balti and Chisinau municipalities and has to be supplemented with the following provision:

6) domestic or foreign financial grants (financial), offered within the limits of the law and used for legal purposes (inclusively in the framework of trans-frontier cooperation, cooperation within Euro-regions etc.).

Article 8 should be supplemented with two new paragraphs – 19 and 20 with the following substance:

19) Elaboration of social-economic development strategies and programs for medium and long term perspective, which derive from state decisions, own decisions, as well as international treaties (on transfrontier cooperation or within Euro-regions etc.).

20) other legal activities.

Article 13 „Loans for current expenditures”, **paragraph (1)** has to be supplemented with the phrase: „Interests on negotiated/benefited loans should not exceed the market level at the moment of their negotiation.”

Paragraph (1) of **Article 14** should be supplemented with the word “medium” after the word “term” in phrase “long term”. From the current wording results that local authorities can benefit from short term loans (up to 1 year) and long term loans (over 5 years), but cannot benefit from medium term loans (from 1 to 5 years).

Article 15 „Guaranteeing loan pay off” should be supplemented with two new paragraph – 3 and 4.

(3) Loans contracted by local public authorities are guaranteed by appropriate patrimony, within the limits of the law;

(4) Accounting of foreign loans is done in lei and foreign currency at the National Bank exchange rate.

In **Article 22** there is a need for the following amendment: in appropriate press in 2 weeks time after the end of the quarter and in one month time after the end of the year.

In **Article 28** paragraphs (3) and (4) phrase „allocations and transfers” is substituted by phrase “allocations” or “transfers”.

Article 36 is supplemented with a new paragraph (4) with the following wording: „Local budgets after adoption (modification) are published in 2 weeks time”.

Article 38, point 3, paragraph b) is supplemented with the words: „for Chisinau municipality transfers to local budget constitute 20%”.

Draft of the Law on Administrative Decentralization

The draft Law is opportune and can complete the existing legal framework, although, at the same time, we ascertain its declaratory nature.

Article 1. It reflects basic categories, which implementation would make possible administrative decentralization. However, their description is extremely vague. For instance, if Article 1 operates with such categories as: **compulsory activities, optional activities, delegated activities, shared activities**, then within the Law these are substituted by the notion of **field of activity** (see Articles 4 – 6). Moreover, in their juridical essence those mean never activities nor fields, but responsibilities of some specific local public administrations.

Article 3. Here, scientific principles of decentralization, taken from practices of modern administrations, are listed. It would be correct to speak not about principles of decentralization (decentralization in itself is a principle) but rather about principles of the mechanism of guaranteeing decentralization. This implies changes in the title of this article. All provisions of this article cannot be listed as principles of the mechanism of decentralization. As an example can serve provisions of points g), h), i).

Article 3, has to be supplemented with the following principles:

- a) Guaranteeing quality of public services provided to citizens by public administration authorities, regardless of their place of residence;
- b) Stimulation of competition as a mean of increasing public services efficiency;
- c) Fulfillment of responsibilities by public administration authorities located on the closest to the citizen's level;
- d) Securing an equilibrium between administrative decentralization and financial decentralization at the level of each administrative-territorial unit;
- e) Transparency of decision-making process based on access of citizens to public information and their participation in decision-making process;
- f) Securing financial decentralization based on transparent rules concerning calculation of financial resources allocated to administrative-territorial units.

Chapter II. It would be correct to entitle this chapter as follows: **Powers of local public authorities.**

Article 4. In this article, authors try, practically, to define compulsory and optional activities, limiting themselves only to a number of abstract rules which, moreover, contain certain inaccuracies. From paragraph (1), the word "villages" has to be deleted and subsequently this change should be taken into account in the entire text. Also, are redundant the words "where citizens live".

Article 5. We believe it more appropriate to entitle this article: **Exclusive powers.** Delimitation of powers between local public administrations of different levels should be done depending on administrative capacity.

Article 5 has to be completed with the following compulsory fields of activity:

- a) Creation of conditions for populations' access to information
- b) Creation of conditions for development of entrepreneurship, attraction of investments and measures for decreasing unemployment

Article 6. From the text does not result which concrete powers have to be shared, which public authorities take part in sharing, how and on what legal grounds this sharing is performed. Exactly in this article should be specified powers, which jointly with different level public authorities will be solved through cooperation, means of their financing and coordination.

Article 6 has to be competed with the following optional fields of activity:

- a) Development of tourism
- b) Offering legal assistance to population
- c) Functioning of regional languages
- d) Protection of local cultural values
- e) Utilization of industrial and household waste, within the limits of the law;
- f) Provide social assistance to population, inclusively protection of young families and families with many children, of the Mother and the rights of the Child, of older and solitary people, as far as these are not responsibility of other authorities;
- g) Activities for youth at local level;
- h) Conducting of meetings;
- i) Measures necessary for maintenance of law and order;

Article 9. It describes one of the principles listed in Article 3. If we go on this path, content of all principles listed in Article 3 should be described.

To Article 10 I propose the following wording of paragraphs (3), (4), (5), (6):

(3) Rules of the process of decentralization:

- a) Decentralization of responsibilities at central and local level has a phased character; phases of the decentralization process are specified in the Strategy on administrative decentralization;
- b) In order to ensure implementation of decentralization process the Central Unit for Coordination of Administrative Decentralization under the auspices of the Government of the Republic of Moldova (CUCAD), headed by minister of local public administration is set up. Each local public administration associative structure can delegate two representatives as members of the CUCAD.
- c) For implementation and monitoring of each phase of the decentralization process working groups are set up, in accordance with paragraph (4);
- d) Identification of measures within each phase of the process of decentralization is done only after analysis of previous stage results. Analysis and results are discussed publicly at the level of local



- public administration authorities and of their associated structures involved in the decentralization process;
- e) Carrying out of pilot phases for implementation of decisions regarding decentralization of certain responsibilities from central level to local level, before their implementation on national-wide scale;
 - f) Monitoring of results of each taken measure in the process of decentralization, on the basis of a system of performance indicators elaborated by structures specified in paragraph (4) and approved by a decision of the Government.
- (4) For fulfilling and monitoring the process of decentralization working groups at ministerial, district, inter-district levels are set up:
- a) Inter-ministerial working group, chaired by minister of local public administration as coordinator of public administration reform, assisted, from the technical point of view, by the Central Unit for Coordination of Administrative Decentralization, which ensures coordination and management of the decentralization process;
 - b) Working groups for decentralization of responsibilities, at the level of each ministry and other central public authority structures set up by decisions of ministers or heads of respective structures;
 - c) District decentralization working group, set up at level of each district, which will carry out impact analysis and formulate proposals concerning decentralization of certain responsibilities; district decentralization working groups participate in direct negotiations concerning transfer of responsibilities from central to local level;
 - d) District decentralization working groups can join into inter-district groups which meet as often as necessary, at the request of one of them, in cases when problems of common interest for several districts (*rayons*) exist.
- (5) Ways of functioning and responsibilities of structures specified in paragraph (4) will be defined by a decision of the Government, within 60 days from entry into force of current law.
- (6) The Government together with local authorities associated structures organizes during the last quarter of each year a forum on decentralization.

Responsibilities of territorial-administrative units have to be specified in a single article (without dividing them into compulsory and optional). Also it would be necessary transfer of responsibilities into draft Law No. 2841.

Chapter III of the draft, practically, does not contain any normative-judicial provision which would contribute to elaboration of administrative decentralization mechanism. Moreover, from it does not follow the “development of administrative decentralization” as it is entitled.

Chapter IV. The main idea which should be present here is that there should be sufficient funds for financing envisaged budgetary activities. Thus, first paragraph of Article 12 should contain this condition. The phrase “necessary financial resources” has to be substituted with the phrase “sufficient financial resources”. In Article 13, paragraph 8, should be specified that the amount of transfers is calculated on annual basis.

Chapter VI, entitled „Institutional framework of decentralization process”, contains only one Article (16), entitled „**Ministry of Local Public Administration**”. It is obvious that the institutional framework of

the decentralization process is not limited only to the Ministry of Local Public Administration. In reality this chapter should have reflected the entire mechanism through which all central public authorities take part in the process of decentralization and respectively what the role of MLPA in assuring this process is.

Chapter VII

Article 17, entitled „Final provisions” does not express the content and the essence of such provisions. Usually, final provisions specify the mechanism of implementation in practice of normative provisions of the law. Such a mechanism does not result from this article.

Article 18. Paragraph (1) contravenes paragraph (2). Paragraph (3) also has a vague character.

Draft of the Law on Local Public Administration

The authors of the draft say this is a “new edition”. As a matter of fact, it is not a new draft of law, but amendments to the Law in force, presented in a new wording, with preservation of more than a half of the text. From this point of view this law should have another title: „Law on modification of the Law on local public administration”.

Article 1 – „Basic notions” – is an attempt of official interpretation of main principles and notions used in the text of the Law. We believe that the authors of the draft have not managed to give correct scientific interpretations to respective categories. Moreover, interpretations from Article 1 do not coincide with those in the subsequent text of the Law. For example:

In **paragraph 8** there is a mentioning of **local council of first and second level**, but in chapter VI notion of **district (rayon) council** is used.

Article 9, stipulates: „**mayor** – representative authority of population of the administrative-territorial unit and executive of local council, elected by universal, legal, direct, secret and freely expressed vote”. Paragraph (1) of Article 27 stipulates that „**mayor** is head of local public administration...”;

In **paragraph 10**, there is the notion of **town hall** – as „institution headed by a mayor”, but in Article 41 another interpretation of town hall is used – which is “working apparatus of the mayor”. **There should be an agreement between legislative interpretations used in the entire text (inclusively in the entire legislation).**

Article 1 also contains other confusions, such as:

In **paragraph 4**, which explains the notion of **organizational local autonomy** the words: „election of public administration authorities by population with the right to vote, which lives on the territory of the

administrative-territorial unit” – expresses the principle of eligibility but not the essence of organizational autonomy;

Managerial local autonomy, stipulated in **paragraph 6**, along with the fact that it is already comprised in the notion of **decision-making autonomy**, stipulated in paragraph 3 of the same article (because management is part of a category of decisions named managerial administrative acts), it cannot be found further in the text of the draft Law, with exception of a list in Article 3. At the same time, in **Article 3** another type of autonomy is announced – the **financial** one, which in its turn is not present in Article 1.

In **Article 7, internal audit** it is stipulated: „goal to ensure a constant process of supervision, examination and internal control of **all carried activities**”, but that is not a realistic approach. Probably, it was meant only control over **economic and financial activities**. At the same time, in **Article 1** the notion of “Territorial Office of the Government” **is absent**, although it has an important role in administrative control.

Article 2. In our opinion the old version of this article seems to be better. We believe it appropriate to keep old wording of paragraphs (1) and (2). As for paragraph (3) the word “normative” should be deleted. Legal control is necessary not only for normative acts, but also individual-applicable, issued by local public authorities.

Article 3, paragraph (3): The words „in present article” to be substituted by the words “by present Law”. This remark should be taken into consideration in the entire text of the Law. This article establishes basic principles of local public administration. In order to ensure continuity in presentation of normative provisions in this draft Law, it would be appropriate after this article to place their description. Thus, **Articles 7, 8 and 9** that contain interpretations of these provisions should to be placed after Article 3.

Additionally, we point out to the fact that in Article 7 in its new reading paragraph (2) of the present Law is omitted. By doing this linkage with the title of the article is lost. On these grounds we propose **to keep this article in its present wording**.

Article 6 paragraph 4: I believe it necessary that paragraph 4 is broaden by a precise indication of the time period offered to local governments for presenting their proposals before adopting a decision. Also, working method in process of consulting local governments should be specified. Also, their should be clearly specified cases when local public administration is consulted directly and cases when their associated structures are consulted. Article 6 is proposed in the following wording:

- (1) Central public administration authorities will consult, prior to adoption of any legislative or normative act, local public authorities or if appropriate their associated structures, in all matters which concern them according to the Law.
- (2) Draft legislative and normative acts will be presented to local public authorities or their associated structures at least 30 day in advance of adoption of decision.
- (3) Non-observance of provisions of paragraph (2) can be considered as a basis for appeal to Constitutional Court.

- (4) Within the time limits provided for in paragraph (2) associated structures of local public authorities have the right to formulate proposals concerning proposed drafts, any local public authority having the right to formulate separate proposals.
- (5) Proposals formulated by associated structures of local public administration or separate proposals of local governments will be appended to draft legislative or normative act and will be presented prior to beginning of debates together with the explanatory memorandum. Rejection of proposals will be done on reasonable grounds and in written form.

Two new articles are proposed:

Right of local public administration to initiative

- (1) Local public administration has the right to send to competent authorities proposals for modification of legislative and normative acts, when they concern local public administration.
- (2) Proposals can be put forward independently by any local government or by their associated structures.
- (3) Public authorities which received proposals specified in paragraph (1) have to examine them and take an attitude towards them in at the most 30 days from the date of handing in.

Protection of local public administration

- (1) It is guaranteed the right of local public administration to appeal to Constitutional Court.
- (2) Constitutional Court can be petitioned regarding legislative acts, regulations and decisions of the Parliament, decrees of the President of the Republic of Moldova, decisions and orders of the Government, as well as international treaties to which the Republic of Moldova is a party, in cases when it is considered that those violate the rights of local public administration fixed by the Constitution, the European Charter of Local Self-Government and the Law.
- (3) Legal subjects with the right to appeal to Constitutional Court are: associated structures of the local public administration, mayor, local council, district (*rayon*) chairperson, district council, Chisinau municipal council.

Article 10. The word „**competences**” should be replaced with the word “**powers**”. The last one, in our opinion, is more adequate to their essence. This should be done in the entire text of the Law. The notion of “**powers**” is more complex and richer in content than the notion “**competences**”. Not accidentally in the Constitution of the Republic of Moldova, with reference to all public authorities, everywhere the notion of “**powers**” is used. We point out that the title of the article does not correspond with its real content. Instead of giving concrete expression to local public authorities powers (not competences), this article, practically, sends us to a Law that does exist until now. The reference is made to the Law on administrative decentralization (see Article 10 paragraph 1 of the draft Law) which until now is still a draft Law and it is unclear to what extent it will be endorsed by lawmakers. Regardless the future destiny of the mentioned draft Law powers of local public administration have to be specified in the Law on local public administration and not any other law.

In this context, we believe it absolutely necessary to reintroduce into the draft Law **Articles 10 – 14** of the in force law, which refer to the aforementioned problem and, subsequently, introducing a number of amendments in order to bring them up to date and in line with European standards.

Article 14 of the draft Law should be substantially edited and revised. One of the requirements of the legislative techniques is concise exposition of normative-juridical provisions. It would be the case to concisely establish what local councils “adopt” - (to list all their powers from points –a, f, g, n, o, s, t, aa), „decide” - (to list all their powers from points -h, j, k, l, m, p, q, v, w), „designate”, „contribute” etc. We point out that not all powers listed in this article need to be specified by law. At the same time, it would be quite good that certain powers are grouped in concrete fields (education, health, public services etc.).

Article 17. It is proposed to delete Article 17 of part 3 of Chapter II and its insertion in Chapter I in the following wording:

- (1) Council meetings are public;
- (2) Any interested person can attend council meetings;
- (3) Citizens and their organizations have the right:
 - a. to take part, in accordance with the law provisions, at any stage of the decision-making process;
 - b. to request any information concerning the decision-making process, inclusively familiarization with draft decisions and items of agenda of local council and city hall meetings;
 - c. to propose elaboration and adoption of decisions;
 - d. to present to local public authorities recommendations on own behalf or on behalf of groups of people of respective communities, concerning various drafts under discussion;
- (4) Public authorities and public officials of territorial-administrative units have to take necessary measures in order to ensure effective participation of citizens and their organizations in the decision-making process, inclusively through:
 - a. adequate and in reasonable time information about subjects on agenda of council meetings;
 - b. information about decision-making process at its every stage;
 - c. receiving and examining in good time of all recommendations, appeals, letters addressed by citizens to their representative authorities, in order to use these proposals in drafting decisions and activity programs;
 - d. development of flexible and modern forms of cooperation with civil society, through organized groups of citizens;
 - e. publication of programs, strategies, agenda of meetings on various informational sources (static, electronic, public registers) which would allow citizens and their organization to effectively take part in decision-making process.
- (5) Hindering of free access to council meetings or compromising decision-making process through deliberate actions of hiding of public interest information is sanctioned according to current legislation (Law on access to information, Law on transparency of decision-making process).

Article 18. From paragraph (2) to delete the words: **on condition of meeting provisions of Article 22 paragraph 1**, because there can be urgent issues which need to be discussed without these provisions, only the majority of councilors should decide.

Article 20. We believe it appropriate to make a remark of principle. We propose that after paragraph (2) a new paragraph is inserted, which would envisage the right of the secretary to take decisions of the council, which he consider to be illegal, to administrative court. In a democratic state **no one can be forced to sign a decision, which he considers illegal**, until its legality is not confirmed by a competent body. In the Republic of Moldova this body is administrative court.

Article 22. Paragraph (1) can be simplified and worded as follows: „**Councilors are jointly responsible for the council’s activities**”, the rest of the phrase is not necessary, because its sense results from the subsequent content of this article.

Article 25. In paragraph (1), to replace the words **could end** with the word **can be suspended**. This replacement is imposed by the very title of the article. We also want to stress the fact that notion “suspension” and “ending” are not identical. The first one is more complex and wider than the second one.

Article 26. The number of articles specified in letters **b) and d) of paragraph (1)** should be corrected, as they do not correspond to the text of the draft Law.

Article 27. In our opinion the provision of paragraph (5) of this article cannot be accepted, because under the incidence of the Law on locally elected representatives falls also deputy-mayor. Deputy-mayor is a public official who is not part of locally elected representatives and, hence, falls under the incidence of the Law on public service.

Article 30. Provisions of paragraph (1) of this article need systematization and a wording according to criteria shown in Article 14. It also should be clarified if ad interim mayor has these powers. Article 30, paragraph (1) will be completed with a new letter – “y”

y) signs contracts or acts concluded on behalf of town hall or local council.

Article 33. Acts never can have a normative, but only individual-applicative nature. In this context, we point out to constitutional errors. Thus, paragraph (1) of Article 102 of the Constitution (“Acts of the Government”) provides that the Government adopts decision, ordinances and regulations. It would be correct to word this paragraph as follows: “The Government adopts ordinances and regulations”. The word “ordinances” should be situated in first place, because governmental regulations on hierarchical scale are on an inferior place. The word “decisions” should be deleted from this paragraph. Moreover, the last paragraph of this article provides that decisions are not adopted by the Government but by the Prime-minister.

Article 35. We propose to delete paragraph (2), and in paragraph (1) the words “are ensured by a deputy-mayor” to be replaced by the words “are ensured by one of the councilors, designated as ad interim mayor, by a decision of the local council, by a majority vote of elected councilors”.

Article 41. Here, there is a question if town hall is only the working apparatus of the mayor, or also working apparatus of the local council. In **Paragraph (2)** the words “**town hall has the following powers**” should be replaced with “**the town hall fulfils (exercises) the following activities**”. That is due to the fact that powers refer to local council and mayor as public authorities and not to town halls. **Paragraph (4)** needs to

be brought in correspondence with provisions of the Law on public service. Not all servants (more correctly it would be “employees”) of town halls are public servants.

Article 55. Paragraph (5) specifies: „**At issuing regulations the rayon chairman has the right to consult territorial Office of the Government**”. We point out that the last one is an institution with control functions, it controls inclusively the regulations of chairs of rayons, a fact that excludes consultations at the stage of issuing, or, at least, does not need legislative stipulations about these consultations.

Chapter IX, part 1 refers to territorial offices of the Government. Their legal status in proposed version cannot be accepted because it could bring irreparable harm to the principle of autonomy and decentralization of public services. We propose in this regard to adjust to international practice, which refers in this regard to the institution of prefect as representative of a Government in territories with classic competences: representative of Government, guarantor of law and head of decentralized services. A separate problem is the one of administrative control over local public administration activities. We think this part needs essential modifications and additions. First of all, it is necessary to clarify the forms of control, as well as the mechanism of assuring legality in public administration.

Chapter IX, part 3, - control of opportunity. In our opinion such a control cannot be accepted. The conceptual starting point is, and can be, only one – what is legal is also opportune. We propose to delete part 3 of this chapter. Opportunity control can be inserted into special laws on delegation of powers in specific fields, with specification of control authority.

Chapter IX, part 4, Publicity of administrative control. This part, consisting of only one article (Article 76) does not ensure completely the publicity of administrative control. In this regard we propose to complete this part with a new norm with the following meaning:

Article 76/1. Publication of administrative control results

- (1) Territorial Office of the Government publishes monthly in rayon Information Bulletin (Official Gazette or other official informational publication) the results of carried out administrative control.
- (2) In the same way are published administrative acts abrogated by local public authorities which issued them, as well as those annulled by administrative court in this period of time.

Article 77. To define concretely what does it mean „**contracting public services**” and what kind of contracts should be used – purchase-sale, acquisition or other.

Chapter XIII – internal audit should be moved, as a component part, to chapter IX, because it is also a form of administrative control.

ANNEX C

MUNICIPAL SERVICES / DEMONSTRATION PROJECTS

1. Leak Detection & Pipe Location Training Program
2. Solid Waste Management in LGRP Partner Communities
3. Assessment report on Water Consumers Associations from Nisporeni-Ciurleasa, Bolduresti, Zberoaia, Balauresti and Cristesti
4. Action Plan for Hincesti Water Utility

1. Leak Detection Training Program

Report on Leak Detection Training Program

On May 29 – June 02' 2006 the second phase of the Leak Detection and Pipe Location Training took place in Cluj-Napoca, Romania. The first phase of the training was already completed with training and certification of two technical personnel that will provide on-site technical assistance and technical support. The training is part of the USAID Local Government Reform Project demonstration projects initiative aimed to improve the efficiency of the operating water utilities thru reducing water losses in the water supply systems.

The training was conducted in Romania at the Vocational Training Centre, affiliated to Romanian Water Association. Twenty (20) participants, from 10 (ten) Moldovan Water Utilities, were introduced in the aspects of:

- Management of water losses;
- Operation principles of the leak detection and pipe location equipment;
- Practice in leak detection and pipe location.

This important event, targeted for specialists from Moldovan Water Utilities.

The purpose of this report is to provide a single record on this important event.

First, Emil Prodan, Director of the Vocational Training Centre, affiliated to Romanian Water Association welcomed the participants, and stressed the attention of the participants to importance of the training for participants. Afterwards, Calin Neamtu, Production manager of Cluj Water Company welcomed the participants and described the situation at the Cluj Water Company.

The first day of the Training focused on Management of water losses, prof. Radu Inolean from Cluj Technical University place the subject on basic element of water supply system, water losses effect. Also in the first day, participants had the opportunity to visit the Water Museum.

The second day, ing. Bogdan ARDELEANU representing the METROTECH Company, made a presentation on operation principles of the leak detection and pipe location equipment. Afterwards, Bogdan Ardeleanu took the effort to present the leak detection and pipe location equipment produced by METROTECH Corp.

The third day of the training meant to be practical one with field exercises and visits to the water treatment plant, wastewater and pump station from Cluj-Napoca. The valuable practical exercises at the polygon continued in the fourth day of the training. Also participants had the opportunity to broad their experience with some practical exercises in the city of Cluj-Napoca.

The last day of the training was designed as assessment part. Participants were given theoretical and practical tests.

It is important to be mentioned that the presentations – in general – were informative and useful; the speakers used PowerPoint which has the benefit or structuring presentations more clearly and to keep the audience more focused. The 'field visits' to water treatment plant, wastewater and pump station from Cluj-Napoca brought an valuable aspect of the training, since managers and specialists of water utilities had the opportunity to see first hand how the modern and effective water utility system operates in a large city.

Overall the training was very successful. The presentations, practical exercises with leak detection and pipe location equipment, field visits, discussions were of high quality. It important to mention that every participant had the opportunity to “test” the equipment. Specialists from Moldovan water utilities can benefit from the Romanian experience in management of the municipal services such as water supply.

Leak Detection and Pipe Location training agenda

Day 1 : May 29 2006

- 9,00 – 9,30 Arriving of the participants. Distribution of the handouts.
- 9,30 – 10,00 Official Opening of the training:
dr. Vasile CIOMOS – President Romanian Water Association
ing. Emil PRODAN – Director Vocational Center (CFPPDA)
ing. Calin NEAMTU – Production Manager Cluj Water Company
- 10,00 – 11,15 Management of water losses (I) : prof. Radu Inolean,
- 11,15 – 11,30 Coffee break
- 11,30 – 12,45 Management of water losses (II): prof. Radu Inolean,
- 12,45 – 14,00 Lunch
- 14,00 – 15,00 Visit to Water Museum: ing. Calin NEAMTU
- 15,00 – 16,00 Management of water losses (II): prof. Radu Inolean,
- 16,00 – 17,00 Question and answers

Day 2 : May 30, 2006

- 9,00 – 10,30 Operation principles of the leak detection and pipe location equipment;
- 10,30 – 11,45 Coffee break
- 11,45 – 13,00 The leak detection and pipe location equipment produced by METROTECH Corp. : ing. Bogdan ARDELEANU
- 13,00 – 14,00 Lunch
- 14,00 – 15,30 Practical exercises at the polygon (I) :
- pipe location + location of manhole covers
ing. Stefan SVERGINSKI, ing. Cristian INOAN, ing. Levente PAPAI

15,30 – 15,45 Coffee break

15,45 – 17,00 Practical exercises at the polygon (II) :

- pipe location + location of manhole covers

ing. Stefan SVERGINSKI, ing. Cristian INOAN, ing. Levente PAPAI

Day 3: May 31 2006

- 9,00 – 10,30 Practical exercises at the polygon (III)
- pipe location + leak detection -
ing. Stefan SVERGINSKI , ing. Cristian INOAN, ing. Levente PAPAI
- 10,30 – 10,45 Coffee break
- 10,45 – 12,00 Practical exercises at the polygon (IV)
- pipe location + leak detection -
ing. Stefan SVERGINSKI , ing. Cristian INOAN, ing. Levente PAPAI
- 12,00 – 13,00 Question and answers
- 13,00 – 14,00 Lunch
- 14,00 – 17,00 Technical visit to treatment plant, GRIGORESCU pump station, wastewater treatment plant

Day 4 : June 01 2006

- 9,00 – 12,30 Practical exercises in the city of Cluj - Napoca (I)
ing. Calin NEAMTU, ing. Stefan SVERGINSKI , ing. Cristian INOAN,
ing. Levente PAPAI (4 groups)
- 12,30 – 13,30 Lunch
- 13,30 – 16,30 Practical exercises in the city of Cluj - Napoca (II)
ing. Calin NEAMTU, ing. Stefan SVERGINSKI , ing. Cristian INOAN,
ing. Levente PAPAI (4 groups)

Day 5 : June 02 2006

- 9,00 – 10,30 Theoretical test : ing. Emil PRODAN
- 10,30 – 10,45 Coffee break
- 10,45 – 13,00 Practical test : ing. Stefan SVERGINSKI, ing. Cristian INOAN
- 13,00 – 14,00 Lunch
- 14,00 – 15,00 Evaluation of the course:
dr. ing. Dorin CIATARAS – General Director of Cluj Water Company
dr. Vasile CIOMOS – President of Romanian Water Association ing. Emil PRODAN –
Director of Vocational Centre (CFPPDA)

**List of participants
 Leak Detection & Pipe Location Training**

Nr.	Name
1.	Mușet Ion, Engineer, Apă-Canal Ungheni
2.	Ureche Victor, Engineer, Apă-Canal Ungheni
3.	Sobor Ivan, Engineer, Apă-Canal Comrat
4.	Decev Ivan, Engineer, Apă-Canal Comrat
5.	Martin Gheorghe, Engineer, Apă-Canal Taraclia
6.	Popozoglo Afanasii, Engineer, Apă-Canal Taraclia
7.	Lică Gheorghe, Manager, Engineer, Apă-Canal Hîncești
8.	Sîrbu Nicolae, Engineer, Apă-Canal Hîncești
9.	Bîrsan Ion, Engineer, Apă-Canal Florești
10.	Vasilașco Igor, Engineer, Apă-Canal Florești
11.	Antoniou Victor, Engineer, Apă-Canal Leova
12.	Jomir Dumitru, Engineer, Apă-Canal Leova
13.	Dem Vladimir, Manager, Apă-Canal Cimișlia
14.	Matei Leonid, Engineer, Apă-Canal Cimișlia
15.	Lungu Victor, Engineer, Apă-Canal Edineț
16.	Moroșan Venedict, Engineer, Apă-Canal Edineț
17.	Chiriac Gheorghe, Director , Apă-Canal Drochia
18.	Răileanu Boris, Engineer, Apă-Canal Drochia
19.	Artene Vasile, Engineer, Apă-Canal Nisporeni
20.	Popa Vladimir, Engineer, Apă-Canal Nisporeni
21.	Cristian Murariu, USAID/LGRP
22.	Alexandru Pelivan, USAID/LGRP
23.	Anatol Burciu, USAID/LGRP
24.	Dr. Sergiu Calos, Technical University of Moldova

2. Solid Waste Management in LGRP Partner Communities

LGRP Solid Waste Management Projects Evaluation Report

Background

The Local Government Reform Project (LGRP) is aimed at empowering local governments to achieve greater fiscal autonomy, improving the quality of municipal services, and promoting greater transparency and citizen participation in local government affairs.

In particular as regards to technical assistance that LGRP provides in the field of municipal services, one of the activities that LGRP engages in with local partner communities entails providing assistance in local capacity building endeavors in the area of solid waste management. One of the ways that such assistance is offered is through the successful implementation of demonstration projects that are designed to address pressing solid waste management issues in the community in question. However, such targeted technical and financial assistance that is geared towards addressing solid waste management issues is only offered in the event that the community in question has designated solid waste-related issues as a top priority in its community strategic plan.

Addressing problems related to solid waste management was among one of the highest priorities mentioned in many community strategic plans of LGRP partners. In most cities, towns and villages, the solid waste collection system is inefficient, obsolete, labor intensive, and very frequently environmentally unsound. Due to this fact, the number of unauthorized landfills is dramatically increasing, causing not only serious ecological problems for many local populations, but also additional health and financial burdens. Twelve LGRP partner communities in which addressing the problem of inadequate solid waste management services was designated as a very high priority in their community strategic plan applied and were accepted for financial and technical assistance from LGRP in the form of a demonstration project that was designed to address this pressing community need. These communities are: Briceni, Cimislia, Donduseni, Edinet, Falesti, Floresti, Hincesti, Leova, Ocnita, Rezina, Taraclia and Stefan Voda.

Approach

In order to identify most critical solid waste management issues at the local level and to subsequently determine the best way to address solid waste management issues facing these 12 communities that applied for assistance, LGRP Municipal Services and Demonstration Projects specialists conducted a survey in these partner communities. Afterwards, LGRP organized a round table for the 12 potential beneficiaries who expressed intention of participation in the project of solid waste management assistance. Mayors and managers of municipal utilities of these communities had the opportunity to discuss common technical, financial, environmental issues regarding solid waste management. The following factors were identified as contributing to the current state of inefficient solid waste management services in these 12 communities: highly depreciated and rundown waste collection equipment (all purchased before 1990), unauthorized landfills, ecological problems and a lack of public awareness about these problems, and high energy consumption. It was subsequently determined that the best way that LGRP would be able to assist these 12 communities towards addressing the issues mentioned above related to inadequate solid waste management services would be to purchase for each community a solid waste transportation unit that would be able to securely collect, transport, and dispose of solid waste. However, each community was instructed first at its own expense to ensure that it had a properly government authorized and licensed landfill where subsequent waste would be disposed.

Results

On October 6, 2005 the community of Stefan Voda with a population of 7,780 people received a new garbage truck, which was put into operation in the same month. The other 11 communities - Briceni, Cimislia, Donduseni, Edinet, Falesti, Floresti, Hincesti, Leova, Ocnita, Rezina, and Taraclia received the new garbage collection and disposal vehicles on December 10, 2005. All of them, except for Donduseni and Cimislia, were put into operation in December

2005 shortly after their receipt. Because of the lack of garbage collection containers in Donduseni and in Cimislia, the solid waste transportation units were put into operation in March and April 2006, right after such containers were purchased.

After 6 months of solid waste being collected, transported, and disposed of in an authorized and licensed landfill by the newly received solid waste transport units in the 12 communities that received such units from LGRP, the following changes were observed in the quality of solid waste management services in these communities:

- Significant improvements in the solid waste and disposal system.
- Elimination of unauthorized landfills.
- Increased public awareness of environmental issues in all communities related to proper solid waste management practices.

Improvement in the solid waste and disposal system

The area covered by solid waste collection and the frequency of solid waste collection increased considerably thanks to the acquisition of the new solid waste transport units. The area covered by the solid waste collection increased 3.2 times and garbage collection frequency doubled in Ocnita. In Hincesti, Cimislia, Stefan Voda, Falesti, and Taraclia, the area covered & frequency of solid waste collection with the introduction of the solid waste transport units almost doubled in each town. There is a 1.3-1,6 times increase in area covered in Edinet and Floresti. The solid waste collection frequency in Edinet, Rezina, and Briceni had a three-fold increase, while in Floresti the frequency remained the same.

Following table summarizes the impact on area covered and solid waste collection schedule in all communities provided with the solid waste transport unit.

Community	Before Solid Waste Project implementation		After Solid Waste Project implementation	
	Community area covered by service	schedule of solid waste collection	Community area covered by service	schedule of solid waste collection
Hincesti	30%	1 day/week	60%	6 days/week
Cimislia	15-20%	6 days/week – solid waste was loaded manually	35-40%	3-4 days/week – solid waste is automatically loaded
Ocnita	25%	1 day/week	80%	2 days/week
Briceni	100%	3 days/week	100%	Daily
Donduseni	29%	3 days/week	40%	Daily
Leova	0 % private sector	-	10% private sector	4 days/week
Rezina	100%	3 days/week	100%	4-5 days/week
Floresti	25%	6 days/week	40%	6 days/week
Edinet	60%	2 days/week	80%	Daily
Stefan Voda	40%	3 days/week	70%	Daily
Falesti	10% - private sector	2-3 days/week	18% - private sector	Daily
Taraclia	30%	1 day/week	60%	2 days/week

The new solid waste transport units proved to be highly efficient for solid waste collection as manual work was replaced by the use of mechanical equipment. Instead of using tractors and excavators, which are not designed for solid waste collection from containers, now these towns benefit from an automatic solid waste collecting system, which automatically empties containers using hydraulically operated handling system. In Hincesti, only 2 persons are now sufficient for solid waste loading and disposal, as compared to 4-5 persons handling solid waste loading in the past, as was the case before the receipt of such units. In Rezina, the 10 people who used to load the tractors were reduced to only 1 driver and one loader. In Leova, instead of 6 persons usually hired for solid waste collection before, now only 2 persons work on a permanent basis, thus generating savings of \$ 4,135 for a 6-month period. As declared

by the Director of the Municipal Utility, the savings will be used for the acquisition of solid waste collection containers and public beautification projects.

The Floresti solid waste management case produced some significant results as well. In Floresti, the solid waste transport unit only requires 1 driver instead of 1 driver and 2 loaders who were needed previously to perform the same tasks. This change generates *cost savings* of approximately \$1,620 on salaries to Municipal Utilities budgets per year. The average cost saving for fuel per 100 tones of garbage collected & disposed constitutes approximately \$150. Moreover, since the solid waste transport unit that each community received is new, the cost of vehicle maintenance is significantly lower. *Time savings* is another advantage of the use of the solid waste transport unit. In Floresti, it only required 36 routes/month in order to collect the estimated 160 tons of garbage that needed to be collected in the town using the solid waste transport unit that was supplied by LGRP, as opposed to 100 routes/month that were required in order to collect the same volume of solid waste on a monthly basis with the previous available technical equipment. Floresti Municipal Utility's representatives plan to use the cost savings generated by using the new and more efficient solid waste transport unit to purchase 2 additional solid waste transport units, which will increase time and economic efficiencies as pertains to solid waste management services even more in the future.

Elimination of unauthorized landfills

With the receipt of solid waste transport units from LGRP the twelve communities made great effort to the elimination and liquidation of a number of existing unauthorized landfills.

The elimination of these unauthorized landfills led not only to an improvement in public health conditions in each of these communities, but aesthetically marked improvement in the appearance of each community and an ensuing restored sense of pride that local citizens had for the community they were living in and its cleanliness, as well as an improvement in local economic conditions based on the increase in property values in the community as a result of living in an ecologically cleaner and safer environment.

Some remaining unlicensed landfills in these 12 communities are still under liquidation. However, this process itself became much easier also with the acquisition of the solid waste transport unit.

Community	Number of unauthorized landfills before truck acquisition	Number of unauthorized landfills after truck acquisition
Hincesti	8	0
Leova (at apartment blocks)	9	2
Cimislia	17	12
Floresti	17	2
Taraclia	6	2
Rezina	7	0
Falesti	25	3
Edinet	8-10	4-5
Stefan Voda	4	0
Donduseni	20	1
Briceni	0	0
Ocnita	11	2

Increase in public awareness towards environmental issues in the recipient communities

The mobilization of community citizens in solving environmental issues is one of the most successful aspects of these 12 LGRP solid waste management demonstration projects. In Hincesti and Briceni, local public officials together with representatives from municipal utilities organized several meetings with the local residents informing

them about the acquisition of the new solid waste transport units and about the new solid waste collection schedule. In Ocnita, the new solid waste collection schedule was discussed and approved by the majority of residents who were present at an open house meeting. In Leova, people decided to contribute ~ \$1.5 each to purchase solid waste collection containers, thus making the solid waste collection system much more efficient. In Cimislia and Taraclia, local public officials used local TV and Radio stations to inform people about the new solid waste management program and collection schedule. In Floresti, after the acquisition of the new solid waste transport unit, people themselves initiated and participated in street cleaning campaigns and public awareness raising activities that were designed to inform other local residents about the importance of the new solid waste management collection initiative and the importance of only disposing of solid waste in designated areas and containers. Likewise, people in Rezina, once they were made aware of the receipt of a new solid waste transport unit in the community, began disposing of solid waste in the designated containers. Streets subsequently as a result became cleaner and more pleasant to live on.

In sum, the solid waste management demonstration projects in these 12 communities proved to be highly successful. With these positive results in mind, and based on requests from other LGRP partners who also designated addressing solid waste management as a very high priority in their community strategic plan, in November-December 2006, LGRP is going to deliver another 17 solid waste management transport units to the following partner communities: Balti, Anenii Noi, Cahul, Vadul lui Voda, Vulcanesti, Congaz, Calarasi, Cantemir, Straseni, Pelinia, Ialoveni, Tvardita, Durlesti, Cricova, Singera, Ungheni and Singerei.

**Solid Waste Management Project
Photos**



SWM Project dedication ceremony



Edinet



Cimislia



Leova



Ocnita



Rezina



Donduseni

Report on Solid Waste Management Round Table

On April 20, 2006 in Chisinau, Moldova a round table entitled "Solid Waste Management» was organized by the USAID, Local Government Reform Project. The main topic of the round table was "Solid waste management".

The round table agenda covered introductory remarks by the organizers, presentations by the national and international experts and discussion of the results of solid waste management implemented projects and lessons learned.

The purpose of the roundtable is to facilitate discussions and experience exchange in promoting the principles of efficient solid waste management operations in communities throughout Moldova.

The roundtable focuses the topics such as:

1. International experience in Solid Waste Management;
2. Solid waste management in Moldova: strategies and legal aspects;
3. Lessons learned during the implementation of the Solid Waste Management demonstration projects.

The Peace Corps Country Director in Moldova, Jeff Kelly-Clarke offered a presentation on *International experience in Solid Waste Management*, with special emphasis on the US experience. The representative of the Ministry of Ecology and Natural Resources, Tatiana Tugui delivered a presentation on *Solid waste management in Moldova: strategies and legal aspects*".

About 38 (thirty-eight) participants from 23 (twenty-three) communities: Floresti, Rezina, Taraclia, Hancesti, Edinet, Stefan-Voda, Congaz, Falesti, Cimislia, Leova, Ialoveni, Cahul, Orhei, Vadul lui Voda, Straseni, Pelinia, Anenii Noi, Balti, Cantemir, Cricova, Calarasi, Durlesti, Vulcanesti.

Participants have discussed the following issues:

- Legislative aspects of solid waste management;
- Tariffs for solid waste services;
- Collection of solid waste;
- The results of the demonstration project in solid waste management in the LGRP partner communities;

Following the implementation of the demonstration project in solid waste management in 12 (twelve) LGRP partner communities the following results have been concluded:

- Fuel savings in amount of 14,000 MDL in the city of Floresti;
- The solid waste vehicles have the composting equipment;
- Fixed schedule for solid waste collection;
- Construction of the catchment areas and increasing number of containers for efficient solid waste management (Hincesti, Floresti, Stefan-Voda, Cimislia, Leova, Taraclia);
- Reduce the number of unauthorized open dumps;
- Citizen's participation in solid waste management.

Current problems:

- Lack of legal stipulations regarding the contracts for solid waste services;
- Low collection coverage;
- Use of old norms(standards) in solid waste management;
- Lack of methodology in calculation of tariffs for solid waste services;



- Unauthorized open dumps;
- Lack financial resources for efficient solid waste management;
- High usage of solid waste equipment;
- High costs in maintenance and operation of old solid waste equipment
- Lack of specialists in solid waste management (engineers, accountants).

Conclusion

- Lack of human resources at local levels with technical expertise necessary for solid waste management planning and operation;
- Lack of overall plans for solid waste management at the local and national levels;
- Very limited funds are provided to the solid waste management sector by the governments;
- Users' ability to pay for the services is very limited;
- The lack of effective legislation for solid waste management.

3. Assessment report on Water Consumers Associations from Nisporeni-Ciurleasa, Bolduresti, Zberoaia, Balauresti and Cristesti

**Rapid assessment report
On the Water Consumers Associations from
Nisporeni-Ciurleasa, Bolduresti, Zberoaia, Balauresti and
Cristesti**

Location: Nisporeni-Ciurleasa, Bolduresti, Zberoaia, Balauresti and Cristesti
(Nisporeni Raion)

Date: February 10, 2006

*Organised by: Municipal Service/Demonstration Projects Team
USAID Local Government Reform Project*

CONTENTS

INTRODUCTION

Background	3
Scope & Objectives	3
Legal structure	3
Findings for Nisporeni-Ciurleasa WCA*	4
Findings for Bolduresti WCA	5
Findings for Zberoaia WCA	6
Findings for Balauresti WCA	8
Findings for Cristesti WCA	9
CONCLUSION AND RECOMMENDATIONS	9
APPENDIX	11

* WCA- Water Consumers Association

BACKGROUND

The Water Consumers Associations (WCA) from Nisporeni – Ciurleasa, Cristesti, Balauresti, Bolduresti, Zberoia, have been created through support of Swiss Agency for Development and Cooperation (SDC) and operates under the concession contracts signed with local governments.

The audit has been carried out on the WCA activities.

AUDIT OBJECTIVE

The audit objective was to form an opinion on water users' association management and training needs. The information on operation activity was obtained from each water consumers association.

SCOPE

The scope of the audit is to ascertain main activities and prepare recommendations for follow up activities. The audit did not examine accounting activities in detail, but primarily reviewed key aspects of water users' association management and activities.

LEGAL STRUCTURE

The Association is created in the legal-organizational form as public association and its activity is performed according to the Constitution of the Republic of Moldova; Civil Code; Law on public associations #. 837–XIII from 17.05.1996; Law on consumers' protection # 105–XV from 13.03.03; Regulations on public water supply and sewerage systems usage, adopted by the Decision of the Government of the Republic of Moldova # 656 from 27.05.2002; Law on potable water; Law on condominium in housing constructions, other legal acts in force.

FINDINGS

Nisporeni-Ciurleasa

- **Managerial**

The Nisporeni-Ciurleasa Water Consumers Association was founded in June 1st 2004. The Association has 60 members out of which 49 members are beneficiaries of the water supply services. The main activity of the association is to provide water supply services and to ensure social welfare of the water consumers.

The legal-organizational structure of the Nisporeni-Ciurleasa WCA includes: the General Assembly, Association Committee (President of the Association, Censorship Committee, Chief Accountant and 2 technicians).

The responsibilities of Committee members were stated at general meeting of the WCA. The Chairman of the Association has technical background; the chief accountant has university degree in accounting.

- **Technical**

Currently the Nisporeni-Ciurleasa is supplied with water from underground 3 water sources.

Nr. of individual connections

	2004	2005	2006 (estimated)
Nr. of connections	49	49	49
Produced water m ³ annual	581	1397	1400
Delivered Annual m ³	581	1397	1400

No illegal connections to water supply systems have been revealed during the 2004-2005 years

• **Financial**

The Nisporeni-Ciurleasa WCA do not have a tariff calculation methodology (do not use tariff methodology). Current tariffs have been proposed by Swiss Agency for Development and Cooperation) and were approved by Nisporeni local council consists of 4 MDL for cubic meter and Fixed tariff 6 MDL.

The Association is non-profit organization and accounting operations are based on the National Accounting Standards.

Identified problems:

- Absence of pressure reducing valves;
- The panel is broken;
- High Energy consumption;
- Lack of practical abilities on how to connect new users;
- Low motivation of the WCA employees;
- Limited options in fixing the "Zenner" water meters;
- Frozen water meters;
- Lack of operational equipment.

Bolduresti

Managerial

The Bolduresti WCA was founded in May 2003 and inaugurated in July 8th. The Association has 302 members out of which 288 members are beneficiaries of the water supply services. The main activity of the association is to provide water supply services.

The legal-organizational structure of the WCA includes: the General Assembly, Association Committee (President of the Association, Censorship Committee, Chief Accountant and 2 technicians).

The legal-organizational structure of the Bolduresti WCA includes: the General Assembly, Association Committee (President of the Association, Censorship Committee, Chief Accountant and 2 technicians).

Chairman of the Association has technical background; the chief accountant has university degree in accounting.

Technical

Nr. of individual connections

	2004	2005	2006 (estimated)
Nr. of connections	229	288	302
Produced water m ³ annual	5023	8623	10000

Financial

Water tariff have been proposed by Swiss Agency for Development and Cooperation) and were approved by Bolduresti local council consists of 2,50 MDL for cubic meter and fixed tariff 4 MDL. The overhead tariff is 6 MDL (in case of over consumption more that 6 cubic meters/month). Payment rate for water services is about 95%.

The Association is non-profit organization and accounting operations are based on the National Accounting Standards.

Identified problems:

- The flow meter DN;
- Water losses due to water meters failure;
- Absence of pressure reducing valves;
- Limited options in fixing the “Zenner” water meters (the company stopped its activity in Moldova);
- Frozen water meters;
- Lack of operational equipment;
- Lack of knowledge and abilities in accounting and fiscal legislation.

Zberoaia

Managerial

„Izvorul” Water Consumers Association provides water supply services to Zberoaia village from Nisporeni raion, to 1800 inhabitants. The WCA has 468 members and operates under the concession contract signed with local authorities at May 27, 2003.

The legal-organizational structure of the Zberoaia WCA includes: the General Assembly, Association Committee (5 members), Censorship Committee (3 persons), Chief Accountant and 2 technicians). The WCA personnel consist of 4 persons (Chairman, accountant and 2 technicians).

Technical

The water is provided in Zberoaia on permanent basis, to 1800 inhabitants, with daily consumption in average of 100 l per person. About 95 % citizens of Zberoaia are connected to water supply system, including: school, childcare center and infirmary.

The capacity of the spring is 200 m³ / day, the “Zenner” water meters are used in operation of the water system.

Figure nr. 1.

Equipment characteristics

Pump	Pump power	Well Depth
1-ЭЦВ 6-10-110	Па ВМ-5,5 -140	5 m

Figure nr. 2.

Nr. of individual connections

	2003	2004	2005	2006 estimated
Nr. of connections	447	465	468	471
Produced water m ³ annual	6550	11278	11358	14500
Delivered water m ³ annual	6644	11259	11378	14500

Financial

Water tariff have been proposed by Swiss Agency for Development and Cooperation) and were approved by Zberoaia local council consists of 3,00 MDL for cubic meter and Fixed tariff 5 MDL. (Overhead tariff – if shortage : <7 m³ = 3 MDL, > 7 m³ =15 MDL)

Figure nr. 3.

WCA gross revenues and costs

	2003	2004	2005	2006 estimated
Gross revenues, MDL	34977	60537	61734	71580
Costs, MDL	29777	56300	56800	67000

The Association is non-profit organization and accounting operations are based on the National Accounting Standards.

Payment rate for water services is about 70-80 %.

Identified problems:

- Frozen water meters;
- Lack of water meters parts;
- Lack of knowledge and abilities in accounting and fiscal legislation;
- Lack of operational equipment;
- Lack of knowledge in wastewater operations.

Balauresti

Managerial

„Apa Cristalina” Water Consumers Association has 520 members and operates under the concession contract signed with local authorities. The legal-organizational structure of the Balauresti WCA includes: the General Assembly, Association Committee, Censorship Committee, chairman, accountant and 2 technicians.

Technical

The renovated water system was inaugurated in August 1st, 2005. The distribution system from “Danut” and “Centru” sectors is operating 7 days/week, about 54 hours per week. Delivered water is not metered and it is calculated according to the power consumption.

According to the chemical and microbiological investigations, the quality of water pumped from the well nr. 1 and 2 corresponds to the standards (STAS). The potable water is distributed to the consumers in its natural state. The water quality is investigated once a month. Water parameters: -bacteriological, content – metals, nitrates, and acids. The water is treated manually and the systems are disinfected with chlorine.

Figure nr.1

Nr. of individual connections		
	2005	2006 estimated
Nr. of connections	520	523
Delivered water m ³ annual	11229	14500

Financial

The Bolduresti WCA do not have a tariff calculation methodology (do not use tariff methodology). Current tariffs are as the following: 5 MDL – fixed tariff, 3 MDL – cubic meter, 6 MDL – overhead tariff.

The estimated budget for 2006 is 105.519 MDL – revenues, 102.010 MDL – costs.

The Association is non-profit organization and accounting operations are based on the National Accounting Standards.

The water loses for 2005 year consisted of 5388 m³ (13470 MDL). The Balauresti Water Consumers Association introduced fines for illegal connection to water supply system (500 MDL) and indented seal deterioration (30 MDL)

Identified problems:

- Absence of job description for employees;
- Absence of investment plan;
- The tariff methodology is not used in tariff calculation;
- Lack of knowledge and abilities in accounting an fiscal legislation;

- The calculation of the fixed assets depreciation is misunderstood by Local government and WCA representatives;
- Uncertainty in preparation of the accounting documents according to the National Accounting Standards provisions;

Cristesti

Managerial

The “Izvoare” WCA was founded in 2003 with support of Swiss Agency for Development and Cooperation, local government of Cristesti. The water supply system was officially inaugurated in July 2004. The association has 376 members. The legal-organizational structure of the Cristesti WCA includes: the General Assembly, Association Committee, Censorship Committee, chairman, accountant and 2 technicians.

Technical

The water distribution system works 24 hours a day due to gravity. The capacity of the spring is 200 m³ / day. The length of the water supply system is 8972 m. A total of 375 “Zener” water meters have been installed for all consumers.

Figure nr.1

Nr. of individual connections

	2004	2005	2006 estimated
Nr. of connections	375	376	378
Delivered water m ³ annual	6550	11278	14500

Financial

The fixed tariff is 4 MDL and 2.50 MDL per cubic meter. In case if the water meter is intentionally deteriorated, the fine of 2500 MDL is applied to consumer. The rate of accounts receivables collection is about 95 %.

Identified problems:

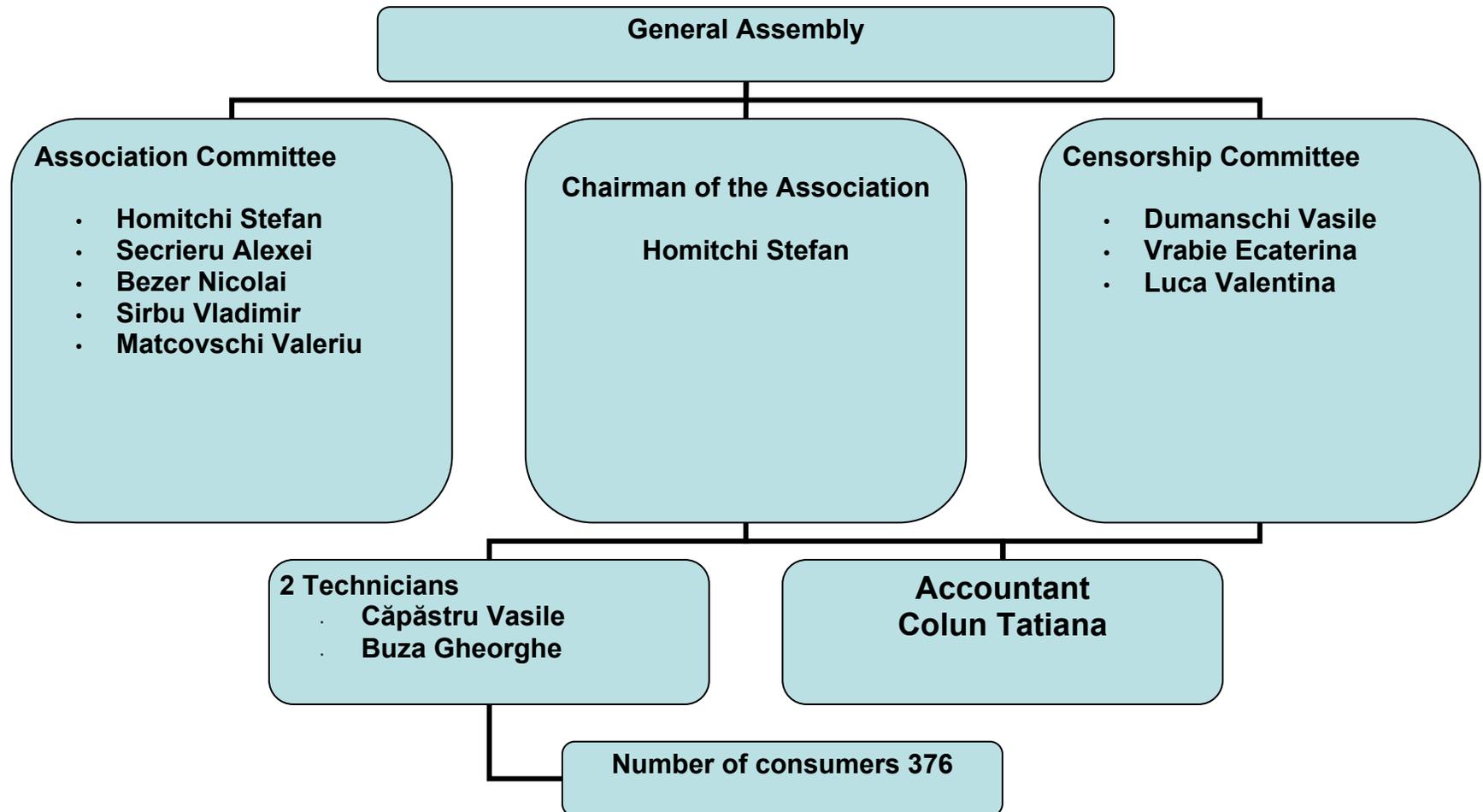
- Frequent failure of the water meters;
- Absence of methods regarding the use of penalties, fines;
- Lack of knowledge and abilities in accounting and fiscal legislation;
- The calculation of the fixed assets depreciation is misunderstood by Cristesti WCA and Local government.

CONCLUSIONS AND RECOMMENDATIONS

1. All Water Consumers Associations need orientation training in :
 - a) accounting and fiscal legislation;
 - b) regulations on delivering fiscal, financial, statistical information (to Territorial State Tax Inspectorates, Statistical Office);
 - c) preparation of the accounting documents according to the National Accounting Standards provisions;
 - d) legal aspects of operation of the Water Consumers Associations (e.g. regulatory policies, contracts, legal acts);
 - e) Basic computer training (word, excel);
 - f) Wastewater operations (Cristesti and Zberoaia).
2. All Water Consumers Associations do not use for tariffs calculation the Methodology on tariff calculation, approval for water, sewerage, wastewater municipal services enforce in November 29, 2004. (ANRE decision #64/2004). Tariff calculation for almost all Water Consumers Association is not clearly determined;
3. Permanent analysis of the Water Consumers Associations costs and investments needs;
4. The calculation of the fixed assets depreciation is misunderstand by Local government and WCA representatives;
5. All the Water Consumers Associations face difficulties in water meters operations (frozen water meters, lack of water meters parts/Zenner water meters);
6. Absence of methods regarding the use of penalties, fines (in case of illegal connections, debts, etc.);
7. Lack of qualified personnel in operation of the water supply system and accounting;
8. Lack of the investments plans in order to ensure the sustainability of the Water Consumers Associations.

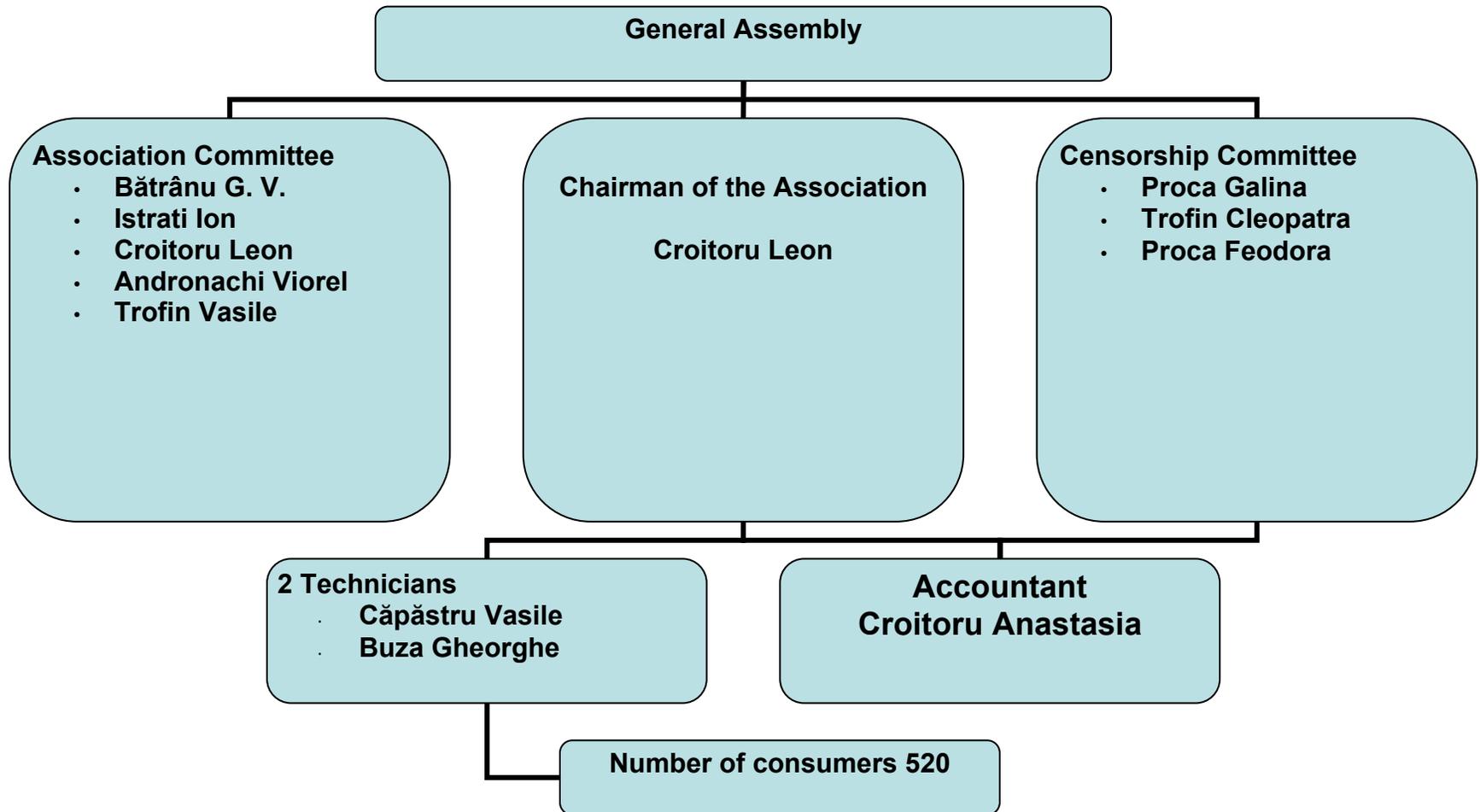
APPENDIX 1

Organizational chart of the Cristesti Water Consumers Association



APPENDIX 2

Organizational chart of the Balauresti Water Consumers Association



Proiect de lucru
Aprobat prin decizia Nr.04/10
din 16 noiembrie 2005

PLAN DE ACȚIUNI
pentru sistemul de alimentare cu apă
or. Hîncești

Septembrie, 2005



1 INTRODUCERE

Întreprinderea Municipală "Amen-Ver" Hîncești (în continuare Întreprinderea Municipală) deservește orașul Hîncești cu o populație de 15300 de locuitori. Vârsta avansată a unei părți a sistemului de apă, neglijarea activităților de întreținere pe parcursul ultimului deceniu și lipsa contoarelor reprezintă cauzele unei funcționări ineficiente și extrem de costisitoare. Primăria și Întreprinderea Municipală sunt determinate să îmbunătățească serviciul de aprovizionare cu apă în favoarea consumatorilor prin ameliorarea generală a exploatării în cele trei aspecte principale: tehnic, financiar și managerial. Acest document conține descrierea condițiilor actuale, identificarea îmbunătățirilor necesare, estimarea costurilor și un program de implementare. Acest document va servi drept ghid pentru administrație și personalul întreprinderii în etapele de planificare și implementare. Documentul întreg sau unele părți vor fi periodic actualizate pentru a reflecta toate schimbările necesare și a include date mai exacte și clare care vor apărea pe parcurs.

2 OBIECTIVE

Obiectivele Planului de Acțiuni constau în a descrie cu exactitate situația actuală prin efectuarea auditului activității operaționale a Întreprinderii Municipale și a identifica pașii necesari pentru a atinge scopul final de îmbunătățire a eficienței Întreprinderii Municipale, minimizarea costurilor operaționale și asigurarea durabilității procesului de funcționare.

Planul de acțiuni descrie condițiile curente, oferă o evaluare a îmbunătățirilor necesare în aspectele tehnice, financiare și manageriale ale procesului de exploatare și identifică investițiile necesare precum și graficul de implementare.

3 EVALUAREA SISTEMULUI DE APROVIZIONARE CU APA ACTUAL

Acest capitol conține informație referitor la actualele condiții tehnice ale sistemului și parametrii de funcționare a echipamentului existent, sistemul actual financiar și managerial, părțile slabe și deficiențele. Datele propuse se bazează pe auditul activității de exploatare a Întreprinderii Municipale efectuat de către conducerea și personalul Întreprinderii Municipale, cu asistența Proiectului USAID Reforma Autorităților Publice Locale.

3.1 Evaluarea tehnică

3.1.1 Date generale

Primul sistem de aprovizionare cu apă în or. Hîncești a fost proiectat în anul 1954. Aprovizionarea cu apă a orașului se efectua în două prize subterane de apă:

-Prima, din s. Costești, amplasată la 18 km de oraș, a doua cu puțuri forate în zona orașului. În prezent priza de apă de la Costești nu este în funcțiune. Sistemul de distribuție a fost prevăzut cu trei zone de presiune. Actualmente sistemul de distribuție este constituit din cinci zone de presiune, soluția dată fiind acceptată datorită variațiilor cotelor de teren (aproximativ 50 metri).

Aprovizionarea cu apă a orașului Hîncești se efectuează cu ajutorul a opt puțuri arteziene de la adâncimea de 150-392 metri. Debitul total al puțurilor arteziene constituie 96 m³/h, ceea ce satisface necesarul de apă a orașului Hîncești. Datele de bază și caracteristica fiecărui puț artezian sunt prevăzute în tabelul nr. 1.

Tabelul nr. 1.

Informație cu privire la fântânile arteziene

Priza	Strada	Anul constr.	Adânc m	Cota absol. m	Nivelul hidrostatic, m	Nivelul hidrodynamică m	Pompa	Debitul pompat m ³ /h
FA-797	str.Muncitorilor	1959	150	125	124	106	ECV8-25-150	25
FA-757	str.Muncitorilor	1980	185	125	125	140	ECV6-10-185	10
FA-959	str.Muncitorilor	1980	185	125	115	140	ECV6-10-185	10
FA-5070	str.A.Lăpușneanu	2001	392	160	120	195	ECV6-10-235	9
FA-345	str.Florilor	1969	250	170	85	105	ECV6-10-235	12
FA-883	str. Ștefan Vodă	1979	235	160	157	169	ECV6-10-235	10
FA-879	str.Industrială	1979	235	160	143	149	ECV6-10-235	10
FA-1454	str.Industrială	1991	235	160	160	180	ECV6-10-235	10

Presiunea necesară în sistemul de distribuție a apei potabile în or.Hîncești este asigurată de către agregatele de pompare amplasate în stațiile de pompare:

- 1.str.Muncitorilor - SP-II-1
- 2.str.A.Lăpușneanu- SP-II-2
- 3.str.Ștefan Vodă - SP-II-6

Pe lângă servicii de aprovizionare cu apă, se prestează servicii de canalizare, colectare a deșeurilor. Consumatorii rezidențiali locuiesc în case particulare și blocuri. Tabelele anexate oferă o descriere a datelor principale caracteristice serviciilor cu apă și canalizare.

Datele cu privire la consumatorii de apă în or.Hîncești sînt specificate în anexa nr.1

3.1.2 Aprovizionarea cu apă potabilă a sectorului centru

Datele de bază și caracteristicile fiecărei sonde după cum sunt prevăzute în pașaportul tehnic sunt redate în Tabelul 2.

Tabelul nr. 2.

Caracteristica utilajului electric din sonde (conform pașapoartelor tehnice)

Nr. sondei	Utilajul	Cap. motorului kW	Cap. pompei m ³ /h	Adâncimea fântânii m	Nivelul dinamic, m	Nivelul static, m
957	ECV 6-10-235	11	10	235	140	125
957	ECV6-10-235	11	10	235	140	115
797	ECV 8-25-150	16	25	150	124	106

Tabelul nr.3.

Caracteristica utilajului funcțional din sistemul de apă:

Amplasarea		Sector centru(stația de pompare SP nr.1)		
Sonde		Sonda nr. 957	Sonda nr. 959	Sonda nr.797
Denumirea				
Adâncimea	m	235	235	150
Capacitatea totala	m ³ /h	12	12	25
Capacitatea utilizată	m ³ /h	10	10	22
Utilaj electric				
Model		ECV 6-10-235	ECV6-10-235	ECV8-25-150
Tipul		Submersibilă	Submersibilă	Submersibilă
Capacitatea	m ³ /h	10	10	10
Înălțimea de transport	m	235	235	150
Motor electric	kW	11	11	16
Randamentul nominal	%	60	60	60
Voltaj	V	3x380V, 50 Hz	3x380V,50Hz	3x380V,50Hz
Sistem de control		la distanță	la distanță	la distanță
Anul instalării		1980	1980	1978
Starea		satisfăcătoare	satisfăcătoare	satisfăcătoare
Instalații de stocare				
Denumirea			Rezervor de acumulare subteran	
Tipul		beton		
Volumul	m ³	50		
Înălțimea	m	2,5		
Distanța de la sursa	m	160	280	20
Anul instalării		1980		
Starea		satisfăcătoare		

Consumul de energie electrică la sonda nr. 957, 959, 797 a fost înregistrat pe parcursul a 4 ore în urma unui test realizat în doua zile.

Tabelul nr. 4.
Consumul de electricitate

Sonda Nr.	Ziua /ora	07-00-08.00	09-00-10.00	11-00-12.00	18-00-19.00
957	21 iulie	9 kw/h	9 kw/h	8 kw/h	
	22 iulie				9 kw/h
959	21 iulie	9 kw/h	9 kw/h	9 kw/h	
	22 iulie				9 kw/h
797	21 iulie	13,0 kw/h	13,0 kw/h	13,0 kw/h	
	22 iulie				14,0 kw/h

3.1.3 Sistemul de distribuție

Alimentarea cu apă a sectorului centru se efectuează pe un grafic a câte 3 ore, dimineața și seara. Din sursa de apă se pompează după următoarea schemă: din 3 puțuri apa este pompată într-un rezervor cu capacitatea de 50 m³, din stația SP-1 pompează apă consumatorilor printr-o rețea ramificată închisă.

Tabelul 5 oferă informații despre toate țevile din sistemul de apă, inclusiv materialul, dimensiunile și vârsta.

Tabelul nr. 5.

Rețele de distribuție

Nr.	Denumirea străzii	Materialul	Diametrul mm	20 ani m	30 ani M	40 ani m
1.	M.Hîncu	Oțel	100			183
2.		Oțel	150			1227
3.		otel	200			1666
4.		Oțel	250			477
5.		Fontă	200			88
6.		Fontă	250			33
7.	Alexandru cel Bun	fonta	150		583	
8.	Maria Drăgan	otel	100			92
9.		oțel	150			13,5
10.		otel	250			779
11.	Muncitorilor	oțel	150		70	
12.		oțel	250		56	
13.	Cogîlniceanu	oțel	150		141	
14.		oțel	250		100	
Total					950	4559

În total rețelele de distribuție a sectorului centru reprezintă 5,51 km. Presiunea de sistem este în mediu 2,0 atm., cu presiunea maximă la pompa de 6,0 atm. Presiunea în ramificații nu se cunoaște. Nivelul de contorizare este reflectat în Tabelul 6. În ceea ce privește echipamentul de măsurare a volumelor de apă pompate, stocate și livrate în sistem, acesta fie lipsește, fie este defectat.

Tabelul nr. 6.

Contorizarea

	Contorizat	Necontorizat	Total
Apartamente			
Model	Allmess, Italia		
Cantitate	1718	1914	3632
Anul de instalare			
Procurat de	abonati		
Instituții bugetare			
Model	Allmess, Italy		
Cantitate	30	30	30
Anul de instalare			
Procurat de	abonati		
Agenți economici			
Model			
Cantitate	106	0	106

Anul de instalare			
Procurat de	abonați		

3.1.4 Calitatea apei

Conform investigației chimice și sanitaro-microbiologice, calitatea apei din sursa stației de pompare SP-1 este satisfăcătoare și corespunde STAS-ului. Apa potabilă se livrează consumatorilor în starea ei naturală, fără o prealabilă tratare. În fiecare lună sistemul de distribuție este dezinfecat cu clor. Elementul care depășește norma este Fluorul – 1,3 mg/l.

3.2 Evaluarea financiară și contabilă

Activitatea financiară a ÎM este evaluată cu scopul stabilirii măsurilor de ameliorare a situației financiare a întreprinderii și elaborare a planului de acțiuni.

Analiza a fost efectuată în baza rapoartelor financiare, anexelor la raportul financiar, rapoartelor statistice privind consumurile și cheltuielile întreprinderii nr.5-c, datelor reflectate în registrele contabile de evidența sintetică și analitică.

3.2.1 Activitatea comercială

Acest Plan de Acțiuni se referă doar la serviciul de aprovizionare cu apă și canalizare al ÎM. Activitatea comercială în acest domeniu constă în livrarea de apă consumatorilor finali și colectarea plăților cu scopul de a acoperi cheltuielile operaționale respective. Categoriile de consumatori deserviți sunt redată în Tabelul 7.

Tabelul nr. 7.

Consumatori deserviți

Categoria de utilizatori de apă	Numărul utilizatorilor de apă	Numărul utilizatorilor de canalizare
Populație Inclusiv:	5155	3778
Apartamente	3632	3632
Case particulare (cîte 2 abonați/casă)	1523	146
Comercială	20	20
Instituțională	80	81
Industrială	4	5

Se presupune că există conectări ilegale, dar deocamdată nu a fost depistată nici una. Serviciul de protecție civilă și de prevenire și stingere a incendiilor, deși consumă apă, volumele respective se trec la pierderi..

3.2.2 Tarifele pentru serviciile de apă și canalizare

Tarifele actuale pentru serviciile de apă și canalizare sunt prezentate in tabelul de mai jos. Subvenționarea populației este evidentă, impunându-se o povară semnificativă asupra

consumatorilor din alte categorii. Pentru apă, tariful este de circa 3,7 ori mai mare, iar pentru canalizare, e mai mare de mai mult de opt ori.

Tabelul nr. 8.

Tarifele la serviciile de apă și canalizare

Categorie	Apă lei	Canalizare lei
Populație	4,95	2,0
Instituții bugetare și agenți economici	37,0	15,67

3.2.3 Rezultate financiare

Raportul privind rezultatele financiare reprezintă rezumatul rezultatelor financiare a întreprinderii în perioada analizată și include veniturile, cheltuielile, profiturile și pierderile întreprinderii pe perioada analizată.

Tabelul nr. 9.

Rezultatele financiare, lei

Darea de seama privind rezultate financiare	2004	2005 6 luni
Mii Lei moldovenești		
Vânzări nete	2462,2	1429,2
Costul vânzărilor	2464,3	1434,4
Marja brută	-2,1	-5,2
Alte venituri operaționale	12,1	24,1
Cheltuieli comerciale		
Cheltuieli generale și administrative	277,9	179,7
Alte cheltuieli operaționale	29,4	22,3
Rezultat operațional	-297,4	183,1
Rezultat financiar din activitatea economico-financiară	48,3	500,8
Profit înainte de impozitare	-249,1	317,7
Impozit pe venit		
Profit net	-249,1	317,7

În baza datelor din tabel în anii 2004-2005 întreprinderea a generat vânzări nete încadrate între 2462,2 – 1429,2 mii lei. În perioada de 6 luni a anului 2005 vânzările nete se cifrau la 1429,2 mii lei. Dinamica datelor din raportul privind rezultatul financiar denotă tendințe nestabile. Astfel, în anul 2004 rezultatul financiar este negativ, în anul 2005 rezultatul financiar s-a soldat cu pierderi. Structura veniturilor din diferite activități este prezentată mai jos:

Tabelul nr. 10.

Structura veniturilor

Indicatorii	2004 (10 luni)		2005(6 luni)	
	mii lei	%	mii lei	%

Servicii de alimentare cu apă	660,9	26,8	401,9	28,4
Servicii de canalizare	1012,0	41,1	529,5	37,4
Spațiul locativ				
Salubritatea și amenajarea orașului	789,3	32,1	485,8	34,2
Total venituri din vânzări	2462,2	100,0	1417,2	100,0

Principala parte a veniturilor (67,9%) este generată de activitatea de asigurare cu apă și canalizare.

3.2.4 Rapoarte financiare

Veniturile înainte de depreciere, dobândă și impozite reprezintă principala sursă de numerar. Conducerea încearcă să coreleze nivelul de încălzire cu o politică foarte prudentă privind cheltuielile, în rezultatul perioadelor îndelungate din trecut când resursele disponibile erau foarte reduse. Fluxul de numerar pentru perioada 10 luni 2004 – 6 luni 2005 este prezentată în Tabelul 11.

Tabelul nr. 11.

Fluxul de numerar(mii lei)

Indicatorii	2004 (10 luni)	2005 (6 luni)
ACTIVITATEA OPERAȚIONALĂ		
Încasări bănești din vânzări	2787,8	1317,9
Plăți bănești furnizorilor și antreprenorilor	1456,3	119,2
Plăți bănești salariaților și contribuții pentru asigurări	923,1	570,5
Plata dobânzilor	16,8	-
Plata impozitului pe venit	47,3	21,7
Alte încasări de mijloace bănești	417,3	22,1
Alte plăți de mijloace bănești	217,6	98,2
Fluxul net al mijloacelor bănești din activitatea operațională	544,1	-542,8
Fluxul net din activitatea de investiții		
ACTIVITATEA FINANCIARĂ		
Încasări bănești din credite și împrumuturi		
Plăți bănești privind creditele și împrumuturile		
Alte încasări (plăți) ale mijloacelor bănești		
Fluxul net al mijloacelor bănești din activitatea financiară		
Fluxul net din activitatea economico-financiară	544,1	-542,8
Diferențe de curs valutar		
Soldul mijloacelor bănești la începutul anului	5,4	549,5
Soldul mijloacelor bănești la sfârșitul perioade de gestiune	549,5	6,7

Întreprinderea se confruntă cu insuficiență de numerar în activitatea zilnică și nu este capabilă să întreprindă reparații și investiții majore în mijloacele fixe, ceea ce va duce la o creștere a costurilor

operaționale, scădere a profitului până la impozitare (EBIT) și descreștere a resurselor de numerar.

Analiza fluxului de mijloace bănești al întreprinderii demonstrează tendințe similare cu ale rezultatului financiar.

Fluxul net al mijloacelor bănești din activitatea operațională în I semestru a anului 2005 este negativ. Pe parcursul perioadei analizate datorită gradului de încasări curente se distribuie pentru acoperirea datoriilor curente.

Patrimoniul întreprinderii la 1 iulie 2005 constituie 50,085 mii lei și s-a majorat nesemnificativ comparativ cu situația anului 2004.

Tabelul nr. 12.

Bilanțul contabil: Active

INDICATORII	01.01.05		01.07.05	
	mii lei	%	mii lei	%
ACTIVE PE TERMEN LUNG				
Active nemateriale		8,1		6,4
Active materiale în curs de execuție		369,1		2,4
Mijloace fixe	10942,0		116958	
Uzura	697,9		1053,6	
Valoarea de bilanț	10613,2	90,8	10644,6	9,35
Alte active pe termen lung				
TOTAL active pe termen lung	10621,3	90,8	10651,0	93,5
ACTIVE CURENTE				
Stocuri de mărfuri și materiale	38,1	0,3	65,2	0,6
Creanțe pe termen scurt	485,4	4,2	660,6	5,8
Mijloace bănești	549,5	4,7	6,2	0,1
TOTAL active curente	1077,2	9,2	738,7	6,5
TOTAL GENERAL – ACTIV	11698,4	100	11389,7	100

Structura activelor este dominată în principal de activele pe termen lung, care constituie în perioada analizată 93,5% din totalul activelor și sunt alcătuite în principal din mijloace fixe și active materiale în curs de execuție, care dețin până la 93% din activele pe termen lung. Mijloacele fixe au un grad de uzură fizică înaltă.

Activele curente sunt dominate de creanțe, ponderea cărora deține până la 89,5% din activele curente și 6% din activele totale. 73% din valoarea creanțelor o constituie datoriile neachitate pentru serviciile de alimentare cu apă și canalizare și serviciile de salubritate prestate de întreprindere.

Tabelul nr. 13.

Bilanțul contabil: Pasive

INDICATORII	01.01.05		01.07.05	
	mii lei	%	mii lei	%
CAPITAL PROPRIU				
Capital statutar	10819,6	92,5	10819,6	95
Rezerve				
Profit nerepartizat	-232,6		82,4	
Subvenții				
TOTAL capital propriu	11052,2	94,5	10902,0	96,0
OBLIGAȚIUNI PE TERMEN LUNG				
Credite bancare pe termen lung				
Alte datorii pe termen lung				
Finanțări cu destinație specială	340,0	0,3		
TOTAL obligațiuni pe termen lung	340,0	0,3	-	-
DATORII PE TERMEN SCURT				
Credite bancare pe termen scurt				
Datorii comerciale	423,1	4,93	229,6	2,0
Datorii privind decontările cu bugetul	3,6	0,01	14,8	0,1
Datorii privind asigurările	20,0	0,02	19,1	0,2
Alte pasive curente	279,5	0,24	179,0	1,7
TOTAL datorii pe termen scurt	726,2	5,2	442,5	4,0
TOTAL GENERAL – PASIV	11698,4	100	11389,7	100

Structura pasivelor în anul 2005 denotă o diminuare nesemnificativă în expresie valorică. Capitalului propriu îi revine cota de 96%, ponderea datoriilor pe termen scurt în anul 2005 constituie 4,0 % și respectiv cele comerciale pe termen scurt 2%.

O problemă și provocare importantă cu care se confruntă întreprinderea este decalajul de timp ce apare între perioadele de colectare a creanțelor comerciale și achitarea obligațiilor comerciale. Situația socială proastă a clienților domestici, declinul industriei locale și lipsa finanțării instituțiilor publice au ridicat nivelul datoriilor ne-încasate. Structura creanțelor comerciale este prezentată mai jos:

Tabelul nr. 14.

Creanțe pe termen scurt la 1 iulie 2005

	mii lei
Servicii comunale	627,4
Energia termica	-
Furnizorii	33,2
Total creanțe	660,6

Managementul companiei urmează să prioritizeze sporirea nivelului de încasări. În condițiile actuale este important de a menține datoriile nerambursate la un nivel minim (cel puțin de a-l menține constant) pentru a fi în stare de a genera suficient numerar pentru a plăti obligațiunile curente (în principal plata pentru energie și retribuirea muncii). Aceasta este esențial pentru supraviețuire.

Datoriile creditoare ale întreprinderii au atins un nivel înalt. Mai jos sunt redată aceste obligațiuni pe articole.

Tabelul nr. 15.

Datorii creditoare la 1 iulie 2005

Indicatorii	2005
Furnizorii	229,6
Bugetul de stat	14,8
Fondul social	19,1
Datorii privind retribuirea muncii	61,6
Alte datorii	117,4
Total	442,5

Consumuri si cheltuieli

Consumurile de producție la întreprinderea municipală "Întreprinderea municipală Amen-Ver" Hîncești includ consumurile directe de materiale, consumurile directe privind retribuirea muncii și consumurile indirecte de producție. Consumurile directe de materiale utilizate pentru prestarea serviciilor de alimentare cu apă și canalizare sunt constituite în principal din energia electrică consumată în procesul tehnologic, materialele utilizate la tratarea apei și costuri privind deservirea rețelei de apeduct.

Tabelul nr. 16.

Consumuri directe de materiale, mii lei

Tipul consumului	2004	2005
	10 luni	6 luni
Energie electrică	525,4	291,2
=cota în total consumuri	64,8	39,4
Reagenți	9,7	4,7
=cota în total consumuri	1,2	0,6
Consumuri și cheltuieli privind retribuirea muncii, total	275,2	443,6
=cota în total consumuri	34,0	60,0
Total consumuri de producție	810,3	739,5

Performanța operațională a activității de aprovizionare cu apă și canalizare în ultimii doi ani reflectă atât evoluția producției fizice, cât și ajustările tarifelor. Situația detaliată a rezultatelor operaționale pentru activitățile de aprovizionare cu apă și canalizare este demonstrată în tabelul de mai jos:

Tabelul nr. 17.

Structura consumurilor serviciilor de alimentare cu apă, mii lei

Indicatorii	2004 (10 luni)	2005 (6 luni)
Materiale (reagenți)	4,9	2,6
Energie electrică	415,7	227,3
Salarii de bază	263,0	153,8
Asigurări sociale	78,7	41,6
Uzura mijloacelor fixe	330,5	161,8
Consumuri indirecte	127,3	82,5
Total	1220,1	669,6

Tabelul nr. 18.

Structura consumurilor serviciilor canalizare, mii lei

Indicatorii	2004 (10 luni)	2005 (6 luni)
Materiale (reagenți)	4,8	2,1
Energie electrică	110,7	63,9
Salarii de bază	284,8	192,4
Asigurări sociale	85,2	55,8
Uzura mijloacelor fixe	356,2	190,7
Cheltuieli indirecte	125,7	85,8
TOTAL (mii lei)	967,4	590,7

Din datele analizate observăm ca o pondere mai mare în total costuri privind serviciile de apă și canalizare revin uzurii mijloacelor fixe circa 31%, costurile privind retribuirea muncii și asigurărilor sociale-32,1 și energia electrică - aproximativ 24,1%.

Pentru analiza nivelului de acoperire a consumurilor și cheltuielilor operaționale din veniturile încasate de la prestarea serviciilor de aprovizionare cu apă și canalizare ca bază de alocare a cheltuielilor perioadei s-a utilizat volumul consumurilor din activitatea de canalizare și servicii de alimentare cu apă.

Tabelul nr. 19.

Gradul de acoperire a tarifelor pentru serviciile de alimentarea cu apă și canalizare

Indicator	2004 (10 luni)	2005 (6 luni)
Alimentarea cu apă (mii m cub)	95,7	59,4
Cost unitar lei/m cub	12,75	11,27
Tarif mediu, lei	6,91	6,77
Gradul de acoperire a costurilor, %	54,2	60,1

Indicator	2004 (10 luni)	2005 (6 luni)
Servicii canalizare (mii m cub)	106,4	61,4
Cost unitar lei/m cub	9,51	9,62
Tarif mediu, lei	9,09	8,62
Gradul de acoperire a costurilor, %	100,0	100,0
Servicii apa, canalizare total (mii m cub)	202,1	120,8
Cost unitar lei/m cub	22,26	20,89
Tarif mediu, lei	16,0	15,39
Gradul de acoperire a costurilor, %	71,9	73,7

Din datele prezentate se poate constata insuficiența mărimii tarifului mediu pentru acoperirea tuturor consumurilor și a cheltuielilor de alimentare cu apă.

În ansamblu serviciile de alimentare cu apă și canalizare au fost prestate sub nivelul costurilor operaționale în anii 2003 și 2002. Luând în considerare gradul de uzură a rețelelor de alimentare cu apă și canalizare, precum și costurile înalte la energia electrică este necesară căutarea rezervelor de reducere a pierderilor în urma prestării serviciilor și atragerea investițiilor pentru înlocuirea rețelelor de distribuție a apei cu rețele mai performante.

3.2.5 Indicatori de performanță

În scopul identificării schimbărilor majore în tendințe și a factorilor de influență a performanțelor financiare ale întreprinderii se analizează principalii indicatori economico-financiari.

Tabelul nr. 20.

Indicatorii economico-financiari

CATEGORIA COEFICIENTILOR/ COEFICIENTI	2003 (9 luni)	2002	2001
Indicatori de activitate, ml lei			
Vânzări nete	82,9	102,0	173,5
Profit operațional	-29,9	-96,01	-135
Media activelor	50089	48984	47823
Capital propriu (patrimoniul net)	49132	49162	47534
Coeficienți de lichiditate			
Active curente, mii lei	602	577	311
Lichiditate intermediară (Active curente-Stocuri/Datorii pe termen scurt)	0,53	0,51	0,73
Lichiditate curentă (Active curente/Datorii pe termen scurt)	0,63	0,62	0,92
Coeficienți de solvabilitate			
Rata solvabilității pe termen lung (active total/datorii totale)	52,55	53,8	140
Coeficientul total de îndatorare (datorii/capital propriu)	0,02	0,02	0,01
Coeficientul de autonomie (capital propriu/active)	0,98	0,98	0,99
Rotăția elementelor patrimoniale			

CATEGORIA COEFICIENȚILOR/ COEFICIENȚI	2003 (9 luni)	2002	2001
Rotația datoriilor, zile (<i>Datorii/Vânzări*360</i>)	4133	3285	707
Rotația creanțelor, zile (<i>Creante/Vânzări*360</i>)	2193	1662	492

Activitatea economico-financiară a întreprinderii în I semestru al anului 2005 generează pierderi. Vânzările în expresie valorică sunt în descreștere, raportul dintre rezultatul financiar și vânzările nete se modifică periodic înregistrând valori negative.

Indicatorii lichidității înregistrează în perioada analizată valori care denotă o capacitate de plată redusă. Analiza indicatorilor indică creșterea gradului de insolvabilitate și îndatorare a întreprinderii ceea ce denotă posibilități de creare a dificultăților privind onorarea obligațiilor curente și reducerea obligațiilor pe termen scurt existente.

Viteza de rotație a creanțelor și datoriilor denotă perioade de încasare și achitare a datoriilor mai mari de un an cu posibilități reduse de onorare a obligațiilor curente față de creditorii de stat și comerciali și încasării creanțelor cu durata mai mare de un an în perioade optime.

3.2.6 Concluzii și recomandări

Rezumatul concluziilor evaluării financiare sunt prezentate în Tabelul 21 care prezintă avantajele și dezavantajele întreprinderii, precum și oportunitățile și amenințările.

Tabelul nr. 21.

Analiza SWOT a Întreprinderii Municipale Amen Ver Hincesti

Avantaje	Dezavantaje
-----------------	--------------------

<ul style="list-style-type: none"> • Atragerea investițiilor 	<ul style="list-style-type: none"> • Volumul vânzărilor la un nivel foarte redus • Costuri mari la energia electrică • Resurse financiare insuficiente pentru acoperirea obligațiilor de plată • Grad înalt de uzură a mijloacelor fixe • Asigurarea permanentă a întreprinderii cu mijloace bănești este problematică. • Grad redus de colectare a creanțelor • Lipsa unui sistem informațional financiar-contabil
Oportunități	Amenințări
<ul style="list-style-type: none"> • Crearea centrelor de profit și costuri • Beneficierea de suport financiar din partea donatorilor, bugetul local și obținerea grant-urilor • Atragerea investițiilor private 	<ul style="list-style-type: none"> • Riscul insolvabilității • Majorarea prețurilor la utilități • Riscul valutar

Recomandări

1. Analiza posibilităților de majorare a volumului de vânzări și posibilităților de colectare a creanțelor de la populație și agenți economici pentru serviciile de apă.
2. Asigurarea unei baze informaționale solide cu scopul monitorizării și stabilirii relațiilor întreprinderii cu furnizorii, băncile, populația, agenții economici și potențialii investitori etc.
3. Analiza posibilităților de comercializare a mijloacelor fixe neutilizate cu scopul reducerii consumurilor indirecte și „curățire” a bilanțului contabil.
4. Atragerea mijloacelor financiare din diferite surse, e.g. donatori internaționali, investitori, statul, etc.
5. Crearea centrelor de profit și costuri și implementarea sistemului de bugete.
6. Monitorizarea și optimizarea consumurilor și cheltuielilor întreprinderii.
7. Organizarea contabilității manageriale pe centre de responsabilitate și implementarea sistemului de raportare.
8. Dotarea cu tehnica de calcul a secției de contabilitate, implementarea sistemului contabil 1C și a sistemului de calculare și achitărilor pentru servicii de apă și canalizare, instruirea personalului.
9. Elaborarea strategiilor financiare privind reducerea costurilor, achitarea obligațiilor, sporirea lichidităților.

3.3 Evaluarea managerială

3.3.1 Forma de proprietate

Cele două sisteme independente de apă, de nord și de sud, au fost cândva în proprietatea întreprinderilor industriale. În 2003 activele și mijloacele fixe a ambelor sisteme precum și responsabilitatea de aprovizionare cu apă au fost transferate Întreprinderii Municipale.

3.3.2 Structura organizatorică

În cadrul Întreprinderii Municipale există două secții: administrativ și de facturare. Contabilitatea nu este automatizată. Managementul Întreprinderii Municipale necesită îmbunătățiri semnificative în următoarele domenii: stabilirea procedurilor standard de exploatare, a unei politici de întreținere a utilajului, întocmirea și menținerea registrelor utilajelor. Nu există un plan de securitate, nici fișe descriptive ale posturilor și nici programe de stimulare a angajaților. Nu există încă un plan de investiții.

În cazul neachitării pentru serviciile de aprovizionare cu apă și de canalizare, Întreprinderea Municipală deconectează răuplatnicii datorii cărora sunt mai vechi de 6 luni. Până acum s-au înregistrat 40 de deconectări.

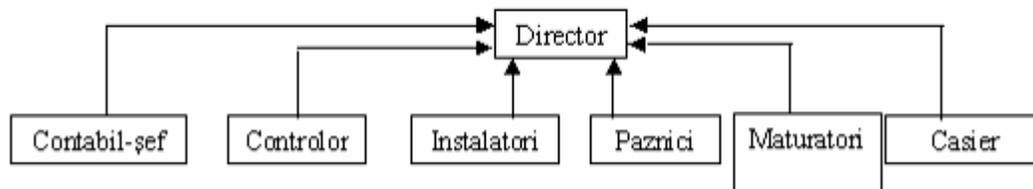
Consumatorii de apă trebuie să viziteze lunar sediul Întreprinderii M, să prezinte indicațiile contoarelor individuale și să achite factura integrală pentru serviciile comunale. Apoi, ÎM divizează încasările pe fiecare tip de servicii. Nu există subvenții de nici un fel, iar tariful pentru populație nu variază.

Dat fiind faptul, că orice investiție în sistemul de apă din bugetul local și tarifele trebuie aprobate de către consiliul local, Întreprinderile Municipale colaborează cu comisia pe probleme ecologice și servicii comunale din cadrul consiliului local, format din 23 consilieri. Întreprinderea Municipală organizează adunări la nivel de blocuri de locuit, la care se discută probleme stringente ale Întreprinderii Municipale.

3.3.3 Managementul personalului

Aparatul administrativ a Întreprinderii Municipale constă din: 1 director general, 1 director executiv, 1 manager-tehnic-comercial, 1 contabil-șef, 1 economist, 1 inginer serviciul personal, 3 contabili, 1 mecanic, 4 maiștri, 6 controlori, 1 casier, iar numărul muncitorilor variază la 84. Întreprinderea a acumulat restanțe considerabile la plata salariilor, din cauză că încasările reduse pentru serviciile de apă sunt folosite în primul rând pentru achitarea facturii la energie electrică. Salariul mediu constituie 730 lei. Întregul personal raportează directorului general al Întreprinderii Municipale. Primarul și directorul Întreprinderii Municipale au participat la seminarul de instruire GEESA oferit de Proiectul Reforma Autorităților Publice Locale USAID.

Schema 1. Organigrama Întreprinderii Municipale „Amen -Ver” Hincesti.



4 PLAN DE ACȚIUNI

Planul de acțiuni prevede măsurile necesare îndreptate spre îmbunătățirea aspectelor tehnice, financiare și manageriale ale Întreprinderii Municipale care, în ansamblu lor, reprezintă o derulare secvențială de pași corelată cu obiectivul general de a îmbunătăți procesul de exploatare, minimaliza consumul de producție și cheltuielile operaționale, ameliora starea tehnică a sistemului, îmbunătăți calitatea serviciilor prestate consumatorilor și ulterior a îmbunătăți situația financiară a întreprinderii.

4.1 Îmbunătățiri de natură tehnică

Îmbunătățirile tehnice sunt necesare pentru a asigura buna funcționare a sistemului. Investițiile care vizează îmbunătățirea procesului de exploatare pot fi divizate în cinci categorii principale:

- Modernizarea și înlocuirea pompelor de distribuție pentru reglarea consumului de apă cu înălțimea de pompare constantă stației de aprovizionare cu apă SP-1 a sectorului centru.
 - Instalarea echipamentului de contorizare la sonde, bransamente și consumatorii finali.
 - Extinderea sistemului de aprovizionare cu apă potabilă a unor sectoare noi ale rețelei de distribuție pe străzi Oleg Coșevoi și Mihai Eminescu.
 - Modernizarea și reparația capitală a rețelelor de evacuare a apelor reziduale, stației de pompare a apelor reziduale(principală) stației de purificare.
 - Sporirea productivității în activitățile de birou. Înlocuirea pompelor existente și instalarea echipamentului electric adecvat este necesară pentru a ridica capacitatea de pompare și a îmbunătăți randamentul energetic, astfel asigurându-se reducerea cheltuielilor de pompare.
- Extinderea rețelelor de aprovizionare cu apă, va asigura no mai bună acoperire a zonelor orașului în orele de vârf și un grafic de pompare mai adecvat.
- Mărind substanțial volumul de aprovizionare cu apă a sectoarelor orașului după modernizarea și reparația capitală a sistemului de canalizare în ansamblu va aduce la ameliorarea substanțială a stării ecologice.

Îmbunătățirile tehnice au fost evaluate de către specialiști calificați, iar importanța lor a fost verificată din perspectiva istorică, a experienței anterioare a conducerii și personalul Întreprinderii Municipale și a datelor istorice cu privire la reparațiile de avarie. Instalarea contoarelor și îmbunătățirea activităților de birou vor conduce la îmbunătățirea procedurilor financiare, colectarea plăților și sporirea eficienței a activității de ansamblu a Întreprinderii Municipale.

4.2 Evaluarea costurilor investiționale și planul financiar

În Tabelul 22 este redată listă tuturor investițiilor necesare în vederea îmbunătățirii procesului de exploatare a Întreprinderii Municipale. Informația dată include descrierea sarcinii, costurile și sursa anticipată de finanțare. Acest tabel va fi completat pe parcurs concomitent cu disponibilitatea datelor respective.

Descrierea sumară a investițiilor

Nr.	Descrierea sarcinii	Materiale/ echipament	Cantitate de măs.	Unitate unit. lei	Cost Total lei	
I.	Reutilizarea stației de pompare SP-1					
1.	Achiziționarea și instalarea pompelor	COR-2MVIE 1605-6/VI	2	buc.	131400	262800
2.	Lucrări de instalare		2	buc.		11604
3.	Amenajarea teritoriului stației de pompare					26507
4.	Lucrări de reparație în interiorul stației de pompare					14000
	Subtotal:					314911
II.	Extinderea sistemului de aprovizionare cu apă potabilă a sectoarelor					
1.	Str.Oleg Coșevoi					
	Construcția tronsonului	PEDN-76	800	m	84	66932
2.	Str.M.Eminescu	PEDN-108	600	m	149,0	89500
	Subtotal:					156432
III.	Achiziționarea și instalarea echipamentului de contorizare la sonde		5	buc	2100	10500
	Subtotal:					10500
IV.	Modernizarea și reparația capitală a rețelelor de evacuare și stației de purificare a apelor reziduale					
1.	Stația de purificare a apelor reziduale					12300000
2.	Reparația rețelelor de canalizare					6200000
	Subtotal:					18500000
	Achiziționarea și implementarea programului de automatizare a operațiunilor de contabilitate		1	buc		8800
	Aparatul de copiat		1	buc		6500
	Subtotal:					15300
	Total:					18997143

Sarcinile descrise mai sus vor fi prioritizate pe baza valorii lor economice și a surselor disponibile.

Îndeplinirea acțiunilor planificate va permite asigurarea cu apă potabilă a diferitor cartiere în regim flexibil sau non-stop, inclusiv toate blocurile cu cinci etaje, școala medie, grădinița-creșă. Se va îmbunătăți calitatea apei întrucât se vor izola porțiunile din rețea în care apa, neputând circula, devine stătută. De asemenea, se vor reduce pierderile de apă potabilă și cheltuielile legate de consumul energiei electrice. În cele din urmă se va micșora și prețul de producere a unui metru cub de apă potabilă.

4.3 Planul și graficul de achiziție și implementare

Implementarea sarcinilor de îmbunătățire trebuie să înceapă cu o evaluare tehnică și economică finală a sarcinilor identificate și cu pregătirea documentației de proiect ingineresc. Pachetul de documentație trebuie să cuprindă calcule ingineresti și scheme detaliate, specificațiile tuturor materialelor și utilajului care necesită instalare sau înlocuire.

Având specificații clare în legătură cu echipamentul, materialul și lucrările, precum și investițiile necesare, trebuie identificată și solicitată sursa de finanțare. E posibil ca sursele acestea să cuprindă resursele proprii, bugetul local, granturi din partea donatorilor internaționali, precum și împrumuturi comerciale oferite de băncile locale. Pentru a obține finanțarea necesară, trebuie abordate toate îmbunătățirile, inclusiv aspectele tehnice, financiare și manageriale, iar capacitatea de rambursare a împrumuturilor și de exploatare durabilă a sistemului trebuie demonstrate.

Toate acțiunile ulterioare vor depinde de obținerea mijloacelor financiar, iar în caz de necesitate, graficul și prioritățile ar putea fi actualizate reflectând succesele sau eșecurile legate de obținerea finanțării parțial sau în întregime.

Procesul va continua cu pregătirea documentelor de achiziție, organizarea tenderului, selectarea furnizorilor și contractorilor și emiterea dispozițiilor de plată.

Construcția, instalarea și darea în exploatare a materialului și echipamentului reprezintă ultima etapă a procesului, urmată de instruire și o perioadă îndelungată (minim 6 luni) de verificare a performanțelor așteptate.

Tabelul 23 reprezintă rezumatul achizițiilor și sarcinilor spre implementare cu rezultatele preconizate pentru fiecare sarcină.

Tabelul nr. 23.

Planul și graficul de achiziție și implementare

	Descrierea	Rezultatele anticipate
	Îmbunătățiri tehnice:	
1	Evaluarea tehnică și economică finală	Raport asupra evaluării finale conținând rezultatele
2	Lucrări de proiectare Set de scheme,proiectul tehnic,autorizațiile necesare	Set de scheme,proiectul tehnic,autorizațiile necesare
3	Identificarea și solicitarea surselor financiare	Documente de achiziții. Întregul set de documente conform regulilor de achiziții

	Organizarea concursului și selectarea	Selectarea contractorilor și furnizorilor contractorilor și furnizorilor
	Semnarea contractelor și emiterea dispozițiilor de plată	Executarea dispozițiilor de plată și a contractelor
	Reutilizarea stației de pompare SP-1	Achiziționarea și instalarea pompelor
4	Lucrări de instalare	Amenajarea teritoriului stației de pompare
	Lucrări de reparație în interiorul stației de pompare	Îmbunătățiri tehnice: Reutilizarea completă
5	Extinderea sistemului de aprovizionare cu apă potabilă a sectoarelor Str.Oleg Coșevoi	Instalarea completă
	Construcția tronsonului Str.M.Eminescu	Instalarea completă
	Achiziționarea și instalarea echipamentului de contorizare la sonde	Instalarea completă
	Modernizarea și reparația capitală a rețelelor de evacuare și stației de purificare a apelor reziduale	Reutilizarea completă
	Stația de purificare a apelor reziduale	Reutilizarea completă
	Reparația rețelelor de canalizare	Reutilizarea completă
6	Achiziționarea și implementarea programului de automatizare a operațiunilor de contabilitate	Sistemul computerizat activ
7	Introducerea procedurii de colectare	Fișe de colectare a datelor, proceduri de evaluare și analiză a datelor tehnice
	Stabilirea sistemului de verificare	Revizuirea structurii procedurale tehnice
8	Instruirea personalului	Personal instruit în toate subdiviziunile

4.4 Îmbunătățiri de natură financiară și contabilă

Măsurile de îmbunătățire a activității financiare a Întreprinderii Municipale va aborda problemele legate de automatizarea operațiunilor contabile care actualmente se efectuează manual, mărirea calificării personalului prin instruire și angajări noi, îmbunătățirea procesului de raportare și a metodelor de gestionare a informației, promovarea unui tarif realist, introducerea gestionării financiare eficiente și ridicare a nivelului de colectare.

Introducerea sistemului computerizat contabil va reduce timpul și efortul depus de contabili, spori eficiența și exactitatea operațiunilor. De asemenea va mări fluxul de informație de la contabilitate la conducere printr-o reprezentare substanțial mai bună a informației.

Elaborarea opțiunilor de tarif vor facilita introducerea celei mai optime opțiuni în condițiile social-economice date din oraș, și va contribui la formarea unei strategii tarifare condiționată de gradul de suportabilitate a populației și necesitatea asigurării durabilității Întreprinderii Municipale.

Colectarea plăților este percepută ca una dintre cele mai dificile probleme legată de exploatarea Întreprinderii Municipale. Un plan pentru îmbunătățirea colectării plăților trebuie să atingă toți factorii care influențează rata de colectare. Printre ele se numără:

- transparența facturării;
- procesul de facturare, sistemul de plată, amplasarea punctului de plată și graficul de lucru;
- calitatea serviciilor de aprovizionare cu apă și canalizare și impactul negativ a serviciilor de calitate joasă asupra nivelului de colectare a plăților;
- strategia de aplicare a cerințelor de plată și a penalităților pentru neplată;
- program de plată și de asistență socială pentru grupurile de consumatori din păturile social și economic defavorizate;
- efectul de subvenționare între populație și celelalte categorii de consumatori.

Introducerea contractelor individuale reprezintă un efort suplimentar care trebuie planificat cu atenție. Ulterior va fi analizată cea mai efektivă cale de pregătire și executare a contractelor individuale, precum și impactul lor anticipat.

Strategia de reducere a costurilor va fi efectuată împreună cu personalul tehnic al ÎM și experți externi și va include îmbunătățiri tehnice, introducerea unor prime pentru sugestii și eforturi pentru reducerea costurilor.

Tabelul 24 prezintă un rezumat al îmbunătățirilor în activitatea financiară și contabilă a Întreprinderii Municipale.

Tabelul nr. 24.

Îmbunătățiri de natură financiară și contabilă

suri	Responsabil	Rezultatul anticipat
Introducerea sistemelor computerizate în contabilitate și oferirea instruirii în utilizarea echipamentului de birou și programelor soft	Administrația Consultați	Biroul Contabilitate și Realizare complet computerizate
Elaborarea unor scenarii de tarife pentru acoperirea costurilor de producție	Administrația Consultați	Suficiență financiară pentru întreprindere
Elaborarea unui plan de acțiuni pentru creșterea gradului de colectare a plăților	Economistul Consultați	Creșterea gradului de colectare a plăților/datoriilor
Efectuarea unui studiu de piață în vederea identificării posibilității de extindere a serviciilor prestate și majorarea volumului de vânzări.	Administrația Consultați	Creșterea veniturilor
Revizuirea contractelor cu consumatorii.	Juristul	Părghii de influență în cazul datoriilor consumatorilor
Introducerea sistemului informațional - contabil	Contabil-șef	Prelucrarea mai eficientă a informației financiare
Elaborarea unui plan de măsuri privind colectarea creanțelor	Juristul	Majorarea gradului de colectare a creanțelor
Atragere a resurselor financiare sub formă de granturi/ investiții.	Administrația Consultați	Îmbunătățirea situației financiare
Elaborarea strategiilor financiare privind reducerea costurilor, achitarea obligațiilor, sporirea lichidităților	Administrația	Eficientizarea activității întreprinderii

4.5 Îmbunătățiri de natură managerială

Planul de acțiuni cuprinde îmbunătățiri a sistemului și practicilor de management general al Întreprinderii Municipale și se va concentra pe instruirea personalului prin efectuarea unor angajări noi, instruire și schimb de informație, elaborarea strategiilor investiționale pe termen lung, reabilitarea sistemului. Se va lua în considerare posibilitatea extinderii ariei de prestare a serviciilor și se va efectua un studiu de piață.

Una dintre cele mai importante sarcini în efortul de îmbunătățire a managementului întreprinderii este crearea sistemului fluxului informațional între conducere și fiecare subdiviziune, inclusiv raportarea în timp util în ceea ce privește toate chestiunile tehnice curente și impactul lor asupra procesului de exploatare, costurile și calitatea serviciilor, pregătirea periodică a rapoartelor financiare și interpretarea lor. Raportarea financiară de asemenea va cuprinde analiza costurilor, a creanțelor, a datoriilor comerciale și a necesităților investiționale.

Tabelul 25 prezintă un rezumat al principalelor măsuri de îmbunătățire a managementului ÎM.

Tabelul nr. 25
Îmbunătățiri de natură managerială

suri	Responsabil	Rezultatul anticipat
Completarea blocului economico-financiar cu specialiști calificați	Administrația Serviciul resurse umane	Eficientizarea planificării și a lucrului cu clienții
Organizarea stagerii specialiștilor la întreprinderile de profil din țară și peste hotare	Administrația Serviciul resurse umane	Ridicarea calificării personalului
Elaborarea unui program investițional pe termen lung și a unui plan de reabilitare	Administrația Conducătorii sectoarelor Consultanți	Cunoașterea situației de către investitori
Efectuarea unui studiu de piață în vederea identificării posibilității de extindere a serviciilor prestate și majorarea volumului de vânzări.	Administrația Consultanți	Creșterea veniturilor
Implementarea sistemului de raportare pe centre de responsabilitate.	Contabil șef Responsabilii de sectoare	Conlucrare eficientă între centrele de responsabilitate. Eficientizarea monitorizării costurilor și bugetarii
Program de îmbunătățire a relațiilor cu publicul	Întreg personalul	O comunicare mai bună cu beneficiari

4.6 Graficul Planului de Acțiuni

Graficul planului de acțiuni este reflectat în Tabelul 26, care conține măsurile planificate, perioada de început și finalizare. Acest grafic ar trebui să fie periodic actualizat, iar orice schimbări semnificative în fiecare sarcină trebuie analizată, iar impactul lor asupra graficului celorlalte sarcini trebuie reflectat în planul general.

4.7 Monitorizarea Planului de Acțiuni

Responsabilitatea implementării acestui Plan de Acțiuni este atribuită Întreprinderii Municipale "Amen-Ver" Hîncești, în special directorului general. Persoana care va îndeplini această funcție va prezenta rapoarte cu privire la progresele procesului de implementare la sfârșitul fiecărui trimestru în fața consiliului local.

**Tabelul nr. 26. Graficul planului de acțiuni pentru sistemul de alimentare cu apă
or. Hîncești**

Nr. Sarcini	Descrierea	Lunile											
		2	4	6	8	10	12	14	16	18	20	22	24
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Îmbunătățirea tehnică												
	Evaluarea tehnică și economică finală	=====											
	Lucrări de proiectare		=====										
	Identificarea și solicitarea surselor financiare	=====											
	Documentația de achiziții			=====									
	Organizarea concursului și selectarea contractorilor și furnizorilor				=====								
	Semnarea contractelor și emiterea dispozițiilor						==						
1.1	Extinderea sistemului de pompare SP-I												
	Achiziționarea și instalarea pompelor			==									
	Lucrări de instalare												
	Amenajarea teritoriului stației de pompare		==										
	Lucrări de reparație în interiorul stației SP-I		=										
1.2	Extinderea sistemului de aprovizionare cu apă potabilă a sectoarelor												
	Construcția tronsonului pe str. O.Coșevoi		==										
	Construcția tronsonului pe str. M.Eminescu		=										
1.3	Achiziționarea și instalarea echipamentului de contorizare cu sonde		=====										
			==										
1.4	Modernizarea și reparația capitală a rețelelor de evacuare și stației de purificare a apelor reziduale												
	Stația de purificare a apelor reziduale									=====			
	Reparația rețelelor de canalizare									=====			
										=====			
1.5	Achiziționarea echipamentului de birou	==											
		=											
1	2	3	4	5	6	7	8	9	10	11	12	13	14

254433

REPUBLICA  MOLDOVA
CONSILIUL ORĂȘENESC HÎNCEȘTI

DECIZIE Nr. 04/10
din 16.11.05

┌ ┌
└ └

***Cu privire la planul de
acțiuni pentru sistemul
de alimentare cu apă
în or. Hîncești***

În conformitate cu art.18(2),lit."e" al Legii privind administrația publică locală nr.123-XV din 18.03.03,examinînd demersul nr. 396 din 17.10.2005 al Î.M. „Amen-Ver” Hîncești și planul de acțiuni privind sistemul de alimentare cu apă a orașului, Consiliul orășenesc

DECIDE

1. Se aprobă planul de acțiuni pentru sistemul de alimentare cu apă a orașului Hîncești (Planul se anexează).
2. Se pune în sarcina Î.M. „Amen-Ver” (dl. Gh.Lică) să întreprindă măsurile necesare în scopul implimentării planului de acțiuni.
3. Controlul privind executarea prezentei decizii se pune în sarcina dlui V.Ciaglei, viceprimarul or. Hîncești.

*Președintele ședinței
Consiliului orășenesc*

*Secretarul
Consiliului orășenesc*





Alexei Liubinschi

Anadela Tofilat

ANNEX D

LGRP SUCCESS STORIES

- Ceadir Lunga:** Town Celebrates the Renovation and Restoration of a Community Landmark
- Chiscareni:** Building Renovation Sparks a Cultural Renaissance in a Community
- Dobrusa:** Successful Community Mobilization Leads to Community Center Renovation
- Donduseni:** Clean Running Water on the First Day of School
- Drochia:** Cooperation between Citizens, Local Elected Leaders and USAID Makes Access to Water Possible
- Edinet:** Improving the Quality of Life for Citizens “One Brick at a Time”
- Gribova:** Lack of Heat in School No Longer Hinders the Learning Process
- Hrusova:** Community Center is Once Again the Heart of the Village
- Solid Waste Management Project:** USAID Provides 17 Communities with a New Garbage Vehicle
- Magdacesti:** New Roof on Kindergarten “the Color of the Sky”
- Neculaieuca:** Warm Classrooms for Future Leaders
- Ocnita:** Bringing Ocnita into the Twenty-first Century
- Olanesti:** School Heating System Provides for Better Learning Environment
- Rezina:** New Computer Information Center in Public Library
- Sireti:** A Reconstructed Road for a Better Future
- Soroca:** Nutritious Meals for Children Made Easy
- Stefan Voda:** Street Lighting Renovation Increases Quality of Living for Local Residents
- Vadul lui Voda:** Solving Community Problems “One Step at a Time”
- Vatici:** A Reconstructed Road Increases Comfort and Safety
- Zorile:** New Heating System Ensures a Healthy Environment for All

Town Celebrates the Renovation and Restoration of a Community Landmark

A typical activity schedule in the Community Center in Ceadir-Lunga may consist of the local symphony orchestra practicing in the auditorium, young people participating in after-school activities in some rooms, and yet in other rooms local actors rehearsing for a performance that will take place in the coming weeks. Later on that night, a local civic group that has reserved the auditorium will have a discussion about an important community issue.



*The Renovated Community Center Welcomes
Local and Foreign Guests*

The Ceadir-Lunga Community Center has been a key social and cultural institution in the city ever since it was built in 1972. However, due to lack of financial resources to adequately maintain the building, the roof began to leak and local public officials were confronted with making the unpopular decision of closing down the Community Center. *"The Community Center is a place where all citizens of the community come to meet, relax, or to be entertained. When people realized that the center may have to close due to needed repairs, everyone in the community got into a panic,"* remarked Ivan Popov, employee of the Community Center in Ceadir-Lunga.

The need to repair the Community Center was given very high priority in the Ceadir-Lunga strategic plan for social and economic development, a plan that was developed in partnership with the USAID Local Government Reform Project (LGRP). Subsequently, with LGRP assistance, renovation and restoration of the Community Center took place. Repairs consisted of facade renovations, installation of new modern toilet facilities, and replacing 396 square meters of roof tiles.

As a result of project implementation, the renovated building provides a useable facility for all the citizens of the community and restored the utility of the center for a wide variety of community needs and functions. Amidst the successful renovation of the Community Center, backed by popular support from local citizens, Ceadir-Lunga local public officials are already preparing to allocate money in the fiscal year 2007 budget in order to provide for additional repairs to the Community Center, including the installation of an autonomous heating system, as well as repairs to ceilings and rooms inside the Community Center.

On June 15, 2006, citizens, community leaders, and representatives from USAID/LGRP celebrated the re-opening of the Community Center. *"Fixing the Community Center was a major priority indicated in our strategic plan. Citizens of our community will now have a place where they can attend and participate in community events for years to come,"* gladly says Nina Darii, vice-mayor of Ceadir-Lunga. The 17,300 citizens of Ceadir-Lunga, including 4,430 children and young people, will now be able to enjoy and partake in cultural and social activities in the renovated Community Center for the indefinite future.



Building Renovation Sparks a Cultural Renaissance in a Community

CHISCARENI TOWNSHIP, SINGEREI RAION Chiscareni Township is well known throughout the Republic of Moldova for being an artistic and cultural center. Various art, folk, and dance collectives were created here and have performed throughout Moldova and even abroad. For many years, such performances took place in the Chiscareni Township Community Center. Chiscareni Township itself is comprised of 6,000 residents and 3 villages: Chiscareni, Slobozia Chiscareni, and Nicolaevca.



Exhibition at newly renovated center in Chiscareni

Unfortunately, several years ago, due to a lack of local public resources that were required to ensure proper building maintenance, the center was forced to close. *"The situation was awful,"* comments Silvia Turcanu, the Mayor of Chiscareni Township. *"The building had become so unsafe for people even to walk in that local public officials were forced to close the building to the public. As a result, much of the social and cultural life in the community came to a halt."*

The citizens of Chiscareni developed a strategic plan for their township's social and economic development and updated it with assistance from the USAID Local Government Reform Project (LGRP). In the plan, renovating of the community center was designated as the community's highest priority.

With technical assistance and financial support in the amount of \$19,780 from USAID/LGRP in addition to the \$11,060 that was allocated from local budgetary resources, the renovation of the Chiscareni Township Community Center began in June 2006. In addition to the above-mentioned financial contributions, local citizens from Chiscareni Township also demonstrated their enthusiasm and commitment to ensuring the success of the community center renovation by providing free manual labor on the construction aspects of the project.

On October 12, 2006, local residents celebrated the official re-opening of the Chiscareni Township Community Center. *"Of course, there are many painful problems in the village to be still solved like renovation of roads, heating for schools, etc.,"* noted Mrs. Angela Placinta, Director of the Community Center. *"All the same, having a re-opened and functioning community center will do a great deal towards restoring local pride and rejuvenating restoring our reputation as a center of culture."*

Successful Community Mobilization Leads to Community Center Renovation

DOBRUSA TOWNSHIP, SOLDANESTI RAION– On July 21, 2006 the newly renovated community center in Dobrusa Township opened its doors to its 1,670 village residents. The mood during the opening ceremony was a joyous one, as now local citizens will have a place where they will be able to meet and spend time engaging in a large variety of social, cultural, and sports activities. *“Our purpose of creating a more comfortable and functional physical setting for both young people and adults to utilize the center to participate in many different community activities was successfully achieved!”* said Ecaterina Tincu, resident of Dobrusa Township.

The community center was built in the early 1980’s and had never undergone any renovation since that time. As a result, the building became extremely dilapidated. The roof was leaking, rendering many rooms in the community center unusable, many doors and windows were either broken or stolen, and the hallways were in disrepair. Consequently, the center ceased to function. Because Dobrusa had no alternate facilities where citizens could engage in various community activities, many community events that previously had taken place in the community center no longer took place, paralyzing a large part of community life in Dobrusa as a result. Any public meetings that were organized took place in open-air settings, which created many inconveniences and hardships for local residents, especially in the winter.



Children in Dobrusa Township welcome guests in front of the renovated community center

Renovating the community center was given the highest priority in Dobrusa’s strategic plan for social and economic development, which was developed with technical assistance given by the USAID/Local Government Reform Project (LGRP).

The community center renovation project started in April 2006. It consisted of renovating the building interior and exterior, and installing both a new roof and a new electrical system. In addition to the \$24,648 that USAID/LGRP contributed towards financing the project, a combined \$16,697 was contributed from local budget resources from Dobrusa Township, community contributions that were collected from local businesses and allocated from Governmental resources.

In addition, township residents dedicated their free time and labor towards the successful completion of the project by removing dilapidated doors, windows, floors, and the community center auditorium stage. They also took part in the difficult process of removing the interior and exterior plaster on the walls of the building. Several women also volunteered to plant a small garden in front of the community center. Thus, the implementation of this project showed how when local citizens work together, they are extremely capable of solving problems in their community. *“Due to this community project we learned that together we can create real change that benefits everyone,”* noted Victor Grosu, Mayor of Dobrusa Township.

The community center renovation played a vital role in the lives of the people changing their attitude towards future. Now Dobrusa residents have big plans for their community center. In addition to conducting all public meetings and Dobrusa Local Council sessions in the center, both of which are already taking place, a public library, an informational and training hub for farmers, a sports club, and a computer center are also planned to be placed in the community center in the near future. *“USAID/LGRP helping us renovate the community center was the first, but certainly not the last, step that needs to take place with regards to revitalizing the community center as a civic institution,”* noted Mayor Grosu. *“In many respects, now that the physical structure of renovating the community center has already been completed, the real work for helping to revitalize the activities that will be taking place in the community center is about to begin!”*

Clean Running Water on the First Day of School

September 1 is a very important day across Moldova. It is the first day of school and the occasion is marked with colorful flowers, balloons, music and words of encouragement for a successful school year from students, teachers, school administrators, and local elected leaders. September 1 was an especially important day for School No. 2 in Donduseni as citizens celebrated the school's access to clean, potable, water for the first time since 1995. *"Today we observe the importance of education in our lives; the beginning of another school year; and the rehabilitation of the school's water supply system,"* said ninth grade student Inga Belinscaia, *"We have waited a long time for this and perhaps now we will even be able to open the school's swimming pool."*



Donduseni residents celebrate the first day of school and 24-hour access to clean, running water in their school.

School No. 2 and 340 households in the neighborhood were disconnected from the town's main water supply network over 10 years ago due to a lack of financial resources to operate and maintain the rundown and costly water system. Residents had to rely on shallow surface wells for their daily water needs. Water from most of these surface wells did not meet safety and sanitation standards, creating serious health risks. Kitchen personnel at the school were required to cart water daily from the nearest well in order to prepare meals for the 293 students and staff.

The Donduseni Water System Rehabilitation Project consisted of replacing 524 meters of deteriorated metal pipes with new polyethylene pipes and connecting these pipes to the town's primary water system. Renovating the water

system was a community wide effort. Citizens and local government leaders contributed \$4,487 to the project with additional financial support in the amount of \$2,400 coming from the School Association of Parents. Technical assistance and financial support in the amount of \$19,200 from the USAID Local Government Reform project assured that the water system was up and running in time for the first day of school.

Students, staff and residents in the neighborhood will now have 24-hour access to clean, potable water. *"This really is a day for celebrating,"* said a smiling Semion Rotaru, Mayor of *Donduseni*. *"We've accomplished a lot by working together to make this happen."* Plans are currently underway to repair the school's swimming pool heating system, the only indoor swimming pool located in Northern Moldova.



Cooperation between Citizens, Local Elected Leaders and USAID Makes Access to Water Possible

A reliable source of drinking water is now available to residents in the town of Drochia, Moldova. *"We are pleased that over 2,000 students and staff at the neighboring public schools and 9,100 residents in this part of town will have access to potable water,"* said Valeriu Gudima, Director of Eminescu High School, the largest beneficiary of the project. Water at the schools will enable public school officials to operate the heating boilers just in time for winter.

Until recently citizens were only allowed access to potable water six hours per day. The dilapidated and inefficient water pumps, like so many other water pumps in communities throughout Moldova, consumed a tremendous amount of electricity as well as a sizable portion of local public revenues. To compound the problem massive leaks in the water pipes plagued the system.



Drochia pump station before renovations

BEFORE

Resolving the water supply situation in Drochia was the number one priority in the town's adopted community strategic plan, a plan that was developed with strong citizen participation and technical support from the USAID Local Government Reform Project (USAID/LGRP). *"It's remarkable what we have achieved as a result of our partnership with the Local Government Reform Project,"* said Gheorghe Chirac, Director of the Drochia Water Utility. *"Their training program on water supply systems which we attended in 2003 has really paid dividends for our community. Their professional staff are also assisting us in creating a Water Utility Action Plan that will allow us to better plan for our future water needs."*



Drochia pump station after renovations

AFTER

The project was made possible with widespread support from both citizens and local elected leaders. Financial contributions and in-kind labor from the community totaling \$5,891 and technical assistance and financial support in the amount of \$29,315 from USAID/LGRP has made it possible for residents of Drochia to have 24 hour access to safe potable drinking water. *"This significant achievement is a testament to the hard work and cooperation of many of our citizens, local elected leaders USAID. This three-way partnership has positively impacted the lives of many people in our community,"* said Valeriu Ciobanu, mayor of Drochia.

Improving the Quality of Life for Citizens “One Brick at a Time”

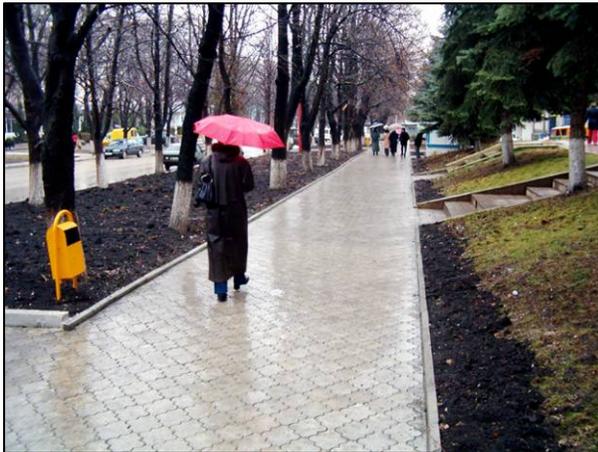
Pedestrians walking along Independentei Street will no longer have to navigate the crumbled sidewalk that lines this major thoroughfare in Edinet, Moldova. *“The beautiful sidewalk in front of my house was made possible as a result of our country’s friendship with the American people,”* said Semion Furman, pensioner and one of the many project beneficiaries. *“Residents are really impressed with the changes made to our neighborhood.”* The sidewalk is one of many demonstration projects across Moldova made possible with support from the USAID Local Government Reform Project (USAID/LGRP).



Independentei Street before sidewalk renovations

BEFORE

The previous concrete sidewalk had to be removed as a result of reconstruction of the city’s water supply system. Local elected officials did not have enough money to reconstruct the sidewalk to its original form, opting instead to pave sections of it with gravel. During the harsh winter months, the sidewalk became increasingly dangerous especially for children walking to and from school and for senior citizens. *“We had some close calls with so many people choosing to walk in the street to avoid the mud,”* said Mayor Leonid Jidacevschii. *“It was only a matter of time until someone was going to get hurt as a result of a traffic accident.”*



Independentei Street after sidewalk renovations

AFTER

Edinet, a USAID/LGRP partner community since August 2001, created and adopted a community strategic with strong citizen participation and local government support. Reconstructing the sidewalk in October 2005 was one of the foremost priorities of the community’s strategic plan. “The Central Area Renovation Project” consisted of replacing the curbs and installation of reinforced concrete slabs and other related works on the 190 meters long sidewalk. Community contributions to the project, including in-kind labor and construction materials, totaled \$3,200. USAID/LGRP provided additional financial support and technical assistance in the amount of \$15,815.

“Citizens now have easy access to the many shops and businesses that line the busiest street in Edinet and this is good for the community as a whole,” said Leonid Ganusceac, Director, Bank of the Economy. *“It’s also fitting that the sidewalk is made of brick because we are improving the quality of life in our town one brick at a time.”*

LACK OF HEAT IN SCHOOL NO LONGER HINDERS THE LEARNING PROCESS

Construction of a natural gas boiler house and installation of new boilers and related equipment will make it possible for 312 students and 40 teachers and staff in the village of Gribova, Moldova to focus on reading, writing and arithmetic instead of the cold classroom temperatures that average 50 degrees Fahrenheit (10 degree Celsius) during the cold winter months. A dedication ceremony for the new heating system, attended by the public, local elected leaders, school officials and representatives from the USAID Local Government Reform Project (USAID/LGRP) was held on September 15, 2005.

Before



The school's boiler before renovations

"The old heating system, put into service years ago was a typical coal-fired unit extensively used in the former Soviet Union", said Valeriu Moroz, Director of the School. "Lack of maintenance and funding to purchase coal basically rendered the boiler house obsolete." The defunct and inefficient system was also responsible for causing serious environmental problems and health risks to the public as a result of the harmful coal emissions. "It was not uncommon for parents to keep their children home from school during the winter months," said parent Valeriu Botnaru, "Perhaps now absenteeism among students will decrease as a result of cold related illnesses and the frigid classroom temperatures."

After



The school's boiler after renovations

Technical assistance and financial support in the amount of \$13,612 from the USAID/LGRP and additional financial contributions from citizens and the mayoralty of Gribova in the amount of \$2,902 made heating in the school, a major priority in the community's adopted strategic plan, a reality. *"We are very pleased with the outcome of our joint efforts,"* said Vladimir Calaras, Director of Drocia-Gas, a subcontractor of the project. *"It truly has been a cooperative endeavor on the part of many citizens, local government officials and USAID."*

"The fully automated natural gas boiler house is 50 percent more efficient in terms of electricity and fuel consumption which will allow us to allocate scarce financial resources elsewhere," said Mayor Dumitru Hodorogea. *"The village council and concerned citizens are already looking at our next priority from the community's strategic plan."*

Community Center is Once Again the Heart of the Village

Challenge

Community centers are the heart of social and cultural life in most villages, towns and cities throughout Moldova. Wedding receptions are held; banquets are served; school plays and concerts are performed; and citizens gather together to celebrate important holidays and events. However, since the collapse of the Soviet Union and Moldova's subsequent independence, most of these centers have fallen into disrepair. Scarce financial resources are earmarked for other priorities and the Community Center in Hrusova, a village of 1,500 located in Eastern Moldova, is no exception to these hard times.

The community center houses a cinema, library, auditorium, gymnasium and other rooms for use by area residents. Unfortunately, the 21-year old structure steadily deteriorated over the years due to neglected maintenance and upkeep. To compound this problem, the roof severely leaked during heavy downpours, damaging further the interior of the building.

Initiative

With technical assistance and financial support in the amount of \$ 5,906 from the USAID Local Government Reform Project and additional financial support from the community totaling \$ 8,985, the roof of Hrusova Community Center was replaced with a roof constructed with materials made to withstand inclement weather conditions and guaranteed to last for years. Mold and dampness no longer permeate the structure. The Hrusova Community Center is once again the hub of most social and cultural events in the village.

Results



Renovated roof of the Hrusova Community Center

Other uses for the building have been found as a result of the newly renovated roof. Soon the post office will relocate to the building, bringing with it easy access to patrons and a steady flow of customers for surrounding businesses. The Hrusova Mayor's Office and village council will also use the facility to conduct public hearings, which in turn will be broadcasted on local cable television, allowing the hearings to be televised for the first time ever. The local public school, non-governmental organizations and other interested parties are lining up to once again make the Hrusova Community Center a viable and important part of village life.

USAID Provides 17 Communities with a New Garbage Vehicle

November 18, Chisinau, Moldova: Seventeen communities throughout Moldova will be cleaner today with the handover of new solid-waste garbage trucks provided by the American people through the United States Agency for International Development (USAID). The new vehicles will improve waste management in these communities and will ultimately help to make a cleaner Moldova.



The solid-waste vehicles were awarded to these communities through the USAID Local Government Reform Project (LGRP). They are just one part of a larger project that each community has pledged to undertake towards improving the quality of solid-waste management services in their locality. Last year, 12 LGRP partner communities benefited from a solid waste management projects by receiving garbage truck allowing them to securely collect, transport, and dispose of solid waste. The project proved to be highly successful and demonstrated significant improvements in solid waste management, virtually eliminating unauthorized landfills and increasing public awareness of environmental issues in all these communities.

Ambassador Michael Kirby presenting keys to Gheorghe Brasovschi, Mayor of Singerei

For instance, each community now has a government-certified landfill and has committed funding towards better solid-waste management services. In addition, many of these 17 communities plan to conduct an environmental awareness and community clean-up campaign. *"With the new vehicle, which is first in our community, we intend to maintain our village clean and provide garbage collecting services in two of the neighboring villages, Sofia and Grenauti. We want people get used to the fact that solid waste is going to be collected in an organized manner and transported to the landfill"*, said Constantin Bindiu, Director of the Pelinia Municipal Enterprise.

The USAID LGRP cooperates with 120 communities throughout Moldova. LGRP provides communities with technical assistance and training designed to improve local governance, local public finances, and local municipal services. Each partner community, with support from LGRP, develops a strategic plan for social and economic development. All of the 17 communities gave a very high priority to improving their solid waste management services in their strategic plans.

New Roof on Kindergarten “the Color of the Sky”

“Mommy, we have a new roof on the kindergarten the color of the sky,” a relieved parent said conveying her child’s enthusiastic reaction to the newly constructed roof on the local kindergarten in the village of Magdacesti. Both mother and child have good reason for their relief and enthusiasm. The staff and 200 children will no longer have to contend with a deteriorated roof that has plagued their school for years.



New roof on the kindergarten in Magdacesti

During the dedication ceremony for the new roof Galina Rosca, Director of the Kindergarten said, *“Due to lack of funding, no major repairs have been made to the kindergarten that was built in 1986 shortly before the collapse of the Soviet Union.”* Severe downpours often hampered the learning process as staff scrambled for buckets to collect water seeping from the ceilings.” Repairing the roof became one of the highest priorities of the community’s adopted strategic plan. Beginning in July 2005, Mayor Tudor Spinu and many concerned citizens began mobilization efforts to secure funding to complete the roof repair project before winter.

With technical assistance and financial support in the amount of \$20,408 from the USAID Local Government Reform Project (USAID/LGRP) and additional financial contributions in the amount of \$36,640 from local government and parents, repairs to the roof of the kindergarten were completed on November 29, 2005.

Since 2004, Maria, a teacher at the kindergarten has been actively participating in the community’s strategic planning process. She, along with a cross-section of citizens from throughout Magdacesti, are members of the strategic planning committee. She said, *“Regardless of the many problems we as a community have endured over years, we have been able to keep this kindergarten operating. I am confident that what we have accomplished here today will serve as a powerful reminder of what we can do to improve the quality of life for our children.”* With the successful completion of the kindergarten roof repair project, local citizens and their elected leaders are now preparing to tackle the next priority of their community’s adopted strategic plan.



Warm Classrooms for Future Leaders

On November 17, 2005, residents in Naculaieuca, Moldova celebrated the completion of the new boiler house and installation of new boilers and related equipment in the local public school. Two hundred students and 32 teachers and staff will no longer have to contend with classrooms that averaged 50 degrees Fahrenheit (10 degrees Celsius) during the long winter months. *"I love school,"* said seventh grader Marina Bejan, *"but it is very difficult for me to concentrate on my studies when it is so cold in the classrooms."*

The centralized coal-fired heating system in the 31 year-old building was inefficient, functionally outdated and expensive to operate. It required burning 120 tons of coal per year in order to heat the facility.



Seventh graders in Naculaieuca, Moldova can now do their schoolwork in warm classrooms.

Furthermore, coal emissions posed serious health risks to students and staff and caused major environmental and air quality problems. Renovating the school's heating system was a major priority for local government officials, school administrators and parents.

With technical assistance and financial support in the amount of \$16,984 from the USAID/Local Government Reform Project (USAID/LGRP) and community contributions in the amount of \$ 2,395, renovations were made to the school's new boiler house. *"We owe it to our children and to ourselves to protect their well being and to give them the best education possible,"* said Iacob Balaban, School Principal.

Providing a safe, warm and comfortable learning environment for students and teachers in this Moldovan community is only one of many small demonstration projects currently underway as a result of USAID/LGRP. *"These kids are our future",* said Balaban, *"they're our leaders and it's the responsibility of every adult in this community to do what we can for each and every one of them during their formative years."*

Bringing Ocnita into the Twenty-first Century

"It is hard to believe that in the twenty-first century, we had no choice but to carry water from nearby surface wells for our daily use," said Aliona Rubina, Ocnita businesswoman. *"I am so grateful and relieved to know that those days are finally behind us."* The 3,700 residents of the Iubileinii neighborhood of Ocnita, Moldova are echoing these same sentiments now that they have reliable access to clean potable water in their homes 24 hours per day 7 days per week.

Before



The inefficient water pumps that served the neighborhood also supplied water to two high schools, one kindergarten and several businesses. It was originally put into operation in 1980; however, years of neglected maintenance due to scarce financial resources had taken a toll, not only on the antiquated pumps but also on the water system as a whole. Plagued by massive breaks and leaks, local elected officials were compelled to enact strict water rationing measures. *"We had no choice but to limit water usage to 2 days per week,"* said Galina Zalevscaia, Mayor of Ocnita.

After



Repairing the system that provides potable water to households on Burebista, Ion Creanga and Independentei streets would have been prohibitively expensive had it not been for \$18,737 in technical assistance and financial support from the USAID Local Government Reform Project (USAID/LGRP). According to the community's adopted strategic plan, repairs to the system required replacing the deteriorated water pumps with new more efficient pumps and installing 650 meters of modern polyethylene water pipes.

The project would not have been possible without enthusiastic support from local elected leaders, citizens and members of the business community. By rallying together, residents were able to contribute an additional \$12,496 in financial support and in-kind labor to complete the project. During opening ceremonies for the new water system that were held on October 26, 2005, Ocnita resident Vladimir Cozlovski said, *"I was reading that it in the United States and Western Europe, people can easily pay \$30,000 to remodel a bathroom or kitchen. For the same amount of money and a lot of hard work, people in my community will now have running water in their bathrooms and kitchens."*

School Heating System Provides For Better Learning Environment in Olanesti

For years, the 36 faculty members and 413 students attending the Russian Middle School in the village of Olanesti encountered severe problems every winter due to a lack of heating in the school building. The school itself, which was established in 1976, previously had a coal-based heating system, but due to the high price of coal and the lack of maintenance of the heating system, the school had no way of ensuring that classrooms would be heated in the wintertime.

"The situation was awful," remarked Victor Bagrin, the Middle School Principal, "Classes had to be cut short, we had to send children home often, and the overall quality of education suffered. Parents were complaining and some teachers threatened to quit if something wasn't done. In short, no one was happy, but we didn't have the financial means and technical ability to adequately address the situation."



Village residents inspect the newly installed boiler room that will provide students and faculty heat in the winter time

In 2005, Olanesti, in partnership with the USAID Local Government Reform Project (LGRP), devised and ratified its strategic plan for social and economic development. Addressing the lack of heat in the Russian Middle School was listed as one of the top priorities in the strategic plan. *"Installing a heating system in the Russian Middle School was something that everyone was in unanimous agreement on doing as soon as possible,"* remarked Claudia Samoilenco, the Vice-Mayor of Olanesti.

With technical assistance and financial support in the amount of \$21,690 from USAID/LGRP and \$7,749 from citizens and local public officials, a boiler and gas pipelines were installed in the Russian Middle School in Olanesti. The school now will have heating in all of its classrooms.

"Having heating in the winter time is going to make the learning environment for our children so much better," says Vera Rusu, a parent of a child attending the Russian Middle School. *"Thank you so much USAID/LGRP for the investment you have made in our children's future!"*

New Computer Information Center in Public Library: “As fine as any in the United States”

The 25,000 residents of Rezina, Moldova will now be able to access at their finger tips enormous quantities of information from an extensive selection of encyclopedias, dictionaries and other electronic material available on CD and DVD-ROMs as well as free and unlimited access to the World Wide Web. *“I was fortunate to be selected for a study tour of libraries in the United States,”* said Galina Davidic, Library Director, in Rezina. *“While there my colleagues and I visited many wonderful libraries, including the Library of Congress in Washington, DC. Our library and computer information center is as fine as any in the United States.”*



The new computer information center in Rezina

Competition was fierce for the four personal computers previously available to library patrons; however, with technical assistance and financial support in the amount of \$19,450 from the USAID Local Government Reform Project (USAID/LGRP) and additional financial contributions totaling \$5,192 from local elected leaders, non-governmental organizations and citizens, the computer information center at the Mihai Eminescu Public Library was officially declared open to all on September 23, 2005. The new computer information center includes: 16 personal computers with Internet access, multimedia projector and screen, scanner, digital camera and a copy machine.

“Libraries are no longer places where volumes of books are stored and where people come to read, they want access to the free flow of information available throughout the world,” said Maria Furdui, Library Director from Telenesti, Moldova. The computer information center at the library will soon be connected to the Moldovan Libraries Integrated System (MLIS), a nationwide project initiated by the Central National Library in Chisinau. MLIS integrates libraries from throughout Moldova to the Internet and to other electronic sources of information. The computer center will also provide computer training to local residents and will soon have a web page up and running, which will post information regarding news, local governmental activities, and other important information.

Victoria Apostol, a student at Alexandru cel Bun Public High school is very excited about the new computer information center. She said, *“With so many new computers available we will no longer have to wait for long periods of time to reserve a computer. This really is the most pleasant place in all of Rezina.”*

A Reconstructed Road for a Better Future

SIRETI VILLAGE, STRASENI RAION – On July 10, 2006, Sireti residents were celebrating a new beginning for their village, along with renewed hope in their collective future. This optimistic attitude had sprung from the fact that on this day, local residents and dignitaries were celebrating the official re-opening of Ion Daghii Street, a road that serves as one of the main arteries for traffic in the village.



The newly reconstructed road in the village of Sireti

Ion Daghii Street has always been used by both pedestrians and motorists in Sireti. It links the central part of the village with two nearby neighborhoods, along with the local church and the cemetery. Due to a lack of public resources, the road grew into a state of increasing disrepair. As a result, a variety of problems arose: an increase in accidents on the road between vehicles, an increase of cars being damaged while driving on the road, and an increase of incidents where vehicles hit pedestrians.

In partnership with the USAID/Local Government Reform Project (LGRP), the village of Sireti in 2005 developed a community strategic plan of social and economic development. One of the top priorities listed in this strategic plan was the need to repair roads in the community, especially the roads that were most frequently used by both pedestrians and automobiles.

Subsequently, and in partnership with USAID/LGRP, Ion Daghii Street was reconstructed. Sireti local public officials and local residents combined to provide \$3,880 towards the overall financing of the project, and USAID/LGRP contributed the remaining amount of \$15,883 that was necessary to ensure completion of the road reconstruction project. The local government, the population and the project team worked together very effectively and successfully. The Sireti Road Renovation Project consisted of the surface leveling by a trencher, compacting of the road surface, laying of the gravel, installation of curbs on concrete foundation blocks and asphalt filling. The total length of the road is approximately 200 m. The total surface filled with asphalt is 900 sq. m.

Strong citizen participation, enthusiastic and energetic support from local elected leaders, and technical and financial assistance from USAID/LGRP made the project a reality. Now that the road reconstruction has been completed, many villagers are optimistic about their future. *"The newly repaired road is extremely important for village infrastructure. It improved the access to various locations of strategic importance, thus making our lives much easier and comfortable"*, says Veronica Ermurachi, village resident. Other benevolent effects from the reconstructed road are expected to be an increase in local economic development, along with a decrease in accidents.

Nutritious Meals for Children Made Easy

Preparing meals for 1,136 children just became easier for food service workers at all nine public kindergartens in the town of Soroca, Moldova. The old, inefficient ovens used for years to prepare hot meals for the children were replaced with modern, more energy-efficient models. Five-year-old Alex expressed his excitement during dedication ceremonies held on September 15, 2005 at Kindergarten No. 1, "Now I'll get to have my favorite mushroom soup more often!"



Preparing a variety of nutritious meals for children has become easier at all nine kindergartens in Soroca, Moldova

For years, preparing hot meals on a daily basis for the pre-school aged children was often a challenging endeavor. Local government officials were able to appropriate money for replacement of old kitchen equipment in only one of the kindergartens, while the other 8 kindergartens in Soroca continued to experience many problems. The ovens would regularly break down, making meal preparation difficult. *"We made do with what we had but it was not easy due to the poor state of the ovens. As a Kindergarten Director, my worst nightmare came true when I would see children going home hungry from school. I no longer have to worry about this,"* said Svetlana Manico.

With technical assistance and financial support in the amount of \$ 7,885 from the USAID Local Government Reform Project (USAID/LGRP) the inefficient ovens were replaced with new, more efficient electric ovens. Local government officials and citizens contributed additional funding in the amount of \$1,312.

Modernized kitchen equipment will allow childcare staff to prepare and serve a variety of hot, fresh and nutritious meals on a daily basis. *"I've been waiting for this new oven for a long time,"* said a jubilant Vera Chernatinskaya, Food Service Supervisor at Kindergarten No.1. *"There are so many different foods that I've wanted to prepare for the children but I was unable to do so because of the many problems that we've had with the old ovens."*

Cooperation between citizens, local elected leaders and USAID/LGRP has significantly impacted the lives of pre-school children in this community of 28,000. *"Nothing is more important to us as parents than the health and well-being of our children,"* said working mother, Marina Andon-Spinei. *"We entrust our school officials with not only educating our children but also making sure that they are well cared for and this includes preparing hot meals for them."*



Street Lighting Renovation in Stefan Voda Increases Quality of Living for Local Residents

Life for the 7,779 residents of Stefan Voda has gotten a lot brighter due to a recently completed street lighting renovation project. One hundred luminaries with lamps were installed on existing lamp posts on 17 streets, in addition to electrical meters and transformer substations being installed throughout the community. Local authorities originally decided to pursue implementing the project after street lighting was identified as a priority in the Stefan Voda strategic plan for Social and Economic Development, a plan that was realized in partnership with the USAID Local Government Reform Project (USAID/LGRP).

Ever since 1998, Stefan Voda had no street lighting at night and the whole town was dark. The old street lighting system was badly in need of repairs and parts, but local public officials did not have the financial and technical means to address either of these issues.



The installation of 100 luminaries on 17 streets around Stefan Voda will ensure that citizens will be able to walk on the streets safely in the community at night.

As a result, local citizens were forced to walk on the streets in the dark, which caused a number of problems. *“For years, people would walk around at night and not be able to see where they were going. I have not seen so many young people walking on the street at this hour of the day. When the street lights are working, they do not have to stay home after dark,”* remarks Ivan Rosca, a local resident. Another town resident, Vitalie Pislaru, notes, *“When there was no lighting at night, the crime rate definitely increased. This also added to people’s overall fear and insecurity of going out at night, which in turn also affected local establishments like cafes and restaurants which were dependent on income from local residents to survive.”*

On June 12, 2006, local residents celebrated the dedication of the renovated town lighting system, which was jointly funded by the USAID/LGRP and Stefan Voda local authorities.

Gheorghe Anghel, the Mayor of Stefan Voda, is very positive when asked about the effects that the successful completion of the street lighting renovation project has had on the community. *“On so many levels, the effect has been great,”* comments Anghel. *“Not only have citizens begun to appreciate the benefits of the strategic planning process, but their quality of life is greatly improved at the same time.”*

A New Sidewalk: Solving Community Problems “One Step at a Time”

On November 30, 2005, citizens of Vadul lui Voda, Moldova celebrated the completion of the Sidewalk Construction Project. *“I look at this as another positive step towards improving the future our town,”* said School Director, Natalia Cotoman during opening festivities of the new sidewalk. Residents, their local elected leaders and representatives from the USAID/Local Government Reform Project (USAID/LGRP) also attended the event. Construction of the sidewalk is just one of many demonstration projects made possible with technical assistance and financial support from USAID/LGRP.

Until recently, 1,500 citizens, including 400 children in this small community walked at their own risk to and from work and school along Saint Dumitru Street, a street heavily traveled by pedestrians, vehicles and farm machinery. Over the years, additional apartment buildings were constructed in the area to accommodate the influx of young families; however, construction of sidewalks was deferred due to financial constraints.



Students in Vadul lui Voda walking on the new sidewalk that leads to their school. Volunteers will plant grass and flowers along the sidewalk in Spring 2006 to beautify the landscape.

“This sidewalk not only makes it safer for us to walk through town, it also has improved the beauty of our community, making it a much better place to live,” said Maria Marcova, a 70 year-old retired school teacher. With local citizen participation, flowers and grass will be planted along the new sidewalk this coming spring. Parents will rest more easily knowing that their children will no longer have to contend with the high volume of vehicle traffic as they walk to and from school. One young student said, *“I’m glad my mother won’t have to remind me daily to be careful on my way to school.”* Another said jokingly, *“It will be difficult for us to convince our teachers that we’re late for school as a result of the busy and dangerous traffic along St. Dimitru Street.”*

Natalia Lungu, local community activist and public employee of Vadul lui Voda is proud of the many accomplishments in her little town on the banks of the Nistru River. She said *“We have a community strategic plan which was developed in 2004 with support from the USAID/Local Government Reform Project. This new sidewalk is only one of many problems we as a community identified and resolved in our strategic plan. We of course have many other problems and challenges to face but we have proven today that by working together we can face these problems and challenges one step at a time.”*

A Reconstructed Road Increases Comfort and Safety

The small village of Tabara, an administrative part of Vatici Township, Orhei Raion, is a place with a picturesque landscape in the heart of Moldova's Codru Forest, and a home to 1030 residents. Recently, Tabara experienced the reconstruction of 400 meters of the central road in the community. *"We are not any more captives of mud and floods; this is a breakthrough after many years of thorny discomfort we faced with!"* said Nicolae Untu, an elderly villager. This renewed hope in a better future is stemming from strong community cooperation between citizens, local public officials, and the USAID Local Government Reform Project (LGRP).



Before the reconstruction: an exhausting journey in the mud

BEFORE

The central road in Tabara is the key artery in the village which allows citizens to get to and from many local institutions, including the local school and the local medical clinic. For many years already, the central road had been in a state of disrepair and was virtually not useable. Transportation by automobile was very difficult and at times not possible (depending on the weather conditions), and on rainy days it was even difficult for local residents to walk on the road due to the deep mud. In turn, this led to automobile damage and accidents, difficulties for residents requiring medical help and at times the complete suspension of public transportation into and out of the village.



After the reconstruction: An easy walk

AFTER

With the assistance from the USAID Local Government Reform Project, the citizens of Vatici Township developed a strategic plan for local social and economic development. Renovation of the central road in Tabara was listed as one of the top priorities in this plan. With technical assistance and financial support in the sum of \$17,180 from USAID/LGRP, the reconstruction of the central road in Tabara was successfully completed. The citizens and local government officials contributed additional funding in the amount of \$6,255. The road construction involved trenching, surface leveling, road base compacting, and installing top gravel layer. Due to outstanding commitment and very hard work, the construction works were completed in a short time.

For the first time in many years, the residents of Tabara village now have better access to various public facilities, such as the local school and the local medical clinic, as well as better and more reliable access to public transportation. *"The result of the project is not merely repairing the road. It gives us hope that only together in close partnership we can address the most critical issues that our community is faced with"* said Maria Crudu, a local teacher.

New Heating System in Zorile Ensures a Healthy Learning Environment for All

The learning environment and working conditions for the 32 faculty members and 160 students attending the local public school in Zorile became much more enjoyable with a new and more efficient autonomous heating system in place. *"East-west, my warm school is the best!"* said Ecaterina Tzurcan, an eighth-grade pupil. Students, teachers, and school administrators will no longer have to freeze in school during the winter season, when temperatures are incredibly low. *"Rather than being afraid of the winter season because of how cold we will be in school, we are looking forward to it,"* comments Alexander Rosu, a seventh-grade pupil. *"It will be really nice to come to school in the winter when it will be so warm inside the building."*



The boiler room before the renovation



The boiler room after the renovation

Zorile is a village located in Orhei Raion. The boiler house of the local school was built in 1995. The heating system installed at the time was a centralized heating system equipped with two boilers. Not only was the system incredibly energy-inefficient, but it was highly unreliable. All of this led to a variety of problems, including excessive costs for low quality of heating, low thermal efficiency (only about 30%), and periods without heat at all. The average temperature in the classrooms during the winter time did not exceed 50 degrees Fahrenheit.

Moreover, the school cafeteria and the gymnasium were not heated at all. This affected the overall health of children in the school, due to the fact that school meals were served in a cold cafeteria and that all physical education classes were completely canceled in the winter time due to unbearable thermal conditions in the gym.

Renovating the school heating system was indicated as one of the highest priorities for the citizens of Zorile to address in their strategic plan for social and economic development, which the USAID/Local Government Reform Project (LGRP) assisted with realizing. With technical assistance and financial support in the amount of \$17,220 from USAID/LGRP and a community contribution in the amount of \$5,384, the Zorile school

boiler house itself was renovated and furnished with two modern efficient boilers. Additional heating-related equipment and support apparatus were also installed.

For the first time in many years, the Zorile local public school will now have a healthy learning environment that will be cost-efficient and reliable. *"The result of this project is more than merely heating the school; it boosts our engagement in this institution, our hopes in better results and more importantly our children will be healthier,"* said Liudmila Crudu, the Principal of the school.