

# Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

**Member State: Romania**

**Date: 17/10/2016**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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*Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.*

*Not applicable: M ; Not available: L*

*For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.*

**Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data**

Member State: Romania Data are in mill lei (millions of units of national currency) Date: 17/10/2016	ESA 2010 codes	2012	2013	Year 2014	2015	2016
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-21,847	-13,289	-5,650	-5,387	-21,203
- Central government	S.1311	-18,753	-16,897	-10,276	-12,184	-23,548
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2,782	717	3,394	5,202	1,236
- Social security funds	S.1314	-312	2,890	1,232	1,596	1,109
		final	final	final	final	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		221,873	240,777	263,153	270,077	292,935.1
<i>By category:</i>						
Currency and deposits	AF.2	4,987	4,222	6,755	8,753	
Debt securities	AF.3	135,671	155,905	181,107	191,607	
Short-term	AF.31	28,425.9	10,304.6	10,383.6	8,193.8	
Long-term	AF.32	107,245.3	145,600.8	170,723.9	183,413.4	
Loans	AF.4	81,214	80,649	75,291	69,717	
Short-term	AF.41	380	395	341	132	
Long-term	AF.42	80,835	80,254	74,950	69,585	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	28,580	28,788	28,485	36,704	34,900
<b>Interest (consolidated)</b>	D.41 (uses)	10,453	11,179	11,011	11,619	12,527
<b>Gross domestic product at current market prices</b>	B.1*g	595,367	637,456	668,144	712,832	758,515

(1) Please indicate status of data: estimated, half-finalized, final.

**Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit**

Member State: Romania	Year					
Data are in mill lei (millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 17/10/2016						
<b>Working balance in central government accounts</b>	-18,551	-19,183	-21,102	-21,448	-27,781	Cash balance of state budget approved by Parliament.
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	2,671	2,604	2,585	2,794	1,873	
Loans, granted (+)	157	104	114	44	40	
Loans, repayments (-)	-5	-7	-119	-28	-17	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	2,518	2,507	2,590	2,778	1,850	
of which: transactions in debt liabilities (+/-)	2,642	2,627	2,620	2,778	2,550	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	2,642	2,627	2,620	2,778	2,550	Reimbursement of domestic and external credits of state budget and central gov capital injections
Detail 2	-125	-120	-30	0	-700	Coupon sold state budget
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	69	-485	-1,056	-1,777	-1,200	
Other accounts receivable (+)	1,292	848	3,763	5,275	1	
Detail 1	-657	1,224	337	1,883	595	Receivables on taxes and social contributions
Detail 2	0	99	2,943	0	0	License UMTS total
Detail 3	-955	-2,120	0	0	0	License UMTS receive in the respective year
Detail 4	-22	553	626	641	-433	accrual on military equipment
Detail 5	-37	294	-406	327	124	F8 advances for fixed assets/supplier/debtor
Detail 6	1,171	596	1,829	2,463	0	Expenditure made on behalf of EU
Detail 7	834	0	0	0	0	Payments from state budget on behalf of EU
Detail 8	669	-104	-565	0	0	Payments from state budget on behalf of EU Min. of Labour and Min Economy
Detail 9	289	307	-1,464	139	0	F89 temporal adjustment EU fund for infrastructure
Detail 10			463	-178	-285	Refunds from EU budget contribution
Other accounts payable (-)	-1,061	555	1,300	69	-717	
Detail 1	-279	506	318	-1	-220	Changes in due for payments of public institutions to other sectors
Detail 2	-532	-9	-4	-82	0	Court decision issued
Detail 3	162	311	1,532	1,235	0	Court decisions paid
Detail 4	-210	0	0	0	0	Investment projects for National Infrastructure Development Plan
Detail 5	-127	-220	-148	-325	-497	financial transaction of EUA
Detail 6	0	0	-547	-306	0	ETS certificates financial operations
Detail 7	-74	-34	149	-258	0	F89 Bauspar system
Detail 8	0	0	0	-194	0	F89 National Fund of Investment

Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	-1,133	2,077	5,610	3,270	2,908	
Detail 1	1	41	74	-83	0	Risk Fund
Detail 2	-28	-45	4	-31	0	Risk Fund influence from guarantee (table 9.3 of questionnaire)
Detail 3	107	221	2,720	2,748	1,847	Public institutions partially or totally financed from own revenues
Detail 4	-602	-660	-609	-560	65	Treasury Budget with coupon sold
Detail 5	0	0	0	0	0	Privatisation bodies
Detail 6	-1,435	2,172	2,244	341	142	CNADR (National Company of Road)
Detail 7	-6	77	33	-74	-74	SCTMB Metrorex SA (Metrorex)
Detail 8	-21	26	0	0	0	Administratia Fluviala a Dunarii de Jos Galati (River Administration of the Lower Danube Galati)
Detail 9	-186	96	473	308	308	SNTFC CFR Calatori SA (National Society of Passenger Transport CFR Calatori SA)
Detail 10	-58	-36	-19	-1	-1	CN a Hulei Petrosani SA (National Company of Coal Petrosani SA)
Detail 11	0	1	0	0	0	SN a Carbunelui Ploiesti (National Society of Coal Ploiesti)
Detail 12	0	0	0	-1	-1	CNRN Radionav SA Constanta (National Company of Naval Radio Communications SA Constanta)
Detail 13	0	0	0	0	0	Administratia Nationala Imbunatatiri Funciare SA (National Administration of Land Reclamation SA)
Detail 14	-8	-4	-4	0	0	SC Interventii Feroviare SA ( Railway Intervention SA)
Detail 15	0	0	0	0	0	Own revenue institution
Detail 16	-7	0	0	0	0	Fondul proprietatea (Property Fund)
Detail 17	-9	0	0	0	0	SC Electricarea SA (SC Electrification SA)
Detail 18	-89	-60	-9	-10	-10	SC TERMoeLECTRICA SA
Detail 19	1,533	226	502	425	425	CN de Cai Ferate CFR SA (National Company of Railway CFR SA- Infrastructure)
Detail 20	5	13	-19	-34	-34	Compania Canalelor Navigabile Constanta SA (National Company of Administration Navigable Channels Constanta)
Detail 21	0	0	3	1	1	Compania Nationala Aeroportul International Mihail Kogalniceanu (National Company Mihail Kogalniceanu)
Detail 22	-37	0	0	0	0	SC CN Romarm SA Buc Filiala SC Uzina Mecanica Cugir SA
Detail 23	1	0	0	0	0	SC Santierul Naval Mangalia SA (SC Shipyard Mangalia)
Detail 24	-1	0	-1	0	0	Societatea Feroviara de Turism SFT CFR (Railway Society of Tourism SFT CFR)
Detail 25	-9	-8	0	0	0	SC Uzina Mecanica Orastie (Mechanical Company Orastie)
Detail 26	0	0	0	0	0	Societatea de Transport Maritim si de Coasta CFR Ferryboat SA
Detail 27	-2	-5	0	0	0	SC Avioane Craiova SA (Aircraft Craiova SA)
Detail 28	0	0	0	0	0	SC Petromin SA
Detail 29	-1	-2	-6	0	0	SC Constructii Aeronautice SA (Aeronautic Construction SA)
Detail 30	-1	-1	-2	-2	-2	SC Sanevit 2003 SA
Detail 31	-2	-3	0	0	0	SC Uzina AutoMecanica SA Moreni (Auto Mechanics Company Moreni)
Detail 32	0	0	0	0	0	SC TEROM SA
Detail 33	1	0	0	0	0	SN Plafar SA
Detail 34	0	0	0	0	0	SC NICOLINA SA
Detail 35	-18	-11	0	0	0	SC AVERSA SA
Detail 36	0	0	0	0	0	SC OLTPLAST SA
Detail 37	-3	-1	-1	-2	-2	S.C. HORTICOLA S.A.
Detail 38	0	0	0	0	0	S.C. LITORAL S.A.
Detail 39	-1	-1	0	0	0	S.C. MAMAIA S.A.
Detail 40	-2	0	-1	-1	-1	S.C. NEPTUN-OLIMP S.A.
Detail 41	1	0	0	0	0	SC EXFOR SA BUCURESTI
Detail 42	2	-6	0	0	0	INST.NAT. DE CERCET DEZV PTR FIZICA PAMINTULLUI
Detail 43	-9	-6	3	-4	-4	SNIF SA
Detail 44	-35	45	85	230	230	COMPANIA NATIONALA DE INVESTITII SA
Detail 45	-2	1	0	0	0	SC BAITA SA
Detail 46	0	-1	0	-1	-1	SC ARSENAL-RESITA SA FILIALA A CN ROMARM SA BUC
Detail 47	-11	-10	0	0	0	C.N.ROMARM S.A.- FILIALA UZINA MECANICA BUCURESTI
Detail 48	0	4	0	-4	-4	S.C. PIROCHIM VICTORIA S.A.
Detail 49	0	0	0	-2	-2	SC FABRICA DE PULBERI FAGARAS
Detail 50	0	0	0	0	0	S.C. SOCIETATEA DE SERVICII IN INFORMATICA PITESTI
Detail 51	-2	1	4	0	0	SC DANUBIANA SA
Detail 52	0	0	0	4	4	SC BANEASA SA
Detail 53	0	0	0	0	0	SC ORLATEX SA
Detail 54	0	0	1	0	0	SC AGROINDUSTRIALA STARMINA BALOTESTI SA
Detail 55	0	0	0	0	0	SC PISCICOLA SA CALARASI
Detail 56	0	0	0	0	0	FILIALA ROSIAMIN S.A.
Detail 57	0	-3	0	0	0	S.C. STUDIUL CINEMATOGRAFIC SAHIA-FILM S.A.
Detail 58	-3	0	0	0	0	SC IRCETT SA

Detail 59	0	-1	0	-4	-4	RNP ROMSILVA-ADM.PARC.NAT.MTII.MACINULUI R.A.
Detail 60	0	-2	-1	0	0	RNP ROMSILVA APN BUCEGI R.A.
Detail 61	0	-3	-1	-5	-5	RNP ROMSILVA ADMIN. PARC. NAT. BALTA MICA A BRAIL
Detail 62	-20	4	0	0	0	SC UZINA MECANICA SADU
Detail 63	1	0	0	0	0	SC VINALCOOL BIHOR
Detail 64	-4	58	-3	0	0	SC REPUBLICA SA
Detail 65	0	0	0	0	0	SC NITRAMONIA SA
Detail 66	47	0	0	1	1	SC BICAPA SA
Detail 67	4	0	0	0	0	SC CIPROM SA
Detail 68	0	0	0	0	0	SC HORTIINDUSTRIALA DEALUL VILOR SOC
Detail 69	0	0	0	0	0	SC APOLLON SA
Detail 70	2	0	0	0	0	SC BLASIUS BLAJ SA
Detail 71	0	0	0	0	0	SC AGOMIXT SA-SOC
Detail 72	0	0	0	0	0	SC TUROL SA
Detail 73	0	0	0	0	0	SC VITI-POMICOLA SA
Detail 74	0	0	0	0	0	SC CLC AGRICOLA BRETEA SA
Detail 75	0	0	0	0	0	SC FEROM SA
Detail 76	-2	0	0	0	0	COMPANIA ROMANA DE PESCUIT OCEANIC SA
Detail 77	0	0	0	0	0	SC TEREVIN SA
Detail 78	8	-1	0	0	0	CNCAF MINVEST SA DEVA -FILIALA BALAN
Detail 79	0	0	0	0	0	CNCAF MINVEST SA DEVA -FILIALA ROSIA MONTANA
Detail 80	0	0	0	0	0	MINIERA BANAT SA ANINA
Detail 81	-1	3	0	1	1	SC PETROTRANS SA
Detail 82	1	0	0	0	0	SC CIPROM SA FILIALA PITESTI
Detail 83	0	0	-1	0	0	SC SERICAROM SA
Detail 84	1	1	0	0	0	SC NETWORK PRESS CONCEPT SA
Detail 85	2	2	-2	0	0	INSTITUTUL NATIONAL AL LEMNULUI
Detail 86	0	0	0	-1	-1	SC PISCICOLA ILFOV SA
Detail 87	0	0	0	0	0	SATMAREANA SA
Detail 88	0	0	0	0	0	FINANCIAL SUPPORT SERVICES SRL
Detail 89	0	0	0	0	0	SC UCB DEVELOPMENT SRL
Detail 90	0	1	0	0	0	SC PREDEAL SA
Detail 91	0	-6	0	0	0	COMPANIA ROMANA DE AVIATIE ROMAVIA RA
Detail 92	-2	-5	0	0	0	MULTIPRODUCT RA
Detail 93	0	0	0	0	0	AGROINDUSTRIALA NUFARUL S.A.
Detail 94	0	0	0	0	0	CARMEN SILVA 2000 S.A.
Detail 95	0	0	0	0	0	CENTRUL ZONAL DE FORMARE PROFESIONALA A ADULTILOR
Detail 96	0	-2	0	0	0	SC INTERVIN SA- reclass din 2011
Detail 97	0	0	0	-1	-1	AGROCOM SIB SA-IN FALIMENT
Detail 98	0	0	0	0	0	CNCAF MINVEST FIL POIANA RUSCA
Detail 99	-2	-1	-4	0	0	SC ICTCM SA
Detail 100	0	14	11	11	11	SN INCHIDERI MINE VJ SA
Detail 101	0	-8	0	-1	-1	SOCIETATEA COMERCIALA -FILIALA ICEMENERG-SERVICE B
Detail 102	0	-20	0	0	0	SC SERVICII ENERGETICE BANAT SA
Detail 103	0	-17	0	0	0	SC SERVICII ENERGETICE MOLDOVA SA
Detail 104	0	16	0	0	0	INCDMI CANTACUZINO
Detail 105	0	2	0	-1	-1	SC MINBUCOVINA SA Lichidare
Detail 106	0	0	0	0	0	SC S.C.I.M.U.M. SA
Detail 107	0	0	0	1	1	SC UZINA ARDEALUL (faliment 01.03.2010)
Detail 108	0	-1	0	0	0	COMPANIA NATIONALA ROMARM SA FILIALA SOCIETATEA C
Detail 109	0	-1	-2	-4	-4	RNP ROMSILVA-ADMIN.PARC NATIONAL PIATRA CRAIULUI
Detail 110	0	0	0	0	0	RNP ADMINISTRATIA PARCULUI NAT DEFULEUL JIULUI RA
Detail 111	0	0	0	0	0	SC AGROPRODDCOM ODORHEIU SECUIESC SA
Detail 112	0	-1	0	0	0	SC RADIOACTIV MINERAL MAGURELE SA
Detail 113	0	0	-1	-2	-2	RNP ROMSILVA-ADMIN. PARC NATURAL PORTILE DE FIER
Detail 114	0	-1	-1	0	0	SC SALAJUL-S.A.SARMASAG
Detail 115	0	0	0	0	0	SC COMICEX SA
Detail 116	0	-1	0	0	0	SOCIETATEA DE ADMINISTRARE ACTIVE FERROVIARE -S.A.A
Detail 117	0	-56	11	-10	-10	SC ELECTROCENTRALE GRUP SA
Detail 118	0	138	102	72	72	S.N. RADIOCOMUNICATII S.A.

Detail 119	0	-1	-1	-43	-43	S.N. C.F.R. R.A
Detail 120	0	10	2	-4	-4	INCD pentru Microtehnologie-IMT Bucuresti
Detail 121	0	0	0	0	0	INSTITUTUL NATIONAL DE CERCETARE DEZVOLTARE IN TURISM
Detail 122	0	-1	2	-1	-1	S.C.ELECTROMECHANICA PLOIESTI S.A.
Detail 123	0	-3	61	-2	-2	SC CONVERSIM S.A.
Detail 124	0	-1	-1	-1	-1	INCDMRR ICPMRR
Detail 125	0	-6	0	0	0	S.C.INTRETINERE MECANIZATA A CAII FERATE S.A.
Detail 126	0	-1	4	0	0	INCDPAPM-ICPA Bucuresti
Detail 127	0	1	1	0	0	INSTITUTUL CERCETARI BIOLOGICE CLUJ, FILIALA A INCD SB , BUCURESTI
Detail 128	0	0	0	-2	-2	RNP ROMSILVA ADM.PARCULUI NATURAL M-TII MARAMURESULUI
Detail 129	0	0	-1	-8	-8	Institutul National de Cercetare-Dezvoltare pentru Chimie si Petrochimie-ICECHIM
Detail 130	0	2	0	0	0	ITUTUL NATIONAL DE CERCETARE DEZVOLTARE PENTRU METALE NEFEROASE SI RARE-
Detail 131	0	-14	0	-1	-1	INSTITUTUL DE STIINTE SPATIALE-FILIALA INFLPR
Detail 132	0	0	0	0	0	RO-ARMYCATERING S.A.
Detail 133	0	0	0	0	0	RO-ARMYSECURITY S.A.
Detail 134	0	0	0	0	0	S. C. AEROSPACE SERVICES S.R.L.
Detail 135	0	-25	0	0	0	INCD-Chimico-Farmaceutica ICCF
Detail 136	0	2	0	-1	-1	C.N.ROMARM S.A.-Filiala S.C.UZINA DE PRODUSE SPECIALE Dragomiresti S.A.
Detail 137	0	-3	0	0	0	IPCUP PLOIESTI
Detail 138	0	22	1	-1	-1	REGIA AUTONOMA TEHNOLOGII PENTRU ENERGIA NUCLEARA
Detail 139	0	-16	-1	-8	-8	INCD STIINTE BIOLOGICE
Detail 140	0	2	17	-87	-87	TIONAL DE CERCETARE-DEZVOLTARE PENTRU FIZICA SI INGINERIE NUCLEARA "HORIA H
Detail 141	0	0	0	0	0	Studioul Cinematografic Animafilm S.A.
Detail 142	0	24	9	10	10	R.A. Imprimeria Bancii Nationale a Romaniei
Detail 143	0	8	12	1	1	REGIA Autonoma Monetaria Statului
Detail 144	0	7	11	-21	-21	INCD INCAS "ELIE CARAFOLI"-Bucuresti
Detail 145	0	0	0	-2	-2	Institutul National de Cercetare-Dezvoltare TURBOMOTOARE COMOTI
Detail 146	0	5	1	0	0	CN ROMTEHNICA S.A.
Detail 147	0	-13	0	0	0	INCD GEOECOMAR
Detail 148	0	-9	4	5	5	INCEMC TIMISOARA
Detail 149	0	0	0	0	0	SC ICTCM SA BUCURESTI
Detail 150	0	0	0	0	0	SC CHEIA FA SRL CLUJ
Detail 151	m	m	-4	-2	-2	ACTIVE CONEXE SA
Detail 152	m	m	0	0	0	RNP ROMSILVA PARC NATIONAL PUTNA VRANCEA
	1	24	15	26	26	SOCIETATEA ROMANA DE RADIODIFUZIUNE
	-58	56	-5	51	51	SOCIETATEA ROMANA DE TELEVIZIUNE
	0	0	-2	68	68	SC SOCIETATEA DE ADMINISTRARE A PARTICIPATIILOR IN ENERGIE SA
Detail 153	-113	-116	-57	-29	-29	Units in lichidation/dormant
Detail 154	0	0	0	0	0	SC BENESTI SA
Detail 155	0	0	0	0	0	SC AGROFRUCT SA
Detail 156	0	0	0	0	0	SC AGROSERVICE SA
Detail 157	7	-2	-1	0	0	SC DE INDUSTRIALIZARE A LAPTELUI SA
Detail 158	1	0	0	0	0	SOCIETATEA COMPAN SA
Detail 159	0	-1	0	-1	-1	SC VINVICO SA
Detail 160	5	21	7	9	9	SC SOROCAM SRL
Detail 161	0	0	0	0	0	SC COMCEREAL SA
Detail 162	1	3	2	2	2	SC TRANSBORDARE VAGOANE MARFA SA
Detail 163	0	-1	-11	0	0	SC TRANSPORTURI BUCURESTI NOI INTERNATIONAL SA
Detail 164	-22	-1	6	4	4	SIMTEX SA
Detail 165	-48	-72	-48	0	0	SC TELEMobil SA

Other adjustments (+/-) (please detail)	-2,039	-3,314	-1,377	-367	1,368	
Detail 1	-455	-2,060	-1,086	-347	-6	Compensation titles National Authority of Property Restitution
Detail 2	455	0	0	701	890	Cash payment for compensation titles
Detail 3	18	0	0	0	0	transfer from state budget to risk fund
Detail 4	0	0	0	0	0	influence from repeated guarantees (table 9.3 of questionnaire)
Detail 5	0	0	0	0	0	Debt cancelation of external claims
Detail 6	0	0	0	0	0	capital transfer related to debt to covered by central government from social security fund
Detail 7	20	250	18	68	0	adjustments for capital increased (BERD, BEI, BDMN, BIRD, IFC)
Detail 8	0	0	0	0	0	Compensation titles Dacia
Detail 9	-294	-105	-2	0	0	Non-financial expenditure financed from the external loans budget
Detail 10	0	0	0	0	0	Internal loans
Detail 11	-2	-2	0	1	0	Foreign aid managed by Ministry of Economy and Finance
Detail 12	0	0	0	0	0	Superdividends Property Fund D421
Detail 13	121	133	71	43	58	D41 Guarantee Funds
Detail 14	-53	-106	-39	-83	-71	Call guarantee from Guarantee Funds
Detail 15	-12	-242	-397	-226	0	Superdividends test
Detail 16	0	-209	0	0	0	Other capital transfers -transfer from companies to state budget
Detail 17	-764	-843	-284	-525	0	EU Funds corrections D99
Detail 18	0	-668	0	0	0	D99p Capital transfer from state to CFR Marfa
Detail 19	-39	-36	-38	-57	0	Standardised guarantees First House Program, SME and for First Car
Detail 20	M	M	-80	0	0	P 51 payments for decontamination costs
Detail 21	-1,335	73	108	-400	0	superdividends National Bank
Detail 22	-7	81	10	-31	0	Net loans Eximbank
	127	220	148	325	497	cash receipts EUA certificates
Detail 23	181	200	195	166	0	Bank Deposit Guarantee Fund
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-18,753</b>	<b>-16,897</b>	<b>-10,276</b>	<b>-12,184</b>	<b>-23,548</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit**

Member State: Romania Data are in ...(millions of units of national currency) Date: 17/10/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in state government accounts</b>	M	M	M	M	M	M
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M	M	M
Loans (+/-)	M	M	M	M	M	M
Equities (+/-)	M	M	M	M	M	M
Other financial transactions (+/-)	M	M	M	M	M	M
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	M
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M	M	M
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M	M
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M	M	M
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	M
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M	M	M
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M	M	M
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice



**Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: Romania Data are in mill lei (millions of units of national currency) Date: 17/10/2016		Year					
		2012	2013	2014	2015	2016	
<b>Working balance in local government accounts</b>		-914	712	1,565	2,414	2,140	<b>Cash balance of local budget</b>
<i>Basis of the working balance</i>		cash	cash	cash	cash	cash	
Financial transactions included in the working balance		986	1,501	1,455	1,168	1,610	
Loans (+/-)		-23	-2	5	29	1	Loans granted and loans repayed by local authorities (+/-)
Equities (+/-)		0	0	0	0	0	Privatisation revenue
Other financial transactions (+/-)		1,009	1,503	1,450	1,140	1,608	
of which: transactions in debt liabilities (+/-)		1,009	1,503	1,450	1,140	1,608	
of which: net settlements under swap contracts (+/-)		0	0	0	0	0	
Detail 1		1,009	1,503	1,615	1,468	1,608	Reimbursement of domestic and external credits
Detail 2				-165	-328	0	Amounts received in payment mechanism
Non-financial transactions not included in the working balance		-2,140	-2,336	-1,393	-2,529	-1,700	
Detail 1		-2,140	-2,336	-1,393	-2,529	-1,700	Non-financial expenditure financed from external and internal loans (includes refinancing of loans)
Detail 2		0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)		-39	-4	5	-18	0	
Other accounts receivable (+)		603	777	306	2,491	119	
Detail 1		112	209	324	734	324	Receivables on taxes and social contributions
Detail 2		143	-4	-342	-40	-205	F8 claims from customers
Detail 3		348	572	324	1,797	0	Expenditure made on behalf of EU
Other accounts payable (-)		-1,114	193	1,352	1,524	-168	
Detail 1		-686	755	519	-218	-168	Changes in due for payments
Detail 2		0	0	0	0	0	amounts to be justified from advances received from EU funds
Detail 3		-581	-868	-1,614	-1,064	0	Court decision issued
Detail 4		153	306	2,447	2,806	0	Court decisions paid
Working balance (+/-) of entities not part of local government		0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies		-134	-108	143	175	-765	
Detail 1		71	127	164	132	-809	Local public institutions financed partially or totally from own revenues
Detail 2		-17	-11	-19	13	13	Airports
Detail 3		-47	-66	-24	-5	-5	District Heating Units
Detail 4		-140	-157	22	36	36	Other local units
Other adjustments (+/-) (please detail)		-30	-18	-39	-23	0	
Detail 1							
Detail 2		-14	-17	-30	-15	0	difference from VAT, income revenue.
Detail 3		-17	-1	-9	-8	0	influence from guarantees under call (table 9.3 of questionnaire)
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>		<b>-2,782</b>	<b>717</b>	<b>3,394</b>	<b>5,202</b>	<b>1,236</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: Romania	Year					
Data are in mill lei (millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 17/10/2016						
<b>Working balance in social security accounts</b>	-18	199	460	535	965	Cash balance of state social security budget, unemployment budget and health social insurance budget
<i>Basis of the working balance</i>	cash	cash	cash	cash	cash	
Financial transactions included in the working balance	0	0	0	0	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	0	0	0	0	0	Public institutions financed partially or totally from own revenue (from unemployment fund) starting with 2006
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	346	44	-150	535	129	
<i>Detail 1</i>	316	111	-163	508	89	Receivables on social contributions
<i>Detail 2</i>	67	-27	11	33	0	Expenditure made on behalf of EU
<i>Detail 3</i>	-37	-40	2	-5	40	F8 claims from customers
Other accounts payable (-)	-640	2,648	922	525	14	
<i>Detail 1</i>	141	1,879	855	478	14	Change in due for payments mostly social transfer in kind
<i>Detail 2</i>	-14	-29	-5	-12	0	Court decision issued
<i>Detail 3</i>	6	24	73	59	0	Court decisions paid
<i>Detail 4</i>	-773	773	0	0	0	reimbursement of social contributions to pensioners
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-312</b>	<b>2,890</b>	<b>1,232</b>	<b>1,596</b>	<b>1,109</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)**

Member State: Romania Data are in ... (millions of units of national currency) Date: 17/10/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>21,847</b>	<b>13,289</b>	<b>5,650</b>	<b>5,387</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>9,920</b>	<b>4,476</b>	<b>15,458</b>	<b>3,524</b>	
Currency and deposits (F.2)	10,729	6,041	10,844	-3,833	currency and deposits of the whole subsector (including cash in vaults of Treasury, BDGF)
Debt securities (F.3)	0	0	10	-96	BDGF holdings of debt securities issued by credit institutions and non-residents
Loans (F.4)	115	250	10	4	
Increase (+)	289	335	204	144	loans to corporations+loans to financial corporations engaged in lending (IFN)+credits on lending
Reduction (-)	-174	-85	-194	-139	reimbursement of loans to financial corporations engaged in lending and of credits on lending
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	115	250	10	4	
Increase (+)	289	335	204	144	loans to corporations+loans to financial corporations engaged in lending (IFN)+credits on lending
Reduction (-)	-174	-85	-194	-139	reimbursement of loans to financial corporations engaged in lending and of credits on lending
Equity and investment fund shares/units (F.5)	-1,752	-2,015	-298	-594	
Portfolio investments, net <sup>(2)</sup>	2	0	0	0	investment funds units
Equity and investment fund shares/units other than portfolio investments	-1,754	-2,015	-298	-594	
Increase (+)	0	304	109	79	Central Government capital injections: Capital injection in: EIB (2013), IBRD and IFC (2015)
Reduction (-)	-1,754	-2,319	-407	-673	receipts from privatization, capital withdrawals
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	828	181	4,887	7,943	receivables concerning UE funds+payments from companies to state budget+EU Funds corrections+UMTS+payments from state
Other financial assets (F.1, F.6)	0	18	5	100	receivables from S.128 technical reserves
<b>Adjustments <sup>(3)</sup></b>	<b>-3,056</b>	<b>665</b>	<b>1,798</b>	<b>-2,180</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	3	0	0	0	compensation titles not yet converted into shares in Property Fund or for which compensation titles was not made in cash
Net incurrence (-) of other accounts payable (F.8)	-5,217	1,218	4,305	-717	with retroactive effect+Investment projects for National Infrastructure Development Plan+Compensation titles National Authority
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-42	-36	-38	-57	to shares in Fd. Proprietatea or for which compensation titles was not made in cash (2012)+Standardised guarantees First Ho
Issuances above(-)/below(+) nominal value	899	-1,597	-2,271	-2,690	issuances above/below par regarding general government debt
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-2,144	-1,290	122	31	data on general government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	3,729	1,691	-187	1,292	depreciation of general government foreign currency debt due to depreciation/appreciation of national currency against other curr
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	-362	646	-106	0	Changes in sector classification due to new entries/outputs of companies into S.1311
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	77	33	-27	-39	trade credits reclassified into debt
<b>Statistical discrepancies</b>	<b>-54</b>	<b>475</b>	<b>-530</b>	<b>193</b>	
Difference between capital and financial accounts (B.9-B.9f)	-54	474	-530	193	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>28,656</b>	<b>18,904</b>	<b>22,376</b>	<b>6,924</b>	

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: Romania Data are in ...(millions of units of national currency) Date: 17/10/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>18,753</b>	<b>16,897</b>	<b>10,276</b>	<b>12,184</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>9,272</b>	<b>4,315</b>	<b>14,450</b>	<b>2,223</b>	
Currency and deposits (F.2)	10,466	5,920	10,585	-3,851	currency and deposits of the whole subsector (including cash in vaults of Treasury, BDGF)
Debt securities (F.3)	0	0	10	-96	BDGF holdings of debt securities issued by credit institutions and non-residents
Loans (F.4)	549	1,020	-336	1,775	
Increase (+)	700	1,103	198	1,915	loans to corporations+loans to financial corporations engaged in lending (IFN)+credits on lending
Reduction (-)	-151	-83	-535	-139	reimbursement of loans to financial corporations engaged in lending and of credits on lending
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	549	1,020	-336	1,775	
Increase (+)	700	1,103	198	1,915	loans to corporations+loans to financial corporations engaged in lending (IFN)+credits on lending
Reduction (-)	-151	-83	-535	-139	reimbursement of loans to financial corporations engaged in lending and of credits on lending
Equity and investment fund shares/units (F.5)	-1,752	-2,014	-298	-594	
Portfolio investments, net <sup>(2)</sup>	2	0	0	0	investment funds units
Equity and investment fund shares/units other than portfolio investments	-1,754	-2,014	-298	-594	
Increase (+)	0	304	109	79	Central Government capital injections; Capital injection in: EIB (2013), IBRD and IFC (2015)
Reduction (-)	-1,754	-2,318	-407	-673	receipts from privatization, capital withdrawals
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	9	-629	4,495	4,981	receivables concerning UE funds+payments from companies to state budget+EU Funds corrections+UMTS+payments from state
Other financial assets (F.1, F.6)	0	18	-6	7	receivables from S.128 technical reserves
<b>Adjustments <sup>(3)</sup></b>	<b>-1,505</b>	<b>-2,147</b>	<b>-123</b>	<b>-4,244</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	3	0	0	0	compensation titles not yet converted into shares in Property Fund or for which compensation titles was not made in cash
Net incurrence (-) of other accounts payable (F.8)	-3,468	-1,399	2,275	-2,769	with retroactive effect+Investment projects for National Infrastructure Development Plan+Compensation titles National Authority
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-42	-36	-38	-57	shares in Fd. Proprietatea or for which compensation titles was not made in cash (2012)+Standardised guarantees First Hou
Issuances above(-)/below(+) nominal value	899	-1,597	-2,271	-2,690	issuances above/below par regarding central government debt
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-2,105	-1,287	117	50	data on central government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	3,532	1,592	-183	1,260	depreciation of central government foreign currency debt due to depreciation/appreciation of national currency against other currencies
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	-401	576	-21	0	to new entries/outputs of companies into S.1311, state securities issued by the MoPF and held by BDGF consolidated intra central government
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	77	4	-3	-37	trade credits reclassified into debt
<b>Statistical discrepancies</b>	<b>-113</b>	<b>308</b>	<b>-576</b>	<b>62</b>	
Difference between capital and financial accounts (B.9-B.9f)	-113	308	-576	62	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>26,406</b>	<b>19,374</b>	<b>24,026</b>	<b>10,225</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>210,641</b>	<b>229,248</b>	<b>253,614</b>	<b>262,040</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	214,070	233,444	257,470	267,696	total government and liabilities of central government to the other subsectors (availabilities of social security funds and local government)
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	3,428	4,197	3,856	5,656	granted from State Treasury availabilities to social security funds and local government (financial assets of central government)

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

Member State: Romania Data are in ...(millions of units of national currency) Date: 17/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

Member State: Romania Data are in ...(millions of units of national currency) Date: 17/10/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>2,782</b>	<b>-717</b>	<b>-3,394</b>	<b>-5,202</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-617</b>	<b>1,493</b>	<b>2,295</b>	<b>4,990</b>	
Currency and deposits (F.2)	-1,152	523	1,916	2,352	currency and deposits held with State Treasury and with banks
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	-23	-2	5	29	
Increase (+)	0	0	5	29	loans granted by local government to corporation
Reduction (-)	-23	-2	0	0	loans repaid by local authorities
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-23	-2	5	29	
Increase (+)	0	0	5	29	loans granted by local government to corporation
Reduction (-)	-23	-2	0	0	loans repaid by local authorities
Equity and investment fund shares/units (F.5)	0	-1	0	0	
Portfolio investments, net <sup>(2)</sup>	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	0	-1	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	-1	0	0	receipts from privatization
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	557	973	364	2,517	accrual data on taxes and social contributions+trade credits and advances+receivables from S.128
Other financial assets (F.1, F.6)	0	0	10	93	receivables from S.128 technical reserves
<b>Adjustments <sup>(2)</sup></b>	<b>-995</b>	<b>-67</b>	<b>1,158</b>	<b>1,473</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-1,193	-262	1,266	1,461	changes in due for payment+payables to S.128
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	issuances above/below par regarding local government debt
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-39	-4	5	-18	data on local government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	197	100	-4	32	depreciation of local government foreign currency debt due to depreciation/appreciation of national currency against other currencies
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	40	69	-85	0	Changes in sector classification due to new entries/outputs of companies into S.1313
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	29	-25	-2	trade credits reclassified into debt
<b>Statistical discrepancies</b>	<b>40</b>	<b>166</b>	<b>68</b>	<b>106</b>	
Difference between capital and financial accounts (B.9-B.9f)	40	166	68	106	
Other statistical discrepancies (+/-)	0	1	0	0	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>1,209</b>	<b>875</b>	<b>127</b>	<b>1,368</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>12,788</b>	<b>13,261</b>	<b>11,730</b>	<b>10,764</b>	
Local government gross debt (level) (b) <sup>(5)</sup>	15,378	16,253	16,380	17,748	debt of local government and liabilities of local government to the other subsectors (local government loans granted by State Treasury)
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	2,590	2,992	4,650	6,984	availabilities of local government units in State Treasury (financial assets of local government)

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(2) Consolidated within local government.  
(3) Due to exchange-rate movements.

- (4) Including capital uplift  
(5) AF.2, AF.3 and AF.4 at face value.

**Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: Romania Data are in ... (millions of units of national currency) Date: 17/10/2016	Year				
	2012	2013	2014	2015	
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>312</b>	<b>-2,890</b>	<b>-1,232</b>	<b>-1,596</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>721</b>	<b>345</b>	<b>332</b>	<b>1,164</b>	
Currency and deposits (F.2)	375	277	461	654	currency and deposits held with State Treasury and with banks
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Equity and investment fund shares/units (F.5)	0	0	0	0	
Portfolio investments, net <sup>(2)</sup>	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	346	68	-129	511	bits and advances+accrual data on social contributions+payments from companies to social security funds+receivables from S.12
Other financial assets (F.1, F.6)	0	0	0	0	receivables from S.128 tehncial reserves
<b>Adjustments <sup>(3)</sup></b>	<b>-640</b>	<b>2,647</b>	<b>922</b>	<b>525</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-640	2,647	922	525	changes in due for payment+payables to S.128
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	issuances above/below par regarding social security funds debt
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0	data on social security funds debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0	depreciation of social security funds foreign currency debt due to depreciation/appreciation of national currency against other curr
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M	
<b>Statistical discrepancies</b>	<b>19</b>	<b>0</b>	<b>-22</b>	<b>24</b>	
Difference between capital and financial accounts (B.9-B.9f)	19	0	-22	24	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>411</b>	<b>101</b>	<b>0</b>	<b>118</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-1,557</b>	<b>-1,732</b>	<b>-2,191</b>	<b>-2,727</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	3,374	3,476	3,476	3,594	bt of social security funds and liabilities of social security funds to the other subsectors (social security funds loans granted by St
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	4,931	5,207	5,667	6,321	availabilities of social security funds in State Treasury (financial assets of social security funds)

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Member State: Romania Data are in ...(millions of units of national currency) Date: 17/10/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	final	final	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	18,435	13,739	9,441	8,228	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	4,083	3,665	3,263	3,106	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	587,381	625,457	661,540	699,304	741,019

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.