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REPORT

Local roads' financing: Analysis of the transparency and the efficiency of the financing for local roads in ATU Gagauzia

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INTRODUCTION

In accordance with the current legislation, the construction and maintenance of public roads and streets falls into the competence of tier-one local public administration authorities (LPA-1). However, until 2017, although mayors had these competences, they did not have financial means for the realisation of this duty. Thus, before the 2017 reform, the financing of communal streets and roads was settled via the accounts of the Road Fund, the distribution of funding being decided at the central level in a non-transparent and unfair manner. As a consequence, the financing of the roads inside the localities would rather mirror the political colouring of the political class in power at the respective period of time.

Until 2013, the repartition of the funds allocated to the town halls for „transport and road management” was decided by the Parliament upon approval of the annual state budget law.

During 2013-2017, the repartition of funds for the maintenance of communal roads and streets was decided by the Road Fund council and formalised through a Governmental Decision. Although the list of town halls and amounts allocated for the local roads’ maintenance was published in the Annex to the Road Fund allocation governmental decision, the actual process of funds’ distribution remained a rather non-transparent one, thus perpetuating the risks of political clientelism.

The reforming of the Road Fund in 2017 allowed for a more transparent mechanism of funding the LPAs’ local roads maintenance competence. Thus, for the 1st tier LPAs, 50% of the revenues from the road use tax paid by the owners of vehicles registered in the Republic of Moldova were transferred directly into the budget of the town hall, proportionately to its population size, while for tier-two LPAs the transfer of funds were allocated proportionately to the equivalent kilometres of road network under their administration. Provided that these transfers had the status of special destination transfers (for road infrastructure only), these funds could only be used based on the supporting documents (contracts and invoices on works’ execution) that would prove the use of funds solely for road infrastructure.

In 2021, pursuant to the changes in the fiscal and customs policy for 2022¹ the decision was taken that 100% of the road tax revenues paid by the vehicles registered in the Republic of Moldova should be transferred as earmarked funds to the LPA-1 budgets, proportionately to their population. According to the modifications to the budgetary-fiscal policy for 2023, the allocation of the road tax revenues to town halls became as general destination transfers, except for the transfers to the municipalities of Chisinau and Balti ² which will continue to receive these funds as special destination earmarked transfers.

The modification of the status of transfers from the road use taxes, special destination transfers into general destination was synchronized with the decision of the central public authorities to offer a fixed amount monthly add-on to the public sphere employees (MDL 1300/month), without having also allocated the necessary funds to cover the LPA-I costs incurred by this decision. In such circumstances, the risk that the road use tax funds will be used for paying the town hall’s employees monthly add-ons is almost certain.

Although for all 1st tier LPAs the road infrastructure allocations are transferred directly to the LPA’s budget via the territorial offices of the state treasury, in the case of LPAs from the ATUG, the transfer is disbursed to the autonomy’s budget, and the ATUG executive should further disburse these funds to the Autonomy’s town halls.

¹ Law no. 204/2021 on the modification of normative acts. Published in the Official Gazette no. 325-333 art. 494 of 31-12-2021

² Informative Note to the Draft law no. 356 of 29-12-2022 on the modification of certain normative acts



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Therefore, the Report focuses on the monitoring of the transfers towards the Autonomy's 1st tier LPAs for at the accomplishment by these LPAs of their competences of organizing the maintenance of communal roads and streets.

The Report aims at analysing the transparency, consistency, and efficiency of financing for communal streets and roads managed by the LPAs from ATU Gagauzia. The findings of the analysis rely on the empirical data on the analysis of the legislation implementation regarding the financing of road infrastructure, analysis of statistical data, analysis of budget-related data both at the central and local level in ATUG, as well as on the interviews held with the representatives of the local public authorities that are part of the territorial unit with the special legal status (mayors and deputies in the People's Assembly of the ATUG).

EXECUTIVE SUMMARY

Unlike all other tier-one local public authorities, the transfers to the town halls in ATUG are intermediated by the executive government of Comrat. The transfers towards the town halls in ATUG are not disbursed directly from the central treasury towards the state budget and towards the tier-one local budgets, but rather are accomplished as current earmarked transfers between the state budget and the tier-two local budgets for road infrastructure by the executive body in Comrat and further on, as current general transfers to the town halls.

For the calculation of the amount of transfers towards the LPA-1 from the road use tax based on the population number, the Ministry of Finance is currently using an outdated indicator. This indicator is based on the results of the population census held in 2004, even though the National Bureau of Statistics is regularly publishing a much more up-to-date population indicator calculated on the basis of the 2014 population census. The town halls that are part of ATUG will account for losses of up to 1 million MDL in 2024 due to the fact that the local transfers from the road use tax are based on an obsolete population indicator. At least 18 out of 26 town halls should receive more financing (the figures vary between 2.7 thousand MDL and 827.1 thousand MDL).

Unlike the information on the financing for national public roads, the information about the amount of financing allocated and used for the financing of local public roads' infrastructure is far from being transparent and accessible. The information about the transfers from the road use tax paid by the owners of vehicles registered in the Republic of Moldova is not displayed clearly in a separate column in the budget law. Thus, the monitoring of transfers' execution versus the encashment from the road use tax is more complicated for the LPAs from ATUG, Balti and Chisinau (tier II LPAs). The ATUG budget execution reports do not contain data disaggregated per town halls and the majority of the town halls even avoid making their local budget execution reports public.

The poor planning and delays in the organisation of public procurement are the key reasons for the failure to execute the funds allocated for road maintenance. Many town halls encounter difficulties in the carrying out of public procurement, several LPAs even had cases cancelled procurement procedures, either due to the technical documentation errors, due to the lack of qualified participants, or because of the lack of the interest on behalf of the bidders for smaller amounts for local roads' maintenance. The adequate planning and timeliness of procurement procedures' organisation, in a consolidated and more attractive package for the business operators, ensured and almost full execution of the funds allocated for communal streets and roads infrastructure.

The earmarked allocations for road maintenance are susceptible to political interference. Thus, during the elections' campaigns the town halls led by the mayors affiliated to the governing parties would beat the records in the speed of assimilation of earmarked transfers for road infrastructure, while the opposition or independent mayors would account for much more modest results.

The general destination funds from the road use taxes allocated to the town halls from ATUG are transferred thereto with delays, which enhances the risks of cash deficit. The tier 1 LPAs that are part of the Autonomy start getting their transfers from the road use taxes not earlier than in the 2nd quarter, unlike the other town halls in the rest of the country. In the 3rd quarter of 2023, the town halls from ATUG received transfers from the road use tax at a level of 66.7% and not 86.7 % from the necessary volume as it should have been the case according to the instructions from the Ministry of Finance.

Potential consequences of the delays in transfers to the tier-1 LPAs from ATUG the following may be mentioned: increased cashflow pressure on the 1st tier LPAs budgets; impact on the budget planning; increased costs of the works for the maintenance of communal streets and roads due to the incurred penalties for the delays in the payments for the works performed by the entrepreneurs; discriminatory treatment of the LPAs from ATUG and the risks of political clientelism for the assurance of timely disbursements etc.

In 2023 town halls from ATUG account for the lowest level of execution of the funds for roads compared to the previous years, even though the data are only available for 9 months of the current year we already may anticipate a risk for the funds being reallocated for purposes other than road infrastructure.

The ATUG LPAs are using the funds disbursed from the road use tax for the payment of salary add-ons for the public service employees. Out of the three town halls who resorted to the modification of the destination of road infrastructure funds, two performed the reallocation of those funds for the payment of the monthly salary add-on for the public service employees, in an amount of MDL 1300 /month.

Recommendations for the increase in transparency, consistency and efficiency of disbursements for road infrastructure designated to 1st tier LPAs include the following:

- **Ensure a clear illustration of the way in which the funds are distributed** from the road use tax proportionally to the population (LPA-1), and of the funds allocated from the Road Fund for the number of equivalent kilometres of local road networks managed by the tier 2 LPAs.
- **Standardization of the forms used by the Autonomy's LPAs to report on** the expenditures for the maintenance of local roads, communal roads and streets.
- **Inclusion of the disaggregation at town halls' level in the ATUG budget execution reports,** in the quarterly, the mid-year and the annual ones.
- **Assurance, by the ATUG's LPAs, of the accessibility of decisions for planning of expenditure for road infrastructure and of the reports on the execution of the funds disbursed from the road use tax,** with the annexes thereto, on their own electronic pages as well on the governmental portal of local acts.
- **Higher transparency on the prioritization of allocations for the maintenance of communal roads and streets** through the development and approval, at the local level, of a sound methodology for local roads maintenance.
- **Levelling of the mechanism for the distribution of the road use tax for all 1st tier LPAs** that receive funds from road use taxes proportionally to their population.
- **Replacement of the outdated indicator – “present population”** with the indicator “present population” for the calculation of general destination transfers.
- **Identification by central public administration authorities of means for the compensation of the expenditures incurred by the town halls for the imposed provision of the monthly salary add-on** for the public service employees, in a fixed amount of MDL 1300.00/month.
- **Studying the impact of the modification of the status of transfers for the local public roads from special destination transfers (only for road maintenance), to general destination transfers** for the financing of the communal roads and streets maintenance.
- **Establishment of a mechanism that will impede the ATUG executive branch from admitting general or selective delays of disbursements towards the Autonomy's LPAs.**

I. Gap analysis of the mechanism of disbursement of funds from the road tax paid by the vehicles registered in the Republic of Moldova to the LPA-1

The reform of the Road Fund accomplished in 2017³ established a system of earmarked transfers for the financing of road infrastructure managed by the LPA-1. According to the changes implemented in the fiscal and customs' policies in 2021, 100% of funds accumulated from the road use tax shall be disbursed to the LPA-1 for the maintenance of communal streets and roads. However, starting with 2023, these funds have been transferred to LPA-1 budgets as general destination funds.

Due to the change of status into the general destination transfers, the funds disbursed from the road tax paid by the owners of vehicles registered in the Republic of Moldova may be used for the financing of other expenditures than the roads' maintenance upon decision of the local councils. Regardless of the fact that the recommendation is for these funds to be used for the financing of road infrastructure⁴, the destination of these funds may still be different according to the decision of the local council. In such circumstances, the local council may consider the priority of other needs versus the road infrastructure, thus deciding to allocate funds for the financing of other expenditures, such as for example the costs for the monthly salary add-on in fixed amount for the public service employees (e.g. Decision no. 3/3 of 13.04.2023 of the local council in Besghioz village).

There is a discriminatory treatment applied to the municipalities Chisinau and Balti compared to the other tier-one local public authorities. For yet unclear reasons, in 2022 the Parliament did not approve a uniform single approach on the transfer of funds from the road use tax levied from the owners of vehicles registered in the Republic of Moldova. Thus, the local public administration of Balti and Chisinau municipalities keep on receiving the funds for communal roads and streets' maintenance as earmarked transfers.

Unlike all the other tier-one local public authorities, the transfers to the LPAs from ATUG are intermediated by the Executive from Comrat. The Ministry of Finance is annually publishing the budgetary Circular⁵, where the ceilings for road infrastructure expenditures are indicated for all the town halls in the country. These calculations are taken over by the Executive from Comrat and are included in the local law for the approval of the budget of ATUG. The transfers towards the LPAs from ATUG are not processed directly from the central treasury as transfers between the state budget and the tier-one local budgets (code ECO 2912), but as current earmarked transfers between the state budget and the tier-two local budgets for road infrastructure (code ECO 291116) to the Executive from Comrat, and after that the funds are further allocated to the town halls from ATUG as current general destination transfers between the central budget of the autonomous territorial unit with special legal status and the tier-one local budgets from the same administrative-territorial unit (code ECO 293132).

The Ministry of Finance is using an outdated indicator for the calculation of the amount of transfers towards the LPA-1 from the road use tax proportionally to the number of populations. To calculate the volume of transfers for the local roads' infrastructure for the town halls, the Ministry of Finances dwells on the indicator of the present population, that is defined by the National Bureau of Statistics as follows: „*Number of the population determined based on the results of the population census in 2004 and on the data related to the natural and migratory movements officially registered in the reference year. At the same time, the changes in the number of population due to the territorial-administrative reorganisation must also be taken into*

³ Law on the modification and supplementing of certain legislative acts no. 24/ 2017. Published in the Official Gazette no. 92-102 art. 135 of 31-03-2017.

⁴ Law on the local public finances no. 397 of 16-10-2003, art.11, par.8.

⁵ <https://mf.gov.md/ro/buget/circulara-bugetar%C4%83>



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consideration”⁶. This year, the National Bureau of Statistics published the information on the number of population at the level of each settlement, using the indicator „the population with habitual residence”, that represents the totality of the persons holders of citizenship of the Republic of Moldova, citizens of other states and the stateless persons, which at the reference date have their habitual residence on the territory of the country. The estimations of the number of population with habitual residence are accomplished based on the number of population with habitual residence corrected as a result of the Population and Households’ Census of 2014, adding the new-born and subtracting the deceased (natural growth), also including the migratory growth (net migration). However, the draft law on the state budget for 2024 dwells on the present population indicator and not on the population with habitual residence.

The town halls that are part of ATUG will account for losses of up to 1 million MDL in 2024 due to the fact that the local transfers from the road use tax dwell on an obsolete indicator for the number of population. The comparative analysis of the transfers designated for local roads’ infrastructure as stated in the Circular for 2024, and of the transfers calculated based on the number of population with habitual residence (table 1) shows that, in absolute terms, the difference between the volume allocated to the town halls from ATUG according to the calculation formula applied by the Ministry of Finance (42407,2 thousand MDL) and the volume calculated based on the indicator “number of population with habitual residency” (43366,5 thousand MDL) accounts for 959,3 thousand MDL

Table 1. Comparative analysis of the transfers for road infrastructure in 2024, determined based on the indicators “population with habitual residence” and “present population”

Town halls	Present population at 01.01.2023	Population with habitual residence at 01.01.2023	Transfers for roads, thousand MDL (Circular 2024-2026, annex 4)	Transfers for roads, thousand MDL (simulation based on the population with habitual residence)	Deviation	
					thousand MDL	%
1	2	3	4	5	6=5-4	7=6/5 *100-100
Avdarma	3 447	2707	989.7	1001.9	12.2	1.23
Baurci	8 324	4989	2 390,00	1846.5	-543.5	-22.74
Besalma	4 501	2936	1 292,30	1086.6	-205.7	-15.91
Besghioz	3 504	2649	1 006,10	980.4	-25.7	-2.55
Bugeac	1 512	1270	434.1	470.0	35.9	8.28
Carbaclia	389	309	111.7	114.4	2.7	2.38
Cazaclia	6 822	5312	1 958,70	1966.0	7.3	0.37
Ceadir-Lunga	19 061	16035	5 472,80	5934.7	461.9	8.44
Chioselia Rusa	730	533	209.6	197.3	-12.3	-5.88
Chiriet-Lunga	2 341	1659	672.2	614.0	-58.2	-8.66
Chirsova	6 615	5446	1 899,30	2015.6	116.3	6.12

⁶ <https://statistica.gov.md/public/files/Metadate/Populatia.pdf>



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Cioc-Maidan	3 160	2491	907.3	921.9	14.6	1.61
Cismichioi	4 475	3718	1 284,90	1376.1	91.2	7.10
Comrat	23 113	20165	6 636,20	7463.3	827.1	12.46
Congaz	11 479	9463	3 295,90	3502.4	206.5	6.26
Congazcicul de Sus	1 582	1407	454.2	520.7	66.5	14.65
Copceac	9 291	7207	2 667,60	2667.4	-0.2	-0.01
Cotovscoe	920	763	264.2	282.4	18.2	6.89
Dezghingea	4 808	3802	1 380,50	1407.2	26.7	1.93
Etulia	3 001	2458	861.6	909.7	48.1	5.59
Ferapontievca	780	686	224	253.9	29.9	13.35
Gaidar	4 373	2771	1 255,60	1025.6	-230.0	-18.32
Joltai	2 080	1704	597.2	630.7	33.5	5.60
Svetlii	1 640	1347	470.9	498.5	27.6	5.87
Tomai	4 766	3291	1 368,40	1218.0	-150.4	-10.99
Vulcanesti	14 984	12054	4 302,20	4461.3	159.1	3.70
Total	147 698	117 172	42 407	43 367	+959	

Source: Developed by the author based on the information available on statistica.gov.md and based on the information from the Budgetary Circular for 2024-2026

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II. Transparency of local roads' maintenance financing – a recurrent issue at the level of all the public administration authorities

Unlike the information on the financing for national public roads, the information about the volume of financing allocated and utilised for the local public roads' infrastructure is far from being transparent and accessible. The transfers from the road use tax paid by the owners of vehicles registered in the Republic of Moldova are not displayed clearly in a separate column in the annexes to the draft of the Law on the budget. The mechanism of transfers towards the town halls applied for ATUG and Balti and Chisinau (tier-one LPAs) doesn't allow for the monitoring of the transfers' execution versus the encashment from the road use tax. The ATUG budget execution reports do not contain data disaggregated per town halls and the majority of the town halls even avoid making their local budget execution reports public.

2.1. (Non) transparency of the central public administration regarding the financing of the local public roads' infrastructure

The general destination transfers from the road use tax are not delimited in the annex accompanying the draft of the budget law. The amount of transfers for road infrastructure is annually approved via the budget law and it is reflected in the Annex 7, column 16, for all the tier-one and tier-two LPAs. After the modification of the status of transfers for road infrastructure (from earmarked transfers into general destination transfers), their representation in the budget law becomes less transparent since they get to be reflected in the column for general transfers without them also being presented separately as it was the case with the balancing transfers. In the June modifications of the budget law this gap was remediated and the transfers for roads' infrastructure started being indicated separately from other general transfers, in column 20. Nevertheless, the repartition of the amounts allocated from the road use tax applicable to the vehicles registered in the Republic of Moldova remains to be unclear also in the draft budget law for 2024.

The annexes to state budget law illustrate in the same column both the transfers from the Road Fund to the LPA-2, which is performed proportionally with the length of the roads' networks managed by them, and the transfers from the road use tax, distributed proportionally with the number of population, which causes difficulties in the monitoring of the correctness of these transfers' distribution and execution. In annex 7 of the budget law we may see that column 16 is dedicated to the "infrastructure of district/municipal interest public roads*" and it contains a total amount of transfers of 849604,8 thousand MDL, which includes also 631453,7 thousand MDL for earmarked transfers from the Road Fund distributed proportionally to the number of equivalent road kilometres managed by the LPAs-2, as well as the volume of earmarked transfers calculated proportionally to the number of population in the municipalities Balti and Chisinau from the total volume of road use tax in the amount of 34 863,4 thousand MDL and, accordingly, 183 288,0 thousand MDL. Thus, Balti municipium as a tier-two local public authority receives 36 942,9 thousand MDL as earmarked transfers for roads' infrastructure, out of which 2 079,5 thousand MDL are from the Road Fund (distributed proportionally to the administered road network) and 34 863,4 thousand MDL from the road use tax paid by the vehicles registered in the Republic of Moldova (distributed proportionally to the number of population). Similarly, mun. Chisinau as tier-two local public authority, receives 292 957 thousand MDL as earmarked transfers for road infrastructure, out of which 109 669 thousand MDL are from the Road Fund and 183 288,0 thousand MDL are from the road use tax. This clarification is included below the table as a footnote explaining the asterisk from the column title. What shall the budget information users do if the footnote remarks are skipped?

The general destination transfers from the road use tax create confusion even among the well-experienced users of public data, let alone the simple citizens. The column no. 17 from Annex 7 to the draft budget law is dedicated to “other current transfers with general destination**”, which includes the general transfers for the town halls, mainly for the local roads’ infrastructure as a priority, calculated from the road use tax proportionally with the population number. For 2024 the estimated value of these transfers represents 711 848,9 thousand MDL, including 42407,2 thousand MDL for the town halls from ATUG (26 town halls), 1320,5 thousand MDL for the town halls in mun. Balti (2 town halls) and 41 177,3 thousand MDL for the town halls in mun. Chisinau (18 town halls). In this context, our finding is that the entire budgeted volume of the road use tax applied to the vehicles registered in the Republic of Moldova (930000,3 thousand MDL) is split via transfers towards the localities as follows: 711 848,9 thousand MDL as general transfers to the town halls from the districts of the country, ATUG, mun. Balti and mun. Chisinau, and 218 151,4 thousand MDL as earmarked transfers for road infrastructure for the municipal councils Balti and Chisinau.

2.2. (Non)-transparency of the ATUG Executive regarding the financing of the local public road infrastructure from the Autonomy

The transfers to the town halls from ATUG are not reflected in the annexes to the state budget law as it is the case with all the other LPA-1. In case of the town halls from the Autonomy, the transfers from the road use tax are only reflected as aggregated sums in Annex 7 of the state budget law. Subsequently, these amounts are confirmed in the local law of the People’s Assembly on the approval of the budget of the Autonomy, while the further repartition of these funds to the town halls is only reflected in the annexes of this law, that are however not an integral part of the law and which are placed on a “google docs” type of repository. The amounts specified in these documents set the basis for the planning of maintenance and repairs’ works for the local roads managed by the town halls in ATUG.

The execution of the expenditures for communal roads’ and streets’ infrastructure managed by LPA-1 from ATUG is totally non-transparent. The analysis of ATU Gagauzia budget does not provide detailed information on the expenditures performed at the level of the town halls. When there is transparency regarding the approved volume of transfers designated for the town halls from ATUG for road infrastructure, then there is total opaqueness on the execution of these transfers. The ATUG budget execution reports are not accessible for the entire timeframe analysed, and those that are published do not reflect detailed information on the encashed revenues and executed expenditures disaggregated per all the 26 town halls, which considerably diminishes the usefulness of the published information and the possibilities of analysis for the public data users.

The ATUG budget execution reports do not have a standardized structure and inconsistency thereof does not allow for data comparability. On the official webpage of the Autonomy, there are only quarterly reports available on the budget execution in 2018 and 2019. For 2020 there are only reports available for 3, 6 and 9 months, while the annual report could not be identified. For the years 2021 and 2022 there are annual reports published in such a manner that they are only accessible via search engines. For the year 2023 only the report for the first semester has been made public.

The data from the ATUG budget execution reports are incomplete and only reflect the aggregated balance which makes impossible the qualitative analysis of the execution of the funds transferred to the ATUG town halls from the road use tax. The data presented in these reports only reflect the balances executed per types of transfers at the level of ATUG, without a clear differentiation of the amounts dedicated to the LPA-2 and the ones released to the town halls, and only a few reports include an explanatory note indicating the executed amounts at the level of all the town halls. The reports from ATUG do not offer clear information on the level

of funds' execution (transfers especially), which would be required for an analysis of the fairness of treatment versus all the town halls, as well as of the ways in which the expenditures are performed, which would allow for a comparative analysis of the effectiveness of public funds' administration at the level of ATUG town halls.

2.3. Opaqueness of ATUG town halls regarding the financing for communal streets and roads' infrastructure

The lack of transparency of the data on the execution of funds transferred from the road use tax is a recurrent problem for all the 26 town halls subject to analysis. The majority of the town halls from the autonomous administrative-territorial unit do not have a webpage. For all 26 town halls from the Autonomy, there is a major issue regarding the availability of information about the encashment from the road tax use transfers and the use of resources allocated for road infrastructure (function 0451, subprogram 6402). The decisions of LPA-1 from ATUG about the repartition of the funds for road infrastructure may also not be found on the governmental portal of local acts. Thus, the major issues related to budgetary data at the level of the localities from ATU Gagauzia are related to:

- Failure by certain town halls to publish their budget execution reports (e.g. Vulcanesti town for the year 2022);
- Low transparency of the decisions for approval of budget execution, which do not reflect the financial data at all (e.g. decision no. 2/2 of 03.06.2023 of the local council of the village Besalma; decision no. 1/1 of 06.03.2023 of the local council of the village Baurci);
- Budget execution approval decisions that make reference to financial data from annexes, but the latter are not uploaded on the platform, which makes them inaccessible (e.g. decision no. 7/1 of 18.08.2023 of the local council of Avdarma, decision no. 9/1 of 24.08.2023 of the council of Cioc-Maidan);

Establishment of the intervention priorities for the maintenance of communal streets and roads managed by the town halls from the Autonomy is accomplished in a non-transparent manner. In most of the cases, the decisions of the local councils do not clarify the manner of priorities' setting. Considering the essence of 'effectiveness' as part of public finance performance, which accounts for an efficient use of scarce public resources, we consider that the effectiveness of local roads' funding should be assessed based on the way in which the local roads' repairs' priority list is drawn up. The analysis of several localities from ATUG emphasised two types of approach: both a decision establishes specifically the priority streets for the respective budget year, type of works and the volume of financing allocated (although this information is blurred in certain decisions - e.g. decision no. 8/2 of 18.09.2023 of the council of Baurci), or the roads are being repaired without any transparency in priority setting thereof. In the decision no. 14/1 of 22.12.2022 of the municipal council of Comrat, annex 10, we observe an attempt of including the planning for funds' repartition for local roads' infrastructure. However, the fact that only the type of works and length of the roads to be repaired are stipulated, without specifying the streets included in the repairs' plan, does not contribute to the transparency of local roads' management.

III. Risk analysis on the political interference into the transfer of funds from the road use tax towards the LPA-1 from ATUG

The mechanism of transfers from the road use tax applied in ATU Gagauzia is different from the transfers applied to the rest of the town halls in the country. The special status of ATUG entails a higher degree of independence for tier-two LPAs, but it also means that an intermediary appears in the financial-budgetary relations between the state budget and the local budget, which raises doubts regarding the "benefits" of the special status for the town halls from ATUG.



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The financing of the earmarked transfers was performed merely based on the supporting documents proving the expenditures for road maintenance works' execution. This mechanism is currently still functioning for the municipii Chisinau and Balti. According to the instructions of the Ministry of Finances⁷, when the earmarked transfers for road infrastructure were introduced (2017), the financing for the roads' maintenance expenditures was performed in the requested volume based on the payment documents included by the budgetary institutions/authorities into the informational system of the Ministry of Finances earmarking them in the payment destination section.

In the timeframe 2017-2022 there were town halls from the Autonomy who failed to fully execute the allocated funds. According to the data presented in Annex 1 regarding the execution of the transfers for road infrastructure, during the timeframe 2018-2022 there were town halls unable to execute the planned volume of transfers and the remaining unused amounts could not be postponed for the following year. Thus, in 2019, 9 of 26 town halls accounted for the incomplete use of transferred funds: Ferapontievca – 0 %, Etulia – 71,1 %, Tomai – 87,6 %, Besalma – 87,2 %, Baurci – 96,9 %, Cazaclia – 99,96 %, Cismichioi – 90,2 %, Dezghingea – 99,8 %, Vulcanesti – 99,7 %. The situation is better for 2020 - only 7 town halls reported an incomplete execution of transfers, out of them 6 accounted for at least 97 % execution level, and the town hall Cioc-Maidan indicated 86.1 % of road infrastructure transfers' execution. In 2022, only 6 town halls accounted for an incomplete execution of transfers, but their degree of execution is not lower than 98%.

The austere planning and the delays in the auctions' organisation are the key reasons for the failure to execute the funds designated for road maintenance. According to the performed analysis, the execution of transfers for road infrastructure allocated to the town halls from ATUG depended on the quality of planning and promptness of the procurement process accomplished by them. Many town halls encountered difficulties in the carrying out of public procurement, several LPAs even had cases of the procurement procedure being annulled, either due to the technical documentation errors or because of no participants qualified, or even because of the lack of the interest on behalf of the bidders because of the lack of consolidation of road maintenance works in bigger lots. The adequate planning and timeliness of procurement procedures' organisation, in a bigger and more attractive package for the business operators, ensured and almost full execution of the funds allocated for communal streets and roads infrastructure. An eloquent example in this regard is the town hall of Chirsova, which annually planned and announced tenders for all repairs' works within one single lot, until March at the latest, thus managing to execute big amounts in the quarters II and III: July 2018 – 265 thousand MDL, August 2019 – 783 thousand, June 2020 – 766 thousand, June – 456 thousand, April – 1588 thousand MDL. The town hall of Avdarma performed two procurement procedures for repair works in 2021 in a total value of circa 2.5 mln. MDL (an amount twice as big as the road infrastructure transfers for the last 2 years). Thus, in 2022, the town hall of Avdarma obtained the first instalment of 25 % in the first months of the year, and the remaining 60 % in the II quarter of the year. In contrast, the low capacity of certain town halls to organise the procurement procedures in a correct and timely manner lead to the transfers being received with delays and in smaller volumes. The town hall Besalma accomplished 9 procedures for repair works during the time period 2019-2022, out of which 6 were annulled due to the detected errors in the documentation or due to the working group decision, which led to the encashment of transfers only starting with quarter 3.

The earmarked transfers for road maintenance are vulnerable to political interference. Thus, during the elections' campaigns the town halls led by the mayors affiliated to the governing parties would beat the

⁷ Letter of the Ministry of Finance no. 24-3-4-166 of 30.05.2017 to the local authorities and territorial treasury offices, "Peculiarities of financing for general destination transfers and earmarked transfers from the state budget to the local budgets in 2017"



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records in the speed of assimilation of earmarked transfers for road infrastructure, while the opposition or independent mayors would account for much more modest results. The analysis of the road infrastructure transfers' encashment for the town halls in UTAG for the time period 2018-2022 (Annex 1) depending of the political affiliation thereof showed that in 2018 and 2019 only a handful of town halls received a considerable volume of transfers, from 65 % up to 100 % in the first half of the budgetary year and all the town halls had independent mayors: Cioc-Maidan, Copceac (2018), Ceadir-Lunga, Besghioz, Bugeac, Cioc-Maidan (2019). This situation was due to the accomplishment of procurements at the beginning of the year, so that the payment requests could have been submitted by end of quarter I or beginning of quarter II. In 2020 (the first budgetary year after the local elections of October 2019), we may notice that six town halls (Ceadir-Lunga, Chioselia Rusa, Chirsova, Congazcicul de Sus, Cotovscoie, Svetlii) encashed the road infrastructure transfers in the first half of the year in a volume of 82 % to 100 %. All these town halls were led by socialist mayors (the governing party). In 2021, 6 out of 7 town halls that received more than a half of the transfers at the end of quarter II were led by socialist mayors. The picture changed in 2022, when in addition to the 4 town halls led by socialist mayors (Ceadir-Lunga, Chioselia Rusa, Chirsova, Cotovscoie) that executed expedite the funds allocated for road infrastructure, 3 more town halls are added, led by independent mayors (Avdarma, Bugeac, Cioc-Maidan) and one town hall led by a mayor from another party (Vulcanesti). Similarly, according to the analysis of earmarked transfers for the town halls from ATUG in 10 detected cases of failure to execute the transfers when payment for the maintenance works was processed from own sources, only 2 cases are in the town halls led by socialist mayors, the rest of the cases accounting for town halls led either by independent mayors or by mayors from a different party.

The general destination funds from the road use taxes allocated to the town halls from ATUG are transferred hereto with delays, which enhances the risks of cash deficit. As of 2023, the mechanism of execution of transfers for road infrastructure has changed. The transfers from the road use tax became general destination transfers. It is thus no longer required that the transfers be conditioned by justification of expenditures performed for road maintenance. Thus, starting with 2023, according to the instructions of the Ministry of Finance, all the town halls from the entire territory of the country must receive 1/10 of the annual amount every month during the first 6 months of the year and 1/15 monthly during the following 6 months⁸. According to Table A1.6., Annex no. 1 we see that for Cahul municipium the respective mechanism was applied (witness town hall), an 80 % level of execution being reported for the first 9 months of 2023. Compared to the situation of the rest of town halls in the country, the transfers to which are accomplished directly to the LPA budget through the territorial treasury offices, in case of the town halls from ATUG the funds are transferred to the budget of the Autonomy and it is the responsibility of the Executive from Comrat to further transfer the funds to the town halls from the Autonomy. Unlike the situation in other town halls from the territory of the republic (including the witness town hall), there are delays registered in the transfer execution towards the town halls in ATUG. The LPA-1 from the Autonomy are getting the transfers from the road use tax only starting with quarter II. In quarter III 2023, the town halls from ATUG received the transfers from the road use tax at a level of 66.7 % and not 80 % of the required amount as it should have been the case according to the instructions from the Ministry of Finance.

The Executive of ATUG does not respect the instructions of the Ministry of Finance regarding the schedule and quantum of general transfers towards the tier-one LPAs from the Autonomy. Due to the absence of publicly available information, a sample of 10 town halls from the Autonomy were selected to receive information requests regarding the exact date and amount received from the road use tax. Out of those 10 town halls contacted, only 3 presented the information in the form requested, also indicating the volume of

⁸ Ibid.



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transfers (Table no. 2). Based on the information analysed we recorded significant delays of transfer towards the ATUG LPAs versus the instructions of the Ministry of Finance and compared to the dates of transfer receipt by the witness town hall throughout the same period of time (Annex 5).

Potential consequences of delays in the transfers to the LPA-1 from ATUG. Due to the delaying of road infrastructure transfers to the town halls from ATUG, there is a risk of a range of undesired consequences such as:

- increased pressure on the LPA-1 own budgets;
- impact on the budgetary planning;
- increased costs for communal streets and roads' maintenance work due to the incurred penalties caused by belated payments for the works performed by the business operators;
- discriminatory treatment of the town halls that are part of ATUG;
- Risks of political clientelism for the assurance of timeliness of disbursements.

Table no. 2 General destination transfers performed by the Executive of ATUG to the town halls of Bugeac, Chirsova and Congaz as well as the deviations from the schedule of disbursements stipulated in the instructions of the Ministry of Finance

Month/town hall	Bugeac MDL	Chirsova MDL	Congaz MDL	Share from the total	Share according to the Ministry of Finance instructions
1.	0	0	0	0%	10%
2.	0	0	0	0%	20%
3.	0	0	0	0%	30%
4.	0	0	0	0%	40%
5.	203 600	899 000	0	50%	50%
6.	0	0	1 544 600	50%	60%
7.	0	0	0	50%	66.7%
8.	67 900	300 000	514 870	66.7%	73.3%
9.	0	0	0	66.7%	86.7%
10.	81 400	359 900	617 840	86.7%	93.3%

Source: Drafted by the author based on the information provided by the town halls

Thus, for Cahul municipium, we may observe compliance to the general transfers' mechanism, except for the first two months - no transfers in January and then an amount for two months is transferred in February.

Although the modifications implemented in 2023 simplify the procedure of transfer and execution of funds from the road use tax, the town halls from ATUG account for a much lower level of execution thereof compared to the previous years, which could also be an indicator of the use of the respective funds for other purposes than the road infrastructure. The information for 2023 is only available for a nine-months' period of time and yet, comparing the execution level with the situation from the previous years for the same timeframe (Annex 3), we may conclude that in 2023 there was the lowest degree of execution of funds planned for the roads' infrastructure – 43,03 %. At the same time, comparing the information about the transfers designated for road infrastructure and the volume of resources allocated to the road transportation functions (Annex 4), we may conclude that certain town halls allocated additional resources for road infrastructure from their own funds: Avdarma + 484 thousand MDL (from local projects), Besghioz + 138 thousand MDL (from sponsors), Bugeac +2628 thousand MDL (from sales of land plots, from local projects), Chioselia Rusa + 202

thousand MDL (from local projects), Copceac +14644 thousand MDL (from bigger tax revenues, from the project Leader, from loans and from special means). Some town halls such as Etulia, Ceadir-Lunga, Vulcanesti, had to spend their own resources for paying back the debts for the works' providers due to belated transfers.

The ATUG LPAs are using the funds disbursed from the road use tax for the payment of salary add-ons for the public service employees. In the framework of the analysis, we identified 3 town halls from ATUG that resorted to modification of destination of the road infrastructure transfers from the beginning of the year:

- Besghioz (decision 3-3 of 13.04.2023 allowed the re-allocation of funds for the coverage of the monthly salary add-on in a fixed amount of MDL for the public sector employees);
- Bugeac (decision 2/11 of 07.03.2023 2023 allowed the re-allocation of funds for the coverage of the monthly salary add-on in a fixed amount of MDL for the public sector employees);
- Svetlii (Decision 4/4 of 19.04.2023 allowed the reallocation of 293 thousand MDL for the pavement in front of the House of Culture).

Analysis of the situation related to the execution of function 0451 „Road transportation” at the end of quarter III shows that the town halls of Besghioz and Bugeac managed to reallocate back the funds for roads' management, however the level of execution thereof is very low in Besghioz – only 32 thousand MDL (2,94 %). The town hall Svetlii neither succeeded in reallocating back the funds initially directed for other destinations, nor did it execute any single MDL for roads during this year. Thus, the risk of underfinancing for the communal streets and roads' infrastructure caused by the change of the transfer status is a real one. Even though there were only three town halls that resorted to the reallocation of funds to other destinations since the beginning of the year and two of them managed to reallocate back these funds in the second half of the budget year, nevertheless there are many town halls that account for a low degree of execution of funds allocated for road infrastructure which raises concerns that more and more town halls will resort to the coverage of other financial needs either at the beginning or at the end of the year through the redistribution of their budgetary balance. These assumptions will be confirmed after the publication of the data for the year 2023.

CONCLUSIONS

Although the performed analysis is mainly focusing on the local public authorities from the autonomous territorial unit with a special status, the conclusions thereof may be extrapolated on the rest of the LPAs.

General conclusions

1. **Transparency of financing for communal streets and roads' maintenance remains to be an issue of concern** both for the central public administration authorities and for the local public administration authorities.
2. **The annexes to the state budget annual law do not reflect clearly and distinctly the amounts allocated** from the road use tax distributed to the LPAs proportionally to the number of population and from the Road Fund allocated per equivalent kilometre of road network managed by the tier-two local public authorities.
3. **Part of the funds from the road use tax are used by the LPA-1 for other purposes than the communal streets and roads' infrastructure.** In the context that the change of the mechanism of funds' transfer from the road use tax at the end of 2022 occurred synchronously with the approval by the Parliament of the decision on the allocation of salaries' add-ons in a fixed amount of MDL 1300 for the public sector employees without also providing for financial coverage of the expenditures incurred by the LPA-1 in this regard, there were identified cases of funds allocated for road infrastructure being used for the salary add-on payment in 2 town halls from ATUG.
4. **The municipii Chisinau and Balti are discriminated compared to the rest of the town halls**, since they continue receiving the funds from road use tax as earmarked transfers for road infrastructure.
5. **The indicator ("present population") used for the calculation of transfers from the road use tax to tier-one LPAs proportionally to the number of population is an obsolete one**, which is the reason for an incorrect allocation of the general destination transferred funds.

Specific conclusions for LPA-1 from ATUG

1. **The amounts that are due to the LPA-1 from ATUG from the road use tax are not reflected** in the annexes to the draft law on the annual public budget as it is the case for the rest of the town halls.
2. **The Executive from Comrat does not publish the amount transferred monthly to the budgets of LPA-1** from the general destination funds transferred from the road use tax paid for the vehicles registered in the Republic of Moldova.
3. **The budget execution reports in the Autonomy do not have a standardized and coherent structure** - they are published sporadically and significant variation of contents, which does not allow for data comparability.
4. **The transfers to the LPA-1 from the Autonomy are published in the accompanying materials to the draft law approved by the People's Assembly, but they are not an integral part hereto** and are uploaded on a private repository rather than being published on a public portal.
5. **The data from the ATUG budget execution reports are incomplete and only account for aggregated sums**, which impedes the analysis of funds transferred to the town halls from the Autonomy from the road use tax.
6. **The LPA-1 from ATUG do not publish their decisions on the allocation of funds for road maintenance**, they do not seem to have a transparent, fair and efficient manner of these funds' allocation, they do not publish the report on the execution of expenditures for the subprogram "road maintenance", and the majority of them do not even have an electronic webpage.
7. **Unlike the situation in the other tier-one public authorities, the transfers to the town halls in ATUG are intermediated** by the Executive in Comrat.



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8. **The authorities from ATUG do not respect the calendar of transfers**, which leads to increased costs and budgetary risks for the town halls in the Autonomy, also amplifying the risks of political clientelism.
9. **The delays of disbursements of general destination funds towards the LPA-1 budgets may incur higher costs to the town halls**, aggravation of cash deficit and increased political vulnerability of the LPAs.
10. **The budgets of 26 town halls from ATUG were prejudiced to almost 1 million MDL** due to the calculation of transfers from the road use tax based on an obsolete indicator “present population”, instead of the up-to-date indicator “population with regular residency”.

RECOMMENDATIONS

Dwelling on the results of the analysis regarding the transfer of funds for road infrastructure from the state central budget towards the town halls from ATUG, the following recommendations are suggested:

1. **The annexes presented at the drafting of the annual state budget law must depict clearly the distribution of funds from the road use tax** that are split proportionally to the number of population and of the financing from the Road Fund for equivalent kilometres of local roads managed by the tier-two local public authorities.
2. **Standardization of the reporting documents used by the local public authorities from ATUG on the execution of expenditures for local and communal roads and streets' maintenance.**
3. **The ATUG budget execution reports, both the quarterly and the semi-annual and the annual ones, must include the information on the road infrastructure expenditures disaggregated per town halls,** including at least the following: sources of financing for road infrastructure; the status of transfers' encashment; the status of execution of the resources allocated for local roads' infrastructure including per types of works performed.
4. **Assurance by the LPAs from ATUG of accessibility of decisions on the planning of expenditures for road infrastructure and of the reports on the execution of funds from the road use tax,** together with annexes hereto, on own webpages and on the governmental portal of local acts.
5. **Increase in transparency of the prioritization of communal streets and roads' maintenance and repairs' works** through the development and approval at the local level of a clear methodology on the prioritisation of interventions and public consultations on the draft decisions, showing the results thereof in a separate annex to the minutes of approval of the decision on funds' execution.
6. **Levelling of the mechanism for the road use tax funds' distribution for all the local public authorities.**
7. **Replacement of the outdated indicator - „present population” with the more up-to-date indicator „commonly residing population” for the calculation of general destination transfers.**
8. **The central public administration should not claim usage of the road use tax funds for the financial coverage of other tasks and duties** than the ones related to the communal roads and streets' maintenance.
9. **Identification by the central public administration authorities of means for the compensation of the expenditures incurred by the town halls for the provision of the monthly salary add-on in fixed amount of MDL 1300.00/month for the public service employees.**
10. **Establishment of a mechanism to make sure that the ATUG executive branch does not admit delays of disbursements towards the LPAs from the Autonomy and does not apply a selective treatment concerning the date of disbursement of general destination funds from the road use tax.**
11. **Studying the impact of the modification of the status of transfers for the local public roads from earmarked into general destination transfers on the financing of the communal roads and streets maintenance,** in order to appreciate correctly the effects of this modification if any coercive measures should eventually apply.

Appendix 1

Table A1.1. Analysis of transfers for road infrastructure received by ATUG town halls from the state budget for 2018

Tier I local authorities	Planned	Budget execution in 2018							
		3 months		6 months		9 months		12 months	
		K lei	%	K lei	%	K lei	%	K lei	%
Primării UTAG									
Avdarma	408,4	0	0	0	0,0	0	0,0	408,4	100
Baurci	972,4		0		0,0	11,5	1,2	972,4	100
Beșalma	533,6		0		0,0	506	94,8	533,6	100
Besghioz	416,9		0		0,0		0,0	416,9	100
Bugeac	176,8		0		0,0	176,8	100,0	176,8	100
Carbaclia	47,5		0		0,0	47,2	99,4	47,5	100
Cazaclia	806,1		0		0,0		0,0	806,1	100
Ceadir-Lunga	2 232,6		0		0,0	2232,6	100,0	2232,6	100
Chioselia Rusă	83,1		0		0,0		0,0	83,1	100
Chiriet-Lunga	279,6		0		0,0		0,0	279,6	100
Chirsova	782,6		0	24,4	3,1	691,6	88,4	782,6	100
Cioc-Maidan	382,6		0	382,6	100,0	382,6	100,0	382,6	100
Cismichioi	536,0		0		0,0		0,0	536	100
Comrat	2 696,1		0	443,1	16,4	2649,6	98,3	2696,1	100
Congaz	1 317,7		0		0,0		0,0	1317,7	100
Congazcicul de Sus	188,3		0		0,0	103,2	54,8	188,3	100
Copceac	1 070,7		0	808	75,5	1070,7	100,0	1070,7	100
Cotovscoe	103,2		0		0,0	198,2	192,1	103,2	100
Dezghingea	569,0		0		0,0		0,0	569	100
Etulia	365,9		0		0,0	4,7	1,3	365,9	100
Ferapontievca	95,4		0		0,0		0,0	95,4	100
Gaidar	514,1		0		0,0		0,0	514,1	100
Joltai	241,5		0		0,0		0,0	241,5	100
Svetlii	198,2		0		0,0		0,0	198,2	100
Tomai	570,8		0		0,0	13,5	2,4	570,8	100
Vulcanesti	1 768,4		0	15,8	0,9	1293,4	73,1	1768,4	100
Primăria Cahul	4267,8	343,0	8,0	1389,8	32,6	4108,2	96,3	4244,9	99,46

Source: Prepared by the author based on the information provided by the ATUG General Directorate of Finance and the Cahul Regional Treasury



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Table A1.2. Analysis of transfers for road infrastructure received by ATUG town halls from the state budget for 2019

Tier I local authorities	Planned	Budget execution in 2019							
		3 months		6 months		9 months		12 months	
		K lei	%	K lei	%	K lei	%	K lei	%
Primării UTAG									
Avdarma	412,4	0	0,0		0,0	409,1	99,2	412,4	100,0
Baurci	987,3		0,0		0,0	955,2	96,7	956,3	96,9
Beșalma	539,7	4,7	0,9	47,9	8,9	379,9	70,4	470,6	87,2
Besghioz	418,5		0,0	418,5	100,0	418,5	100,0	418,5	100,0
Bugeac	178,3		0,0	178,3	100,0	178,3	100,0	178,3	100,0
Carbaclia	48,0		0,0		0,0	48	100,0	48	100,0
Cazaclia	817,1		0,0		0,0		0,0	816,8	99,96
Ceadir-Lunga	2 264,1	1489,3	65,8	1489,3	65,8	1620,9	71,6	2263,5	100,0
Chioselia Rusă	85,3		0,0		0,0	85,3	100,0	85,3	100,0
Chiriet-Lunga	282,4		0,0		0,0		0,0	282,4	100,0
Chirsova	793,0		0,0	9,8	1,2	793	100,0	793	100,0
Cioc-Maidan	386,2		0,0	386,2	100,0	386,2	100,0	386,2	100,0
Cismichioi	543,3		0,0		0,0	11	2,0	490,2	90,2
Comrat	2 724,8		0,0		0,0	2532,6	92,9	2724,8	100,0
Congaz	1 347,9		0,0		0,0	849,6	63,0	1347,9	100,0
Congazcicul de Sus	188,2		0,0		0,0	188,2	100,0	188,2	100,0
Copceac	1 087,3		0,0	95,4	8,8	1087,3	100,0	1087,3	100,0
Cotovscoe	106,2		0,0		0,0	56,3	53,0	106,2	100,0
Dezghingea	576,3		0,0		0,0		0,0	574,9	99,8
Etulia	367,7		0,0		0,0		0,0	261,5	71,1
Ferapontievca	97,7		0,0		0,0		0,0		0,0
Gaidar	521,6		0,0		0,0	482,9	92,6	521,6	100,0
Joltai	246,9		0,0		0,0		0,0	246,9	100,0
Svetlii	201,7		0,0		0,0	201,7	100,0	201,7	100,0
Tomai	573,6		0,0		0,0	17,7	3,1	502,6	87,6
Vulcanesti	1 789,6		0,0	44,2	2,5	1784,9	99,7	1784,9	99,7
Primăria Cahul	4335,7	1429,0	33,0	1429,0	33,0	2895,4	66,8	4330,4	99,9

Source: Developed by the author based on the information provided by the ATUG General Directorate of Finance and the Cahul Regional Treasury



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Table A1.3. Analysis of transfers for road infrastructure received by ATUG town halls from the state budget for 2020

Tier I local authorities	Planned	Budget execution in 2020							
		3 months		6 months		9 months		12 months	
		K lei	%	K lei	%	K lei	%	K lei	%
Primării UTAG									
Avdarma	413,0		0,0		0,0	413	100,0	413	100,0
Baurci	990,5		0,0		0,0	487,6	49,2	968,4	97,8
Beșalma	538,8	49,1	9,1	49,1	9,1	528,5	98,1	538,8	100,0
Besghioz	419,0		0,0		0,0	419	100,0	419	100,0
Bugeac	177,7		0,0		0,0	177,7	100,0	177,7	100,0
Carbaclia	47,4		0,0		0,0		0,0	47,4	100,0
Cazacalia	818,8		0,0	6,3	0,8	712,3	87,0	818,8	100,0
Ceadir-Lunga	2 269,5	69	3,0	2098,7	92,5	2236,7	98,6	2269,5	100,0
Chioselia Rusă	86,1	46,1	53,5	71,3	82,8	71,3	82,8	86,1	100,0
Chiriet-Lunga	282,9		0,0		0,0		0,0	282,9	100,0
Chirsova	795,3		0,0	777,9	97,8	795,2	100,0	795,2	100,0
Cioc-Maidan	383,1		0,0		0,0		0,0	329,7	86,1
Cismichioi	540,6		0,0		0,0	5	0,9	539,8	99,9
Comrat	2 740,6		0,0	47,6	1,7	227,6	8,3	2740,6	100,0
Congaz	1 355,8		0,0		0,0		0,0	1355,8	100,0
Congazcicul de Sus	188,6	188,6	100,0	188,6	100,0	188,6	100,0	188,6	100,0
Copceac	1 094,5		0,0		0,0		0,0	1094,5	100,0
Cotovscoe	107,2	94,5	88,2	94,5	88,2	94,5	88,2	107,2	100,0
Dezghingea	578,4		0,0		0,0		0,0	577,4	99,8
Etulia	367,1	16,7	4,5	16,7	4,5	25,1	6,8	366,9	99,9
Ferapontievca	97,2		0,0		0,0		0,0	97,2	100,0
Gaidar	520,7		0,0		0,0	520,7	100,0	520,7	100,0
Joltai	245,9		0,0		0,0		0,0	245,9	100,0
Svetlii	201,1		0,0	201,1	100,0	201,1	100,0	201,1	100,0
Tomai	574,4		0,0		0,0		0,0	570,5	99,3
Vulcanesti	1 794,6		0,0	53,7	3,0	648,1	36,1	1761,7	98,2
Primăria Cahul	4346,6		0,0	2076,8	47,8	4133,2	95,1	4346,6	100,0

Source: Developed by the author based on the information provided by the ATUG General Directorate of Finance and the Cahul Regional Treasury



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Table A1.4. Analysis of transfers for road infrastructure received by ATUG town halls from the state budget for 2021

Tier I local authorities	Planned	Budget execution in 2021							
		3 months		6 months		9 months		12 months	
		K lei	%	K lei	%	K lei	%	K lei	%
Primării UTAG									
Avdarma	414,7		0,0		0,0		0,0	414,7	100,0
Baurci	995,5	31,4	3,2	70,9	7,1	369	37,1	995,5	100,0
Beșalma	522,6	4,5	0,9	41,1	7,9	353,2	67,6	522,6	100,0
Besghioz	417,7		0,0		0,0		0,0	417,7	100,0
Bugeac	178,4		0,0		0,0	164,8	92,4	178,4	100,0
Carbaclia	47,7		0,0		0,0		0,0	47,7	100,0
Cazacalia	820,8		0,0		0,0	543,4	66,2	820,8	100,0
Ceadir-Lunga	2321,1	2321	100,0	2321,1	100,0	2321,1	100,0	2321,1	100,0
Chioselia Rusă	85,6	9,4	11,0	85,6	100,0	85,6	100,0	85,6	100,0
Chiriet-Lunga	278,7		0,0		0,0		0,0	278,7	100,0
Chirsova	797,6	9,9	1,2	483,9	60,7	797,6	100,0	797,6	100,0
Cioc-Maidan	386,0		0,0		0,0		0,0	386	100,0
Cismichioi	543,9		0,0		0,0	13,9	2,6	543,9	100,0
Comrat	2 799,1		0,0	2799,1	100,0	2799,1	100,0	2799,1	100,0
Congaz	1 384,2		0,0	22,2	1,6	75,3	5,4	1384,2	100,0
Congazcicul de Sus	182,6		0,0	142,7	78,1	182,6	100,0	182,6	100,0
Copceac	1 106,6	17,9	1,6	660,6	59,7	871,8	78,8	1106,6	100,0
Cotovscoe	107,9		0,0		0,0	98,9	91,7	107,9	100,0
Dezghingea	585,0		0,0		0,0		0,0	585	100,0
Etulia	367,4		0,0		0,0	5,7	1,6	367,4	100,0
Ferapontievca	98,2		0,0	98,2	100,0	98,2	100,0	98,2	100,0
Gaidar	517,6		0,0	205,9	39,8	490,9	94,8	517,6	100,0
Joltai	245,5		0,0		0,0		0,0	245,5	100,0
Svetlii	200,2		0,0		0,0	200,2	100,0	200,2	100,0
Tomai	576,7		0,0		0,0	311,8	54,1	576,7	100,0
Vulcanesti	1 828,1	98,4	5,4	110	6,0	1265,8	69,2	1828,1	100,0
Primăria Cahul	4438,7	3159,5	71,2	3881,6	87,4	4002,3	90,2	4438,7	100,0

Source: Developed by the author based on the information provided by the ATUG General Directorate of Finance and the Cahul Regional Treasury



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Table A1.5. Analysis of transfers for road infrastructure received by ATUG town halls from the state budget for 2022

Tier I local authorities	Planned	Budget execution in 2022							
		3 months		6 months		9 months		12 months	
		K lei	%	K lei	%	K lei	%	K lei	%
Primării UTAG									
Avdarma	925,7	238,8	25,8	785,9	84,9	925,7	100,0	925,7	100,0
Baurci	2 217,2	10,3	0,5	44,7	2,0	691,4	31,2	2217	100,0
Beșalma	1 201,0	198,7	16,5	236,8	19,7	1198,6	99,8	1198,6	99,8
Besghioz	936,8		0,0		0,0	936,8	100,0	936,8	100,0
Bugeac	401,6		0,0	401,6	100,0	401,6	100,0	401,6	100,0
Carbaclia	105,4		0,0		0,0		0,0	105,4	100,0
Cazacalia	1 829,6		0,0	62,5	3,4	1829,6	100,0	1829,6	100,0
Ceadir-Lunga	5 079,2		0,0	5079,2	100,0	5079,2	100,0	5079,2	100,0
Chioselia Rusă	194,3	163,7	84,3	163,7	84,3	163,7	84,3	194,3	100,0
Chiriet-Lunga	627,6		0,0		0,0	190,4	30,3	624,2	99,5
Chirsova	1 775,2	12,9	0,7	1758,7	99,1	1758,7	99,1	1775,2	100,0
Cioc-Maidan	849,8		0,0	849,8	100,0	849,8	100,0	849,8	100,0
Cismichioi	1 197,3		0,0	29,2	2,4	782,8	65,4	1197,3	100,0
Comrat	6 159,9	700	11,4	2257	36,6	5550,7	90,1	6159,9	100,0
Congaz	3 047,0		0,0	773,3	25,4	2856,4	93,7	3047	100,0
Congazcicul de Sus	420,8		0,0		0,0	420,8	100,0	420,8	100,0
Copceac	2 462,5		0,0		0,0	420,8	17,1	2462,5	100,0
Cotovscoe	241,6		0,0	240	99,3	240	99,3	240	99,3
Dezghingea	1 287,2		0,0		0,0	114,2	8,9	1277	99,2
Etulia	811,3		0,0		0,0	786,5	96,9	811,3	100,0
Ferapontievca	212,1		0,0		0,0	203,1	95,8	212,1	100,0
Gaidar	1 169,4		0,0	325,8	27,9	1050,8	89,9	1150,7	98,4
Joltai	551,9		0,0		0,0		0,0	551,9	100,0
Svetlii	443,1		0,0	80	18,1	443,1	100,0	443,1	100,0
Tomai	1 276,9		0,0		0,0	1210,4	94,8	1276,9	100,0
Vulcanesti	4 007,0	227,6	5,7	3832,3	95,6	3848,6	96,0	3993,2	99,7
Primăria Cahul	9 741,6	1049,4	10,8	3320,9	34,1	7306,1	75,0	9703,5	99,6

Source: Developed by the author based on the information provided by the ATUG General Directorate of Finance and the Cahul Regional Treasury



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Table A1.6. Analysis of received transfers for road infrastructure by ATUG town halls from the state budget for 2023

Tier I local authorities	Planned	Budget execution in 2023					
		3 months		6 months		9 months	
		K lei	%	K lei	%	K lei	%
Primării UTAG							
Avdarma	938,5		0,0	469,3	50,0	625,7	66,7
Baurci	2 247,9		0,0	1124	50,0	1498,6	66,7
Beșalma	1 217,6		0,0	608,8	50,0	811,7	66,7
Besghioz	949,8		0,0	474,9	50,0	633,2	66,7
Bugeac	407,2		0,0	203,6	50,0	271,5	66,7
Carbaclia	106,8		0,0	53,4	50,0	71,2	66,7
Cazaclia	1 854,9		0,0	927,5	50,0	1236,6	66,7
Ceadir-Lunga	5 149,4		0,0	2574,7	50,0	3432,9	66,7
Chioselia Rusă	197,0		0,0	98,5	50,0	131,3	66,6
Chiriet-Lunga	636,2		0,0		0,0	424,1	66,7
Chirsova	1 799,7		0,0	899,9	50,0	1199,8	66,7
Cioc-Maidan	861,5		0,0	430,8	50,0	574,3	66,7
Cismichioi	1 213,8		0,0	606,9	50,0	809,2	66,7
Comrat	6 245,1		0,0	3122,6	50,0	4163,4	66,7
Congaz	3 089,2		0,0	1544,6	50,0	2059,5	66,7
Congazcicul de Sus	426,6		0,0		0,0	284,4	66,7
Copceac	2 496,5		0,0	1248,3	50,0	1664,3	66,7
Cotovscoe	244,9		0,0	122,5	50,0	163,3	66,7
Dezghingea	1 305,1		0,0	652,6	50,0	870,1	66,7
Etulia	822,5		0,0	411,3	50,0	548,3	66,7
Ferapontievca	215,0		0,0	107,5	50,0	143,3	66,7
Gaidar	1 185,6		0,0	592,8	50,0	790,4	66,7
Joltai	559,5		0,0	279,8	50,0	373	66,7
Svetlii	449,2		0,0	224,6	50,0	299,5	66,7
Tomai	1 294,6		0,0	647,3	50,0	863,1	66,7
Vulcanesti	4 062,4		0,0	2031,2	50,0	2708,3	66,7
Primăria Cahul	9876,3	2962,89	30,0	5925,78	60,0	7901,04	80,0

Source: Prepared by the author based on the information provided by the ATUG General Directorate of Finance and the Cahul Regional Treasury



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Appendix 2

Table A2.1. Analysis of the use of resources allocated to the function "0451. Road transport" by ATUG town halls for the period 2018-2020

Locality	2018			2019			2020		
	Planned	Execution	Execution rate	Planned	Execution	Execution rate	Planned	Execution	Execution rate
	K lei	K lei	%	K lei	K lei	%	K lei	K lei	%
Avdarma	2 036	1 929	94,74	599	599	100,00	720	717	99,58
Baurci	3 129	2 925	93,48	1773	1448	81,67	1327	1327	100,00
Beșalma	995	991	99,60	1135	1069	94,19	767	767	100,00
Besghioz	2 569	2 402	93,50	1365	1365	100,00	866	804	92,84
Bugeac	211	211	100,00	495	481	97,17	1636	1633	99,82
Carbaclia	48	47	97,92	48	48	100,00	47	47	100,00
Cazaclia	3 798	3 763	99,08	1067	849	79,57	1177	1161	98,64
Chioselia Rusă	1 122	1 122	100,00	556	556	100,00	86	86	100,00
Chiriet-Lunga	328	0	0,00	986	282	28,60	1006	283	28,13
Chirsova	783	783	100,00	793	793	100,00	795	795	100,00
Cioc-Maidan	5 422	5 422	100,00	1086	786	72,38	383	330	86,16
Cismichioi	536	536	100,00	545	492	90,28	541	541	100,00
Congaz	2 771	2 771	100,00	1348	1348	100,00	1356	1356	100,00
Congazcicul de Sus	188	188	100,00	188	188	100,00	189	189	100,00
Copceac	1 471	1 461	99,32	3301	2964	89,79	1645	1431	86,99
Cotovscoe	103	103	100,00	106	106	100,00	192	192	100,00
Dezghingea	719	657	91,38	576	575	99,83	628	628	100,00
Etulia	368	367	99,73	369	261	70,73	514	372	72,37
Ferapontievca	2 426	2 302	94,89	98	117	119,39	97	97	100,00
Gaidar	1 028	1 028	100,00	522	522	100,00	521	521	100,00
Joltai	979	875	89,38	247	247	100,00	246	246	100,00
Comrat	2 696	2 650	98,29	4821	4045	83,90	3380	2941	87,01
Ceadir-Lunga	6 096	6 095	99,98	3968	3968	100,00	5607	5431	96,86
Vulcanesti	1 768	1 768	100,00	1790	1790	100,00	1795	1795	100,00
Svetlii	205	204	99,51	202	202	100,00	201	201	100,00
Tomai	975	902	92,51	683	663	97,07	1331	803	60,33

Source: Prepared by the author based on information available on

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Table A2.2. Analysis of the use of resources allocated to the function "0451. Road transport" by ATUG town halls for the period 2021-2023

Localities	2021			2022			2023 (9 months)		
	Planned	Execution	Execution rate	Planned	Execution	Execution rate	Planned	Execution	Execution rate
	K lei	K lei	%	K lei	K lei	%	K lei	K lei	%
Avdarma	1 044	885	84,77	1520	1 366	89,87	1 423	704	49,47
Baurci	1 357	1339	98,67	3057	3 055	99,93	2 248	477	21,22
Beșalma	1 029	1018	98,93	1227	1 199	97,72	1 220	810	66,39
Besghioz	500	500	100,00	1988	1 977	99,45	1 088	32	2,94
Bugeac	451	448	99,33	5733	5 693	99,30	3 036	1326	43,68
Carbaclia	238	238	100,00	105	105	100,00	107	71	66,36
Cazaclia	2 138	2138	100,00	2170	2 170	100,00	1 855	1237	66,68
Chioselia Rusă	86	86	100,00	531	531	100,00	399	99	24,81
Chiriet-Lunga	927	915	98,71	628	628	100,00	636	0	0,00
Chirsova	1 298	1298	100,00	1775	1 775	100,00	1 800	1127	62,61
Cioc-Maidan	1 117	1117	100,00	988	988	100,00	862	10	1,16
Cismichioi	828	824	99,52	1197	1 197	100,00	1 214	0	0,00
Congaz	4 846	3411	70,39	5244	5 244	100,00	5 089	1626	31,95
Congazcicul de Sus	690	683	98,99	421	421	100,00	427	284	66,51
Copceac	5 486	2174	39,63	7982	7 918	99,20	17 141	9353	54,57
Cotovscoe	1 279	1174	91,79	561	559	99,64	247	163	65,99
Dezghingea	585	585	100,00	1287	1 282	99,61	1 305	806	61,76
Etulia	588	588	100,00	965	965	100,00	823	801	97,33
Ferapontievca	99	98	98,99	212	212	100,00	215	143	66,51
Gaidar	1 318	1318	100,00	1169	1 157	98,97	1 204	379	31,48
Joltai	457	456	99,78	552	552	100,00	560	0	0,00
Comrat	4 199	4199	100,00	6177	6 177	100,00	6 245	4163	66,66
Ceadir-Lunga	3 680	3346	90,92	5079	5 079	100,00	5 149	5149	100,00
Vulcanesti	2 778	2778	100,00	4007	4 007	100,00	4 076	2886	70,80
Svetlii	204	203	99,51	443	443	100,00	156	0	0,00
Tomai	1 386	1336	96,39	1277	1 277	100,00	1 295	0	0,00

Source: Prepared by the author based on information available on
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Appendix 3

Table A 3. Analysis of the use of resources allocated to the function "0451. Road transport" for the third quarter in the period 2018-2023 at the level of the municipalities of ATUG, %

Localities	Execution, %					
	9 months 2018	9 months 2019	9 months 2020	9 months 2021	9 months 2022	9 months 2023
Avdarma	2,27	99,27	87,23	0,00	86,40	49,5
Baurci	58,26	69,26	41,22	36,90	22,79	21,2
Beșalma	62,78	69,96	98,70	81,54	97,72	66,4
Besghioz	1,01	71,28	49,19	15,60	75,20	2,9
Bugeac	100,00	71,14	56,66	70,63	75,16	43,7
Carbaclia	97,92	100,00	0,00	0,00	0,00	66,4
Cazacalia	0,61	0,94	75,49	38,55	98,57	66,7
Chioselia Rusă	25,40	100,00	82,56	100,00	30,89	24,8
Chiriet-Lunga	0,00	0,00	0,00	0,00	0,00	0,0
Chirsova	88,38	100,00	100,00	100,00	99,10	62,6
Cioc-Maidan	75,18	72,38	0,00	0,00	100,00	1,2
Cismichioi	0,00	2,39	1,11	1,69	65,41	0,0
Congaz	0,00	63,06	0,00	46,00	62,25	32,0
Congazcicul de Sus	0,00	100,00	100,00	98,99	100,00	66,5
Copceac	87,35	69,86	18,33	36,10	83,48	54,6
Cotovscoe	100,00	52,83	79,67	62,78	99,64	66,0
Dezghingea	0,00	0,00	0,80	0,00	8,86	61,8
Etulia	1,90	0,00	6,03	38,27	81,55	97,3
Ferapontievca	63,77	20,41	0,00	98,99	95,75	66,5
Gaidar	41,54	92,53	100,00	97,95	89,91	31,5
Joltai	3,51	0,00	0,00	0,00	0,00	0,0
Comrat	98,29	52,54	7,39	100,00	89,61	66,7
Ceadir-Lunga	94,05	89,44	98,88	909,24	100,00	100,0
Vulcanesti	63,88	100,00	36,10	45,57	96,38	70,8
Svetlii	96,59	100,00	100,00	98,04	100,00	0,0
Tomai	22,05	13,80	1,79	51,52	95,77	0,0
Nivel pe mediu	45,57	58,12	43,89	81,86	71,32	43,03

Source: Developed by the author based on information available on
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Appendix 4

Table 4. Analysis of the use of resources allocated to the function "0451. Road transport" for the third quarter of 2023 compared to the execution of transfers for roads at the level of municipalities in UTAG, thousand lei

Localities	Transfers for roads			Function "0451. Road transport"			Deviation	
	planned	execution	Execution rate, %	planned	execution	Execution rate, %	planned	execution
A	1	2	3	4	5	6	7=4-1	8=5-2
Avdarma	938,5	625,7	66,67	1423	704	49,47	484,50	78,3
Baurci	2 247,9	1498,6	66,67	2248	477	21,22	0,10	-1021,6
Beșalma	1 217,6	811,7	66,66	1220	810	66,39	2,40	-1,7
Besghioz	949,8	633,2	66,67	1088	32	2,94	138,20	-601,2
Bugeac	407,2	271,5	66,67	3036	1326	43,68	2628,80	1054,5
Carbaclia	106,8	71,2	66,67	107	71	66,36	0,20	-0,2
Cazacalia	1 854,9	1236,6	66,67	1855	1237	66,68	0,10	0,4
Chioselia Rusă	197,0	131,3	66,65	399	99	24,81	202,00	-32,3
Chiriet-Lunga	636,2	424,1	66,66	636	0	0,00	-0,20	-424,1
Chirsova	1 799,7	1199,8	66,67	1800	1127	62,61	0,30	-72,8
Cioc-Maidan	861,5	574,3	66,66	862	10	1,16	0,50	-564,3
Cismichioi	1 213,8	809,2	66,67	1214	0	0,00	0,20	-809,2
Congaz	3 089,2	2059,5	66,67	5089	1626	31,95	1999,80	-433,5
Congazcicul de Sus	426,6	284,4	66,67	427	284	66,51	0,40	-0,4
Copceac	2 496,5	1664,3	66,67	17141	9353	54,57	14644,50	7688,7
Cotovscoe	244,9	163,3	66,68	247	163	65,99	2,10	-0,3
Dezghingea	1 305,1	870,1	66,67	1305	806	61,76	-0,10	-64,1
Etulia	822,5	548,3	66,66	823	801	97,33	0,50	252,7
Ferapontievca	215,0	143,3	66,65	215	143	66,51	0,00	-0,3
Gaidar	1 185,6	790,4	66,67	1204	379	31,48	18,40	-411,4
Joltai	559,5	373	66,67	560	0	0,00	0,50	-373,0
Comrat	6 245,1	4163,4	66,67	6245	4163	66,66	-0,10	-0,4
Ceadir-Lunga	5 149,4	3432,9	66,67	5149	5149	100,00	-0,40	1716,1
Vulcanesti	4 062,4	2708,3	66,67	4076	2886	70,80	13,60	177,7
Svetlii	449,2	299,5	66,67	156	0	0,00	-293,20	-299,5
Tomai	1 294,6	863,1	66,67	1295	0	0,00	0,40	-863,1

Source: Developed by the author based on information available on

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Appendix 5

The transfers with general purpose to ATUG's town halls, according to the answers received to the official request.

- Bugeac:
 - 203,6 thousand lei (50%) as of 30.05;
 - 67,9 thousand lei (16,66%) as of 04.08;
 - 81,4 thousand lei (20%) as of 04.10.
- Chirsova:
 - 899 thousand lei (50%) as of 30.05;
 - 300 thousand lei (16,66%) as of 04.08;
 - 359,9 thousand lei (20%) as of 04.10.
- Congaz:
 - 1544,6 mii lei (50%) as of 15.06;
 - 514,87 mii lei (16,66%) as of 04.08;
 - 617,84 mii (20%) as of 04.10.

The information provided by the Cahul City Hall shows a totally different situation regarding the transfer received for road infrastructure: 1 975 260 lei (20 %) as of 16.02.;

- 987 630 lei (10 %) as of 23.03.;
- 987 630 lei (10 %) as of 11.04.;
- 987 630 lei (10 %) as of 16.05.;
- 987 630 lei (10 %) as of 14.06.2023;
- 658 420 lei (6,67 %) as of 19.07.;
- 658 420 lei (6,67 %) as of 11.08.;
- 658 420 lei (6,67 %) as of 15.09.;
- 658 420 lei (6,67 %) as of 12.10.;
- 658 420 lei (6,67 %) as of 13.11.