

**Monitoring of the Global Partnership for Effective Development Cooperation
Questionnaire for Providers of Development Co-operation in Moldova**

Please return the completed questionnaire to lucretia.ciurea@gov.md in copy to adrian.ermurachi@gov.md by 17 March 2014.

Qp1. How much development cooperation funding did you disburse at country-level in 2013?

USD million

Qp2. How much of this was for the government sector?

USD million

Qp2A. Which sector benefited (please specify all sectors, according to OECD/DAC classifications code)

Sector	USD million
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Qp3. How much development co-operation funding for the government sector did you schedule for disbursement at country-level in 2013?

USD million

Qp4. For reference purposes only, how much development co-operation funding for the government sector did you disburse through other providers (funds which are not captured in your responses to Qd1 – Qd3 above) at the country level in 2013?

USD million

In 2013, how much development co-operation funding disbursed for the government sector used...

Qp5. ...national budget execution procedures? **USD**

Qp6. ...national financial reporting procedures? **USD**

Qp7. ...national auditing procedures? **USD**

Qp8. ...national procurement systems? **USD**

Qp9 Transparency

- a. Did your agency (Government, Headquarters, etc) published ODA assistance on IATI standards?

Yes/ No, if Yes please provide a relevant link for this, if No please specify the scheduled time to do this or what are the intentions.

- b. Did you update the data on AMP about the projects under implementation? Please provide a description of the stage, contact person from your agency dealing with the data completion
- c. Forward spending for Years:

	Amount	sector
2015 -		
2016 -		
2017 -		

Qp10 Gender equality and women empowerment.

How much development cooperation funding were disbursed in 2013 for gender equality and women's empowerment?

USD million

Please report in a separate questionnaire any non-concessional lending, provided it comes from an official source (bilateral or multilateral); and promotion of economic development and welfare is its main objective.

Technical Note - Moldova

For further information please refer to the following:

- [Busan Global Monitoring Guidance Note](#) or the below excerpt (with country specific adjustments)
 - [Aid Effectiveness page](#) on the UN Moldova Website
 - [Webpage on Monitoring of the Global Partnership](#)
 - [Official Exchange Rates Table \(except for EUR/USD\); EUR/USD exchange rate table](#)

General Definitions	
Development co-operation transactions to be recorded	<p>For the purpose of the monitoring framework of the Global Partnership, development co-operation funding primarily refers to Official Development Assistance (ODA). This includes all the official transactions as defined in OECD-DAC Statistical Directives (OECD, 2007), including grants or loans to developing countries which are:</p> <ul style="list-style-type: none"> - undertaken with the promotion of the economic development and welfare as the main objective; and - concessional in character (if a loan, having a grant element of at least 25%).
Development co-operation transactions NOT to be recorded	<p>The following official transactions are excluded from the scope of the Global Partnership monitoring framework and should not be recorded:</p> <ul style="list-style-type: none"> - Transactions made to beneficiaries that are not based in the country receiving development co-operation funding or to regional organisations which cannot be identified at country level; - Debt reorganisation/restructuring; and - Emergency and relief assistance.
Disbursements	<p>A disbursement is the placement of resources at the disposal of a developing country as defined above (see development co-operation transactions). Resources provided in-kind should only be included when the value of the resources have been monetised in an agreement or in a document communicated to government.</p> <p>Where development co-operation funding is provided to the developing country as part of a provider of development co-operation's regional (multi-country) programme and it is possible to identify those activities and disbursements that are specific to that developing country, these disbursements should also be recorded.</p> <p><u>In order to avoid double counting in cases where one provider of development co-operation disburses funds on behalf of another, it is only the provider who makes the final disbursement to the government who should report on these</u></p>

	funds. The only exception to this is Qp4, against which providers should record total development co-operation funds channelled through other providers (in the case of delegated co-operation, funds provided through multilateral organisations at the country level or multi-donor trust funds administered by another provider).
Disbursements for the government sector	Development co-operation funding disbursed in the context of an agreement with administrations (ministries, departments, agencies or municipalities) authorised to receive revenue or undertake expenditures on behalf of central government. This includes works, goods or services delegated or subcontracted by these administrations to other entities such as: <ul style="list-style-type: none"> – Non-governmental organisations (NGOs); – Semi-autonomous government agencies (e.g. parastatals), or; – Private companies. For the purpose of reporting against indicators 5a (annual predictability), 6 (aid on budget) and 9b (use of country PFM and procurement systems), development co-operation funding focuses on disbursements for the government sector.
Exchange rates	Reporting should be made in US Dollars. A table of exchange rates (except for EUR/USD) is provided here . The EUR/USD exchange rate table can be found here .
Provider of development co-operation	A provider of development co-operation is a country, organisation or official agency - including state and local governments and multilateral institutions – that provide development co-operation funding. Under this definition, non-governmental organisations (NGO) and private companies are not considered providers of development co-operation, even when they implement programmes funded by providers of development co-operation. Notes: <ol style="list-style-type: none"> i. Data concerning providers of development co-operation that have different entities (agencies of distinct programmes) should be combined. ii. In order to avoid double counting in cases where one provider of development co-operation disburses funds on behalf of another provider – bilateral or multilateral, it is only the provider of development co-operation who makes the final disbursement to the government that should report on these funds.
Qp3.	
Development co-operation funding for the government sector scheduled for disbursement	Development co-operation funding scheduled for 2012 are considered to have been “scheduled for disbursement” when notified to government within the reporting year of reference 2011; it includes development co-operation funding scheduled for disbursement in 2012 in agreements entered during 2012. (<i>As in 2011 it would not have been possible to schedule the 2012 expenditure of a project only signed in 2012.</i>)
Qp5.	
Use of national budget execution	Providers of development co-operation use national budget execution procedures when the funds they provide are managed according to the national budgeting procedures established in the general legislation and implemented by

<p>procedures</p>	<p>government. This means that programmes supported by providers of development co-operation are subject to normal country budgetary execution procedures, namely procedures for authorisation, approval and payment. Providers of development co-operation are invited to review all their development co-operation activities with a view to determining how funding for the government sector meet three out of the four criteria below (anything less does not qualify):</p> <ol style="list-style-type: none"> 1. Are your funds included in the annual budget approved by country legislature? (Y/N) 2. Are your funds subject to established country budget execution procedures? (Y/N) 3. Are your funds processed (e.g. deposited & disbursed) through the established country treasury system? (Y/N) 4. You do NOT require the opening of separate bank accounts for your funds? (Y/N).¹
<p>Qp6.</p>	
<p>Use of national financial reporting procedures</p>	<p>Legislative frameworks normally provide for specific types of financial reports to be produced as well as periodicity of such reporting. The use of national financial reporting means that providers of development co-operation do not impose additional requirements on governments for financial reporting. In particular providers of development co-operation do NOT require: i) maintenance of a separate accounting system to satisfy the provider of development co-operation's reporting requirements, and ii) creation of a separate chart of accounts to record the use of funds from the provider of development co-operation.</p> <p>Providers of development co-operation are invited to review all their development activities with a view to determining how much funding for the government sector meet BOTH criteria below (anything less does not qualify):</p> <ol style="list-style-type: none"> 1. You do NOT require maintenance of a separate accounting system to satisfy your own reporting requirements? (Y/N)² 2. You ONLY require financial reports prepared using country's established financial reporting arrangements? (Y/N)
<p>Qp7.</p>	
<p>Use of national auditing procedures</p>	<p>Providers of development co-operation rely on the audit opinions, issued by the country's supreme audit institution, on the government's normal financial reports/statements as defined above. The use of national auditing procedures means that providers of development co-operation do not make additional requirements on governments for auditing.</p> <p>Providers of development co-operation are invited to review all their development activities with a view to determining how much development co-operation funding for the government sector meet BOTH criteria below:³</p>

¹ Budget execution — Yes: you do not require opening separate accounts. No: you do require opening separate accounts.

² Financial reporting — Yes: you do not require a separate accounting system. No: you do require a separate accounting system.

	<p>1. Are your funds subject to audit carried out <i>under the responsibility of the Supreme Audit Institution?</i> (Y/N)</p> <p>2. You do NOT under normal circumstances <i>request additional audit arrangements</i>⁴? (Y/N)⁵</p> <p><i>AND at least one of the two criteria below:</i></p> <p>3. You do NOT require <i>audit standards different</i> from those adopted by the Supreme Audit Institution? (Y/N)⁶</p> <p>4. You do NOT require the Supreme Audit Institution to change its <i>audit cycle</i> to audit your funds? (Y/N)⁷</p>
Qp8.	
Use of national procurement systems	<p>Providers of development co-operation use national procurement systems when the funds they provide for the implementation of projects and programmes are managed according to the national procurement procedures as they were established in the general legislation and implemented by government. The use of national procurement procedures means that providers of development co-operation do not make additional, or special, requirements on governments for the procurement of works, goods and services. (Where weaknesses in national procurement systems have been identified, providers of development co-operation may work with developing countries in order to improve the efficiency, economy, and transparency of their implementation).</p>

³ Note: where development co-operation funding is provided to parastatal entities (for example, public enterprises) and these entities are not subject to audit by the Supreme Audit Institution, the following criteria should be considered:

Providers of development co-operation are invited to review all their development activities with a view to determining how much development co-operation funding for the government sector meet BOTH criteria below:

1. *Are your funds subject to audit carried out under the regular audit procedures established for the audit of parastatal entities? (Y/N)*
 2. *You do NOT under normal circumstances request additional audit arrangements? (Y/N)*
- AND at least one of the two criteria below:*
3. *You do NOT require audit standards different from those adopted by the partner country for the audit of parastatal entities? (Y/N)*
 4. *You do NOT require a change in the audit cycle of the parastatal entity to audit your funds? (Y/N)*

⁴ Reserving the right to make an exceptional audit (e.g. when fraud or corruption is discovered) does not count against this criteria.

⁵ Yes: providers do not require additional audits. No: providers do require additional audits.

⁶ Yes: providers do not require different audit standards. No: providers do require different audit standards.

⁷ Yes: providers do not require to change the audit cycle. No: providers do require change to the audit cycle.