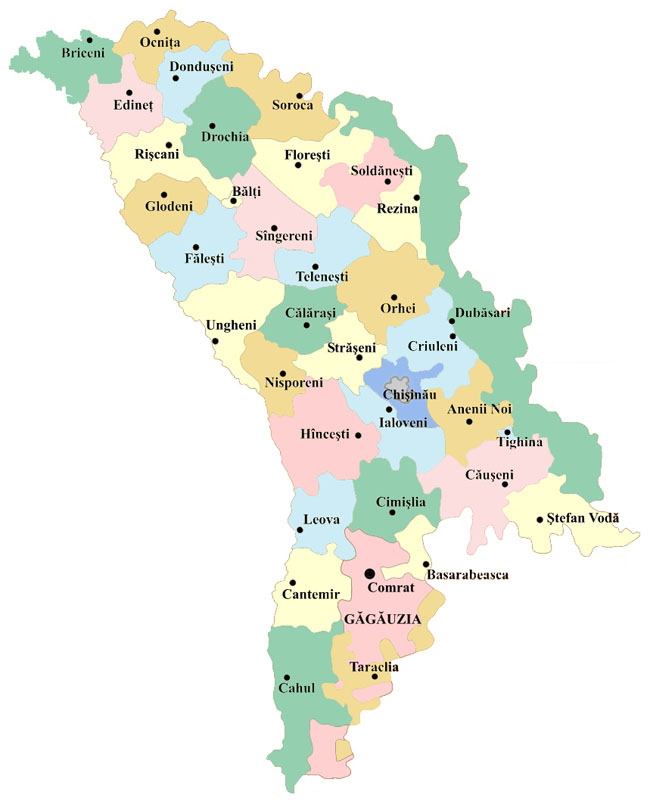
***Moldova***

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**Government Public Finance Database**



***User Manual***

**The World Bank**

**October 2018**

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# I. About BOOST

A core function of any government involves collecting and disbursing public funds and maintaining records of such expenditures. Budget execution reporting systems vary greatly in their organization, transparency, accuracy and level of detail. For public finance practionaires, the ability to easily access and analyze public finance data is key to providing thorough and timely advice to policymakers and relevant stakeholders. For government officials, rapid access to comprehensive public finance information in an easy-to-use format is essential for better decision-making.

The purpose of the BOOST project (started by the World Bank in early 2010) is to enhance transparency and efficiency in public finance management across the globe by improving access to public finance data and linking spending to relevant results. As of October 2018, the BOOST team has collected and processed detailed government expenditure and in some cases revenue data from more than 80 countries globally, including a dozen countries in the Europe and Central Asia (ECA) region of the World Bank, creating easy-to-use databases that have been employed by World Bank teams on a variety of projects.

In Moldova, the BOOST database has been constructed at the request of the Minister of Finance based on the detailed Treasury data provided to the World Bank by the Center for Information Technologies in Finance (CTIF, which includes the reorganized state enterprise Fintehinform).

This technical manual is intended to provide users with the background information they require to understand the database structure as well as how to produce basic analysis with BOOST. In particular, the manual describes the revised Moldova BOOST database which follows the new budget classification system (effective as of 2016) and how it compares to the previous BOOST versions BOOST and the old budget classification system.

For help with issues that are not addressed in the manual, please contact the World Bank BOOST team.

This document is organized into the following sections:

Part II outlines the Moldovan budget structure;

Part III presents the organization of the database;

Part IV provides examples of how to use BOOST through the Excel PivotTable interface;

The appendix contains the budget classification codes used in BOOST, as well as the bridge tables used to harmonize the old and new budget classification structures.

The BOOST team would like to thank staff at the Ministry of Finance and CTIF, as well as the growing BOOST user community of researchers and policymakers who continues to provide useful feedback as this project strives to grow and improve. We hope that this tool is helpful in opening new avenues for analysis and providing answers to important questions regarding the efficiency, equity, and effectiveness of public finances.

# The Moldova BOOST at a Glance

|  |  |  |
| --- | --- | --- |
| ***Country*** | | Moldova |
| ***Period*** | | 2010-2017 |
| ***Coverage*** | ***Level of government*** | General Government |
| ***Extrabudgetary funds*** | * State Social Insurance Fund * Mandatory Health Insurance Fund |
| ***Sectors*** | All |
| ***Administrative classification*** | ***Central*** | * Line ministries and other top-level central gov. institutions * Subordinate budget organizations |
| ***Local*** | * Districts (35) * Mayoralities/primarias (934) * Local budget organizations |
| ***Functional classification*** | ***COFOG-compatible*** | Yes |
| ***Sub functions*** | Available, 2 levels |
| ***Economic classification*** | ***GFS-compatible*** | Yes, GFS 2001 |
| ***Subcategories*** | Available, 5 levels |
| ***Program*** | | Available, 2 levels |
| ***Investment project*** | | Available, one level |

# II. Moldova Budget Structure

Moldova’s national public budget is composed of four parts, as shown in Figure 1 below: (i) the State Budget, BS; (ii) the Budgets of Administrative Territorial Units, BUAT; (iii) the Budget of the State Social Insurance fund, BASS; and (iv) the Budget of the Mandatory Health Insurance Fund, FAOAM.

|  |
| --- |
| ***Figure 1. Structure of the Moldova National Public Budget*** |

In Moldova, all general government public authorities/institutions, including the National Office of Social Insurance and the National Insurance Company, prepare and present their financial statements based on a unique budget classification system that is consistent with GFS 2001. Starting from 1 January 2018, financial accounting and reporting in the budgetary system of the Republic of Moldova are conducted in accordance with the new CoAs approved by the Order of the Minister of Finance No. 216 of 28 December 2015.[[1]](#footnote-1)

The new budget classification includes functional classification (COFOG-compatible), program classification, economic and organizational classification of budget expenditures and revenues, as well as classification by sources of financing of government expenditures. It contains six levels of economic classification (type, category, chapter, article, paragraph, and analysis), three levels of functional classification (main group, group, and sub-group), and three levels of program classification (program, sub-program, and activity).

Administratively, government spending units are classified into top-level public authorities (such as ministries at the central government level and districts or municipalities at the local government level, followed by their subordinate agencies, which are further subdivided into local and central government spending units.

To accurately account for all expenditures across levels of government, budget consolidation must be performed by netting out transfers across budgets and levels of government. Such transfers are contained within articles 191-194 (budget revenue transfers) and 291-294 (budget expenditure transfers) in Moldova’s economic budget classification.

# III. Database Organization

The BOOST government expenditure database was constructed on the basis of treasury data provided to the World Bank by the Center for Information Technologies in Finance (CTIF, which includes the reorganized state enterprise Fintehinform) under the auspices of the Moldovan Ministry of Finance (MoF). Data for state and ATU budgets were transmitted in XLS or CSV files covering annual expenditures from 2005 to 2017 and annual revenues for 2016 and 2017. A sample of the data from one such file can be seen in Table 1 below.

|  |
| --- |
| ***Table 1. Raw Data Sample*** |
|  |

At the time of BOOST construction, no detailed expenditure/revenue data was available for BASS and FAOAM budgets. Therefore, aggregated planned and executed budget totals for these extrabudgetary funds were taken from year-end budget execution reports available on the MoF website.

The BOOST database contains variables that correspond to fields in the treasury data that cover different types and levels of Moldova’s budget classification. Each variable is labeled with a standard BOOST name that identifies the type of budget classification to which the variable corresponds—e.g., *econ1* corresponds to the first (top) level of the country’s economic budget classification. A complete list of BOOST variables and descriptions can be found in Table 2[[2]](#footnote-2) below.

|  |  |
| --- | --- |
| ***Table 2. List of BOOST Variables*** | |
| **BOOST Variable** | **Variable Description** |
| ***Administrative Classification Variables*** | |
| admin1 | Level 1: Budget (Central/Local/Other) |
| admin2 | Level 2: Public Authority (Ministry or Raion) |
| admin3\_inter | Level 3 (intermediate): Intermediate Budget Institution (Central/Local) |
| admin3 | Level 3 (Central): Central Government Institution |
| admin4 | Level 4 (Local): Mayoralty |
| admin5 | Level 5 (Local): Local Government Institution |
| admin6 | Institution Type (available in the old budget classification prior to 2016) |
| ***Functional Classification Variables*** | |
| func1 | Level 1: Main Group |
| func2 | Level 2: Group |
| func3 | Level 2: Sub-group |
| func1\_old | Level 1: Main Group (available in the old budget classification prior to 2016) |
| func2\_old | Level 2: Group (available in the old budget classification prior to 2016) |
| ***Economic Classification Variables*** | |
| econ0 | Level 0: Filter – Revenues/Expenditures -- Economic Classification (Level 0) |
| econ1 | Level 1: Type -- Economic Classification (Level 1) |
| econ2 | Level 2: Category -- Economic Classification (Level 2) |
| econ3 | Level 3: Chapter -- Economic Classification (Level 3) |
| econ4 | Level 4: Paragraph-- Economic Classification (Level 4) |
| econ5 | Level 5: Article -- Economic Classification (Level 5) |
| econ6 | Level 6: Line Item -- Economic Classification (Level 6) |
| econ1\_old | Level 1: Article (old budget classification) |
| econ2\_old | Level 2: Line Item (old budget classification) |
| ***Program Classification Variables*** | |
| program1 | Level 1: Program |
| program2 | Level 2: Subprogram |
| activity | Activity |
| project | Investment project |
| ***Source of Financing of Government Expenditures*** | |
| fin\_source\_old | Source of Financing: Budget Component (old budget classification) |
| fin\_source1 | Budget Level -- Source of Financing (Level 1) |
| fin\_source2 | Budget sub-level -- Source of Financing (Level 2) |
| fin\_source3 | Component -- Source of Financing (Level 1) |
| fin\_source4 | Sub-component -- Source of Financing (Level 2) |
| fin\_source5 | Source of financing -- Source of Financing (Level 1) |
| fin\_source6 | Donor identifier -- Source of Financing (Level 2) |
| ***Other BOOST variables*** | |
| exp\_type | Expenditure Type |
| transfer | Intrabudgetary Transfers |
| year | Budget Year |
| ***Budgetary Amounts*** | |
| approved | Approved Budget (Lei) |
| adjusted | Adjusted Budget (Lei) |
| executed | Executed Budget (Lei) |

The database contains six variables that correspond to different levels in the administrative classification within the Moldova budget. The first level of administrative classification, *admin1*, identifies the budget, or government level, that incurred the expenditure: “Central” (state budget), “Local” (ATU budgets), or “Other” (extrabudgetary funds: BASS and FAOAM). The second level of administrative classification, *admin2*, specifies the public authority under which the funds were spent: ministries at the central government level and raions at the local government level.

Expenditures at each level of government are then broken down further: at the central government level, individual spending units (or institutions) are identified in *admin3*; at the local government level, mayoralties are listed in *admin4* and individual spending units (institutions) are identified in *admin5*.[[3]](#footnote-3) With the new budget classification, another level of subordination is added to the organizational hierarchy. The *admin3\_interm* variable identifies a central or local government intermediate budget institution which have subordinate budget entities.

Lastly, *admin6* contains a three-digit code for the type of institution that is listed in *admin3* or *admin5* (e.g., all primary schools are classified as *admin6* code 052). The admin6 variable budget dimension does not appear in the new budget classification effective as of 2016.

A visual representation of the administrative hierarchy before and after the budget classification change can be found in Figure 2 below.

|  |
| --- |
| *Figure 2. Hierarchy of Administrative Classification Variables prior to 2016 (left) and*  *as of 2016 (right).* |

Additionally, the database contains variables that correspond to the three levels in the functional classification (*func1, func2,* and *func3*) found in Moldova’s Chart of Accounts, five levels of economic classification (*econ1*, *econ2, econ3, econ4, econ5,* and *econ6*), three levels of program classification (*program1*, *subprogram* and *activity*), and one level variable that corresponds to investment projects.

The *fin\_source* variable identifies the source of financing for a particular expenditure. There are three broad sources of expenditure financing – *fin\_source1/fin\_source2*, which identify the budget level, *fin\_source3/fin\_source4*, which correspond to the budget component, and *fin\_source5/fin\_source6,* which identify the origin of financing (e.g. donor funding).

The database includes two additional custom variables: *exp\_type* and *transfer*. The variable *exp\_type* specifies the type of expenditures contained in a particular line of data, corresponding to four frequently used economic spending categories: “Personnel” costs (contained within the article 210000 of the Moldova economic budget classification); “Non-personnel recurrent” costs (all other articles in the 200000 economic family); “Capital” costs (all articles in the 300000 economic family); and “Other” (all other economic articles except article 100000, which identifies government revenues). These categories were defined in order to facilitate the common analytical uses of such expenditure breakdowns.

The *transfer* variable was defined to serve as a filter for quickly performing budget consolidation across levels of government by excluding intrabudgetary transfers. Economic articles 191-194 and 291-294 are identified as “Intrabudgetary transfers” (as described in the previous section), while all other articles are tagged with the “Excluding transfers” label. By selecting the latter category, the user should be able to calculate the consolidated total expenditures/revenues across budgets and levels of government. Similarly, the *econ0* variable serves as a filter to select either revenues or expenditures.

Finally, the database contains three variables that correspond to different budget amounts: *approved* contains the nominal amount (in lei) that was approved by Parliament in each year’s budget for a specific line item; *amended* lists the corresponding amount in the amended (year-end) budget; while *executed* contains actual expenditure (budget execution) associated with that line item. Computing deviations across these variables can provide useful analytical insight on patterns of overspending and underspending in the Moldovan budget.

The described above BOOST variables correspond to the new budget classification effective as of 2016. The new budget classification was mapped onto the previous BOOST structure. Each budget dimension (organizational, economic, functional, etc.) was harmonized separately subject to various degrees of limitation. The bridge tables used for the purpose of the harmonization/mapping exercise are discussed in greater detail in Chapter VI.

# IV. How to Use BOOST

For ease of use, the BOOST team has developed a standard user interface through which to access the BOOST government expenditure database with the help of Excel PivotTables.

*A PivotTable report is an interactive way to quickly summarize large amounts of data. Use a PivotTable report to analyze numerical data in detail and to answer unanticipated questions about your data. A PivotTable report is especially designed for:*

* *Querying large amounts of data in many user-friendly ways.*
* *Subtotaling and aggregating numeric data, summarizing data by categories and subcategories, and creating custom calculations and formulas.*
* *Expanding and collapsing levels of data to focus your results, and drilling down to details from the summary data for areas of interest to you.*
* *Moving rows to columns or columns to rows (or “pivoting”) to see different summaries of the source data.*
* *Filtering, sorting, grouping, and conditionally formatting the most useful and interesting subset of data to enable you to focus on the information that you want.*
* *Presenting concise, attractive, and annotated online or printed reports.*[[4]](#footnote-4)

PivotTables are straightforward and easy to use and allow for quick, customizable analyses of large amounts of data. This section presents several examples of use of the BOOST PivotTable interface to generate custom reports. With BOOST, as with many things in life, the best way to learn is by doing.[[5]](#footnote-5)

***Example 1: Time Trend Analysis***

Figure 3 below presents a simple example of time trend analysis at the macro level. It reports (in nominal terms) the total government expenditures from 2014 to 2017, broken down by the top-level functional classification. To generate this PivotTable, *func1* is placed in the “Row Labels” box, *year* in the “Column Labels” box, and *transfer* (“Excluding transfers”) and *econ0* (“Revenues/Expenditures”) variables are used as filters. The values in the body of the table consist of the sum of the *executed* variable.

|  |
| --- |
| ***Figure 3. Examining Government Expenditures across Years***  Moldova BOOST public finance database 2014-2017 v4.0.xlsx - Excel |

***Example 2: Composition Breakdown***

Figure 4 below presents a breakdown of 2017 government revenue by economic category and sub-category. To generate this PivotTable, *econ3* is placed in the “Row Labels” box, *econ2* in the “Column Labels” box, and *transfer* (“Excluding transfers”), *econ0* (“Revenues/Expenditures”) and *year* (“2017”) variables are used as filters. The values in the body of the table consist of the sum of the *executed* variable.

|  |
| --- |
| ***Figure 4. Examining the Composition of Budget Revenues by Type***  ***Moldova BOOST public finance database 2014-2017 v4.0.xlsx - Excel*** |

***Example 3: Geographic Variation***

Figure 5 below presents a breakdown of 2017 education expenditure by raion and expenditure type. To generate this PivotTable, *admin2* is placed in the “Row Labels” box, *exp\_type* in the “Column Labels” box, and *transfer* (“Excluding transfers”), *year* (“2017”), *admin1* (“Local”), *econ0* (“Revenues/Expenditures”), and *func1*(“09 Education”) variables are used as filters. The values in the body of the table consist of the sum of the *executed* variable.

|  |
| --- |
| ***Figure 5. Examining Differences in Spending across Geographic Areas***  ***Moldova BOOST public finance database 2014-2017 v4.0.xlsx - Excel*** |

# V. Glossary

*BOOST*: A project of the World Bank aimed at enhancing the transparency and efficiency of public spending across the globe by improving access to government expenditure data and linking spending to outcomes through rigorous public expenditure analysis. “BOOST” is not an acronym.

*BS*: State budget of the Republic of Moldova, which includes all public-sector spending at the central government level, except for expenditures by the autonomous social insurance and health insurance funds (BASS and FAOAM, respectively).

*ATU*: Administrative territorial units of the Republic of Moldova. These include 32 districts (“raions”), two municipalities (Chişinău and Bălţi), and the autonomous territorial unit of Gagauzia. BOOST expenditure data do not cover districts and municipalities on the left bank of the Nistru river (Transnistria).

*BUAT*: Budget of administrative territorial units, which includes spending by second-level authorities (districts/“raions”), first-level authorities (mayoralties/“primarias”), and all local government institutions.

*CoA*: Chart of accounts, a universal budget classification used by all state and local authorities in Moldova to report financial information to the State Treasury. The CoA contains classification codes for economic, functional, administrative, and other types of budget classification.

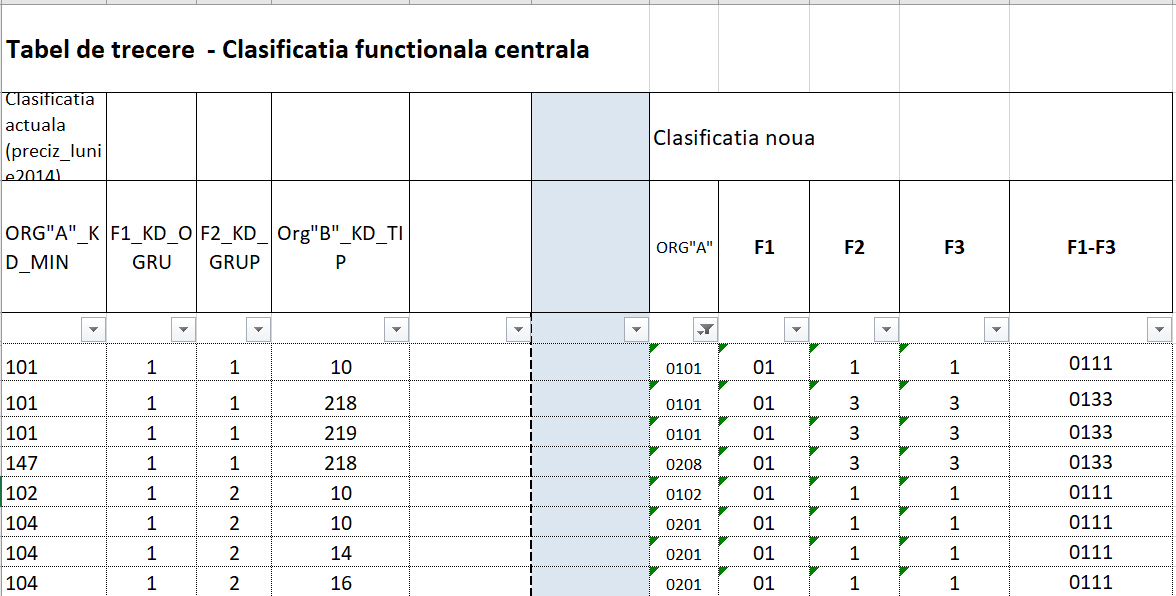
*FAOAM*: Mandatory medical insurance fund (“fondurilor asigurărilor obligatorii de asistenţă medicală”), a separate budget administered by the National Medical Insurance Company (CNAM).

*BASS*: State social insurance budget (“bugetului asigurărilor sociale de stat”), a separate budget administered by the National Social Insurance House (CNAS).

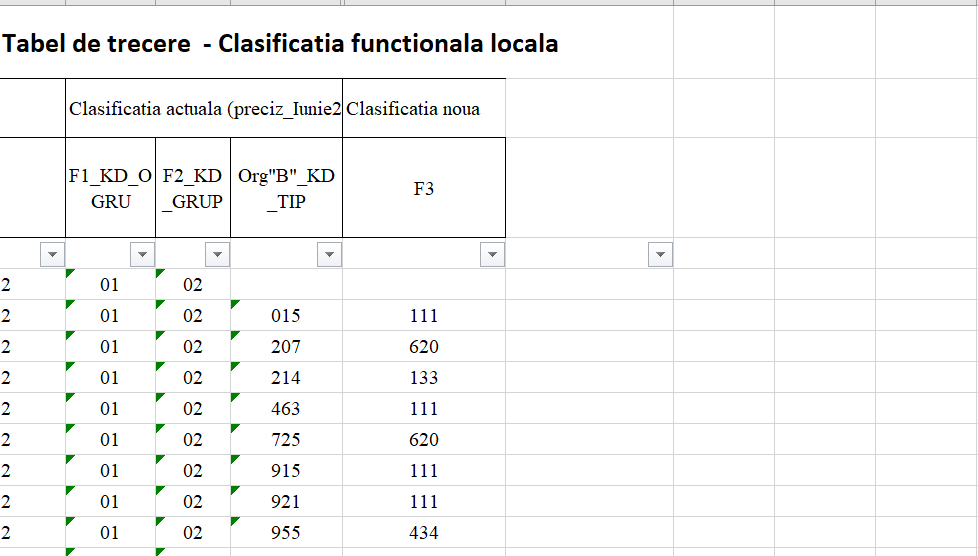
*MoF*: Ministry of Finance of the Republic of Moldova.

# VI. Budget Classification Bridge Tables

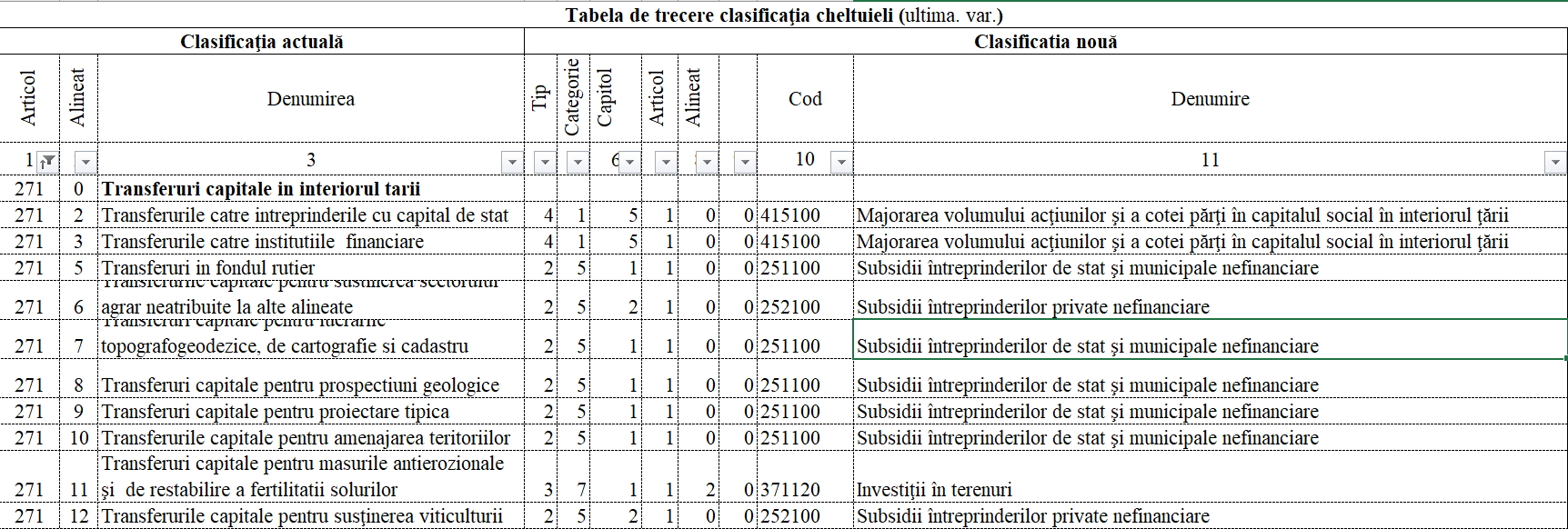
Bridge Table 1.1. The bellow bridge table captures the one-to-one relationationship between the old and new functional budget classifications at the central government level. Each row in the table is unique, representing the lowest level in the new functional clasisifcation (“func3) and its equivalent in the old budget classification. In addition to the functional identifies, the one-to-one relationship includes budget codes for line-ministries and budget institution type (old budget classification).



Bridge Table 1.2. The bellow bridge table captures the one-to-one relationationship between the old and new functional budget classifications at the local government level. Each row in the table is unique, identifying an element from the new budget classification (“func3”) and a corresponding entry from the old budget classification, which in addition to functional codes includes identifiers for budget institution type.



Bridge Table 2.1. The bellow bridge table captures the one-to-one relationship between the old and new economic budget classifications. Each row in the table is unique, representing the lowest level in the new economic classification (“econ6”) and its closets equivalent in the old economic budget classification.



When analyzing the harmonized historical BOOST data, the users should be mindul of certain data limitations. Although, the harmonization exercise was generally successful, some economic and functional budget items could be mapped one-to-one. There are several reasons for this: (i) aggregated old economic (2 levels) and functional (2 levels) budget classifications; (ii) migration of some recurrent items under GFS’86 to capital expenditures under GFS’2001; (iii) the inabiality to understand the nature of some economic transactions in the old budget classification (e.g. major donor funded projects recorded under one line), among others. Taken into account all these limitations, the users are advised to always consult the historical data while analyzing the harmonized BOOST accounts.

# Appendix. Budget Classification Codes

This appendix contains codes and descriptions for the variables in the Moldova BOOST database, except **admin3, admin4, admin5,** and **admin6** (from the old budget classification),which have been omitted in the interest of brevity. In addition, the appendix does not include any reference to the **program**, **sub-program**, **activity** and project **variables**.

|  |  |
| --- | --- |
| **admin1** | **admin1\_md** |
| 1 | Centrale |
| 2 | Locale |
| 3 | Alte |

|  |  |
| --- | --- |
| **admin2** | **admin2\_md** |
| 0271 | Casa Nationala de Asigurari Sociale |
| 0272 | Compania Nationala Asigurari in Medicina |
| 0101 | Secretariatul Parlamentului RM |
| 0102 | Aparatul Presedintelui Republicii Moldova |
| 0103 | Curtea Constitutionala |
| 0104 | Curtea de Conturi |
| 0201 | Cancelaria de Stat |
| 0202 | Ministerul Economiei |
| 0203 | Ministerul Finantelor |
| 0204 | Ministerul Justitiei |
| 0205 | Ministerul Afacerilor Interne |
| 0206 | Ministerul Afacerilor Externe si Integrarii Europene |
| 0207 | Ministerul Apararii |
| 0208 | Ministerul Dezvoltarii Regionale si Constructiilor |
| 0209 | Ministerul Agriculturii si Industriei Alimentare |
| 0210 | Ministerul Transporturilor si Infrasctructurii Drumurilor |
| 0211 | Ministerul Mediului |
| 0212 | Ministerul Educatiei |
| 0213 | Ministerul Culturii |
| 0214 | Ministerul Muncii, Protectiei Sociale si Familiei |
| 0215 | Ministerul Sanatatii |
| 0216 | Ministerul Tineretului si Sportului |
| 0217 | Ministerul Tehnologiei Informatiei si Comunicatiilor |
| 0218 | Ministerul Economiei si Infrastructurii |
| 0219 | Ministerul Agriculturii, Dezvoltarii Regionale si Mediului |
| 0220 | Ministerul Educatiei, Culturii si Cercetarii |
| 0221 | Ministerul Sanatatii, Muncii si Protectiei Sociale |
| 0241 | Biroul National de Statistica al Republicii Moldova |
| 0242 | Agentia Relatii Funciare si Cadastru |
| 0243 | Biroul Relatii Interetnice |
| 0244 | Agentia Moldsilva |
| 0245 | Agentia Rezerve Materiale |
| 0246 | Agentia Turismului |
| 0247 | Centrul National Anticoruptie |
| 0273 | Serviciul de Stat de Arhiva |
| 0274 | Consiliul National pentru Acreditare si Atestare |
| 0275 | Agentia Nationala pentru Siguranta Alimentelor |
| 0276 | Agentia Nationala de Asigurare a Calitatii in Invatamintul Profesional |
| 0277 | Agentia Nationala Antidoping |
| 0278 | Biroul de Curieri Speciali |
| 0279 | Centrul Serviciului Civil |
| 0301 | Consiliul Superior al Magistraturii |
| 0303 | Procuratura Generala |
| 0401 | Oficiul Avocatului Poporului |
| 0402 | Comisia Electorala Centrala |
| 0403 | Centrul National pentru Protectia Datelor cu Caracter Personal |
| 0404 | Consiliul Coordonator al Audiovizualului |
| 0405 | Consiliul Concurentei |
| 0406 | Serviciul de Informatii si Securitate |
| 0407 | Autoritatea Nationala de Integritate |
| 0408 | Serviciul de Protectie si Paza de Stat |
| 0409 | Consiliul pentru Prevenirea si Eliminarea Discriminarii si Asigurarii Egalitatii |
| 0410 | Agentia Nationala pentru Solutionarea Contestatiilor |
| 0501 | Academia de Stiinte a Moldovei |
| 0502 | Institutul National al Justitiei |
| 0503 | Institutia Publica Nationala a Audiovizualului Compania Teleradio-Moldova |
| 0504 | Fondul de Investitii Sociale |
| 0505 | Fondul de Dezvoltare Durabila Moldova |
| 0799 | Actiuni generale |
| 108 | urtea Suprema de Justitie |
| 257 | entrul pentru Drepturile Omului |
| 456 | ntreprinderea Mixta Farmaco S.A. |
| 457 | ocietatea pe Actiuni San Farm-Prim |
| 458 | entrul International de Expozitii Moldexpo S.A. |
| 001 | Consiliul municipal Chisinau |
| 003 | Consiliul municipal Balti |
| 010 | Consiliul raional Anenii Noi |
| 012 | Consiliul raional Basabareasca |
| 014 | Consiliul raional Briceni |
| 017 | Consiliul raional Cahul |
| 021 | Consiliul raional Cantemir |
| 025 | Consiliul raional Calarasi |
| 027 | Consiliul raional Causeni |
| 029 | Consiliul raional Cimislia |
| 031 | Consiliul raional Criuleni |
| 034 | Consiliul raional Donduseni |
| 036 | Consiliul raional Drochia |
| 038 | Consiliul raional Dubasari |
| 041 | Consiliul raional Edinet |
| 043 | Consiliul raional Falesti |
| 045 | Consiliul raional Floresti |
| 048 | Consiliul raional Glodeni |
| 053 | Consiliul raional Hincesti |
| 055 | Consiliul raional Ialoveni |
| 057 | Consiliul raional Leova |
| 060 | Consiliul raional Nisporeni |
| 062 | Consiliul raional Ocnita |
| 064 | Consiliul raional Orhei |
| 067 | Consiliul raional Rezina |
| 071 | Consiliul raional Riscani |
| 074 | Consiliul raional Singerei |
| 078 | Consiliul raional Soroca |
| 080 | Consiliul raional Straseni |
| 083 | Consiliul raional Soldanesti |
| 085 | Consiliul raional Stefan-Voda |
| 087 | Consiliul raional Taraclia |
| 089 | Consiliul raional Telenesti |
| 092 | Consiliul raional Ungheni |
| 096 | Consiliul raional ATU Gagauzia |

|  |  |
| --- | --- |
| **admin3\_inter** | **admin3\_md** |
| 0054 | Inspectoratul General pentru Situatii de Urgenta |
| 0058 | Departamentul Institutiilor Penitenciare |
| 0060 | Baza Speciala de Aprovizionare Medicala |
| 0063 | Inspectoratul Fiscal Principal de Stat |
| 0064 | Sectia Cultura Balti |
| 0065 | Serviciul Vamal |
| 0066 | Inspectoratul General al Politiei de Frontiera |
| 0067 | Inspectoratul General al Politiei |
| 0068 | Departamentul trupelor de carabineri |
| 0069 | Agentia Nationala pentru Ocuparea Fortei de Munca |
| 2001 | Directia asistenta sociala si protectia familiei mun. Balti |
| 2002 | Bugetul Sectia asistenta sociala si protectia familiei Riscani |
| 2003 | Bugetul Sectia asistenta sociala si protectia familiei Glodeni |
| 2004 | Directia asistenta sociala si protectia familiei Falesti |
| 2006 | Directia asistenta sociala si protectia familiei Singerei |
| 2008 | Directia de Invatamint, Tineret si Sport mun.Balti |
| 2011 | Bugetul Directia generala invatamint Cahul |
| 2013 | Bugetul Sectia asistenta sociala si protectia familiei Cahul |
| 2015 | Directia generala educatie Ialoveni |
| 2016 | Sectia cultura Ialoveni |
| 2018 | Sectia asistenta sociala si protectia familiei Ialoveni |
| 2023 | Bugetul Directiei educatiei Ungheni |
| 2025 | Bugetul Directiei asistenta sociala si protectia familiei Ungheni |
| 2028 | Directia municipala pentru protectia drepturilor copilului Chisinau |
| 2029 | Directia generala asistenta sociala a Consiliului municipal Chisinau |
| 2032 | Directia generala educatie, stiinta, tineret si sport a Consiliului municipal Chisinau |
| 2033 | Directia cultura a Consiliului municipal Chisinau |
| 2035 | Directia educatie, tineret si sport a sectorului Botanica |
| 2036 | Directia educatie, tineret si sport a sectorului Riscani |
| 2037 | Directia educatie, tineret si sport a sectorului Buiucani |
| 2038 | Directia educatie, tineret si sport a sectorului Ciocana |
| 2039 | Directia educatie, tineret si sport a sectorului Centru |
| 2042 | Directiea educatie Edinet |
| 2044 | Directia asistenta sociala si protectia familiei Edinet |
| 2047 | Directia Generala Educatie |
| 2048 | Sectia cultura Orhei |
| 2049 | Directia Generala Asistenta Sociala si Protectie a Familiei |
| 2052 | Directia educatie, cultura, tineret, sport si turism Causeni |
| 2053 | Directia Cultura, tineret,sport si turisn Causeni |
| 2055 | Directia asistenta sociala si protectie a familiei Causeni |
| 2060 | Sectia asistenta sociala si protectia familiei Stefan Voda |
| 2061 | Bugetul Sectia cultura Taraclia |
| 2062 | Bugetul Directia generala invatamint, tineret si sport Taraclia |
| 2063 | Bugetul Sectia asistenta sociala si protectia familiei Taraclia |
| 2070 | Directia generala invatamint Soroca |
| 2071 | Sectia cultura si turism Soroca |
| 2072 | Directia asistenta sociala si protectia familiei Soroca |
| 2079 | Bugetul Directia invatamint, Tineret si Sport UTA Gagauzia |
| 2086 | Bugetul Directia cultura UTA Gagauzia |
| 2090 | Bugetul Directia cultura Vulcanesti |
| 2101 | Directia invatamint Hincesti |
| 2102 | Directia cultura si turism Hincesti |
| 2106 | Directia asistenta sociala si protectia familiei Hincesti |
| 2119 | Directia asistenta sociala si protectia familiei Briceni |
| 2120 | Bugetul Sectia asistenta sociala si protectia familiei Ocnita |
| 2121 | Sectia asistenta sociala si protectia familiei Donduseni |
| 2122 | Bugetul Directia cultura Ceadir-Lunga |
| 2138 | Bugetul Directia cultura Comrat |
| 2156 | Bugetul Directia Tineret si Sport Comrat |
| 2162 | Bugetul Sectia asistenta sociala si protectia familiei Rezina |
| 2163 | Bugetul Sectia cultura Rezina |
| 2166 | Bugetul Directia generala invatamint, tineret si sport Rezina |
| 2170 | Bugetul Sectia asistenta sociala si protectia familiei Soldanesti |
| 2173 | Bugetul Directia generala invatamint, tineret si sport Soldanesti |
| 2189 | Directia Educatie Anenii Noi |
| 2190 | Sectia Cultura si turism Anenii Noi |
| 2192 | Directia Asistenta Sociala, Tineret si Protectia Familiei Anenii Noi |
| 2199 | Bugetul Directia generala invatamint, tineret si sport Criuleni |
| 2200 | Bugetul Sectia cultura Criuleni |
| 2202 | Bugetul Sectia asistenta sociala si protectia familiei Criuleni |
| 2210 | Bugetul Directia generala invatamint, tineret si sport Straseni |
| 2213 | Bugetul Sectia asistenta sociala si protectia familiei Straseni |
| 2220 | DIRECTIA INVATAMINT GENERAL DUBASARI |
| 2222 | Directia asistenta sociala si protectia familiei Dubasari(Cocieri) |
| 2227 | Directia generala invatamint, tineret si sport Stefan Voda |
| 2241 | Bugetul Directia generala invatamint, tineret si sport Leova |
| 2242 | Bugetul Directia generala invatamint, tineret si sport Cimislia |
| 2243 | Bugetul Directia generala invatamint, tineret si sport Basarabeasca |
| 2245 | Directia generala invatamint, tineret si sport Nisporeni |
| 2247 | Sectia asistenta sociala si protectia familiei Nisporeni |
| 2249 | Directia invatamint, tineret si sport Calarasi |
| 2251 | Directia asistenta sociala si protectia familiei Calarasi |
| 2255 | Directia generala invatamint, tineret si sport Floresti |
| 2256 | Sectia asistenta sociala si protectia familiei Floresti |
| 2265 | Bugetul Sectia asistenta sociala si protectia familiei Cimislia |
| 2270 | Directia generala invatamint, tineret si sport Drochia |
| 2271 | Directia asistenta sociala si protectia familiei Drochia |
| 2274 | Directia Educatie, Cultura si Turism |
| 2277 | Sectia cultura Donduseni |
| 2278 | Directia invatamint, tineret si sport Briceni |
| 2282 | Serviciul cultura Briceni |
| 2283 | Bugetul Directia generala invatamint, tineret si sport Ocnita |
| 2292 | Bugetul Directia generala invatamint, tineret si sport Glodeni |
| 2295 | Directia Generala Educatie Falesti |
| 2298 | Directia Educatiei Consiliului raional Singerei |
| 2301 | Bugetul Directia generala invatamint, tineret si sport Riscani |
| 2305 | Bugetul Sectia asistenta sociala si protectia familiei Cantemir |
| 2307 | Bugetul Directia generala invatamint, tineret si sport Cantemir |
| 2311 | Directia cultura si turism Calarasi |
| 2312 | Bugetul Sectia cultura Ocnita |
| 2314 | Bugetul Sectia cultura Ungheni |
| 2317 | Bugetul Sectia cultura Cantemir |
| 2318 | Sectia cultura Nisporeni |
| 2320 | Bugetul Sectia cultura Cimislia |
| 2327 | Sectia cultura Floresti |
| 2328 | Sectia cultura Drochia |
| 2343 | Bugetul Sectia cultura Glodeni |
| 2344 | Bugetul Directia cultura Tineret si sport Riscani |
| 2345 | Bugetul Sectia de cultura Falesti |
| 2368 | Agentia Nationala pentru Ocuparea Fortei de Munca |
| 2370 | Directia Cultura si Turism |
| 2399 | Directia asistenta sociala si protectia familiei Telenesti |
| 2400 | Directia educatie Telenesti |
| 2401 | Directa cultura, turism, tineret si sport Leova |
| 2402 | Directia asistenta sociala si protectia familiei Leova |
| 2403 | Directa asistenta sociala si protecta familiei Basarabeasca |
| 2404 | Directia Asistenta Sociala si Protectie a Familiei Straseni |
| 2405 | Sectia cultura Singerei |
| 2406 | Directia asistenta sociala si protectia familiei Stefan Voda |
| 2368 | Agentia Nationala pentru Ocuparea Fortei de Munca |
| 2370 | Directia Cultura si Turism |
| 2399 | Directia asistenta sociala si protectia familiei Telenesti |
| 2400 | Directia educatie Telenesti |
| 2401 | Directa cultura, turism, tineret si sport Leova |
| 2402 | Directia asistenta sociala si protectia familiei Leova |
| 2403 | Directa asistenta sociala si protecta familiei Basarabeasca |
| 2404 | Directia Asistenta Sociala si Protectie a Familiei Straseni |

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| **econ6** | **econ6\_md** |
| 211110 | Salariul de baza |
| 211120 | Sporuri si suplimente la salariul de baza |
| 211130 | Ajutor material |
| 211140 | Premieri |
| 211150 | Majorari conform deciziilor autoritatilor locale abilitate |
| 211180 | Remunerarea muncii angajatilor conform statelor |
| 211190 | Alte plati salariale |
| 211200 | Remunerarea muncii temporare |
| 211310 | Compensatie pentru alimentatie |
| 211320 | Compensatie pentru transport |
| 211330 | Compensatie pentru chiria spatiului locativ si pentru serviciile comunale |
| 211340 | Indemnizatii pentru membrii personalului misiunilor diplomatice si al oficiilor consulare |
| 211350 | Compensatie pentru echipament |
| 211390 | Alte plati |
| 212100 | Contributii de asigurari sociale de stat obligatorii |
| 212200 | Prime de asigurare obligatorie de asistenţă medicală |
| 212210 | Prime de asigurare obligatorie de asistenta medicala achitate de angajatori pe teritoriul tarii |
| 220000 | Bunuri si servicii |
| 222110 | Energie electrica |
| 222120 | Gaze |
| 222130 | Energie termica |
| 222140 | Apa si canalizare |
| 222190 | Alte servicii comunale |
| 222210 | Servicii informationale |
| 222220 | Servicii de telecomunicatii |
| 222300 | Servicii de locatiune |
| 222400 | Servicii de transport |
| 222500 | Servicii de reparatii curente |
| 222600 | Formare profesionala |
| 222700 | Deplasari de serviciu |
| 222710 | Deplasari de serviciu in interiorul tarii |
| 222720 | Deplasari de serviciu peste hotare |
| 222810 | Servicii medicale |
| 222820 | Servicii de asigurare medicala achitate peste hotare |
| 222900 | Alte servicii |
| 222910 | Servicii editoriale |
| 222920 | Servicii de protocol |
| 222930 | Servicii de cercetari stiintifice contractate |
| 222940 | Servicii de paza |
| 222950 | Servicii judiciare si servicii de asistenta juridica garantata de stat |
| 222960 | Servicii de evaluare a activelor |
| 222970 | Servicii bancare |
| 222980 | Servicii postale si distribuire a drepturilor sociale |
| 222990 | Servicii neatribuite altor aliniate |
| 241100 | Dobinzi pe imprumuturi externe |
| 241900 | Alte dobinzi achitate la datoria externa |
| 242000 | Dobinzi achitate la datoria interna |
| 242200 | Dobinzi pe valori mobiliare de stat emise pe piata primara |
| 242300 | Dobinzi pe valori mobiliare de stat convertite |
| 242500 | Dobînzi la valori mobiliare de stat emise pentru alte scopuri |
| 242510 | Dobinzi la valori mobiliare de stat emise pentru asigurarea stabilitatii financiare |
| 242520 | Dobinzi la valori mobiliare de stat emise pentru crearea unei rezerve de lichiditati |
| 242600 | Dobînzi pe valori mobiliare de stat emise în formă materializată |
| 242700 | Dobinzi pe imprumuturi acordate de institutiile financiare |
| 242900 | Dobinzi pe alte imprumuturi interne |
| 243000 | Dobinzi la imprumuturile altor nivele ale sistemului bugetar |
| 243200 | Dobinzi achitate pentru imprumuturile contractate de la bugete de alt nivel |
| 250000 | Subsidii |
| 251100 | Subsidii acordate intreprinderilor de stat si municipale nefinanciare |
| 251200 | Subsidii acordate institutiilor de stat si municipale financiare |
| 252100 | Subsidii acordate intreprinderilor private nefinanciare |
| 252200 | Subsidii acordate institutiilor private financiare |
| 253000 | Subsidii acordate organizatiilor obstesti |
| 254000 | Subsidii acordate autoritatilor/institutiilor publice la autogestiune |
| 263000 | Granturi oferite persoanelor fizice |
| 271100 | Pensii de asigurări sociale |
| 271200 | Indemnizatii de asigurari sociale |
| 271700 | Solda militarilor, sporurile şi suplimentele la ea |
| 271900 | Alte prestatii de asigurari sociale |
| 272000 | Prestatii de asistenta sociala |
| 272100 | Pensii de asistenta sociala |
| 272200 | Suplimente la pensii de asistenta sociala |
| 272300 | Indemnizatii de asistenta sociala |
| 272400 | Alocatii |
| 272500 | Compensatii |
| 272600 | Ajutoare banesti |
| 272700 | Credite preferentiale |
| 272900 | Alte prestatii de asistenta sociala |
| 273100 | Indemnizatii membrilor familiilor personalului misiunilor diplomatice si al oficiilor consulare |
| 273200 | Indemnizatii la incetarea actiunii contractului de munca |
| 273300 | Indemnizatii viagere |
| 273400 | Compensaţii pentru procurarea spaţiului locativ |
| 273500 | Indemnizatii pentru incapacitatea temporara de munca achitate din mijloacele financiare ale angajato |
| 273600 | Achitarea indemnizatiei alesului local la expirarea mandatului |
| 273900 | Alte prestatii sociale ale angajatorilor |
| 281000 | Alte cheltuieli curente |
| 281110 | Cotizatii in organizatiile internationale |
| 281120 | Cotizatii in organizatiile din tara |
| 281211 | Burse de studii studentilor autohtoni |
| 281212 | Burse de studii studentilor de peste hotarele republicii |
| 281220 | Burse sociale |
| 281221 | Burse sociale studentilor autohtoni |
| 281222 | Burse sociale studentilor de peste hotarele republicii |
| 281230 | Alte plati asociate cu bursa |
| 281300 | Despăgubiri civile |
| 281310 | Compensatii persoanelor represate si ulterior reabilitate |
| 281320 | Compensatii pentru averea persoanelor represate si ulterior reabilitate |
| 281330 | Compensatii unice membrilor familiilor persoanelor reabilitate |
| 281340 | Ajutoare populatiei care a suferit in urma calamitatilor naturale |
| 281350 | Plati aferente indexarii esalonate a depunerilor cetatenilor la Banca de Economii |
| 281360 | Plăţi aferente documentelor executorii |
| 281361 | Plati aferente documentelor executorii cu executare benevola |
| 281362 | Plati aferente documentelor executorii cu executare silita |
| 281390 | Alte despagubiri |
| 281400 | Taxe, amenzi, penalitati si alte plati obligatorii |
| 281500 | Rambursarea mijloacelor bugetare din anii precedenti la autoritatea/institutia bugetara |
| 281600 | Alte cheltuieli in baza de contracte cu persoane fizice |
| 281700 | Solda militarilor, sporurile si suplimentele la ea |
| 281800 | Comanda de stat pentru pregatirea cadrelor |
| 281811 | Comanda de stat pentru pregatirea cadrelor |
| 281812 | Indemnizatii membrilor Consiliului pentru dezvoltarea strategica institutionala |
| 281900 | Alte cheltuieli curente |
| 282100 | Cheltuieli capitale pentru lucrari topografogeodezice, de cartografie si cadastru |
| 282900 | Cheltuieli capitale neatribuite la alte categorii |
| 290000 | Transferuri acordate în cadrul budgetului public national |
| 291100 | Transferuri acordate între bugetul de stat şi bugetele locale de nivelul II |
| 294000 | Transferuri acordate intre bugetele locale a diferitor unităţi administrativ-teritoriale |
| 300000 | Active nefinanciare |
| 310000 | Mijloace fixe |
| 311110 | Procurarea cladirilor |
| 311120 | Reparatii capitale ale cladirilor |
| 311190 | Alte majorari a valorii cladirilor |
| 311210 | Realizarea cladirilor |
| 311290 | Alte micsorari a valorii cladirilor |
| 312110 | Procurarea constructiilor speciale |
| 312120 | Reparatii capitale ale constructiilor speciale |
| 312210 | Realizarea constructiilor speciale |
| 313110 | Procurarea instalatiilor de transmisie |
| 313120 | Reparatii capitale ale instalatiilor de transmisie |
| 313210 | Realizarea instalatiilor de transmisie |
| 314000 | Maşini şi utilaje |
| 314110 | Procurarea masinilor si utilajelor |
| 314120 | Reparatii capitale ale masinilor si utilajelor |
| 314190 | Alte majorari a valorii masinilor si utilajelor |
| 314210 | Realizarea masinilor si utilajelor |
| 315110 | Procurarea mijloacelor de transport |
| 315120 | Reparatii capitale ale mijloacelor de transport |
| 315210 | Realizarea mijloacelor de transport |
| 316110 | Procurarea uneltelor si sculelor, inventarului de producere si gospodaresc |
| 316120 | Reparatii capitale ale uneltelor si sculelor, inventarului de producere si gospodaresc |
| 316140 | Reevaluarea uneltelor si sculelor, inventarului de producere si gospodaresc- majorarea valorii |
| 316190 | Alte majorari a valorii uneltelor si sculelor, inventarului de producere si gospodaresc |
| 316210 | Realizarea uneltelor si sculelor, inventarului de producere si gospodaresc |
| 317110 | Procurarea activelor nemateriale |
| 317130 | Intrari gratuite de active nemateriale |
| 317190 | Alte majorari a valorii activelor nemateriale |
| 317210 | Realizarea activelor nemateriale |
| 318000 | Alte mijloace fixe |
| 318110 | Procurarea altor mijloace fixe |
| 318120 | Reparatii capitale ale altor mijloace fixe |
| 318130 | Intrari gratuite de alte mijloace fixe |
| 318190 | Alte majorari ale valorii altor mijloace fixe |
| 318210 | Realizarea altor mijloace fixe |
| 319100 | Investitii capitale in active nemateriale in curs de execuitie |
| 319210 | Cladiri in curs de executie |
| 319220 | Constructii speciale in curs de executie |
| 319230 | Instalatii de transmisie in curs de executie |
| 319240 | Pregatirea proiectelor |
| 319290 | Alte investitii capitale in active materiale in curs de executie |
| 319410 | Realizarea cladirilor in curs de executie |
| 320000 | Rezerve materiale ale statului |
| 321110 | Procurarea rezervelor materiale de stat |
| 322110 | Procurarea rezervelor de mobilizare |
| 331000 | Combustibil, carburanţi şi lubrifianţi |
| 331110 | Procurarea combustibilului, carburantilor si lubrifiantilor |
| 331130 | Intrari gratuite de combustibil, carburanti si lubrifianti |
| 331140 | Reevaluarea combustibilului, carburantilor si lubrifiantilor - majorarea valorii |
| 331190 | Alte majorari a valorii combustibilului, carburantilor si lubrifiantilor |
| 331210 | Realizarea combustibilului, carburantilor si lubrifiantilor |
| 331230 | Casarea combustubilului, carburantilor si lubrifiantilor |
| 332110 | Procurarea pieselor de schimb |
| 332190 | Alte majorari a valorii pieselor de schimb |
| 332210 | Realizarea pieselor de schimb |
| 332230 | Casarea pieselor de schimb |
| 333000 | Produse alimentare |
| 333110 | Procurarea produselor alimentare |
| 333130 | Intrari gratuite de produse alimentare |
| 333140 | Reevaluarea produselor alimentare - majorarea valorii |
| 333190 | Alte majorari ale valorii de produse alimentare |
| 333210 | Realizarea produselor alimentare |
| 333230 | Casarea produselor alimentare |
| 334000 | Medicamente şi materiale sanitare |
| 334110 | Procurarea medicamentelor si materialelor sanitare |
| 334140 | Reevaluare medicamentelor si materialelor sanitare - majorarea valorii |
| 334210 | Realizarea medicamentelor si materialelor sanitare |
| 334230 | Casarea medicamentelor si materialelor sanitare |
| 334280 | Medicamente si materiale sanitare transmise la terti |
| 334290 | Alte micsorari a valorii medicamentelor si materialelor sanitare |
| 335000 | Materiale pentru scopuri didactice, ştiinţifice şi alte scopuri |
| 335110 | Procurarea materialelor pentru scopuri didactice, stiintifice si alte scopuri |
| 335130 | Intrari gratuite de materiale pentru scopuri didactice, stiintifice si alte scopuri |
| 335140 | Reevaluarea materialelor pentru scopuri didactice, stiintifice si alte scopuri |
| 335190 | Alte majorari a valorii materialelor pentru scopuri didactice, stiintifice si alte scopuri |
| 335210 | Realizarea materialelor pentru scopuri didactice, stiintifice si alte scopuri |
| 335230 | Casarea materialelor pentru scopuri didactice, stiintifice si in alte scopuri |
| 336000 | Materiale de uz gospodăresc şi rechizite de birou |
| 336110 | Procurarea materialelor de uz gospodaresc si rechizitelor de birou |
| 336130 | Intrari gratuite de materiale de uz gospodaresc si rechizite de birou |
| 336140 | Reevaluare materialelor de uz gospodaresc si rechizitelor de birou - majorarea valorii |
| 336190 | Alte majorari a valorii materialelor de uz gospodaresc si rechizitelor de birou |
| 336210 | Realizarea materialelor de uz gospodaresc si rechizitelor de birou |
| 336230 | Casarea materialelor de uz gospodaresc si rechizite de birou |
| 337110 | Procurarea materialelor de constructie |
| 337210 | Realizarea materialelor de constructie |
| 338000 | Accesorii de pat, îmbrăcăminte, încălţăminte |
| 338110 | Procurarea accesorilor de pat, imbracamintei, incaltamintei |
| 338190 | Alte majorari a valorii accesoriilor de pat, imbracamintei, incaltamintei |
| 338210 | Realizarea accesoriilor de pat, imbracamintei, incaltamintei |
| 338230 | Casarea accesoriilor de pat, imbracamintei, incaltamintei |
| 339110 | Procurarea altor materiale |
| 339190 | Alte majorari ale valorii de alte materiale |
| 339210 | Realizarea altor materiale |
| 343210 | Realizarea produselor finite ale unitatilor de productie |
| 344210 | Realizarea productiei finite a gospodariilor agricole auxiliare |
| 351110 | Procurarea marfurilor |
| 361110 | Procurarea metalelor si pietrelor pretioase |
| 363110 | Procurarea activelor mostenirii culturale |
| 364110 | Procurarea altor valori |
| 371110 | Procurarea terenurilor |
| 371120 | Investitii in terenuri |
| 371140 | Reevaluarea terenurilor - majorarea valorii |
| 371210 | Realizarea terenurilor |
| 372210 | Realizarea resurselor naturale |
| 400000 | Active financiare |
| 414500 | Împrumuturi recreditate bugetelor de alt nivel |
| 414600 | Împrumuturi recreditate instituţiilor nefinanciare |
| 414700 | Împrumuturi recreditate instituţiilor financiare |
| 414820 | Dezafectarea mijloacelor bugetare pentru onorarea garanţiilor de stat pentru împrumuturi de stat int |
| 415100 | Majorarea volumului acţiunilor şi a cotei părţi în capitalul social în interiorul ţării |
| 415110 | Procurarea pachetelor de acţiuni |
| 415200 | Procurarea cotei părţi în capital social |
| 442310 | Acordarea creditelor în cadrul bugetului de stat |
| 442320 | Rambursarea creditelor în cadrul bugetului de stat |

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| **func3** | **func3\_md** |
| 0111 | Autoritati legislative si executive |
| 0112 | Servicii bugetar-fiscale |
| 0113 | Afaceri externe |
| 0132 | Servicii de planificare si statistica |
| 0133 | Alte servicii generale |
| 0140 | Cercetari stiintifice fundamentale |
| 0150 | Cercetari stiintifice aplicate legate de servicii de stat cu destinatie generala |
| 0161 | Servicii electorale |
| 0169 | Alte servicii de stat cu destinatie generala |
| 0171 | Serviciul datoriei interne |
| 0172 | Serviciul datoriei externe |
| 0210 | Forte de aparare nationala |
| 0259 | Alte servicii in domeniul apararii nationale |
| 0311 | Politie |
| 0312 | Trupe de carabinieri |
| 0313 | Securitate nationala |
| 0314 | Politia de frontiera |
| 0319 | Alte servicii in domeniul afacerilor interne |
| 0321 | Servicii de pompieri si salvatori |
| 0323 | Alte servicii de salvare in situatii exceptionale |
| 0331 | Magistrat |
| 0332 | Infaptuirea judecatii |
| 0333 | Procuratura |
| 0334 | Probatiune |
| 0339 | Alte servicii in domeniul justitiei |
| 0340 | Sistemul penitenciar |
| 0350 | Cercetari stiintifice aplicate in domeniul ordinii publice si securitatii nationale |
| 0369 | Alte servicii in domeniul ordinii publice si securitatii nationale |
| 0411 | Servicii generale economice si comerciale |
| 0412 | Servicii generale in domeniul fortei de munca |
| 0419 | Alte servicii economice generale |
| 0421 | Agricultura |
| 0422 | Gospodarie silvica |
| 0429 | Alte servicii in domeniul agriculturii, gospodariei silvice, gospodariei piscicole si gospodariei de |
| 0432 | Petrol si gaze naturale |
| 0434 | Alte tipuri de combustibil |
| 0435 | Electricitate |
| 0436 | Alte tipuri de energie |
| 0439 | Alte servicii in domeniul energeticii |
| 0441 | Extractia resurselor minerale |
| 0442 | Industrie prelucratoare |
| 0443 | Constructii |
| 0449 | Alte servicii in domeniul constructiilor |
| 0451 | Transport rutier |
| 0452 | Transport naval |
| 0453 | Transport feroviar |
| 0455 | Conducte si alte tipuri de transport |
| 0459 | Alte servicii in domeniul transporturilor |
| 0460 | Comunicatii |
| 0461 | Comunicatii |
| 0473 | Turism |
| 0474 | Servicii economice multifunctionale |
| 0482 | Cercetari stiintifice aplicate in agricultura, gospodaria silvica, gospodaria piscicola si gospodari |
| 0483 | Cercetari stiintifice aplicate in domeniul combustibilului si energiei |
| 0487 | Cercetari stiintifice aplicate in alte domenii ale economiei |
| 0499 | Alte activitati economice |
| 0510 | Colectarea si distrugerea deseurilor |
| 0530 | Protectie impotriva poluarii mediului |
| 0540 | Protectie a biodiversitatii |
| 0550 | Cercetari stiintifice aplicate in domeniul protectiei mediului |
| 0569 | Alte servicii in domeniul protectiei mediului |
| 0610 | Gospodaria de locuinte |
| 0620 | Dezvoltare comunala si amenajare |
| 0630 | Aprovizionarea cu apa |
| 0640 | Iluminarea strazilor |
| 0669 | Alte servicii in domeniul gospodariei de locuinte si gospodariei serviciilor comunale |
| 0711 | Produse farmaceutice |
| 0721 | Servicii medicale generale |
| 0722 | Servicii medicale specializate |
| 0731 | Servicii spitalicesti generale |
| 0732 | Servicii spitalicesti specializate |
| 0734 | Servicii de recuperare a sanatatii |
| 0740 | Servicii de sanatate publica |
| 0750 | Cercetari stiintifice aplicate in domeniul ocrotirii sanatatii |
| 0761 | Administrarea in domeniul ocrotirii sanatatii |
| 0762 | Administrarea sistemului asigurarii obligatorii de asistenta medicala |
| 0769 | Alte servicii in domeniul ocrotirii sanatatii |
| 0811 | Servicii de odihna |
| 0812 | Servicii de sport si cultura fizica |
| 0813 | Servicii pentru tineret |
| 0820 | Servicii in domeniul culturii |
| 0831 | Televiziune si radiodifuziune |
| 0832 | Presa |
| 0840 | Servicii legate de culte si alte societati |
| 0850 | Cercetari stiintifice aplicate in domeniul culturii |
| 0861 | Alte servicii in domeniul culturii, cultelor si odihnei |
| 0862 | Alte servicii in domeniul tineretului si sportului |
| 0911 | Educatie timpurie |
| 0912 | Invatamint primar |
| 0921 | Invatamint gimnazial |
| 0922 | Invatamint liceal |
| 0931 | Invatamint profesional - tehnic secundar |
| 0932 | Invatamint profesional - tehnic postsecundar |
| 0941 | Invatamint superior |
| 0942 | Invatamint superior postuniversitar |
| 0950 | Invatamint nedefinit dupa nivel |
| 0960 | Servicii afiliate invatamintului |
| 0989 | Alte servicii in domeniul invatamantului |
| 1012 | Protectie in caz de incapacitate de munca |
| 1020 | Protectie persoanelor in etate |
| 1040 | Protectie a familiei si a copiilor |
| 1050 | Protectie in caz de somaj |
| 1060 | Protectie in domeniul asigurarii cu locuinte |
| 1070 | Protectie impotriva excluziunii sociale |
| 1091 | Administrare în domeniul protecţiei sociale |
| 1092 | Administrare în sistemul public de asigurări sociale |
| 1099 | Alte servicii de protecție socială |

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| **func2\_old** | **func2\_old\_md** | **func2\_en** |
| 01.00 | Servicii de stat cu destinatie generala | General purpose state services |
| 01.01 | Autoritati legislative | Legislative authorities |
| 01.02 | Autoritati executive | Executive authorities |
| 01.03 | Activitate financiara, bugetar-fiscala si de control | Financial, budget/taxation and control services |
| 01.04 | Servicii de planificare si statistica | Planning and statistics services |
| 01.08 | Autoritati si servicii cu destinatie generala neatribuite la alte grupe | General purpose authorities and services not attributable to any other group |
| 01.10 | Organe administrative | Administrative authorities |
| 02.00 | Activitatea externa | Foreign relations |
| 02.01 | Colaborare internationala | International cooperation |
| 02.02 | Realizare a acordurilor internationale | International agreements |
| 02.03 | Relatii economice, culturale, stiintifice si informationale internationale | International economic, cultural, research and information relations |
| 02.04 | Misiuni diplomatice | Diplomatic missions |
| 02.10 | Organe administrative | Administrative authorities |
| 03.00 | Apararea nationala | National defense |
| 03.01 | Armata Nationala | National army |
| 03.02 | Fortele de mentinere a pacii | Peace-keeping forces |
| 03.10 | Organe administrative | Administrative authorities |
| 04.00 | Justitia | Justice |
| 04.01 | Autoritatea de jurisdictie constitutionala | Constitutional jurisdiction authorities |
| 04.03 | Instante judecatoresti | Courts |
| 04.04 | Procuratura | Attorney General's office |
| 04.05 | Notariate | Notaries |
| 04.06 | Autoritati din domeniul justitiei neatribuite la alt grupe | Justice authorities unattributable to any other group |
| 04.07 | Executare judecatoreasca | Court decision enforcement |
| 04.10 | Organe administrative | Administrative authorities |
| 05.00 | Mentinerea ordinii publice si securitatea nationala | Enforcement of public order and national security |
| 05.01 | Organe ale afacerilor interne | Internal affairs authorities |
| 05.02 | Trupe de carabinieri | Carabineer troops |
| 05.03 | Penitenciare | Penitentiaries |
| 05.04 | Organe ale securitatii nationale | National security authorities |
| 05.06 | Protectie civila si situatii exceptionale | Civil protection and emergency situations |
| 05.09 | Autoritati si servicii de mentinere a ordinii publice si de securitate nationala, neatribuite la alte grupe | Public order enforcement and national security services and authorities unattributable to any other group |
| 05.10 | Organe administrative | Administrative authorities |
| 06.00 | Invatamint | Education |
| 06.01 | Invatamint prescolar | Preschool education |
| 06.02 | Invatamint primar | Primary education |
| 06.03 | Invatamint secundar | Secondary education |
| 06.04 | Invatamint superior | Higher education |
| 06.05 | Invatamint postuniversitar | Postgraduate education |
| 06.06 | Cursuri si institutii de perfectionare a cadrelor | Staff training and retraining courses |
| 06.07 | Institutii si activitati in domeniul invatamintului neatribuite la alte grupe | Education activities and facilities unattributable to any other group |
| 06.08 | Invatamint mediu de specialitate | Secondary vocational education |
| 06.10 | Organe administrative | Administrative authorities |
| 07.00 | Stiinta si inovarea | Research and innovations |
| 07.01 | Cercetari stiintifice fundamentale | Fundamental research |
| 07.02 | Cercetari stiintifice aplicate | Applied research |
| 07.03 | Pregatire a cadrelor stiintifice | Training for research staff |
| 07.04 | Institutii si activitati in sfera stiintei si inovarii neatribuite la alte grupe | Research and innovation activities and facilities unattributable to any other group |
| 07.10 | Organe administrative | Administrative authorities |
| 08.00 | Cultura, arta, sportul si activitatile pentru tineret | Culture, arts, sports and youth activities |
| 08.01 | Organizare a odihnei | Recreational events |
| 08.02 | Activitati in domeniul culturii | Cultural events |
| 08.03 | Radioteleviziune | TV and radio broadcasting |
| 08.04 | Presa periodica si edituri | Periodicals and written media |
| 08.05 | Sport | Sports |
| 08.06 | Institutii si actvitati in domeniul culturii, artei si sportului neatribuite la alte grupe | Culture, arts and sports activities and facilities unattributable to any other group |
| 08.07 | Activitati pentru tineret | Youth activities |
| 08.10 | Organe administrative | Administrative authorities |
| 09.00 | Ocrotirea sanatatii | Healthcare |
| 09.01 | Spitale | Hospitals |
| 09.02 | Policlinici si centre ale medicilor de familie | Outpatient clinics and primary health care centers |
| 09.03 | Servicii si institutii sanitaro-epidemiologice si de profilaxie | Preventive medicine and prevention services and facilities |
| 09.05 | Institutii si servicii in domeniul ocrotirii sanatatii neatribuite la alte grupe | Health care services and facilities unattributable to any other group |
| 09.06 | Programe nationale de ocrotire a sanatatii | National health programs |
| 09.07 | Servicii legate de asigurarea obligatorie de asistenta medicala | Mandatory health insurance linked services |
| 09.10 | Organe administrative | Administrative authorities |
| 10.00 | Asigurarea si asistenta sociala | Social care and social insurance |
| 10.01 | Pensii ale militarilor | Pensions for the military |
| 10.02 | Pensiile si indemnizatiile viagere ale judecatorilor si procurorilor | Lifelong pensions and allowances of judges and prosecutors |
| 10.03 | Institutii ale asistentei sociale | Social care facilities |
| 10.05 | Compensarea pierderilor suportate de intreprinderile din transport in legatura cu acordarea de inlesniri unor categorii de populatie | Compensations for the transportation companies' loss owing to the indemnities granted to certain groups of people |
| 10.06 | Indexarea esalonata a depunerilor cetatenilor la Banca de Economii S.A. | Phased indexing of citizens' deposits at the Banca de Economii |
| 10.10 | Organe administrative | Administrative authorities |
| 10.11 | Institutii si servicii in domeniul asigurarii si asistentei sociale neatribuite la alte grupe | Social care and social insurance services and facilities unattributable to any other group |
| 10.13 | Compensatii si indemnizatii nominative | Nominative compensations and indemnities |
| 10.16 | Compensarea diferentei de preturi la combustibil si energie electrica in legatura cu acordarea inlesnirilor unor categorii de populatie | Compensation for the differences of fuel and electricity prices about the facilities granted to certain categories of population |
| 10.18 | Subventionare dobinzii si rambursare creditelor bancare preferentiale acordate populatiei si cooperativelor de constructie a locuintelor | Subsidies for the interest and repayment of preferential bank loans granted to population and housing construction cooperative organizations |
| 10.20 | Fonduri de sustinere sociala a populatiei | Population social support funds |
| 10.21 | Prestatii sociale si pensii achitate prin bugetul asigurarilor sociale de stat | Social benefits and pensions paid through the state social insurance budget |
| 10.22 | Compensare a diferentei de tarif la resursele energetice livrate consumatorilor casnici | Compensation for the gap in the power tariffs paid by households |
| 10.23 | Transferuri pentru acoperirea deficitului bugetului asigurarilor sociale de stat | Transfers to recoup the state social insurance budget deficit |
| 11.00 | Agricultura,gospodaria silvica,gospodaria piscicola si gospodaria apelor | Agriculture, forestry, fishery and water service |
| 11.01 | Agricultura | Agriculture |
| 11.02 | Gospodarie silvica | Forestry |
| 11.03 | Gospodarie piscicola | Fishery |
| 11.04 | Gospodarie a apelor | Water service |
| 11.05 | Activitati si servicii in domeniul agriculturii, gospodariei silvice, gospodariei piscicole si gospodariei apelor neatribuite la alte grupe | Agriculture, forestry, fishery and water services and activities unattributable to any other group |
| 11.10 | Organe administrative | Administrative authorities |
| 12.00 | Protectia mediului si hidrometeorologia | Environment Protection and Hydrometeorology |
| 12.01 | Protectie a mediului | Environment Protection |
| 12.03 | Hidrometeorologie | Hydrometeorology |
| 12.05 | Activitati in domeniul protectiei mediului si hidrometeorologiei neatribuite la alte grupe | Environment protection and hydrometeorology activities unattributable to any other group |
| 12.10 | Organe administrative | Administrative authorities |
| 13.00 | Industria si constructiile | Industry and Construction |
| 13.01 | Industrie extractiva | Mining industry |
| 13.02 | Industrie prelucratoare | Processing industry |
| 13.03 | Industrie usoara | Light industry |
| 13.04 | Constructii | Constructions |
| 13.05 | Activitati si servicii in domeniul industriei si constructiilor neatribuite la alte grupe | Industry and construction services and activities unattributable to any other group |
| 13.10 | Organe administrative | Administrative authorities |
| 14.00 | Transporturile, gospodaria drumurilor, comunicatiile si informatica | Transports, roads, communications and IT |
| 14.01 | Transport auto | Motor vehicle transportation |
| 14.02 | Transport naval | Naval transportation |
| 14.03 | Transport feroviar | Railroad transportation |
| 14.04 | Transport aerian | Air transportation |
| 14.07 | Gospodarie drumurilor | Roads service |
| 14.08 | Comunicatii si informatica | Communications and IT |
| 14.09 | Activitati si servicii in domeniul transporturilor, gospodariei drumuilor, comunicatiilor si informaticii neatribuite la alte grupe | Transports, roads, communication and IT services and activities unattributable to any other group |
| 14.10 | Organe administrative | Administrative authorities |
| 15.00 | Gospodaria comunala si gospodaria de exploatare a fondului de locuinte | Utilities and housing |
| 15.01 | Gospodarie de exploatare a fondului de locuinte | Housing service |
| 15.02 | Gospodarie comunala | Utilities |
| 15.03 | Activitate sanitara, inclusiv control asupra poluarii mediului | Health control, including environment pollution control |
| 15.04 | Activitati si servicii in domeniul gospodariei comunale si gospodariei de exploatare a fondului de locuinte neatribuite la alte grupe | Utility and housing services and activities unattributable to any other group |
| 15.10 | Organe administrative | Administrative authorities |
| 16.00 | Complexul pentru combustibil si energie | Fuel and energy |
| 16.01 | Retele de gaze | Natural gas installations/networks |
| 16.02 | Retele electrice | Power installations/networks |
| 16.03 | Retele termice | Heating installations/networks |
| 16.04 | Activitati si servicii in complexul pentru combustibil si energie neatribuite la alte grupe | Fuel and power services and activities unattributable to any other group |
| 16.10 | Organe administrative | Administrative authorities |
| 17.00 | Serviciul datoriei de stat | State debt servicing |
| 17.01 | Serviciul datoriei de stat interne | Internal state debt servicing |
| 17.03 | Serviciu al datoriei de stat externe | External state debt servicing |
| 18.00 | Completarea rezervelor de stat | Restoring the state reserves |
| 18.01 | Tezaur de stat | State Treasury (Exchequer) |
| 18.02 | Rezerve materiale de stat | State material reserves |
| 18.04 | Alte servicii pentru deservirea rezervelor de stat | Other state reserves servicing actions |
| 18.10 | Organe administrative | Administrative authorities |
| 19.00 | Alte servicii legate de activitatea economica | Other economy-related services |
| 19.01 | Sustinere de stat a micului business | Small business State support |
| 19.03 | Alte servicii legate de activitatea economica | Other economy-related services |
| 19.10 | Organe administrative | Administrative authorities |
| 20.00 | Activitatile si serviciile neatribuite la alte grupe principale | Services and activities unattributable to any other core groups |
| 20.02 | Fond de rezerva al Guvernului | Government's reserve funds |
| 20.03 | Fonduri de rezerva ale autoritatiilor administratiei publice locale | Local public administration authorities' reserve funds |
| 20.04 | Transferuri catre bugetele unitatilor administrativ-teritoriale din Fondul de sustinere financiara a teritoriilor | Transfers to the administrative-territorial units (ATU) budgets from the regions financial support fund |
| 20.05 | Transferuri cu destinatie speciala catre bugetele unitatilor administrativ-teritoriale | Special purpose transfers to the administrative-territorial units (ATU) budgets |
| 20.09 | Cheltuieli neatribuite la alte grupe | Costs unattributable to any other group |
| 21.00 | Investitii capitale | Capital investments |
| 21.01 | Investitii capitale | Capital investments |
| 21.02 | Investitii capitale pentru conversiune si renovare | Capital investments for conversion and renovation |
| 21.03 | Investitii capitale pentru programul de contorizare | Capital investments for the metering program |
| 23.00 | Creditarea neta | Net lending |
| 23.01 | Creditare a bugetelor de un alt nivel | Lending to another-tier budgets |
| 23.02 | Rambursare a imprumuturilor de catre bugetele de un alt nivel | Repayment of loans by another-tier budgets |
| 23.03 | Creditare a institutiilor nefinanciare | Lending to non-financial facilities |
| 23.04 | Rambursare a imprumuturilor de catre institutiile  nefinanciare | Repayment of loans by non-financial facilities |
| 23.05 | Creditare a institutiilor financiare | Lending to financial facilities |
| 23.06 | Rambursare a imprumuturilor de catre institutiile financiare | Repayment of loans by financial facilities |
| 23.07 | Creditare a altor institutii si organizatii | Lending to other facilities and organizations |
| 23.08 | Rambursare a imprumuturilor de catre alte institutii si organizatii | Repayment of loans by other facilities and organizations |
| 23.09 | Dezafectare a mijloacelor bugetare pentru onorarea garantiilor de stat la imprumuturi interne | Decommissioning of budget means for servicing the state bonds issued on internal loans |
| 23.10 | Restabilire a mijloacelor dezafectate pentru onorarea garantiilor de stat la imprumuturi interne | Restoring the decommissioned means to service the state bonds issued on internal loans |
| 23.11 | Restabilire a mijloacelor dezafectate pentru onorarea garantiilor de stat la imprumuturi externe | Restoring the decommissioned means to service the state bonds issued on external loans |
| 23.13 | Recreditare a bugetelor de un alt nivel din surse externe | Refinancing of another-tier budgets from external sources |
| 23.14 | Rambursare a imprumuturilor de catre bugetele de un alt nivel recreditate din surse externe | Repayment of loans by another-tier budgets refinanced from external sources |
| 23.20 | Restituire a la buget a mijloacelor neutilizate in anii precedenti, a mijloacelor utilizate contrar destinatiei si/sau a supracheltuielilor | Returning to the budget of means unused during previous years, means not used as per intended purpose and/or over-expenditure |
| 25.00 | Excedentul | Surplus |
| 26.00 | Deficitul | Deficit |
| 27.00 | Sursele interne de finantare | Internal funds |
| 27.01 | Acordare de imprumuturi bugetare | Granting of budget loans |
| 27.02 | Rambursare a imprumuturilor bugetare | Repayment of budget loans |
| 27.03 | Imprumuturi acordate de Banca Nationala a Moldovei | Loans provided by the National Bank of Moldova |
| 27.04 | Rambursare a imprumuturilor acordate de Banca Nationala a Moldovei | Repayment of loans granted by the National Bank of Moldova |
| 27.05 | Imprumuturi acordate de alte institutii financiare | Loans provided by other financial facilities |
| 27.06 | Rambursare a imprumuturilor acordate de alte institutii financiare | Repayment of loans provided by other financial facilities |
| 27.07 | Alte imprumuturi | Other loans |
| 27.08 | Rambursare a altor imprumuturi | Repayment of other loans |
| 27.09 | Mijloace de la vinzarea valorilor mobiliare de stat | Means from the sale of government securities |
| 27.10 | Rascumparare a valorilor mobiliare de stat | Redemption of government securities |
| 27.11 | Alte surse interne | Other internal funds |
| 27.12 | Mijloace depuse in banci la conturi depozitare | Means kept in bank deposit accounts |
| 27.13 | Rambursare a mijloacelor de la conturile depozitare ale bancilor | Repayment of means kept in bank deposit accounts |
| 27.14 | Rambursare a altor surse interne | Repayment of other internal funds |
| 27.15 | Diferenta intre cursul de schimb al surselor valutare | Exchange currency margin |
| 27.16 | Acordare a imprumuturilor bugetare recreditate din surse externe | Provision of budget loans refinanced with external funds |
| 27.17 | Rambursare a imprumuturilor bugetare recreditate din surse externe | Repayment of budget loans refinanced with external funds |
| 27.18 | Mijloace de la vinzarea valorilor mobiliare de stat convertite | Funds from the sale of converted government securities |
| 27.19 | Cheltuieli pentru rascumpararea valorilor mobiliare de stat convertite | Spending to redeem the converted government securities |
| 27.20 | Rascumparare a valorilor mobiliare de stat emisie pentru majorarea capitalului statutar/acoperirea soldului debitor al fondului general de rezerva al | Spending to redeem the government securities issued to increase the statutory capital / cover the debt balance of the general reserves fund of the National Bank of Moldova |
| 28.00 | Sursele externe de finantare | External funds |
| 28.01 | Imprumuturi acordate de alte state si de organizatii internationale | Loans granted by other countries |
| 28.02 | Rambursare a imprumuturilor acordate de alte state si de organizatii internationale | Repayment of loans granted by other countries |
| 28.03 | Imprumuturi acordate de organizatii financiare internationale | Loans granted by international finance organizations |
| 28.04 | Rambursare a imprumuturilor acordate de organizatiile financiare internationale | Repayment of loans granted by international finance organizations |
| 28.05 | Alte imprumuturi | Other loans |
| 28.06 | Rambursare a altor imprumuturi | Repayment of other loans |
| 28.07 | Dezafectare a mijloacelor bugetare pentru onorarea garantiilor de stat pentru imprumuturile externe | Decommissioning of budget funds to service the government bonds issued on external loans |
| 28.09 | Alte surse externe de finantare | Other external funds |
| 28.10 | Rambursare a altor surse externe de finantare | Repayment of other external funds |
| 28.11 | Debursari pentru perioade ulterioare pentru proiecte finantate din surse externe | For subsequent disbursement period for projects financed from external sources |
| 28.12 | Transferuri la conturile proiectelor finantate din surse externe | Transfers to accounts of projects financed from external sources |
| 29.00 | Mijloacele din vinzarea si privatizarea bunurilor proprietate publica | Proceeds from the sale and privatization of publicly owned goods |
| 29.01 | Mijloace din privatizarea bunurilor proprietate publica | Proceeds from the privatization of publicly owned goods |
| 29.02 | Mijloace din vinzarea apartamentelor catre cetateni | Proceeds from the sale of apartments by citizens |
| 29.03 | Mijloace din vinzarea bunurilor proprietate publica | Proceeds from the sale of publicly owned goods |
| 29.05 | Mijloace din vinzarea pachetelor de actiuni si/sau partilor sociale | Proceeds from the sale of shares and/or social capital |
| 29.06 | Mijloace din vinzarea incaperilor nelocuibile | Proceeds from the sale of uninhabited premises |
| 29.07 | Mijloace banesti din privatizarea terenurilor proprietate publica a statului | Proceeds from the privatization of the government' publicly owned lands |
| 29.08 | Mijloace banesti din privatizarea terenurilor proprietate publica a unitatilor administrativ-teritoriale | Proceeds from the privatization of the administrative-territorial units (ATU)' publicly owned lands |
| 29.09 | Mijloace din privatizare conform unor proiecte individuale | Proceeds from privatization as per individual projects |
| 29.10 | Defalcari de 20% din mijloacele banesti obtinute din privatizarea terenurilor proprietate publica pentru realizarea programului de valorificare a tere | Deductions in the amount of 20% from the proceeds accrued from the privatization of publicly owned lands to carry out the new lands use program and the soil fertility enhancement program |
| 40.00 | Soldurile disponibile la conturile bugetare si extrabugetare la sfirsitul perioadei gestionare | Balances available at the end of extra-budgetary accounts and administration period |
| 43.00 | Contributiile fiscale ale agentilor economici amplasati in localitatile din stinga Nistrului si in mun.Bender | Tax contributions of economic agents located in the village on the left bank and mun.Bender |
| 44.00 | Mijloace intrate temporar in posesia institutiilor finantate de la buget | Means temporarily entering into possession of institutions financed from the budget |
| 45.00 | Ajutoare umanitare | Humanitarian aid |
| 46.00 | Plati - garantie de la drepturile de impor-export | Payment - Guarantee the rights of imports and exports |
| 47.00 | Drepturi de export-import achitate in avans | Export-import duties paid in advance |
| 48.00 | Mijloacele aferente Fondului Republican si local pentru sustinerea sociala a populatiei | Republican Fund and local resources related to social support of population |
| 49.00 | Alte incasari ale bugetului de stat | Other revenues of the state budget |
| 70.00 | Depasirea veniturilor asupra cheltuielilor ce urmeaza a fi transferata la veniturile de baza | Coping revenues over expenditures to be transferred to the revenue base |
| 75.00 | Soldul la inceputul perioadei | Balance at the beginning of the period |
| 75.01 | Mijloacele bugetare | Budgetary resources |
| 75.02 | Ajutoarele umanitare | Humanitarian aid |
| 75.03 | Contributiile fiscale ale agentilor economici amplasati in localitatile din stinga Nistrului si in mun.Bender | Tax contributions of economic agents located in the village on the left bank and mun.Bender |
| 75.04 | Mijloace intrate temporar in posesia institutiilor finantate de la buget | Means temporarily entering into possession of institutions financed from the budget |
| 75.05 | Plati - garantie de la drepturile de impor-export | Payment - Guarantee the rights of imports and exports |
| 75.06 | Drepturi de export-import achitate in avans | Export-import duties paid in advance |
| 75.07 | Mijloacele aferente Fondului Republican si local pentru sustinerea sociala a populatiei | Republican Fund and local resources related to social support of population |
| 75.08 | Alte mijloace bugetare | Other budgetary means |
| 76.00 | Soldul la sfirsitul perioadei | Balance at the end of the period |
| 76.01 | Mijloacele bugetare | Budgetary resources |
| 76.02 | Ajutoarele umanitare | Humanitarian aid |
| 76.03 | Contributiile fiscale ale agentilor economici amplasati in localitatile din stinga Nistrului si in mun.Bender | Tax contributions of economic agents located in the village on the left bank and mun.Bender |
| 76.04 | Mijloace intrate temporar in posesia institutiilor finantate de la buget | Means temporarily entering into possession of institutions financed from the budget |
| 76.05 | Plati - garantie de la drepturile de impor-export | Payment - Guarantee the rights of imports and exports |
| 76.06 | Drepturi de export-import achitate in avans | Export-import duties paid in advance |
| 76.07 | Mijloacele aferente Fondului Republican si local pentru sustinerea sociala a populatiei | Republican Fund and local resources related to social support of population |
| 76.08 | Alte mijloace bugetare | Other budgetary means |
| 77.00 | Sumele in drum | Amounts in transition |
| 78.00 | Mijloace depozitate destinate achitarii platitor externe creditorilor bilaterali membrii ai clubului de la Paris | Means deposited for payment to foreign creditors in the Paris Club |

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| **econ1\_old** | **econ1\_old\_md** | **econ1\_en** |
| 100 | Cheltuieli curente | Current expenditure |
| 110 | Cheltuieli pentru marfuri si servicii | Costs for goods and services |
| 111 | Retribuirea muncii | Remuneration of work |
| 112 | Contributii de asigurari sociale de stat obligatorii | Mandatory state social insurance premiums |
| 113 | Plata marfurilor si serviciilor | Payment for goods and services |
| 114 | Deplasari in interes de serviciu | Duty travels |
| 115 | Emisia si vinzarea valorilor mobiliare de stat | Issuance and sale of government securities |
| 116 | Prime de asigurare obligatorie de asistenta medicala achitate de patroni | Employer's share of the mandatory health insurance premiums |
| 117 | Prime de asigurare obligatorie de asistenta medicala achitate de Guvern | Mandatory health insurance premiums payable by the Government |
| 120 | Plata dobinzilor | Payment of interest |
| 121 | Plata dobinzilor la imprumuturile interne | Payment of interest on internal loans |
| 122 | Plata dobinzilor la imprumuturile externe | Payment of interest on external loans |
| 123 | Plata dobinzilor de catre autoritati ale administratiei publice de alt nivel | Payment of interest by another-tier public administration authorities |
| 124 | Plati aferente obligatiunilor fata de institutiile financiare internationale | Payment on the commitments owed to international finance facilities |
| 130 | Transferuri curente | Current transfers |
| 131 | Transferuri pentru produse si servicii | Transfers for goods and services |
| 132 | Transferuri in scopuri de productie | Transfers for production purposes |
| 133 | Transferuri curente catre bugetele de alt nivel si intre componentele bugetului | Current transfers to another-tier budgets and across budget components |
| 134 | Transferuri catre institutiile financiare si alte organizatii | Transfers to financial facilities and other organizations |
| 135 | Transferuri catre populatie | Transfers to population |
| 136 | Transferuri peste hotare | Transfers abroad |
| 137 | Transferuri in fondul de risc | Transfers to the risk fund |
| 138 | Transferuri catre bugetul asigurarilor sociale de stat | Transfers to the state social insurance budget |
| 180 | Alte cheltuieli curente | Other current expenditure |
| 181 | Alte cheltuieli curente | Other current expenditure |
| 190 | Transferuri curente pentru implementarea proiectelor finantate din surse externe | Current transfers to implement the externally-funded projects |
| 191 | Transferuri curente pentru implementarea proiectelor finantate din surse externe | Current transfers to implement the externally-funded projects |
| 200 | Cheltuieli capitale | Capital spending |
| 240 | Investitii capitale si reparatii capitale | Capital investments and capital repair works |
| 241 | Investitii capitale | Capital investments |
| 242 | Procurarea mijloacelor fixe | Purchase of fixed assets |
| 243 | Reparatii capitale | Capital repair works |
| 250 | Crearea rezervelor de stat | Establishment of state reserves |
| 251 | Crearea rezervelor de stat | Establishment of state reserves |
| 252 | Crearea tezaurului de stat | Establishment of state exchequer (treasury) |
| 260 | Procurarea de pamint si de active nemateriale | Purchase of land and intangible assets |
| 261 | Procurarea de pamint | Purchase of land |
| 262 | Procurarea de active nemateriale | Purchase of intangible assets |
| 270 | Transferuri capitale | Capital transfers |
| 271 | Transferuri capitale in interiorul tarii | Capital transfers within country |
| 272 | Transferuri capitale peste hotare | Capital transfers abroad |
| 273 | Transferuri capitale catre bugetele de alt nivel si intre componentele bugetului | Capital transfers to another-tier budgets and between the budget components |
| 280 | Alte cheltuieli capitale | Other capital spending |
| 281 | Alte cheltuieli capitale | Other capital spending |
| 290 | Transferuri capitale pentru implementarea proiectelor finantate din surse externe | Capital transfers to implement the externally-funded projects |
| 291 | Transferuri capitale pentru implementarea proiectelor finantate din surse externe | Capital transfers to implement the externally-funded projects |
| 500 | Procurarea de actiuni | Purchase of shares |
| 510 | Procurarea de actiuni | Purchase of shares |
| 511 | Procurarea de actiuni | Purchase of shares |
| 600 | Creditarea neta | Net lending |
| 610 | Creditarea neta | Net lending |
| 611 | Creditarea neta | Net lending |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **econ2\_old** | **econ2\_old\_md** | | **econ2\_en** | |
| 100.00 | Cheltuieli curente | | Current expenditure | |
| 110.00 | Cheltuieli pentru marfuri si servicii | | Costs for goods and services | |
| 111.00 | Retribuirea muncii | | Remuneration of work | |
| 111.01 | Salariul functiei (tarif de functie) | | Full-time employee (FTE) salary (post tariff) | |
| 111.02 | Sporuri la salariul functiei | | Add-on to the FTE salary | |
| 111.03 | Retribuirea complementara la salariul functiei | | Compensation additional to the FTE salary | |
| 111.04 | Salarizarea lucratorilor netitulari | | Part-time employee (PTE) payroll | |
| 111.05 | Solda militarilor, suplimentele si sporurile la ea | | Payments, add-ons and raises paid to the military | |
| 111.06 | Ajutor material | | Material support | |
| 111.07 | Premieri | | Bonuses | |
| 111.08 | Alte plati banesti | | Other cash payments | |
| 111.09 | Majorarile conform deciziilor autoritatilor locale abilitate | | Raises following the decisions of entitled local authorities | |
| 111.99 | U z i n t e r n (concediale) | | U z i n t e r n (dismissal) | |
| 112.00 | Contributii de asigurari sociale de stat obligatorii | | Mandatory state social insurance premiums | |
| 113.00 | Plata marfurilor si serviciilor | | Payment for goods and services | |
| 113.01 | Energia electrica | | Power (electricity) | |
| 113.02 | Gaze | | Natural gases | |
| 113.03 | Rechizite de birou,materiale si obiecte de uz gospodaresc | | Office supplies, utensils and household goods | |
| 113.04 | Energia termica | | Heating | |
| 113.05 | Manuale, materiale didactice, practica pedagogica si de specialitate a elevilor si studentilor, literatura tehnico-stiintifica si metodica | | Manuals, teaching aids/materials, teaching and specialty internships for pupils and students, methodological and technical/research literature | |
| 113.06 | Carti si editii periodice | | Books and periodicals | |
| 113.07 | Utilaj si inventar special | | Special equipment and gear/inventory | |
| 113.09 | Alimentatie | | Nutrition/food | |
| 113.10 | Medicamente si consumabile | | Drugs and consumables | |
| 113.11 | Servicii de telecomunicatie si de posta | | Telecommunication and mail services | |
| 113.12 | Lucrari de cercetari stiintifice | | Research papers | |
| 113.13 | Servicii de transport | | Transportation services | |
| 113.14 | Inventar moale si echipament | | Soft inventory and equipment | |
| 113.15 | Hrana animalelor | | Fodder | |
| 113.16 | Servicii de cercetare in domeniul stiintei si inovarii efectuate prin contract de catre institutiile la autogestiune | | Research and innovation services contracted out by self-finance facilities | |
| 113.17 | Reparatii curente ale cladirilor si incaperilor | | Current refurbishment of premises and buildings | |
| 113.18 | Reparatii curente ale utilajului si inventarului | | Current repair of equipment and inventory | |
| 113.19 | Arendarea bunurilor | | Rent-out of goods | |
| 113.20 | Simboluri de stat si locale, semne de distinctie de stat | | Use of government and local insignia/symbols, state distinction signs | |
| 113.21 | Formare profesionala | | Trainings | |
| 113.22 | Servicii editoriale | | Printing services | |
| 113.23 | Cheltuieli de protocol | | Representation costs | |
| 113.24 | Editii periodice departamentale | | Departmental periodicals | |
| 113.26 | Combustibil | | Fuel | |
| 113.27 | Procurarea si instalarea contoarelor | | Purchase and installation of meters | |
| 113.28 | Amenzi | | Fines | |
| 113.29 | Paza interdepartamentala | | Cross-department security | |
| 113.30 | Lucrari de informatica si de calcul | | IT and PC works | |
| 113.31 | Serviciile avocatilor | | Legal / attorney services | |
| 113.32 | Amestecuri din lapte pentru copii | | Milk formula for infants | |
| 113.33 | Protezare | | Prosthetics | |
| 113.34 | Apa si canalizare | | Water supply and sewer | |
| 113.35 | Salubritate | | Hygiene | |
| 113.36 | Compensatia baneasca in schimbul ratiei alimentare | | Cash compensation for food ration | |
| 113.37 | Arendarea circuitelor si emitatoarelor | | Rent of circuits and transmitters | |
| 113.38 | Compensatia pentru cheltuielile de transport | | Compensation for transport costs | |
| 113.39 | Compensatia cheltuielilor pentru chiria spatiului locativ | | Compensation for accommodation costs | |
| 113.40 | Bilete de tratament sanatorial | | Referrals to spa therapy facilities | |
| 113.45 | Marfuri si servicii neatribuite altor alineate | | Goods and services unattributable to any other items | |
| 113.50 | Documente executorii | | Enforcement papers | |
| 114.00 | Deplasari in interes de serviciu | | Duty travels | |
| 114.01 | Deplasari in interiorul tarii | | Travels within the country | |
| 114.02 | Deplasari peste hotare | | Travels abroad | |
| 114.03 | Indemnizatiile personalului misiunilor diplomatice si celor speciale peste hotare | | Indemnities payable to diplomatic mission members and to special missions abroad | |
| 115.00 | Emisia si vinzarea valorilor mobiliare de stat | | Issuance and sale of government securities | |
| 116.00 | Prime de asigurare obligatorie de asistenta medicala achitate de patroni | | Employer's share of the mandatory health insurance premiums | |
| 116.01 | Prime de asigurare obligatorie de asistenta medicala achitate de patroni in interiorul tarii | | Employer's share of the mandatory health insurance premiums payable in the country | |
| 116.02 | Prime de asigurare medicala achitate de patroni peste hotare | | Employer's share of the mandatory health insurance premiums payable abroad | |
| 117.00 | Prime de asigurare obligatorie de asistenta medicala achitate de Guvern | | Mandatory health insurance premiums payable by the Government | |
| 120.00 | Plata dobinzilor | | Payment of interest | |
| 121.00 | Plata dobinzilor la imprumuturile interne | | Payment of interest on internal loans | |
| 121.01 | Plata dobinzilor la imprumuturile acordate de Banca Nationala a Moldovei | | Payment of interest on the loans granted by the National Bank of Moldova | |
| 121.02 | Plata dobinzilor la imprumuturile acordate de Banca Nationala a Moldovei cu garantia valorilor mobiliare de stat | | Payment of interest on the loans granted by the National Bank of Moldova pledged against government securities | |
| 121.03 | Plata dobinzilor la imprumuturile sub forma de valori mobiliare de stat emise prin licitatii | | Payment of interest on government securities loans | |
| 121.04 | Plata dobinzilor la imprumuturile acordate de bancile comerciale | | Payment of interest on commercial bank loans | |
| 121.05 | Plata dobinzilor la alte imprumuturi | | Payment of interest on other loans | |
| 121.06 | Plata dobinzilor la imprumuturile sub forma de valori mobiliare de stat convertite | | Payment of interest on the converted government securities loans | |
| 121.07 | Plata dobinzilor la imprumuturile sub forma de valori mobiliare de stat emise pentru majorarea capitalului statutar / acoperirea soldului debitor al | | Payment of interest on the government securities loans issued to increase the statutory capital / cover the debt balance of the general reserves fund of the National Bank of Moldova | |
| 121.08 | Plata dobinzilor la imprumuturile sub forma de valori mobiliare de stat emise in forma materializata | | Payment of interest on the government securities loans issued in a materialized form | |
| 122.00 | Plata dobinzilor la imprumuturile externe | | Payment of interest on external loans | |
| 123.00 | Plata dobinzilor de catre autoritati ale administratiei publice de alt nivel | | Payment of interest by another-tier public administration authorities | |
| 124.00 | Plati aferente obligatiunilor fata de institutiile financiare internationale | | Payment on the commitments owed to international finance facilities | |
| 130.00 | Transferuri curente | | Current transfers | |
| 131.00 | Transferuri pentru produse si servicii | | Transfers for goods and services | |
| 131.01 | Transferuri pentru acoperirea diferentelor de pret si tarif | | Transfers to cover the price-tariff gap | |
| 131.02 | Transferuri pentru acoperirea pierderilor suferite prin acordarea de inlesniri la transport | | Transfers to recoup the loss incurred following the provision of transport indemnities | |
| 131.03 | Transferuri pentru acoperirea diferentei de pret la carbunele realizat unor categorii de populatie | | Transfers to recoup the price difference for the charcoal sold to certain population groups | |
| 131.04 | Transferuri pentru acoperirea diferentei de pret la gazul realizat unor categorii de populatie | | Transfers to recoup the price difference for the natural gas sold to certain population groups | |
| 131.05 | Transferuri pentru amenajarea teritoriilor | | Transfers for land development | |
| 131.06 | Transferuri pentru compensarea veniturilor ratate in urma acordarii de inlesniri la plata pentru energia electrica | | Transfers to compensate for the income loss as a result of power price discounts | |
| 131.08 | Transferuri pentru compensari la lapte | | Transfers for milk compensations | |
| 131.09 | Alte transferuri pentru produse si servicii | | Other transfers for goods and services | |
| 132.00 | Transferuri in scopuri de productie | | Transfers for production purposes | |
| 132.01 | Transferuri pentru irigarea paminturilor | | Transfers for land irrigation | |
| 132.02 | Transferuri pentru intretinerea si reparatia drumurilor publice | | Transfers for road maintenance and repair works | |
| 132.03 | Transferuri pentru sustinerea sectorului agrar, neatribuite la alte alineate | | Transfers to support agriculture unattributable to any other items | |
| 132.04 | Transferuri pentru sustinerea cinematografiei | | Transfers to support cinematography | |
| 132.05 | Transferuri pentru sustinerea uniunilor de creatie | | Transfers to support creation unions | |
| 132.06 | Transferuri pentru sustinerea redactiilor ziarelor si revistelor | | Transfers to support newspaper and magazine editorials | |
| 132.07 | Transferuri pentru transportarea si ajustarea griului alimentar | | Transfers for transportation and food wheat adjustment | |
| 132.08 | Transferuri pentru evaluarea si reevaluarea bunurilor imobiliare | | Transfers for real estate valuation and revaluation | |
| 132.09 | Alte transferuri in scopuri de productie | | Other transfers for production purposes | |
| 132.10 | Transferuri pentru sustinerea gospodariilor taranesti (de fermier) | | Transfers to support individual households (farms) | |
| 132.11 | Transferuri pentru intretinerea si reparatia drumurilor publice locale | | Transfers for local public road maintenance and repair works | |
| 132.12 | Transferuri pentru servicii de sanatate | | Transfers for health care services | |
| 132.13 | Transferuri pentru promovarea exportului | | Transfers for export promotion | |
| 132.14 | Transferuri pentru realizarea masurilor de conservare a energiei | | Transfers for taking power conservation measures | |
| 132.15 | Transferuri pentru subventionarea lucrarilor agricole | | Transfers to subsidize farming works | |
| 133.00 | Transferuri curente catre bugetele de alt nivel si intre componentele bugetului | | Current transfers to another-tier budgets and across budget components | |
| 133.01 | Transferuri din fondul de sustinere financiara a teritoriilor al bugetului de stat catre bugetele de nivelul al doilea si bugetul municipal Balti | | Transfers from the state budget fund for the financial support of regions to the second-tier budgets and the municipality of Balti budget | |
| 133.02 | Transferuri cu destinatie speciala de la bugetul de stat catre bugetele de nivelul al doilea si bugetul municipal Balti, conform legii bugetului de st | | Special purpose transfers from the state budget to the second-tier budgets and to the budget of the municipality of Balti, pursuant to the State Budget Law | |
| 133.03 | Transferuri catre bugete de alt nivel pentru plata salariilor si contributiilor la bugetul asigurarilor sociale | | Transfers to another-tier budgets for payroll and social insurance budget premium payouts | |
| 133.04 | Transferuri cu destinatie speciala de la bugetul de stat catre bugetele de nivelul al doilea si bugetul municipal Balti, conform altor acte legislativ | | Special purpose transfers from the state budget to the second-tier budgets and to the budget of the Municipality of Balti, pursuant to the normative and legislative papers other than the state budget law | |
| 133.05 | Transferuri catre bugete de alt nivel pentru resurse energetice - plati curente | | Transfer to another-tier budgets for energy resources - current payments | |
| 133.06 | Transferuri intre componentele bugetului de stat | | Transfers between the components of the state budget | |
| 133.07 | Transferuri intre componentele bugetelor unitatilor administrativ-teritoriale | | Transfers between the components of administrative-territorial units budgets | |
| 133.08 | Transferuri din fondul de sustinere financiara a teritoriilor al bugetelor de nivelul al doilea si bugetului municipal Balti catre bugetele de nivelul | | Transfers from the fund for the financial support of regions under the second-tier budgets and the budget of the municipality of Balti to first-tier budgets | |
| 133.09 | Transferuri din fondul de sustinere financiara a teritoriilor al bugetelor de nivelul al doilea si bugetului municipal Balti catre bugetul de stat | | Transfers from the fund for the financial support of regions under the second-tier budgets and the budget of the municipality of Balti to the state budget | |
| 133.10 | Transferuri in fondul de sustinere financiara a teritoriilor al bugetelor de nivelul al doilea si bugetului municipal Balti de la bugetele de nivelul | | Transfers to the fund for the financial support of regions under the second-tier budgets and the budget of the municipality of Balti from the first-tier budgets | |
| 133.11 | Transferuri cu destinatie speciala de la bugetele de nivelul al doilea si bugetul municipal Balti catre bugetele de nivelul intii | | Special purpose transfers from the second-tier budgets and from the budget of the municipality of Balti to the first-tier budgets | |
| 133.12 | Transferuri cu destinatie speciala de la bugetele de nivelul al doilea si bugetul municipal Balti catre bugetul de stat | | Special purpose transfers from the second-tier budgets and from the budget of the municipality of Balti to the state budget | |
| 133.13 | Transferuri cu destinatie speciala de la bugetele de nivelul intii catre bugetele de nivelul al doilea si bugetul municipal Balti | | Special purpose transfers from the first-tier budgets to the second-tier budgets and to the budget of the municipality of Balti | |
| 133.14 | Transferuri intre componentele bugetului de stat si componentele bugetelor unitatilor administrativ-teritoriale | | Transfers between components of the state budget and budgets of the administrative-territorial components | |
| 133.15 | Transferuri de la mijloacele speciale ale institutiilor publice finantate de la buget | | Transfers from the special means of the budget-financed public facilities | |
| 133.21 | Transferuri curente intre componenta de baza si componenta mijloace speciale ale bugetului de stat | | Current transfers between the core component and the state budget special means component | |
| 133.22 | Transferuri curente intre componenta de baza si componenta fonduri speciale ale bugetului de stat | | Current transfers between the core component and the state budget special funds component | |
| 133.23 | Transferuri curente in interiorul componentei fonduri speciale ale bugetului de stat | | Current transfers within the state budget special funds component | |
| 133.24 | Transferuri curente intre componenta mijloace speciale si componenta fonduri speciale ale bugetului de stat | | Current transfers between the state budget special means and special funds components | |
| 133.25 | Transferuri curente in interiorul componentei mijloace speciale ale bugetului de stat | | Current transfers within the state budget special means component | |
| 133.26 | Transferuri curente in interiorul componentei proiecte finantate din surse externe ale bugetului de stat | | Current transfers within the state budget externally-funded projects component | |
| 133.27 | Transferuri curente intre componenta de baza si componenta proiecte finantate din surse externe ale bugetului de stat | | Current transfers between the core component and the state budget externally-funded projects component | |
| 133.31 | Transferuri curente intre componenta fonduri speciale ale bugetului de stat si componenta mijloace speciale ale bugetelor de nivelul I si II | | Current transfers between the state budget special funds component and the first- and second-tier budget special means component | |
| 133.32 | Transferuri curente intre componenta fonduri speciale ale bugetului de stat si componenta fonduri speciale ale bugetelor de nivelul I si II | | Current transfers between the state budget special funds component and the first- and second-tier budget special funds component | |
| 133.33 | Transferuri curente intre componenta proiecte finantate din surse externe ale bugetului de stat si componenta proiecte finantate din surse externe ale | | Current transfers between the state budget externally-funded projects component and the fist- and second-tier budget externally-funded projects component | |
| 133.34 | Transferuri curente intre componenta de baza a bugetelor de nivelul I si II si componenta fonduri speciale ale bugetului de stat | | Current transfers between the core component of the first- and second-tier budgets and the state budget special funds component | |
| 133.35 | Transferuri curente intre componenta de baza a bugetelor de nivelul I si II si componenta mijloace speciale ale bugetului de stat | | Current transfers between the first- and second-tier budget core component and the state budget special means component | |
| 133.36 | Transferuri curente intre componenta fonduri speciale a bugetului de stat si bugetul asigurarilor sociale de stat | | Current transfers between the state budget special funds component and the state social insurance budget | |
| 133.37 | Transferuri curente intre componenta mijloace speciale ale bugetului de stat si componenta mijloace speciale ale bugetelor unitatilor admnistrativ-teritoriale | | Current transfers between the special means component of the state budget and the special means component of budgets of territorial administrative units | |
| 133.41 | Transferuri curente intre componenta de baza a bugetelor de nivelul II si componenta mijloace speciale ale bugetelor de nivelul I | | Current transfers between the second-tier budget core component and the first-tier budget special means component | |
| 133.42 | Transferuri curente intre componenta de baza a bugetelor de nivelul II si componenta proiecte finantate din surse externe ale bugetelor de nivelul I | | Current transfers between the second-tier budget core component and the first-tier budget externally-funded projects component | |
| 133.43 | Transferuri curente intre componenta mijloace speciale ale bugetelor de nivelul II si componenta proiecte finantate din surse externe ale bugetelor de | | Current transfers between the second-tier budget special means component and the first-tier budget externally-funded projects component | |
| 133.44 | Transferuri curente intre componenta fonduri speciale ale bugetelor de nivelul II si componenta mijloace speciale ale bugetelor de nivelul I | | Current transfers between the second-tier budget special funds component and the first-tier budget special means component | |
| 133.45 | Transferuri curente intre componenta mijloace speciale ale bugetelor de nivelul I si componenta mijloace speciale ale bugetelor de nivelul II | | Current transfers between the first-tier budget special means component and the second-tier budget special means component | |
| 133.46 | Transferuri curente intre componenta de baza a bugetelor de nivelul I si componenta de baza a bugetelor de nivelul II | | Current transfers between the first-tier budget core component and the second-tier budget core component | |
| 133.61 | Transferuri curente intre componenta de baza si componenta proiecte finantate din surse externe ale bugetului de nivelul I | | Current transfers between the core component and the first-tier budget externally-funded projects component | |
| 133.62 | Transferuri curente intre componenta de baza si componenta mijloace speciale ale bugetului de nivelul I | | Current transfers between the core component and the first-tier budget special means component | |
| 133.63 | Transferuri curente intre componenta mijloace speciale si componenta proiecte finantate din surse externe ale bugetului de nivelul I | | Current transfers between the first-tier budget special means and externally-funded projects components | |
| 133.71 | Transferuri curente intre componenta de baza si componenta fonduri speciale ale bugetelor de nivelul II | | Current transfers between the second-tier core component and the special funds component | |
| 133.72 | Transferuri curente intre componenta de baza si componenta mijloace speciale ale bugetelor de nivelul II | | Current transfers between the second-tier budget core and special means components | |
| 133.73 | Transferuri curente intre componenta de baza si componenta proiecte finantate din surse externe ale bugetelor de nivelul II | | Current transfers between the second-tier budget core and externally-funded projects components | |
| 133.74 | Transferuri curente intre componenta mijloace speciale si componenta fonduri speciale ale bugetului de nivelul II | | Current transfers between the second-tier budget special means and special funds components | |
| 133.76 | Transferuri curente intre componenta mijloace speciale si componenta proiecte finantate din surse externe ale bugetului de nivelul II | | Current transfers between the second-tier budget special means and externally-funded projects components | |
| 133.81 | Transferuri curente intre componentele de baza ale bugetelor de nivelul I | | Current transfers between the first-tier budget core components | |
| 133.82 | Transferuri curente intre componenta de baza si componenta mijloace speciale ale bugetelor de nivelul I | | Current transfers between the first-tier budget core and special means components | |
| 133.83 | Transferuri curente intre componenta de baza si componenta proiecte finantate din surse externe ale bugetelor de nivelul I | | Current transfers between the first-tier budget core component and the externally-funded projects components | |
| 133.84 | Transferuri curente intre componentele mijloace speciale ale bugetelor de nivelul I | | Current transfers between the first-tier budget special means components | |
| 134.00 | Transferuri catre institutiile financiare si alte organizatii | | Transfers to financial facilities and other organizations | |
| 134.03 | Transferuri catre companiile de asigurari pentru asigurarea personala de stat obligatorie | | Transfers to insurance companies providing individual mandatory state insurance services | |
| 134.06 | Transferuri in fondurile republican si locale de sustinere sociala a populatiei | | Transfers to the national and local population social support funds | |
| 134.07 | Transferuri in legatura cu asigurarea riscurilor in agricultura | | Transfers to insure against agriculture risks | |
| 134.09 | Alte transferuri | | Other transfers | |
| 134.10 | Transferuri pentru subventionarea dobinzilor la creditele preferentiale | | Transfers to subsidize the interest rates on preferential loans | |
| 134.11 | Transferuri pentru rambursarea creditelor preferetiale | | Transfers to repay the preferential loans | |
| 135.00 | Transferuri catre populatie | | Transfers to population | |
| 135.01 | Pensii si indemnizatii viagere | | Lifetime pensions and indemnities | |
| 135.02 | Alocatiillunare de stat invalizilor de razboi, participantilor la cel de-al doilea razboi mondial si familiilor lor | | Monthly state allocations to the war veterans with disabilities, participants to the WWII and their families | |
| 135.03 | Suplimente la pensiile invalizilor | | Add-ons to the disability pensions | |
| 135.04 | Compensarea averii persoanelor represate si ulterior reabilitate | | Compensation for the property of people subjected to repressions and subsequently acquitted | |
| 135.05 | Compensarea unica membrilor familiilor persoanelor reabilitate | | One-off compensations to the family members of acquitted people | |
| 135.06 | Transferuri pentru instruirea elevilor si pregatirea cadrelor peste hotare | | Transfers for student training and staff training abroad | |
| 135.07 | Burse | | Scholarships | |
| 135.08 | Transferuri pentru indexarea esalonata a depunerilor cetatenilor la Banca de Economii | | Transfers for the phased indexation of citizen deposits at the Banca de Economii | |
| 135.09 | Transferuri pentru indexarea primelor de asigurare | | Transfers for the indexing of insurance premiums | |
| 135.10 | Plata chiriei si serviciilor comunale | | Payment of house rent and utilities | |
| 135.11 | Ajutor acordat populatiei care a suferit in urma calamitatilor naturale | | Support for people affected by natural disasters | |
| 135.12 | Burse pentru studentii de peste hotarele republicii | | Scholarships for students studying abroad | |
| 135.13 | Compensarea costului biletelor de calatorie pentru elevi si studenti | | Compensation for the travel costs incurred by pupils and students | |
| 135.15 | Transferuri pentru reparatia mijloacelor de transport pentru invalizi | | Transfers for the repair of transport means for the disabled | |
| 135.16 | Transferuri in fondul invatamintului general si asigurarii sociale a elevilor | | Transfers to the general education fund and the student social insurance fund | |
| 135.17 | Transferuri pentru procurarea mijloacelor de transport pentru invalizi | | Transfers for the purchase of transport means for the disabled | |
| 135.18 | Compensarea cheltuielilor de transport invalizilor | | Compensation for the transport costs incurred by the disabled | |
| 135.19 | Compensatii nominative | | Nominative compensations | |
| 135.20 | Ajutoare unice populatiei acordate de catre autoritatile publice centrale | | One-off financial aids granted to population by the central public authorities | |
| 135.21 | Ajutoare unice populatiei conform deciziilor autoritatilor administratiei publice locale | | One-off financial aids granted to population pursuant to the decisions taken by local public administration authorities | |
| 135.22 | Servicii bancare si postale de distribuire a platilor catre populatie | | Banking and mail services to deliver payments to population | |
| 135.23 | Indemnizatii familiilor bolnavilor de tuberculoza | | Indemnities for families with TB patients | |
| 135.24 | Compensatia cheltuielilor pentru calatorie cu tranportul in cadrul tarilor-membre a CSI | | Compensation for travel costs within the CIS member states | |
| 135.25 | Alte transferuri catre populatie | | Other transfers made to population | |
| 135.26 | Ajutoare banesti refugiatilor | | Cash aids paid to refugees | |
| 135.27 | Compensarea cheltuielilor legate de organizarea funerariilor veteranilor si invalizilor de razboi | | Compensation for the costs incurred when organizing funerals for the war veterans and disabled | |
| 135.28 | Compensatia baneasca in schimbul biletelor de tratament sanatorial | | Cash compensation in exchange for spa treatment passes | |
| 135.29 | Compensatii pentru procurarea(constructia) locuintelor | | Compensation for the purchase (construction) of housing | |
| 135.30 | Compensatii pentru chirie | | Rent compensations | |
| 136.00 | Transferuri peste hotare | | Transfers abroad | |
| 136.01 | Transferuri catre guvernele si organizatiile internationale | | Transfers to international governments and organizations | |
| 136.02 | Plata cotizatiei de membru al C.S.I. | | CIS membership fees | |
| 136.03 | Alte transferuri peste hotare | | Other transfers abroad | |
| 137.00 | Transferuri in fondul de risc | | Transfers to the risk fund | |
| 138.00 | Transferuri catre bugetul asigurarilor sociale de stat | | Transfers to the state social insurance budget | |
| 138.01 | Pensii | | Pensions | |
| 138.02 | Alocatii | | Allocations | |
| 138.03 | Indemnizatii | | Indemnities | |
| 138.04 | Compensatii | | Compensations | |
| 138.05 | Ajutoare banesti | | Cash aids | |
| 138.17 | Servicii bancare si postale | | Banking and mail services | |
| 138.25 | Alte plati | | Other payments | |
| 180.00 | Alte cheltuieli curente | | Other current expenditure | |
| 181.00 | Alte cheltuieli curente | | Other current expenditure | |
| 190.00 | Transferuri curente pentru implementarea proiectelor finantate din surse externe | | Current transfers to implement the externally-funded projects | |
| 191.00 | Transferuri curente pentru implementarea proiectelor finantate din surse externe | | Current transfers to implement the externally-funded projects | |
| 191.01 | Contributia Guvernului si autoritatilor publice | | Contributions from the Government and public authorities | |
| 191.02 | Contributia din granturi externe | | Contributions from external grants | |
| 191.03 | Contributia din credite externe | | Contributions from external loans | |
| 200.00 | Cheltuieli capitale | | Capital spending | |
| 240.00 | Investitii capitale si reparatii capitale | | Capital investments and capital repair works | |
| 241.00 | Investitii capitale | | Capital investments | |
| 241.01 | Investitii capitale in constructia locuintelor | | Capital investments in the construction of housing | |
| 241.02 | Investitii capitale in constructia obiectelor de productie | | Capital investments in the construction of production buildings | |
| 241.03 | Investitii capitale in constructia obiectelor social-culturale | | Capital investments in the construction of social/culture facilities | |
| 241.04 | Investitii capitale in constructia cladirilor administrative | | Capital investments in the construction of administrative buildings | |
| 241.05 | Investitii capitale in constructia obiectelor comunale | | Capital investments in the construction of utility facilities | |
| 241.06 | Investitii capitale in constructia conductelor de gaz | | Capital investments in the construction of gas main / pipes | |
| 241.07 | Investitii capitale in constructia altor obiecte | | Capital investments in the construction of other facilities | |
| 241.10 | Investitii capitale in plantatii multianule | | Capital investments in perennial plantations | |
| 242.00 | Procurarea mijloacelor fixe | | Purchase of fixed assets | |
| 243.00 | Reparatii capitale | | Capital repair works | |
| 243.01 | Reparatia capitala a fondului de locuinte | | Capital refurbishment of housing premises | |
| 243.02 | Reparatia capitala a obiectelor de productie | | Capital refurbishment of production facilities | |
| 243.03 | Reparatia capitala a obiectelor social-culturale | | Capital refurbishment of social/culture facilities | |
| 243.04 | Reparatia capitala a cladirilor administrative | | Capital refurbishment of administrative buildings | |
| 243.05 | Reparatia capitala a mijloacelor de transport | | Capital refurbishment of transportation units | |
| 243.06 | Reparatia capitala a altor obiecte | | Capital refurbishment of other facilities | |
| 250.00 | Crearea rezervelor de stat | | Establishment of state reserves | |
| 251.00 | Crearea rezervelor de stat | | Establishment of state reserves | |
| 252.00 | Crearea tezaurului de stat | | Establishment of state exchequer (treasury) | |
| 260.00 | Procurarea de pamint si de active nemateriale | | Purchase of land and intangible assets | |
| 261.00 | Procurarea de pamint | | Purchase of land | |
| 262.00 | Procurarea de active nemateriale | | Purchase of intangible assets | |
| 270.00 | Transferuri capitale | | Capital transfers | |
| 271.00 | Transferuri capitale in interiorul tarii | | Capital transfers within country | |
| 271.02 | Transferuri catre intreprinderile cu capital de stat | | Transfers to state-owned companies | |
| 271.03 | Transferuri catre institutiile financiare | | Transfers to financial facilities | |
| 271.05 | Transferuri la fondul rutier | | Transfers to the roads service | |
| 271.06 | Transferuri capitale pentru sustinerea sectorului agrar,neatribute la alte alineate | | Capital transfers to support agriculture unattributable to any other items | |
| 271.07 | Transferuri capitale pentru lucrarile topografogeodezice, de cartografie si cadastru | | Capital transfers for topographic/geodesy, mapping and cadastre works | |
| 271.08 | Transferuri capitale pentru prospectiuni geologice | | Capital transfers for geological surveying | |
| 271.09 | Transferuri capitale pentru proiectare tipica | | Capital transfers for typical planning | |
| 271.10 | Transferuri capitale pentru amenajarea teritoriilor | | Capital transfers for land development | |
| 271.11 | Transferuri capitale pentru masurile antierozionale, de restabilire a fertilitatii solurilor | | Capital transfers for erosion control and soil fertility recovery measures | |
| 271.12 | Transferuri capitale pentru sustinerea viticulturii | | Capital transfers to support wine-growing | |
| 271.13 | Transferuri capitale pentru sustinerea pomiculturii | | Capital transfers to support fruit trees industry | |
| 271.14 | Transferuri capitale pentru lucrarile reformei funciare | | Capital transfers for the land reform works | |
| 271.15 | Alte transferuri de capital in interiorul tarii | | Other capital transfers within the country | |
| 271.16 | Transferuri pentru dezvoltarea ramurii tutunului | | Transfers to develop tobacco industry | |
| 271.17 | Transferuri capitale pentru irigarea mica | | Capital transfers for small-scale irrigation | |
| 271.18 | Transferuri capitale pentru sustinerea sectorului zootehnic | | Capital transfers to support animal husbandry | |
| 271.19 | Transferuri capitale pentru procurarea tehnicii si utilajului | | Capital transfers to purchase equipment and appliances | |
| 272.00 | Transferuri capitale peste hotare | | Capital transfers abroad | |
| 273.00 | Transferuri capitale catre bugetele de alt nivel si intre componentele bugetului | | Capital transfers to another-tier budgets and between the budget components | |
| 273.01 | Transferuri capitale in constructii, conform legii bugetului de stat | | Capital transfers in constructions pursuant to the state budget law | |
| 273.02 | Transferuri capitale pentru procurarea utilajului si obiectelor de folosinta indelungata, atribuite la fonduri fixe, conform legii bugetului de stat | | Capital transfers for the purchase of heavy-duty equipment and supplies attributable to fixed assets pursuant to the state budget law | |
| 273.03 | Transferuri capitale pentru reparatii capitale, conform legii bugetului de stat | | Capital transfers for capital repair works pursuant to the state budget law | |
| 273.04 | Transferuri capitale in constructii, conform altor acte legislative si normative decit legea bugetului de stat | | Capital transfers in constructions pursuant to the normative and legislative papers other than the state budget law | |
| 273.05 | Transferuri capitale pentru reparatii capitale, conform altor acte legislative si normative decit legea bugetului de stat | | Capital transfers for capital repair works pursuant to normative and legislative papers other than the state budget law | |
| 273.06 | Transferuri capitale pentru procurarea utilajului si obiectelor de folosinta indelungata, atribuite la fonduri fixe, conform altor acte legislative si | | Capital transfers for the purchase of heavy-duty equipment and supplies attributable to fixed assets pursuant to normative and legislative papers other than the state budget law | |
| 273.21 | Transferuri capitale intre componenta de baza si componenta mijloace speciale ale bugetului de stat | | Capital transfers between the state budget core component and special means component | |
| 273.22 | Transferuri capitale intre componenta de baza si componenta fonduri speciale ale bugetului de stat | | Capital transfers between the state budget core component and special funds component | |
| 273.23 | Transferuri capitale in interiorul componentei fonduri speciale ale bugetului de stat | | Capital transfers within the state budget special funds component | |
| 273.24 | Transferuri capitale intre componenta mijloace speciale si componenta fonduri speciale ale bugetului de stat | | Capital transfers between the state budget special means component and special fund component | |
| 273.25 | Transferuri capitale in interiorul componentei mijloace speciale ale bugetului de stat | | Capital transfers within the state budget special means component | |
| 273.26 | Transferuri capitale in interiorul componentei proiecte finantate din surse externe ale bugetului de stat | | Capital transfers within the state budget externally-funded projects component | |
| 273.27 | Transferuri capitale intre componenta de baza si componenta proiecte finantate din surse externe ale bugetului de stat | | Capital transfers between the state budget core component and externally-funded projects component | |
| 273.31 | Transferuri capitale intre componenta fonduri speciale ale bugetului de stat si componenta mijloace speciale ale bugetelor de nivelul I si II | | Capital transfers between the state budget special funds component and the first- and second-tier budget special means component | |
| 273.32 | Transferuri capitale intre componenta fonduri speciale ale bugetului de stat si componenta fonduri speciale ale bugetelor de nivelul II | | Capital transfers between the state budget special funds component and the second-tier budget special funds component | |
| 273.33 | Transferuri capitale intre componenta proiecte finantate din surse externe ale bugetului de stat si componenta proiecte finantate din surse externe al | | Capital transfers between the state budget externally-funded projects component and the first- and second-tier budget externally-funded projects component | |
| 273.34 | Transferuri capitale intre componenta de baza a bugetelor de nivelul I si II si componenta fonduri speciale ale bugetului de stat | | Capital transfers between the first- and second-tier budget core component and the state budget special funds component | |
| 273.35 | Transferuri capitale intre componenta de baza a bugetelor de nivelul I si II si componenta mijloace speciale ale bugetului de stat | | Capital transfers between the first- and second-tier budget core component and the state budget special means component | |
| 273.41 | Transferuri capitale intre componenta de baza a bugetelor de nivelul II si componenta mijloace speciale ale bugetelor de nivelul I | | Capital transfers between the second-tier budget core component and the first-tier budget special means component | |
| 273.42 | Transferuri capitale intre componenta de baza a bugetelor de nivelul II si componenta proiecte finantate din surse externe ale bugetelor de nivelul I | | Capital transfers between the second-tier budget core component and the first-tier budget externally-funded projects component | |
| 273.43 | Transferuri capitale intre componenta mijloace speciale ale bugetelor de nivelul II si componenta proiecte finantate din surse externe ale bugetelor d | | Capital transfers between the second-tier budget special means component and the first-tier externally-funded projects component | |
| 273.44 | Transferuri capitale intre componenta fonduri speciale ale bugetelor de nivelul II si componenta mijloace speciale ale bugetelor de nivelul I | | Capital transfers between the second-tier budget special funds component and the first-tier budget special means component | |
| 273.45 | Transferuri capitale intre componenta mijloace speciale ale bugetelor de nivelul I si componenta mijloace speciale ale bugetelor de nivelul II | | Capital transfers between the first-tier budget special means component and the second-tier budget special means component | |
| 273.46 | Transferuri capitale intre componenta de baza a bugetelor de nivelul I si componenta de baza a bugetelor de nivelul II | | Capital transfers between the first-tier budget core component and the second-tier budget core component | |
| 273.61 | Transferuri capitale intre componenta de baza si componenta proiecte finantate din surse externe ale bugetelor de nivelul I | | Capital transfers between the core component and the first-tier budget externally-funded projects component | |
| 273.62 | Transferuri capitale intre componenta de baza si componenta mijloace speciale ale bugetului de nivelul I | | Capital transfers between the core component and the first-tier budget special means component | |
| 273.63 | Transferuri capitale intre componenta mijloace speciale si componenta proiecte finantate din surse externe ale bugetului de nivelul I | | Capital transfers between the first-tier budget special means and externally-funded projects components | |
| 273.71 | Transferuri capitale intre componenta de baza si componenta fonduri speciale ale bugetelor de nivelul II | | Capital transfers between the second-tier budget core and special funds components | |
| 273.72 | Transferuri capitale intre componenta de baza si componenta mijloace speciale ale bugetelor de nivelul II | | Capital transfers between the second-tier budget core and special means components | |
| 273.73 | Transferuri capitale intre componenta de baza si componenta proiecte finantate din surse externe ale bugetelor de nivelul II | | Capital transfers between the second-tier budget core and externally-funded projects components | |
| 273.74 | Transferuri capitale intre componenta mijloace speciale si componenta fonduri speciale ale bugetelor de nivelul II | | Capital transfers between the second-tier budget special means and special funds components | |
| 273.76 | Transferuri capitale intre componenta mijloace speciale si componenta proiecte finantate din surse externe ale bugetelor de nivelul II | | Capital transfers between the second-tier budget special means and externally-funded projects components | |
| 273.81 | Transferuri capitale intre componentele de baza ale bugetelor de nivelul I | | Capital transfers between the first-tier budget core components | |
| 273.82 | Transferuri capitale intre componenta de baza si componenta mijloace speciale ale bugetelor de nivelul I | | Capital transfers between the first-tier budget core and special means components | |
| 273.83 | Transferuri capitale intre componenta de baza si componenta proiecte finantate din surse externe ale bugetelor de nivelul I | | Capital transfers between the first-tier budget core and externally-funded projects components | |
| 273.84 | Transferuri capitale intre componentele mijloace speciale ale bugetelor de nivelul I | | Capital transfers between the first-tier budget special means components | |
| 280.00 | Alte cheltuieli capitale | | Other capital spending | |
| 281.00 | Alte cheltuieli capitale | | Other capital spending | |
| 290.00 | Transferuri capitale pentru implementarea proiectelor finantate din surse externe | | Capital transfers to implement the externally-funded projects | |
| 291.00 | Transferuri capitale pentru implementarea proiectelor finantate din surse externe | | Capital transfers to implement the externally-funded projects | |
| 291.01 | Contributia Guvernului si autoritatilor publice | | Share of Government and public authorities | |
| 291.02 | Contributia din granturi externe | | Share of external grants | |
| 291.03 | Contributia din credite externe | | Share of external loans | |
| 500.00 | Procurarea de actiuni | | Purchase of shares | |
| 510.00 | Procurarea de actiuni | | Purchase of shares | |
| 511.00 | Procurarea de actiuni | | Purchase of shares | |
| 600.00 | Creditarea neta | | Net lending | |
| 610.00 | Creditarea neta | | Net lending | |
| 611.00 | Creditarea neta | | Net lending | |
| 611.01 | Creditarea neta a bugetelor de alt nivel | | Net lending to another-tier budgets | |
| 611.02 | Creditarea neta a institutiilor nefinanciare | | Net lending to non-financial facilities | |
| 611.03 | Creditarea neta a institutiilor financiare | | Net lending to financial facilities | |
| 611.04 | Creditarea neta a altor institutii | | Net lending to other facilities | |
| 611.05 | Creditarea neta de la onorarea garantiilor de stat | | Net lending to service government bonds | |
| 611.06 | Restituirea mijloacelor la buget | | Returns to the state budget | |
| 611.07 | Creditarea neta de la acordarea imprumuturilor populatiei cu amanetarea articolelor din metale pretioase si pietre pretioase | | Net lending from loans granted to population against the pawning of precious metals and gems | |
| 611.08 | Creditarea neta de la rambursarea imprumuturilor acordate populatiei cu restituirea din amanet a articolelor din metale pretioase si pietre pretioase | | Net lending from the repayment of loans granted to population by returning the precious metals and gems pawned | |
| **fin\_source1** | | **fin\_source1\_md** | |
| 10 | | Budgetul central | |
| 20 | | Budgetul local | |

|  |  |
| --- | --- |
| **fin\_source2** | **fin\_source2\_md** |
| 11 | Bugetul de Stat |
| 12 | Bugetul Asigurarilor Sociale de Stat |
| 13 | Fondurile Asigurarii Obligatorii de Asistenta Medicala |
| 21 | Bugetul Local de nivelul 1 |
| 22 | Bugetul Local de nivelul 2 |

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| **fin\_source3** | **fin\_source3\_md** |
| 1 | Resurse generale |
| 2 | Resurse colectate de autoritati/institutii bugetare |
| 3 | Alocatii cu caracter general |
| 4 | Alocatii cu caracter special |

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| **fin\_source4** | **fin\_source4\_md** |
| 100 | Resurse generale |
| 298 | Resurse atrase pentru proiecte finantate din surse externe |
| 300 | Alocatii cu caracter general |
| 401 | Fondul de rezerva al Guvernului |
| 402 | Fondul de interventie a Guvernului |
| 403 | Fondul de rezerva al APL |
| 404 | Programul de reintegrare |
| 406 | Fondul pentru renovarea institutiilor de invatamant primar, gimnazial si liceal |
| 408 | Indemnizatii unice pentru constructia/procurarea s |
| 409 | Compensatii victimelor represiunilor politice |
| 410 | Componenta unitatii administrativ-teritoriale pentru invatamantul primar, gimnazial si liceal |
| 411 | Fondul de educatie incluziva |
| 412 | Reforma administratiei publice |

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| **fin\_source5** | **fin\_source5\_md** |
| 1 | Surse interne |
| 2 | Surse externe |

|  |  |
| --- | --- |
| **fin\_source6** | **fin\_source6\_md** |
| 1000 | Surse interne |
| 2055 | Comisia Europeana |
| 2069 | Programul Natiunilor Unite pentru Dezvoltare |

|  |  |  |
| --- | --- | --- |
| **fin\_source\_old** | **fin\_source\_md** | **fin\_source\_en** |
| 1 | Componenta de baza | Base component |
| 2 | Proiecte investitionale | Investment projects |
| 3 | Fonduri speciale | Special funds |
| 4 | Mijloace speciale | Special means |

|  |  |  |
| --- | --- | --- |
| **exp\_type** | **exp\_type\_md** | **exp\_type\_en** |
| 1 | Personal | Personnel |
| 2 | Curente nu personal | Non-personnel recurrent |
| 3 | Capitale | Capital |
| 4 | Alte | Other |

|  |  |  |
| --- | --- | --- |
| **transfer** | **transfer\_md** | **transfer\_en** |
| 0 | Cu exceptia transferurilor | Excluding transfers |
| 1 | Transferuri intre bugetele | Intrabudgetary transfers |

1. For further information about the order, please consult <http://lex.justice.md/md/362651/>. [↑](#footnote-ref-1)
2. The table describes the new structure of the Moldova BOOST database which is consistent with the new budget classification effective as of 2016 unless indicated otherwise. [↑](#footnote-ref-2)
3. There were significant changes in the administrative classification at the individual spending unit level over the period of 2011-2015. Some additional data manipulations have been made to harmozise the admin5 value labels overtime. Therefore, there might be some observations/spending units that have the same budget codes and different value labels for different years. This is particularly the case for educational facilities and social assistance budget institutions. [↑](#footnote-ref-3)
4. For more information on Excel PivotTables, please consult the help function in Microsoft Excel or this helpful overview of the Microsoft website: <http://office.microsoft.com/en-us/excel-help/overview-of-pivottable-and-pivotchart-reports-HP010177384.aspx>. [↑](#footnote-ref-4)
5. The minimum technical requirements for using the Moldova BOOST government expenditure database are as follows: (i) a computer with at least 1 GB of RAM (2 GB preferred); (ii) Microsoft Excel version 2007 or later (or similar database software that allows loading of files with at least one million lines of data). [↑](#footnote-ref-5)