



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

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: 18/10/2023

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: 18/10/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-45 974	-98 758	-85 118	-88 218	-70 568
- Central government	S.1311	-45 096	-97 611	-85 664	-88 348	-68 756
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1 674	-2 951	2 875	1 360	-1 024
- Social security funds	S.1314	796	1 803	-2 329	-1 230	-788
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		373 532	499 635	577 261	665 554	748 168
<i>By category:</i>						
Currency and deposits	AF.2	9 182	11 440	12 520	14 876	
Debt securities	AF.3	313 604	416 893	477 294	535 747	
Short-term	AF.31	1 287	5 283	7 592	8 572	
Long-term	AF.32	312 317	411 611	469 701	527 176	
Loans	AF.4	50 746	71 302	87 447	114 931	
Short-term	AF.41	1 015	953	9 243	17 543	
Long-term	AF.42	49 731	70 350	78 204	97 388	
General government expenditure on:						
Gross fixed capital formation	P.51g	36 977	49 293	50 303	61 098	82 100
Interest (consolidated)	D.41 (uses)	12 382	15 066	17 492	21 082	28 873
Gross domestic product at current market prices	B.1*g	1 063 795	1 066 781	1 189 090	1 409 784	1 591 010

(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						
Data are in mill. Lei (millions of units of national currency)						
Date: 18/10/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in central government accounts	-51 218	-112 693	-95 349	-93 165	-77 950	Cash balance of state budget approved by Parliament.
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	2 017	723	1 128	1 787	271	
Loans, granted (+)	0	0	0	170	8	
Loans, repayments (-)	0	-1	0	0	0	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	2 017	725	1 128	1 617	263	
of which: transactions in debt liabilities (+/-)	3 111	2 089	1 937	1 808	1 563	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	3 111	2 089	1 937	1 808	1 563	Reimbursement of domestic and external credits of state budget and central gov capital injections
Detail 2	-1 093	-1 364	-809	-1 317	-1 300	Cupon sold state budget
Detail 3	M	M	M	1 126	0	contribution of Romania to EIF (from RRF loans)
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-502	-806	446	7 937	0	
Other accounts receivable (+)	849	11 027	3 720	6 648	18 302	
Detail 1	-82	232	4 432	3 295	463	Receivables on taxes and social contributions
Detail 2	-753	-3 816	127	506	7 370	Military equipment receivable F81 with counterpart S.11
Detail 3	1 071	1 755	2 019	211	-477	F8 advances for fixed assets/supplier/debtor
Detail 4	910	3 733	6 303	10 781	0	Expenditure made on behalf of EU
Detail 5	0	0	0	0	0	F89 temporal adjustment EU fund according to GEO no. 30/2018
Detail 6	-2 974	0	-1 771	-5 789	-579	Amounts paid on behalf of EU to other sectors than government (on expenditure/MA cash flow)
Detail 7	-881	-720	0	-88	0	surplus/available account from reorganised institutions
Detail 8	2 232	3 058	-741	-501	0	Amounts to be reimbursed by EU in account of agriculture funds
Detail 9	1 327	6 784	-6 941	-1 170	0	Defferal taxes
Detail 10	M	0	0	118	11 394	Adjustment in Non-financial transactions included in wb RRF funds
Detail 11	0	0	0	-715	0	Adjustment in Non-financial transactions included in wb RRF funds
Detail 12	0		292		0	Adjustment in Non-financial transactions not included in wb RRF funds
Detail 13	0	0	0	0	130	Reduction in D.76R - China case
Other accounts payable (-)	896	-256	1 320	-7 426	-13 550	
Detail 1	-2 212	-799	-1 023	-763	-2 504	Changes payments due of public institutions to other sectors
Detail 2	-1 462	-2 812	-1 163	-2 340	-3 879	Court decision ESA expenditure including Law 85/2016, GEO 114/2018, GEO 75/2020
Detail 3	1 000	1 551	1 315	1 653	0	Court decision payment including Law 85/2016, GEO 114/2018, GEO 75/2020
Detail 4	3 347	3 443	3 877	2 382	2 407	D29 related to emission permits
Detail 5	-1 057	-1 540	-1 443	-1 432	-1 795	Corection WB for ETS
Detail 6	-488	0	0	-2 000	-850	Corection on B9 OCGB for ETS
Detail 7	-17	-9	-4	-1	189	F89 Bauspar system (and payable revised)
Detail 8	-11	-12	-23	-51	0	F89 National Fund of Investment
Detail 9	0	-290	0	-585	-64	payable License UMTS 2013-2029 and 2020-2031
Detail 10	193	212	218	218	273	non financial transaction not included in WB rent D45
Detail 11	22	M	M	M	M	Contribution to asistance institutions for turkey refugees paid
Detail 12	-1 460	0	0	0	0	Pollution tax ESA expenditure
Detail 13	3 042	0	0	0	0	Pollution tax payment (restituted)
Detail 14	M	M	-373	0	0	China case-D76
Detail 15	0	0	0	0	-11 394	Adjustment in Non-financial transactions not included in the WB from RRF grants
Detail 16	0	0	-61	-15 465	-2 474	Energy scheme ESA expenditure.

Detail 17	0	0	0	10 959	6 541	Energy scheme payment
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	2 065	1 345	2 278	5 506	4 670	
Detail 1	5	27	1	-152	0	Risk Fund
Detail 2	5	149	-2	-56	0	Risk Fund influence from guarantee (table 9.3 of questionnaire)
Detail 3	1 081	1 672	2 401	3 383	2 144	Public institutions partially or totally financed from own revenues
Detail 4	121	122	102	114	14	Treasury Budget -with coupon sold until 2016-
Detail 5	465	426	74	-296	0	Nationala de Administrare a Infrastructurii Rutiere (National Company of Administration of Road Infrastructure)
Detail 6	143	-139	-132	40	40	SCTMB Metrorex SA (Metrorex)
Detail 7	-19	33	6	10	10	Administratia Fluviala a Dunarii de Jos Galati (River Administration of the Lower Danube Galati)
Detail 8	-23	-212	-243	386	386	SNTECF CFR Calatori SA (National Society of Passenger Transport CFR Calatori SA)
Detail 9	19	-155	-175	-526	-526	CN de Căi Ferate CFR SA (National Company of Railway CFR SA- Infrastructure)
Detail 10	-8	7	-5	11	11	Atia Canalelor Navigabile Constanța SA (National Company of Administration Navigable Channels Constanta)
Detail 11	-1	-2	1	-26	-26	teea Nationala Aeroportul International Mihail Kogalniceanu (National Company Mihail Kogalniceanu Airport)
Detail 12	-8	-6	-3	-6	-6	SC Uzina Mecanica Orastie (Mechanical Company Orastie)
Detail 13	M	M	M	M	M	SC Avioane Craiova SA (Aircraft Craiova SA)
Detail 14	0	0	-1	5	5	INCD pentru Fizica Pamantului (National Institute of development and research of Earth Physics)
Detail 15	111	-169	0	-74	-74	COMPANIA NATIONALA DE INVESTITII SA (National Company of Investments)
Detail 16	-9	-9	-12	-4	-4	C.N.ROMARM S.A.- FILIALA UZINA MECANICA BUCURESTI
Detail 17	-1	0	1	0	0	RNP ROMSILVA ADMIN. PARC. NAT. BALTA MICA A BRAIL
Detail 18	5	18	0	1	1	SN INCHIDERI MINE VJ SA
Detail 19	0	1	0	1	1	SC ICTCM SA
Detail 20	0	0	0	0	0	SC SERVICII ENERGETICE BANAT SA
Detail 21	0	0	0	0	0	SC SERVICII ENERGETICE MOLDOVA SA
Detail 22	M	M	M	M	M	INCDMI CANTACUZINO
Detail 23	-2	-4	44	-5	-5	SC ELECTROCENTRALE GRUP SA
Detail 24	33	32	81	18	18	S.N. RADIOCOMUNICATII S.A.
Detail 25	0	0	0	0	0	S.N. C.F.R. R.A
Detail 26	-1	0	-1	-2	-2	INCD pentru Microtehnologie-IMT Bucuresti
Detail 27	-1	-1	-2	0	0	SC CONVERSIM S.A.
Detail 28	-2	-2	-5	-12	-12	Institutul National de Cercetare-Dezvoltare pentru Chimie si Petrochimie-ICECHIM
Detail 29	-2	-1	-1	-4	-4	INSTITUTUL DE STIINTE SPATIALE-FILIALA INFLPR
Detail 30	1	0	2	4	4	INCD-Chimico-Farmaceutica IOCF
Detail 31	-2	1	7	-10	-10	REGIA AUTONOMA TEHNOLOGII PENTRU ENERGIA NUCLEARA
Detail 32	-1	-1	-3	-1	-1	INCD STIINTE BIOLOGICE
Detail 33	-3	-43	-5	-5	-5	IONAL DE CERCETARE-DEZVOLTARE PENTRU FIZICA SI INGINERIE NUCLEARA "HORIA HULUBEI
Detail 34	30	16	6	23	23	R.A. Imprimeria Bancii Nationale a Romaniei
Detail 35	8	-14	3	0	0	REGIA Autonoma Monetaria Statului
Detail 36	-9	-19	-31	-52	-52	INCD INCAS "ELIE CARAFOLI"-Bucuresti
Detail 37	2	-61	6	27	27	CN ROMTEHNICA S.A.
Detail 38	4	5	4	3	3	INCD GEOECOMAR
Detail 39	2	-1	0	1	1	INCEMC TIMISOARA
Detail 40	1	15	-5	2	2	SOCIETATEA ROMANA DE RADIODIFUZIUNE
Detail 41	61	52	3	28	28	SOCIETATEA ROMANA DE TELEVIUINE
Detail 42	-1	-70	33	-99	-99	SC SOCIETATEA DE ADMINISTRARE A PARTICIPATIILOR IN ENERGIE SA
Detail 43	0	0	0	0	0	SC TELEMobil SA
Detail 44	13	22	9	10	10	SC SOROCAM SRL
Detail 45	9	-31	-25	30	30	COMPANIA NAȚIONALĂ ROMARM S.A. BUCUREȘTI FILIALA SOCIETATEA UZINA MECANICĂ CUGIR S.A.
Detail 46	11	5	-2	44	44	COMPANIA NATIONALA ROMARM SA - FILIALA S.C. UZINA MECANICA MIJA SA
Detail 47	-2	-6	-8	-3	-3	COMPANIA NATIONALA ROMARM SA FILIALA SOCIETATEA COMERCIALA METROM SA
Detail 48	4	-2	55	-16	-16	UZINA TERMoeLECTRICĂ MIDIA SA
Detail 49	168	-7	431	1 960	1 960	ELECTROCENTRALE BUCURESTI SA
Detail 50	96	91	156	103	103	COMPANIA NAȚIONALĂ "ADMINISTRAȚIA PORTURILOR MARITIME" - S.A.CONSTANȚA
Detail 51	0	0	0	0	0	SOCIETATEA COMERCIALA TIPOGRAFICA FILARET SA
Detail 52	-79	-89	-70	-15	-15	SOCIETATEA COMERCIALA ROMAERO SA
Detail 53	217	248	240	311	311	Bank Deposit Guarantee Fund
Detail 54	-16	-33	-12	7	7	SOCIETATEA CARFIL SA-filiala COMPANIEI NATIONALE ROMARM SA

Detail 55	-2	-3	-4	-2	-2	COMPANIA NATIONALA A METALELOR PRETIOASE SI NEFEROASE REMIN SA
Detail 56	-36	28	-406	83	83	ELECTROCENTRALE CONSTANTA S.A.
Detail 57	-1	0	-1	0	0	SERVICII COMUNITARE FLORESTENE SRL
Detail 58	0	0	-97	34	34	COMPANIA NATIONALA A URANIULUI SA
Detail 59	0	0	0	0	0	AGROMEC MOLDOVA NOUA SA
Detail 60	0	0	0	0	0	R.N.P. ROMSILVA-ADMINISTRATIA PARCULUI NATIONAL CHEILE BICAZULUI-HASMAS RA
Detail 61	-3	-21	-49	0	0	AVIOANE CRAIOVA SA
Detail 62	0	5	0	0	0	I.C.H.CONSTRUC II GRUP SA
Detail 63	0	1	2	0	0	EDITURA DIDACTICA SI PEDAGOGICA S.A.
Detail 64	-3	0	1	1	1	ROMFILATELIA SA
Detail 65	6	2	-2	3	3	Telecomunicatii C.F.R. SA
Detail 66	0	-1	0	0	0	RECONS SA
Detail 67	-1	6	1	0	0	IPOCHIM SA
Detail 68	-5	-2	0	1	1	AL DE CERCETARE-DEZVOLTARE PENTRU MECATRONICA SI TEHNICA MASURARII - I.N.C.D.M.T.M
Detail 69	2	0	-24	-13	-13	ATIONAL DE CERCETARE DEZVOLTARE PENTRU FIZICA LASERILOR, PLASMEI SI RADIATIEI - INFL
Detail 70	-15	0	-1	-39	-39	CERCETARE-DEZVOLTARE IN CONSTRUCTII, URBANISM SI DEZVOLTARE TERITORIALA DURABIL
Detail 71	1	2	-1	1	1	MINPREST SERV SA
Detail 72	40	-142	-53	0	0	COMPANIA NATIONALA DE TRANSPORTURI AERIENE ROMANE TAROM SA
Detail 73	1	46	-10	7	7	IAR SA
Detail 74	0	0	0	0	0	MINVEST ROSIA MONTANA S.A.
Detail 75	M	M	-44	-119	-119	UNIFARM
Detail 76	-272	-412	28	385	385	Units in lichidation/dormant
Detail 77	-72	-31	13	0	0	Other companies
Other adjustments (+/-) (please detail)	798	3 049	793	-9 636	-498	
Detail 1	-1 380	-1 561	-1 937	-4 923	-3 500	Compensation titles National Authority of Property Restitution
Detail 2	1 248	1 609	1 854	1 844	2 348	Cash payment for compensation titles
Detail 3	0	0	0	0	0	transfer from state budget to risk fund
Detail 4	0	-395	0	0	0	influence from repeated guarantees (table 9.3 of questionnaire)
Detail 5	44	99	105	102	0	adjustments for capital increased (BERD, BEI, BDMN, BIRD, IFC,BAII, BII, FI3M,etc)
Detail 6	0	1	1	1	1	Foreign aid managed by Ministry of Economy and Finance
Detail 7	35	39	32	57	0	D41 Guarantee Funds
Detail 8	-40	-29	-15	-34	0	Call guarantee from Guarantee Funds
Detail 9	-1 581	-210	-1 109	-992	0	Superdividends test
Detail 10	0	0	0	0	0	EU Funds corrections D99
Detail 11	-36	-126	-6	11	0	Influence from standardisated guarantees (table 9.4 of questionnaire)
Detail 12	-1 351	-1 715	-1 341	-3 357	0	superdividends National Bank
Detail 13	124	373	78	160	160	Net position Eximbank
Detail 14	3 736	1 380	549	228	0	Military equipment F42 with counterpart S.2
Detail 15	0	64	181	166	494	Eximbank
Detail 16	0	4 670	2 400	0	0	Eximbank - amounts from the State Budget and CEC Bank
Detail 17	0	-1 150	0	0	0	D99p Loans unlikely to be repaid
Detail 18	0	0	0	-1 647	0	Amount granted to Oltenia Energetic Complex according to GEO no 21/2022
Detail 19	0	0	0	-1 252		Loan/aid granted to Oltenia Energetic Complex according to GEO no.12/2020 and Decision CE nr.C(2022)553
Detail 20	0	0	9 012	8 684	8 314	Adjustment in Non-financial transactions not included in the WB from RRF grants
Detail 21	0	0	-9 012	-8 684	-8 314	Adjustment in Non-financial transactions not included in the WB from RRF grants
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-45 096	-97 611	-85 664	-88 348	-68 756	

(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: 18/10/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in state government accounts	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	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M	M	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	M	
(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 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: 18/10/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in local government accounts	-2 059	-257	2 517	1 494	2 654	Cash balance of local government budget
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	
Financial transactions included in the working balance	1 459	1 118	1 056	1 815	2 848	
Loans (+/-)	-59	-4	3	135	10	Loans granted and loans repayed by local authorities (+/-)
Equities (+/-)	0	0	0	0	0	privatisation revenue
Other financial transactions (+/-)	1 519	1 122	1 053	1 680	2 838	
of which: transactions in debt liabilities (+/-)	1 603	1 456	1 676	1 880	2 838	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>	1 603	1 456	1 676	1 880	2 838	Reimbursement of domestic and external credits
<i>Detail 2</i>	-84	-334	-623	-199	0	Amounts received in payment mechanism
Non-financial transactions not included in the working balance	-2 444	-2 235	-2 726	-3 570	-3 785	
<i>Detail 1</i>	-2 444	-2 235	-2 726	-3 570	-3 785	Non-financial expenditure financed from external and internal loans (includes refinancing of loans)
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	102	57	-7	31	0	
Other accounts receivable (+)	1 560	1 369	2 726	1 802	616	
<i>Detail 1</i>	467	156	565	1 031	326	Receivables on taxes and social contributions
<i>Detail 2</i>	78	341	156	264	290	F8 claims from customers
<i>Detail 3</i>	1 015	872	2 005	508	0	Expenditure made on behalf of EU
<i>Detail 4</i>	0	0	0	0	0	F89 temporal adjustment EU fund according to Law no.260/2018/GEO no. 30/2018
Other accounts payable (-)	178	-2 933	-661	-654	-3 712	
<i>Detail 1</i>	-770	-2 940	-618	-570	-3 712	Payments due on salaries and purchases.
<i>Detail 2</i>	0	-10	-74	-117	0	Court decision ESA expenditure including Law 85/2016
<i>Detail 3</i>	948	18	31	34	0	Court decision payment including Law 85/2016
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-451	-49	-13	456	355	
<i>Detail 1</i>	-96	-43	238	419	318	Local public institutions financed partially or totally from own revenues
<i>Detail 2</i>	24	4	-43	-45	-45	Airports
<i>Detail 3</i>	-78	7	-120	41	41	District Heating Units
<i>Detail 4</i>	-302	-17	-89	40	40	Other local units
Other adjustments (+/-) (please detail)	-19	-20	-17	-15	0	
<i>Detail 1</i>	-38	-11	-5	-12	0	difference from VAT, income revenue.
<i>Detail 2</i>	19	-10	-12	-3	0	influence from guarantees under call tab 9.3
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1 674	-2 951	2 875	1 360	-1 024	

(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						
Data are in mill (millions of units of national currency)						
Date: 18/10/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	556	-3 488	1 493	659	1 898	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		
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	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						Public institutions financed partially or totally from own revenue (from unemployment fund) starting with 2006
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	1 072	5 471	-2 816	300	135	
Detail 1	403	630	1 169	1 164	87	Receivables on social contributions
Detail 2	671	157	14	-237	0	Expenditure made on behalf of EU
Detail 3	-2	10	-22	35	48	F8 claims from customers
Detail 4	0	0	0	0	0	F89 temporal adjustment EU fund according to GEO no. 30/2018
Detail 5	0	4 674	-3 977	-697	0	Deferral taxes
Detail 6	0	0	0	-6	0	Adjustment in Non-financial transactions included in wb RRF funds
Detail 7	0	0	0	42	0	Adjustment in Non-financial transactions included in wb RRF funds
Other accounts payable (-)	-833	-180	-1 006	-2 189	-2 820	
Detail 1	-836	-182	-1 008	-1 437	-2 820	Payments due mostly on social transfer in kind
Detail 2	-1	0	0	-3	0	Court decision ESA expenditure including Law 85/2016
Detail 3	4	2	2	1	0	Court decision payment including Law 85/2016
Detail 4	0	0	0	-749	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	M	M	M	M	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0	0	
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	796	1 803	-2 329	-1 230	-788	

(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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 18/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	45 974	98 758	85 118	88 218	
Net acquisition (+) of financial assets ⁽²⁾	-8 277	37 908	-2 434	27 501	
Currency and deposits (F.2)	-15 421	21 323	-6 751	18 408.5	consolidated data for currency and deposits
Debt securities (F.3)	458	723	804	431	BDGF acquisitions/sales of debt securities issued by credit institutions /non-rezidents
Loans (F.4)	3 285	2 403	1 631	-789	
Increase (+)	3 965	2 918	2 120	779	operations+loans to financial corporations engaged in lending+credits on lending+prepayments for military expenditure+loan to CEC
Reduction (-)	-681	-514	-488	-1 568	loans to financial corporations engaged in lending and of credits on lending, debt cancellation in 2022 related to CEO (loan grants)
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	3 285	2 403	1 631	-789	
Increase (+)	3 965	2 918	2 120	779	operations+loans to financial corporations engaged in lending+credits on lending+prepayments for military expenditure+loan to CEC
Reduction (-)	-681	-514	-488	-1 568	loans to financial corporations engaged in lending and of credits on lending, debt cancellation in 2022 related to CEO (loan grants)
Equity and investment fund shares/units (F.5)	-1 975	-1 925	-2 303	-4 133	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-1 975	-1 925	-2 303	-4 133	
Increase (+)	961	457	159	223	ernment capital injections; SAPE (2019-2021); CEC BANK(2019), FI13M+BEI+BIRD (2020), IFC 2021, Electrocentrale Grup SA ;
Reduction (-)	-2 936	-2 382	-2 461	-4 357	receipts from privatization, capital withdrawals (including from superdividends)
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	5 365	15 409	4 161	13 550	ms+receivables concerning UE funds+payments from companies to state budget+EU Funds corrections+payments from state bu
Other financial assets (F.1, F.6)	12	-25	23	35	receivables from S.128 tehnlcal reserves
Adjustments ⁽²⁾	5 336	-9 257	-5 395	-26 546	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	1 977	-10 989	-9 368	-33 357	balance of EU grants+EUA certificates sold and not yet distributed+Court decision with retroactive effect+Investment projects for
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-36	-126	-37	11	Influence from standardisated guarantees (table 9.4 of questionnaire)+ capital increase Energonuclear 2021
Issuances above(-)/below(+) nominal value	-1 105	-1 182	-539	8 667	issuances above/below par regarding general government debt
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-450	-829	125	-1 868	data on general government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	4 870	3 870	4 424	2	depreciation of general government foreign currency debt due to depreciation/appreciation of national currency against other curre
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	80	0	0	0	changes in sector classification
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	trade credits reclassified into debt
Statistical discrepancies	97	-1 306	336	-880	
Difference between capital and financial accounts (B.9-B.9f)	97	-1 306	336	-880	
Other statistical discrepancies (+/-)	0	1	0	0	
Change in general government (S.13) consolidated gross debt ^(1, 2)	43 130	126 104	77 625	88 294	

***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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 18/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	45 096	97 611	85 664	88 348	
Net acquisition (+) of financial assets ⁽²⁾	-9 615	32 971	-1 811	25 375	
Currency and deposits (F.2)	-15 200	21 262	-6 654	17 886	currency and deposits of the whole subsector (including cash in vaults of Treasury, BDGF)
Debt securities (F.3)	458	723	804	431	BDGF acquisitions/sales of debt securities issued by credit institutions /non-residents
Loans (F.4)	4 223	4 403	1 968	-348	
Increase (+)	4 844	5 196	2 456	1 559	contributions+loans to financial corporations engaged in lending+credits on lending+prepayments for military expenditure+loan to CEC
Reduction (-)	-621	-793	-488	-1 907	loans to financial corporations engaged in lending and of credits on lending, debt cancellation in 2022 related to CEO (loan grants)
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	4 223	4 403	1 968	-348	
Increase (+)	4 844	5 196	2 456	1 559	contributions+loans to financial corporations engaged in lending+credits on lending+prepayments for military expenditure+loan to CEC
Reduction (-)	-621	-793	-488	-1 907	loans to financial corporations engaged in lending and of credits on lending, debt cancellation in 2022 related to CEO (loan grants)
Equity and investment fund shares/units (F.5)	-1 975	-1 925	-2 303	-4 133	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-1 975	-1 925	-2 303	-4 133	
Increase (+)	961	457	159	223	government capital injections; SAPE (2019-2021); CEC BANK(2019), FIIM+BEI+BIRD (2020), IFC 2021, Electrocentrale Grup SA
Reduction (-)	-2 936	-2 382	-2 461	-4 357	receipts from privatization, capital withdrawals (including from superdividends)
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	2 881	8 506	4 369	11 503	contributions+receivables concerning UE funds+payments from companies to state budget+EU Funds corrections+payments from state budget
Other financial assets (F.1, F.6)	-1	3	5	37	receivables from S.128 technical reserves
Adjustments ⁽²⁾	5 850	-6 360	-3 603	-23 766	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	2 789	-7 956	-7 507	-30 548	effect+cash balance of EU grants+EUA certificates sold and not yet distributed+Court decision with retroactive effect+Investment
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-36	-126	-37	11	Influence from standardised guarantees (table 9.4 of questionnaire)+ capital increase Energonuclear 2021
Issuances above(-)/below(+) nominal value	-1 105	-1 182	-539	8 667	issuances above/below par regarding central government debt
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-552	-887	132	-1 899	data on central government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	4 754	3 790	4 348	3	depreciation of central government foreign currency debt due to depreciation/appreciation of national currency against other currencies
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	changes in sector classification
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	trade credits reclassified into debt
Statistical discrepancies	-3	-1 664	-482	-976	
Difference between capital and financial accounts (B.9-B.9f)	-3	-1 665	-482	-976	
Other statistical discrepancies (+/-)	0	1	-1	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	41 328	122 558	79 767	88 981	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	372 759	493 321	572 749	661 155	
Central government gross debt (level) (b) ^(2, 5)	380 247	502 806	582 573	671 554	central 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) ⁽⁵⁾	7 489	9 484	9 824	10 399	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: 18/10/2023	Year				
	2019	2020	2021	2022	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M	
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M	
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 ⁽²⁾	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	
Adjustments ⁽²⁾	M	M	M	M	
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 ⁽⁴⁾ (+)	M	M	M	M	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	
Statistical discrepancies	M	M	M	M	
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M	
Other statistical discrepancies (+/-)	M	M	M	M	
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M	
State government gross debt (level) (b) ^(2, 5)	M	M	M	M	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 18/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1 674	2 951	-2 875	-1 360	
Net acquisition (+) of financial assets ⁽²⁾	-1 167	817	4 009	3 623	
Currency and deposits (F.2)	-2 876	-693	1 432	1 423	currency and deposits held with State Treasury and with banks
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	-59	-4	3	135	
Increase (+)	0	0	3	135	loans granted by local government to corporation
Reduction (-)	-59	-4	0	0	loans repaid by local authorities
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-59	-4	3	135	
Increase (+)	0	0	3	135	loans granted by local government to corporation
Reduction (-)	-59	-4	0	0	loans repaid by local authorities
Equity and investment fund shares/units (F.5)	0	0	0	0	
Portfolio investments, net ⁽²⁾	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)	1 755	1 543	2 556	2 069	accrual data on taxes and social contributions+trade credits and advances
Other financial assets (F.1, F.6)	12	-29	18	-4	receivables from S.128 technical reserves
Adjustments ⁽²⁾	-7	-2 834	-732	-912	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-305	-2 971	-802	-942	goods and services acquired and not yet paid+wages and social contributions payable+court decisions with retroactive effect
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 ⁽⁴⁾ (+)	102	57	-7	31	data on local government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	116	80	77	-1	appreciation/depreciation of local government foreign currency debt due to depreciation/appreciation of national currency against
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	80	0	0	0	changes in sector classification
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	trade credits reclassified into debt
Statistical discrepancies	87	367	551	100	
Difference between capital and financial accounts (B.9-B.9f)	87	367	551	101	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	586	1 301	953	1 452	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	8 010	10 066	9 489	10 038	
Local government gross debt (level) (b) ^(2, 3)	17 261	18 562	19 515	20 967	part of Maastricht debt of local government and liabilities of local government to the other subsectors (local government loans gr
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	9 252	8 497	10 026	10 929	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: 18/10/2023	Year				
	2019	2020	2021	2022	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-796	-1 803	2 329	1 230	
Net acquisition (+) of financial assets ⁽²⁾	2 296	4 271	-1 589	1 878	
Currency and deposits (F.2)	1 226	-1 207	1 226	1 577	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	0.0	0.0	
Reduction (-)	0.0	0.0	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 ⁽²⁾	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)	1 070	5 478	-2 816	299	trade credits and advances+accrual data on social contributions+payments from companies to social security funds
Other financial assets (F.1, F.6)	0	0	1	2	receivables from S.128 tehcnical reserves
Adjustments ⁽²⁾	-848	-179	-1 007	-2 190	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-848	-179	-1 007	-2 190	goods and services acquired and not yet paid+wages and social contributions payable+court decisions with retroactive effect
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 ⁽⁴⁾ (+)	0	0	0	0	data on social security funds debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0	depreciation of social security funds foreign currency debt due to depreciation/appreciation of national currency against other curre
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	13	-9	267	-4	
Difference between capital and financial accounts (B.9-B.9f)	13	-9	267	-4	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	666	2 279	0	914	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-7 237	-3 752	-4 978	-5 639	
Social security gross debt (level) (b) ^(2, 5)	5 145	7 424	7 424	8 338	bt of social security funds and liabilities of social security funds to the other subsectors (social security funds loans granted by Sta
Social security holdings of other subsectors debt (level) (c) ⁽⁶⁾	12 382	11 176	12 402	13 977	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.

Statement Number	Member State: Romania Data are in ...(millions of units of national currency) Date: 18/10/2023	Year				
		2019 (1)	2020 (1)	2021 (1)	2022 (1)	2023 forecast
2	Trade credits and advances (AF.81 L)	18 860	23 286	28 224	29 361	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	1 364	1 380	1 275	1 130	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	1 048 202	1 050 018	1 164 056	1 364 159	1 538 660
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					