ACCOUNTING TREATMENT OF ATTRACTED FUNDS IN NON-PROFIT ORGANIZATIONS

Lidia CAUŞ
caus.lidia.ion@ase.md
Angela POPOVICI
popovici.angela.alexandru@ase.md
Academy of Economic Studies of Moldova, 2005, Republic Moldova

Abstract
Non-profit organizations play a significant role in strengthening civil society by delivering social services and promoting social inclusion. In the context of the Republic of Moldova's European integration, financial sustainability represents a key condition for ensuring operational continuity and institutional resilience. This study examines financial resource mobilization mechanisms through fundraising activities, highlighting major funding sources, including donations, grants, sponsorships, membership fees, and income from statutory economic activities. It also explores both traditional and digital fundraising methods, as well as the requirements for documenting and reporting these transactions. The findings emphasize the need to diversify funding sources and underline the importance of rigorous accounting practices, in line with the national regulatory framework, to enhance transparency, financial accountability, and public trust in the non-profit sector.

Key words: *non-profit organizations, fundraising, donations, financial sustainability, financial transparency, accounting practices.*

JEL classification: F-47; H-42; L-32; M-41

I. INTRODUCTION

Non-profit organizations represent a distinct segment of the national economy, aiming to achieve public or community interest objectives without distributing profit to founders or members, in accordance with the provisions of the Civil Code of the Republic of Moldova (Civil Code, 2002). These entities make a significant contribution to the development of civil society by providing social services, promoting inclusion, and participating in the implementation of community development programs.

In the current context, characterized by a reduction in external funding and increasing pressure on financial sustainability, non-profit organizations are compelled to diversify their funding sources and identify efficient mechanisms for mobilizing internal resources. In this framework, fundraising activities become a strategic instrument for ensuring the continuity of statutory operations.

However, the expansion of fundraising practices generates significant accounting challenges, particularly with regard to the recognition, classification, and reporting of attracted funds depending on their purpose and the conditions imposed by donors. Both the academic literature and national practice reveal a lack of uniform approaches to these aspects, which affects the transparency and comparability of financial information.

In this context, the proper organization of accounting for attracted funds, in accordance with the requirements of the Law on Accounting and Financial Reporting (Accounting Law, 2017), becomes essential for ensuring financial transparency, accountability towards donors, and strengthening trust in the non-profit sector.

II. RESEARCH METHODOLOGY

This study adopts a mixed methodological approach aimed at examining the regulatory framework and accounting practices applicable to non-profit organizations in the Republic of Moldova, with a focus on fundraising activities.

The research design integrates several complementary methods. Document analysis was employed to assess the legal and normative provisions governing accounting organization, including rules on the recognition and reporting of funds raised. Comparative analysis facilitated the identification of differences in accounting treatment across various types of financial resources generated through fundraising. The synthesis method supported the consolidation of theoretical and practical perspectives related to donations, grants, sponsorships, and other funding sources. In addition, information systematization enabled the classification of funding sources according to their economic nature and intended use. Accounting modeling was applied to develop generalized frameworks for recording fundraising transactions in line with the General Chart of Accounts.

The combined application of these methods allowed for a structured understanding of the accounting treatment of raised funds and supported the formulation of methodological recommendations for improving accounting practices in non-profit organizations.

III. RESULTS AND DISCUSSIONS

Non-profit organizations play a key role in fostering democratic societies by delivering social services to vulnerable groups, contributing to public policy development, and supporting community development processes. As the third sector of the economy, civil society organizations represent an important yet underutilized force in the Republic of Moldova. In the context of European integration, strengthening democratic institutions and the rule of law depends largely on the existence of a resilient and active civil society. This role becomes increasingly relevant as Moldova advances toward EU accession, aiming to improve decision-making processes, transparency, and governmental accountability (CAUȘ, L., POPOVICI, A., 2025b). Therefore, the contribution of non-profit organizations to the country's European path is of strategic importance.

Despite the ongoing development of the associative sector, several challenges persist, including financial dependence on external donors and limited engagement with stakeholders. Addressing these issues requires enhancing the resilience of civil society by strengthening organizational capacity to interact with beneficiaries and emerging civic actors, while also improving financial sustainability through the mobilization of local resources.

Non-profit organizations are increasingly improving their ability to engage stakeholders and collaborate with the private sector and other partners. Strengthening civil society resilience involves diversifying funding sources, increasing beneficiary participation, and empowering new civic actors. Investing in a resilient civil society contributes not only to democratic consolidation but also to economic development and overall societal well-being. Access to public and local funding sources is therefore essential for expanding internal financial resources.

Cooperation between the state and civil society is necessary to create opportunities for the practical involvement of non-profit organizations in policymaking, consultancy, expertise, and public service provision. Such involvement contributes to their financial sustainability and enhances public trust. At the same time, vulnerable and underrepresented groups-including persons with disabilities, the elderly, women, and ethnic minorities-require capacity-building initiatives to facilitate their active participation in social life.

In the Republic of Moldova, non-profit organizations obtain financial support from the business sector through various forms, such as philanthropic donations, sponsorships, membership fees, procurement of goods and services, loans, and other financial contributions. These practices are driven by the growing importance of corporate social responsibility. However, to reduce risks associated with reliance on a single funding source, organizations must continuously seek and diversify their financial resources (Methodological Guidelines on Accounting, 2014).

According to national regulations, non-profit organizations may access multiple funding sources, including membership fees, grants, percentage designations, revenues from events and training activities, income from statutory economic activities, as well as material and financial donations from individuals and legal entities. Additional forms include anonymous donations, contributions linked to product sales, or donations equivalent to a day's wage.

Fundraising represents a core component of non-profit activity, as both monetary and non-monetary contributions are essential for implementing statutory objectives. The main concepts and specific features of these contributions are regulated by the Law on Philanthropy and Sponsorship (Law on Philanthropy and Sponsorship, 2002).

The financial resources of non-profit organizations originate from both domestic and external sources. Own revenues mainly include membership fees and income from statutory economic activities, while public funding is accessed through governmental programs aimed at addressing national or regional issues. Additional funding is obtained through budget subsidies, social service contracts, consultancy, and training services provided to public institutions. Donations in cash, goods, or services from legal entities also play a significant role in supporting organizational activities. Furthermore, volunteer work constitutes a major contribution from individuals to the development of civil society.

The accounting treatment of the main types of funds raised through fundraising activities can be summarized as presented in Table 1.

Table 1.

General Accounting Treatment of Funds Raised through Fundraising Activities in Non-Profit Organizations

No.	Type of Funds Raised	Supporting Documents	Accounting Recognition	Accounting Particularities

No.	Type of Funds Raised	Supporting Documents	Accounting Recognition	Accounting Particularities
1	**Cash donations**	Donation agreement, payment order, cash receipt	Initially recognized as restricted funds	Recorded as income progressively, in line with their designated use
2	**Non-reimbursable grants**	Financing agreement, payment order	Recognized as restricted funding sources	Accounted for separately by project
3	**Sponsorships**	Sponsorship agreement, payment order	Recognized as restricted funds	Recognized as income as the funds are utilized
4	**Membership fees**	Statute, internal decision, payment order, cash receipt	Recognized as restricted funds	Recognized as income progressively, based on their use
5	**In-kind contributions**	Donation agreement, handover-acceptance report	Measured at fair value	Recorded as assets received free of charge
6	**Income from statutory economic activities**	Primary accounting documents	Recognized as current income	Recorded separately from raised funds

Source: Developed by the authors based on the legislation of the Republic of Moldova and accounting practices in non-profit organizations.

The data presented in Table 1 indicate that the accounting treatment of funds raised through fundraising activities is primarily determined by their conditional nature and the purpose established by the donor. In the case of restricted funds, non-profit organizations are required to maintain separate accounting records to ensure proper monitoring of resource utilization in accordance with designated objectives.

At the same time, the use of digital tools for collecting donations necessitates adjustments in internal accounting policies and the implementation of effective internal financial control mechanisms. These measures are essential for ensuring proper documentation of transactions and traceability of raised funds. Donors often impose specific requirements regarding the documentation and use of restricted resources. The eligibility of expenditures financed from such funds depends on the accuracy of accounting records and supporting documentation, as discussed in detail in the study "Challenges in documenting operations in non-profit organizations" (CAUȘ, L., 2025).

The acquisition of additional financial resources is therefore a planned and essential component of the entity's annual budget. Fundraising involves identifying funding opportunities and developing relationships with supporters who share the organization's mission and are willing to contribute to achieving its objectives. This process is typically coordinated by a fundraising specialist, who prepares an annual fundraising plan as part of the organization's strategic framework. Such a plan generally includes objectives, fundraising methods, target groups, associated costs, required resources, volunteer involvement, training activities, implementation schedules, duration of activities, and expected funding amounts.

Fundraising methods may include submitting funding proposals to potential donors, direct solicitation through letters, organizing fundraising events, providing paid services, online fundraising via websites or specialized platforms, bank card donations, donation boxes, phone calls and SMS campaigns, payment terminals, sales of charitable goods, social projects, charity events, and other related activities.

Direct funding requests through solicitation letters remain one of the most commonly used methods. These letters are addressed to potential donors-both individuals and legal entities-and outline the purpose of the request and the amount required. They typically include response forms and payment options. Where agreements are concluded, follow-up communication, such as letters of appreciation, is customary.

Donations from sponsors and donors may be made via bank transfers, payment cards, or cash contributions. Non-profit organizations may also collect funds or goods directly from individuals through sales activities recorded via cash registers or through publicly accessible donation boxes.

Non-profit organizations may participate in national and international competitions to obtain social contracts and public donations, as well as grants and scholarships from foreign governments, foundations, and national or international organizations, including private individuals.

Donations may be collected through charitable events and campaigns organized by these entities, such as performances, concerts, fundraising events, raffles, auctions, and exhibitions. Contributions may also be gathered through "face-to-face" or "door-to-door" campaigns, which involve direct interaction with individuals to support the financing of social infrastructure projects in both urban and rural areas. To promote their activities, organizations increasingly rely on online channels and social media platforms, which enable donations via integrated tools such as "donate" buttons on organizational profiles.

An additional funding opportunity is provided by the percentage designation mechanism, which allows individuals to allocate a portion of their personal income tax to non-profit organizations. This instrument represents a supplementary source of funding that supports the long-term sustainability of such entities, as discussed in the study "Percentage designation in the activity of non-profit organizations: challenges and opportunities" (CAUȘ, L., POPOVICI, A., 2025a).

According to international practice and the Law on Non-Profit Organizations (Law on Non-Profit Organizations, 2020), philanthropy can be defined as a voluntary private contribution made for public purposes. It represents a voluntary act of giving money, goods, or time to support a public cause, without the expectation of compensation or reward.

Sponsorship, by contrast, refers to a financial or in-kind contribution made to an organization in exchange for recognition or promotional benefits. It is typically associated with achieving specific commercial objectives, such as enhancing the visibility of the sponsor.

From a practical perspective, it is important to distinguish between non-philanthropic donations and philanthropic donations. Although their tax treatment differs-philanthropic donations may provide tax deductions for donors-both forms are governed by civil law provisions related to donation contracts.

As a legal entity with full legal capacity, a non-profit organization may act as both a donor and a recipient within a donation contract. Donors may include both individuals and legal entities with the legal capacity to enter into such agreements.

A donation contract is a gratuitous legal act, the object of which may include property rights, claims, or tangible goods. The contract is considered concluded at the moment of the transfer of the asset. Donated goods must be legally transferable, not restricted by law, and must belong to the donor's patrimony.

Philanthropic activity involves the voluntary, impartial, and unconditional provision of material support or services by individuals or legal entities to beneficiaries, without expecting compensation, payment, or other obligations. Activities aimed at supporting profit-oriented entities, political parties, or socio-political organizations are not considered philanthropic. Therefore, any individual or legal entity making such voluntary contributions may be regarded as a philanthropist.

The beneficiary of philanthropic activities is an individual or a group of individuals who receive charitable donations based on a philanthropic donation agreement, intended to support specific public-interest objectives, such as:

- providing social support and protection, improving the living conditions of disadvantaged individuals, and facilitating the social reintegration of unemployed persons, individuals with disabilities, and others unable to independently exercise their rights due to physical, intellectual, or other limitations;
- preparing communities to cope with the consequences of natural disasters, environmental crises, or other emergencies, as well as preventing potential risks and accidents;
- assisting victims of wars, natural disasters, epidemics, environmental incidents, and social or interethnic conflicts;
- strengthening the role and social status of the family, as well as ensuring the protection of mothers and children;
- providing material support to philanthropic organizations and social or medical institutions;
- supporting other activities of public interest that require financial or material assistance.

Sponsorship activities are carried out voluntarily by both individuals and legal entities, either upon request or on their own initiative, and involve the provision of financial resources or other assets to support actions of public interest. However, the reciprocal exchange of financial or material resources between individuals or legal entities does not qualify as sponsorship. Any individual or legal entity may act as a sponsor. Unlike philanthropy, sponsorship cannot be performed by public institutions or entities financed from public funds, and such activities cannot involve the use of budgetary resources.

Open donations are formalized through supporting documents such as donation agreements, cash receipts, payment orders, donation reports, or other relevant evidence. In such cases, the donor explicitly expresses their intention to transfer assets or funds to the beneficiary.

Anonymous donations are not explicitly defined in national legislation, nor are the procedures governing them clearly regulated. In practice, these donations refer to contributions where the identity of the donor is unknown. They may be collected through donation boxes, payment terminals, or SMS-based contributions. Although legal provisions are limited in this regard, non-profit organizations typically follow internal procedures, such as placing donation boxes in supervised public locations (e.g., offices, retail stores, banks, hotels, or exhibitions), often based on partnership agreements with host entities. Donation boxes may also be installed in unsupervised public spaces.

The organization's management, based on an administrative decision, establishes a commission consisting of organizational members and, where applicable, representatives of local authorities. Upon opening a donation box, an official report is prepared, documenting the amount of cash collected or the value of goods received. In the case of food donations, staff are responsible for verifying product quality, origin, and compliance with storage and transportation conditions.

For donations collected via payment terminals or SMS services, cooperation agreements are concluded between the non-profit organization and the service providers managing these platforms. Following the collection process, the service provider is contractually obliged to transfer the collected funds to the organization's bank account. Additionally, non-profit organizations may collect donations through online instruments directly into designated bank accounts.

To support fundraising efforts, organizations may also use direct mailing, media advertising (print, radio, and television), brochures, public transport advertising, telemarketing, promotional materials such as calendars, and other communication tools.

Non-profit organizations typically focus on campaigns aimed at attracting new members or strengthening membership engagement by offering various types of benefits, such as:

- ✓ informational benefits – newsletters and informational communications;
- ✓ symbolic benefits – membership cards and letters of appreciation;
- ✓ prestige-related benefits – certificates and commemorative photographs.

Financial transparency is essential for building trust among donors and members of non-profit organizations. Accurate accounting records and clear financial reporting contribute to effective governance and responsible management of financial resources. Fundraising specialists and financial managers are required to properly document all collected donations. The accounting of donations is typically carried out through the registration of donation reports in a dedicated accounting register. Collected funds are recorded as restricted resources and, in accordance with Article 52 of the Tax Code (Civil Code, 2002), are exempt from income tax.

National legislation does not impose an obligation for non-profit organizations to maintain separate bank accounts for different funding sources. These entities keep accounting records in compliance with legal requirements and process cash receipts through officially approved systems and cash registers used for recording cash transactions (NEDERIȚA, A., PRISACAR, T., 2015). Donations collected via online instruments are not explicitly regulated by national legislation. However, when such methods are applied, the funds received in accumulation bank accounts are treated as restricted funding and benefit from income tax exemption under Article 5 of the Tax Code (Civil Code, 2002).

Following the completion of fundraising campaigns, non-profit organizations typically send personalized and cost-effective thank-you letters to donors in acknowledgment of their contributions.

At the end of the financial year, the fundraising specialist evaluates the methods employed for resource mobilization, with particular attention to their efficiency and cost-effectiveness. This assessment considers whether the applied methods:

- contribute to raising public awareness and understanding of the organization's mission, activities, and the issues it addresses;
- generate new potential donors and increase membership levels;
- enhance the engagement and contributions of existing donors;
- ensure an appropriate balance between financial outcomes and the time invested;
- are sustainable and capable of generating recurring funding on an annual basis;
- do not divert staff and volunteers from core organizational objectives and positively influence their motivation;
- support the development of skills among staff and volunteers;
- foster leadership development and strengthen the competencies of both emerging and existing leaders.

In addition to assessing restricted revenues, the fundraising specialist also evaluates broader strategic dimensions, including teamwork, volunteer management, public relations, and organizational image management.

Many companies remain reluctant to engage in financial transactions with non-profit organizations due to insufficient awareness of available support mechanisms, fiscal incentives, and the procedures required for documenting and reporting such contributions. In practice, some commercial entities still request tax invoices for membership fees, despite this being inconsistent with current accounting regulations. Furthermore, there is limited awareness among businesses regarding tax deductibility for donations made to associations and foundations, as well as the corresponding procedures. It is also often overlooked that membership fees may be deductible under Article 24(15) of the Tax Code, which allows the deduction of such expenses within a limit of

0.15% of the payroll fund (Civil Code, 2002).

For accounting practitioners, methodological guidelines developed by experts can be particularly useful in addressing these challenges. Such guidelines should be based on a comprehensive analysis of financial transactions specific to non-profit organizations, considering accounting and tax implications, documentation requirements, and reporting procedures. Each type of transaction should be examined in terms of its accounting treatment, supporting documentation, and compliance with reporting standards, as well as the identification of common issues in practice.

It is recommended that these guidelines also include clear procedures for companies seeking to benefit from applicable tax incentives. This may involve conducting interviews with organizations and companies experienced in such transactions to document best practices in accounting and reporting. Additionally, consultations with representatives of the State Tax Service are necessary to identify key compliance requirements and common reasons for the rejection of deductions related to donations or membership fees. These findings should be communicated to stakeholders to improve compliance and avoid errors in practice.

Based on such analysis, practical guidelines should provide detailed descriptions of accounting treatments, required documentation for each type of transaction, and step-by-step procedures for their proper recording. They should also include templates for supporting documents and outline reporting requirements for financial resources received by non-profit organizations, both to donors and public authorities.

Effective financial governance in non-profit organizations requires a high level of financial transparency, ensuring the disclosure of detailed information on the use of financial resources. Organizational governance can be strengthened through the active involvement of members in financial decision-making processes. Transparent accounting practices contribute to the provision of clear and comprehensive information regarding resource utilization, as highlighted in the study "Special aspects of accounting and reporting expenses in non-commercial organizations" (CAUȘ, L., POPOVICI, A., 2023). This includes transparent reporting to donors, members, and other stakeholders, demonstrating accountability in fund management. Financial reporting should be clear, accessible, and informative, providing relevant insights into the financial position and the impact of charitable activities. Internal financial control mechanisms further support sound governance and efficient financial management, which also requires the diversification of funding sources.

IV. CONCLUSIONS

Non-profit organizations play a fundamental role in strengthening democratic societies by delivering social services, supporting vulnerable groups, contributing to public policy development, and fostering community engagement. As part of the third sector, civil society organizations represent a significant yet often underutilized resource in emerging and transitioning economies. In the broader context of institutional development and governance improvement, a resilient and active civil society is essential for enhancing transparency, accountability, and the quality of decision-making processes.

Despite the continuous development of the non-profit sector, several challenges persist, including financial dependence on external donors and limited stakeholder engagement. Addressing these issues requires strengthening organizational capacity, improving interaction with beneficiaries and emerging civic actors, and enhancing financial sustainability through the mobilization of domestic resources.

Fundraising activities have a direct impact on the organization of accounting systems within non-profit entities, necessitating a clear distinction between funds based on their nature and intended use. Maintaining separate accounting records for restricted funds enables effective monitoring of resource allocation and contributes to improved financial transparency.

From an accounting perspective, funds raised through fundraising activities may take different forms and be subject to varying legal and financial conditions, which require differentiated accounting treatment. These resources are initially recognized as funding sources and subsequently recorded as income in accordance with their utilization, ensuring compliance with the matching principle and the faithful representation of financial information.

The diversification of funding sources, including donations and grants, reduces reliance on external financing and enhances the financial sustainability of non-profit organizations. At the same time, the proper application of accounting treatments and the implementation of effective internal financial control mechanisms support sound organizational governance and strengthen donor confidence.

Therefore, improving accounting practices related to fundraising activities represents a key prerequisite for the sustainable and efficient development of the non-profit sector in a modern economic environment.

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