

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

Member State: ROMANIA

Date: 10/10/2014

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 deficit/surplus and debt levels and provision of associated data

Member State: ROMANIA Data are in RON (millions of units of national currency) Date: 10/10/2014	ESA 2010 codes	2010	2011	Year 2012	2013	2014
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-35,484	-30,898	-17,718	-14,247	-14,425
- Central government	S.1311	-31,241	-26,536	-14,648	-17,839	-16,141
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-459	-3,457	-2,758	702	-4
- Social security funds	S.1314	-3,785	-905	-312	2,890	1,720
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		159,617	193,201	222,796	242,194	266,374
<i>By category:</i>						
Currency and deposits	AF.2	4,677	6,398	4,987	4,222	
Debt securities	AF.3	82,287	106,512	137,319	158,132	
Short-term	AF.31	34,097	35,336	28,426	10,409	
Long-term	AF.32	48,190	71,176	108,893	147,723	
Loans	AF.4	72,653	80,291	80,491	79,839	
Short-term	AF.41	357	2,551	349	380	
Long-term	AF.42	72,296	77,740	80,141	79,459	
General government expenditure on:						
Gross fixed capital formation	P.51g	30,453	30,886	28,791	29,121	31,600
Interest (consolidated)	D.41 (uses)	8,007	9,080	10,420	11,133	11,558
Gross domestic product at current market prices	B.1*g	533,881	565,097	596,682	639,272	673,575

(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 deficit/surplus

Member State: ROMANIA	Year					
Data are in RON (millions of units of national currency)	2010	2011	2012	2013	2014	
Date: 10/10/2014						
Working balance in central government accounts	-36,081	-26,401	-18,551	-19,183	-19,216	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	3,690	3,179	3,125	2,604	3,800	
Loans, granted (+)	267	260	157	104	100	Loans granted by government
Loans, repayments (-)	-6	-1	-5	-7	-6	Receipts from the reimbursement of loans to government
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	3,429	2,919	2,972	2,507	3,706	
of which: transactions in debt liabilities (+/-)	3,038	2,669	2,642	2,627	3,806	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	3,038	2,669	2,642	2,627	3,806	Reimbursement of domestic and external credits of state budget and central gov capital injections
Detail 2	391	250	455	0	0	Cash payment for compensation titles
Detail 3	0	0	-125	-120	-100	Cupon sold state budget
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)(-)	-289	-124	69	-485	-450	
Other accounts receivable (+)	1,839	2,119	4,045	457	315	
Detail 1	810	2,386	-657	1,238	622	Receivables on taxes and social contributions
Detail 2	0	0	3,041	0		License UMTS total
Detail 3	-63	-33	-955	-2,120	0	License UMTS receive in the respective year
Detail 4	-36	22	-22	553	709	accrual on military equipment
Detail 5	1,554	-309	1,171	596	0	Expenditure made on behalf of EU
Detail 6	-426	53	-37	294	-451	F8 advances for fixed assets/supplier/debtor
Detail 7	0	0	834	0	0	Payments from state budget on behalf of EU
Detail 8	0	0	669	-104	-565	Payments from state budget on behalf of EU Min. of Labour and Min Economy
Other accounts payable (-)	15	-4,031	-986	461	-183	
Detail 1	15	-791	-279	506	-474	Changes in due for payments of public institutions to other sectors
Detail 2	0	-3,240	162	311	778	Court decision with retroactive effect
Detail 3	0	0	-210	0	0	Investment projects for National Infrastructure Development Plan
Detail 4	0	0	-127	-347	-145	EUA certificates sold and not yet distributed
Detail 5	0	0	-532	-9	-342	Court decisions according to Law 230/2011
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	1,072	705	-898	2,165	1,215	
Detail 1	26	-26	1	41	0	Risk Fund
Detail 2	88	-55	-20	-45	0	Risk Fund influence from guarantee (table 9.3 of questionnaire)
Detail 3	493	-205	107	221	780	Public institutions partially or totally financed from own revenues
Detail 4	-171	-321	-602	-660	-797	Treasury Budget with coupon sold
Detail 5	0	0	0	0	0	Privatisation bodies
Detail 6	863	1,101	-1,435	2,172	794	CNADR (National Company of Road)
Detail 7	-31	-18	-6	77	77	SCTMB Metrorex SA (Metrorex)
Detail 8	7	-1	-21	26	26	Administratia Fluviala a Dunarii de Jos Galati (River Administration of the Lower Danube Galati)
Detail 9	158	63	-186	96	69	SNFTFC CFR Calatori SA (National Society of Passenger Transport CFR Calatori SA)
Detail 10	-81	-206	-58	-36	-36	CN a Huilei Petrosani SA (National Company of Coal Petrosani SA)
Detail 11	-6	0	0	1	1	SN a Carbunelui Ploiesti (National Society of Coal Ploiesti)
Detail 12	3	0	0	0	0	CNRRN Radionav SA Constanta (National Company of Naval Radio Communications SA Constanta)
Detail 13	-61	M	M	M	M	Administratia Nationala Imbunatatiri Funciare SA (National Administration of Land Reclamation SA)
Detail 14	-38	-5	-8	-4	-4	SC Interventii Feroviare SA (Railway Intervention SA)
Detail 15	0	0	0	0	0	Own revenue institution
Detail 16	-13	192	-7	M	M	Fondul proprietatea (Property Fund)
Detail 17	-43	-24	-9	M	M	SC Electrificarea SA (SC Electrification SA)
Detail 18	-95	-25	-89	-60	-60	SC TERMOELECTRICA SA
Detail 19	77	182	1,533	226	253	CN de Cai Ferate CFR SA (National Company of Railway CFR SA- Infrastructure)

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	Year					
	2010	2011	2012	2013	2014	
Detail 20	-2	-2	5	13	13	Compania Canalelor Navigabile Constanța SA (National Company of Administration Navigable Channels Constanța SA)
Detail 21	-49	0	0	0	0	Compania Nationala Aeroportul International Mihail Kogalniceanu (National Company Mihail Kogalniceanu Airport)
Detail 22	-45	4	-37	0	0	SC CN Romarm SA Buc Filiala SC Uzina Mecanica Cugir SA
Detail 23	-2	1	1	0	0	SC Santerul Naval Mangalia SA (SC Shipyard Mangalia)
Detail 24	20	1	-1	0	0	Societatea Ferroviara de Turism SFT CFR (Railway Society of Tourism SFT CFR)
Detail 25	0	-10	-9	-8	-8	SC Uzina Mecanica Orastie (Mechanical Company Orastie)
Detail 26	-2	-3	0	0	0	Societatea de Transport Maritim si de Coasta CFR Ferryboat SA
Detail 27	-4	-6	-2	-5	-5	SC Avioane Craiova SA (Aircraft Craiova SA)
Detail 28	-1	0	0	0	0	SC Petromin SA
Detail 29	-3	-1	-1	-2	-2	SC Constructii Aeronautice SA (Aeronautic Construction SA)
Detail 30	-3	-1	-1	-1	-1	SC Sanevit 2003 SA
Detail 31	-2	-4	-2	-3	-3	SC Uzina AutoMecanica SA Moreni (Auto Mechanics Company Moreni)
Detail 32	0	0	0	0	0	SC TEROM SA
Detail 33	0	1	1	0	0	SN Plafar SA
Detail 34	2	0	0	0	0	SC NICOLINA SA
Detail 35		0	-18	-11	-11	SC AVERSA SA
Detail 36		0	0	0	0	SC OLTPLAST SA
Detail 37	0	0	-3	-1	-1	S.C. HORTICOLA S.A.
Detail 38	3	5	0	0	0	S.C. LITORAL S.A.
Detail 39		7	-1	-1	-1	S.C. MAMAIA S.A.
Detail 40		-1	-2	0	0	S.C. NEPTUN-OLIMP S.A.
Detail 41		0	1	0	0	SC EXFOR SA BUCURESTI
Detail 42		1	2	-6	-6	INST.NAT. DE CERCET DEZV PTR FIZICA PAMINTULUI
Detail 43		-8	-9	-6	-6	SNIF SA
Detail 44		52	-35	45	45	COMPANIA NATIONALA DE INVESTITII SA
Detail 45		0	-2	1	1	SC BAITA SA
Detail 46		0	0	-1	-1	SC ARSENAL-RESITA SA FILIALA A CN ROMARM SA BUC
Detail 47		0	-11	-10	-10	C.N.ROMARM S.A.- FILIALA UZINA MECANICA BUCURESTI
Detail 48	2	-1	0	4	4	S.C. PIROCHIM VICTORIA S.A.
Detail 49	0	2	0	0	0	SC FABRICA DE PULBERI FAGARAS
Detail 50	0	0	0	0	0	S.C. SOCIETATEA DE SERVICII IN INFORMATICA PITESTI
Detail 51		12	-2	1	1	SC DANUBIANA SA
Detail 52		0	0	0	0	SC BANEASA SA
Detail 53		0	0	0	0	SC ORLATEX SA
Detail 54	0	0	0	0	0	SC AGROINDUSTRIALA STARMINA BALOTESTI SA
Detail 55	0	0	0	0	0	SC PISCICOLA SA CALARASI
Detail 56		0	0	0	0	FILIALA ROSIAMIN S.A.
Detail 57		0	0	-3	-3	S.C. STUDIOUL CINEMATOGRAFIC SAHIA-FILM S.A.
Detail 58		0	-3	0	0	SC IRCETT SA
Detail 59		0	0	-1	-1	RNP ROMSILVA-ADM.PARC.NAT.MTII.MACINULUI R.A.
Detail 60		0	0	-2	-2	RNP ROMSILVA APN BUCEGI R.A.
Detail 61		0	0	-3	-3	RNP ROMSILVA ADMIN. PARC. NAT. BALTA MICA A BRAIL
Detail 62		0	-20	4	4	SC UZINA MECANICA SADU
Detail 63		5	1	0	0	SC VINALCOOL BIHOR
Detail 64		5	-4	58	58	SC REPUBLICA SA
Detail 65		-1	0	0	0	SC NITRAMONIA SA
Detail 66		-3	47	0	0	SC BICAPA SA
Detail 67		-15	4	0	0	SC CIPROM SA
Detail 68		0	0	0	0	SC HORTIINDUSTRIALA DEALUL VIILOR SOC
Detail 69		0	0	0	0	SC APOLLON SA
Detail 70		0	2	0	0	SC BLASIU BLAJ SA
Detail 71		0	0	0	0	SC AGOMIXT SA-SOC
Detail 72		-1	0	0	0	SC TUROL SA

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	2010	2011	Year 2012	2013	2014	
Detail 73		0	0	0	0	SC VITI-POMICOLA SA
Detail 74		0	0	0	0	SC CLC AGRICOLA BRETEA SA
Detail 75		1	0	0	0	SC FEROM SA
Detail 76		-1	-2	0	0	COMPANIA ROMANA DE PESCUIT OCEANIC SA
Detail 77		0	0	0	0	SC TEREVIN SA
Detail 78		3	8	-1	-1	CNCAF MINVEST SA DEVA -FILIALA BALAN
Detail 79				0	0	CNCAF MINVEST SA DEVA -FILIALA ROSIA MONTANA
Detail 80		0	0	0	0	MINIERA BANAT SA ANINA
Detail 81		1	-1	3	3	SC PETROTRANS SA
Detail 82		6	1	0	0	SC CIPROM SA FILIALA PITESTI
Detail 83	-1	0	0	0	0	SC SERICAROM SA
Detail 84		0	1	1	1	SC NETWORK PRESS CONCEPT SA
Detail 85		0	2	2	2	INSTITUTUL NATIONAL AL LEMNULUI
Detail 86		0	0	0	0	SC PISCICOLA ILFOV SA
Detail 87		0	0	0	0	SATMAREANA SA
Detail 88		0	0	0	0	FINANCIAL SUPPORT SERVICES SRL
Detail 89		0	0	0	0	SC UCB DEVELOPMENT SRL
Detail 90	-1	2	0	1	1	SC PREDEAL SA
Detail 91	-11	4	0	-6	-6	COMPANIA ROMANA DE AVIATIE ROMAVIA RA
Detail 92	-4	-3	-2	-5	-5	MULTIPRODUCT RA
Detail 93	0	0	0	0	0	AGROINDUSTRIALA NUFARUL S.A.
Detail 94	-1	-1	0	0	0	CARMEN SILVA 2000 S.A.
Detail 95	0	0	0	0	0	CENTRUL ZONAL DE FORMARE PROFESIONALA A ADULTILOR
Detail 96		1	0	-2	-2	SC INTERVIN SA- reclas din 2011
Detail 97			0	0	0	AGROCOM SIB SA-IN FALIMENT
Detail 98			0	0	0	CNCAF MINVEST FIL POIANA RUSCA
Detail 99			-2	-1	-1	SC ICTOM SA
Detail 100			0	14	14	SN INCHIDERI MINE VJ SA
Detail 101				-8	-8	SOCIETATEA COMERCIALA -FILIALA ICEMENERG-SERVICE B
Detail 102				-20	-20	SC SERVICII ENERGETICE BANAT SA
Detail 103				-17	-17	SC SERVICII ENERGETICE MOLDOVA SA
Detail 104				16	16	INCDMI CANTACUZINO
Detail 105				2	2	SC MINBUCOVINA SA Lichidare
Detail 106				0	0	SC S.C.I.M.U.M. SA
Detail 107				0	0	SC UZINA ARDEALUL (faliment 01.03.2010)
Detail 108				-1	-1	COMPANIA NATIONALA ROMARM SA FILIALA SOCIETATEA C
Detail 109				-1	-1	RNP ROMSILVA-ADMIN.PARC NATIONAL PIATRA CRAIULUI
Detail 110				0	0	RNP ADMINISTRATIA PARCULUI NAT DEFILEUL JIULUI RA
Detail 111				0	0	SC AGROPRODCOM ODORHEIU SECUIESC SA
Detail 112				-1	-1	SC RADIOACTIV MINERAL MAGURELE SA
Detail 113				0	0	RNP ROMSILVA-ADMIN. PARC NATURAL PORTILE DE FIER
Detail 114				-1	-1	SC SALAJUL-S.A.SARMASAG
Detail 115				0	0	SC COMICEX SA
Detail 116				-1	-1	SOCIETATEA DE ADMINISTRARE ACTIVE FERROVIARE -S.A.A
Detail 117				-56	-56	SC ELECTROCENTRALE GRUP SA
Detail 118				138	138	S.N. RADIOCOMUNICATII S.A.
Detail 119				-1	-1	S.N. C.F.R. R.A
Detail 120				10	10	INCD pentru Microtehnologie-IMT Bucuresti
Detail 121				0	0	INSTITUTUL NATIONAL DE CERCETARE DEZVOLTARE IN TURISM
Detail 122				-1	-1	S.C.ELECTROMECHANICA PLOIESTI S.A.
Detail 123				-3	-3	SC CONVERSIM S.A.
Detail 124				-1	-1	INCDMRR ICPMRR
Detail 125				-6	-6	S.C.INTRETINERE MECANIZATA A CAII FERATE S.A.
Detail 126				-1	-1	INCDPAPM-ICPA Bucuresti
Detail 127				1	1	INSTITUTUL CERCETARI BIOLOGICE CLUJ, FILIALA A INCDSB , BUCURESTI
Detail 128				0	0	RNP ROMSILVA ADM.PARCULUI NATURAL M-TII MARAMURESULUI
Detail 129				0	0	Institutul National de Cercetare-Dezvoltare pentru Chimie si Petrochimie-ICECHIM
Detail 130				2	2	ITITUTUL NATIONAL DE CERCETARE DEZVOLTARE PENTRU METALE NEFEROASE SI RARE-IMNR
Detail 131				-14	-14	INSTITUTUL DE STIINTE SPATIALE-FILIALA INFLPR

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	2010	2011	Year 2012	2013	2014	
Detail 132				0	0	RO-ARMYCATERING S.A.
Detail 133				0	0	RO-ARMYSECURITY S.A.
Detail 134				0	0	S.C. AEROSPACE SERVICES S.R.L.
Detail 135				-25	-25	INCD-Chimico-Farmaceutica ICCF
Detail 136				2	2	C.N.ROMARM S.A.-Filiala S.C.UZINA DE PRODUSE SPECIALE Dragomiresti S.A.
Detail 137				-3	-3	IPCUP PLOIESTI
Detail 138				22	22	REGIA AUTONOMA TEHNOLOGII PENTRU ENERGIA NUCLEARA
Detail 139				-16	-16	INCD STIINTE BIOLOGICE
Detail 140				2	2	NATIONAL DE CERCETARE-DEZVOLTARE PENTRU FIZICA SI INGINERIE NUCLEARA "HORIA HULUBEI"IFIN-
Detail 141				0	0	Studioul Cinematografic Animafilm S.A.
Detail 142				24	24	R.A. Imprimeria Bancii Nationale a Romaniei
Detail 143				8	8	REGIA Autonoma Monetaria Statului
Detail 144				7	7	INCD INCAS "ELIE CARAFOLI"-Bucuresti
Detail 145				0	0	Institutul National de Cercetare-Dezvoltare TURBOMOTOARE COMOTI
Detail 146				5	5	CN ROMTEHNICA S.A.
Detail 147				-13	-13	INCD GEOECOMAR
Detail 148				-9	-9	INCEMC TIMISOARA
Other adjustments (+/-) (please detail)	-1,487	-1,984	-1,452	-3,859	-1,622	
Detail 1	-819	-900	-455	-2,060	-1,637	Compensation titles National Authority of Property Restitution
Detail 2	0	66	18	0	0	transfer from state budget to risk fund
Detail 3	-32	3	0	0	0	influence from repeated guarantees (table 9.3 of questionnaire)
Detail 4	0	0	0	0	0	Debt cancelation of external claims
Detail 5						capital transfer related to debt to coved by central government from social security fund
Detail 6	46	135	20	250	0	adjustments for capital increased (BERD, BEI, BDMN)
Detail 7	0	0	0	0	0	Compensation titles Dacia
Detail 8	-305	-555	-294	-105	-10	Non-financial expenditure financed from the external loans budget
Detail 9	0	0	0	0	0	Internal loans
Detail 10	-1	15	-2	-2	0	Foreign aid managed by Ministry of Economy and Finance
Detail 11	-372	-159	0	0	0	Superdividends Property Fund D421
Detail 12	79	71	121	133	127	D41 Guarantee Funds
Detail 13	-43	-30	-53	-106	-102	Call guarantee from Guarantee Funds
Detail 14		-265	-3	-213	0	Superdividends test
Detail 15		-337	0	-209	0	Other capital transfers -transfer from companies to state budget
Detail 16			-764	-843	0	EU Funds corrections
Detail 17				-668		D99p Capital transfer from state to CFR Marfa
Detail 18	-39	-28	-39	-36	0	Standardisated guarantees First House Program
Net borrowing (-)/lending(+) (B.9) of central government (S.1311)	-31,241	-26,536	-14,648	-17,839	-16,141	

(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 deficit/surplus

Member State: ROMANIA Data are in ...(millions of units of national currency) Date: 10/10/2014	2010	2011	Year 2012	2013	2014	
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 borrowing (-) or net lending (+) 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 borrowing (-)/lending(+) (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 deficit/surplus

Member State: ROMANIA						
Data are in RON (millions of units of national currency)						
Date: 10/10/2014						
	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	2,715	800	-914	712	181	Cash balance of local government budget
<i>Basis of the working balance</i>	cash	cash	cash	cash	cash	
Financial transactions included in the working balance	566	677	986	1,501	1,100	
Loans (+/-)	-2	-1	-23	-2	1	Loans granted and loans repayed by local authorities (+/-)
Equities (+/-)	-1	-15	0	0	0	privatisation revenue
Other financial transactions (+/-)	569	693	1,009	1,503	1,099	
of which: transactions in debt liabilities (+/-)	569	693	1,009	1,503	1,099	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	569	693	1,009	1,503	1,099	Reimbursement of domestic and external credits
Detail 2						
Non-financial transactions not included in the working balance	-2,164	-1,929	-2,141	-2,337	-1,700	
Detail 1	-2,164	-1,929	-2,141	-2,337	-1,700	penditure financed from external and internal loans (includes refinancing of loans from Other adjustment detail 1)
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-119	-115	-39	-4	0	
Other accounts receivable (+)	-247	328	255	205	-441	
Detail 1	-314	-52	112	209	171	Receivables on taxes and social contributions
Detail 2	66	380	143	-4	-612	F8 claims from customers
Other accounts payable (-)	138	-3,477	-766	765	1,097	
Detail 1	741	-323	-686	755	672	Changes in due for payments
Detail 2	-603	-95	348	572	0	amounts to be justified from advances received from EU funds
Detail 3	0	-3,060	153	306	765	Court decision with retroactive effect
Detail 4	0	0	-581	-868	-340	Court decisions according to Law 230/2011
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other local government bodies	-1,289	108	-110	-123	-241	
Detail 1	-1,357	68	71	127	9	Local public institutions financed partially or totally from own revenues
Detail 2	18	15	-15	-14	-14	Airports
Detail 3	161	-64	-24	-48	-48	District Heating Units
Detail 4	-111	90	-141	-188	-188	Other local units
Other adjustments (+/-) (please detail)	-59	150	-29	-17	0	
Detail 1	43	177	1	1	0	Reimbursement from non-financial expenditure financed from external and internal loans
Detail 2	-20	4	-14	-17	0	difference from VAT, income revenue.
Detail 3	-83	-31	-17	-1	0	influence from guarantees under call
Net borrowing (-)/lending(+) (B.9) of local government (S.1313)	-459	-3,457	-2,758	702	-4	

(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 deficit/surplus

Member State: ROMANIA Data are in RON (millions of units of national currency) Date: 10/10/2014	2010	2011	Year 2012	2013	2014	
Working balance in social security accounts	-2,518	382	-18	199	431	Working 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	-6	-2	0	0	0	
Loans (+/-)	-6	-2	0	0	0	Loans granted and loans repayed by unemployment budget and social security
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	1	0	0	0	0	
Detail 1	1	0	0	0	0	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	0	
Other accounts receivable (+)	5	448	346	44	-359	
Detail 1	-51	416	316	111	-352	Receivables on social contributions
Detail 2	12	30	67	-27	0	Expenditure made on behalf of EU
Detail 3	44	3	-37	-40	-7	F8 claims from customers
Other accounts payable (-)	-1,266	-1,488	-640	2,648	1,648	
Detail 1	-1,266	-1,372	141	1,879	1,609	Changes in due for payments
Detail 2		-116	6	24	61	Court decision with retroactive effect
Detail 3	M	M	-773	773	0	reimbursement of social contributions to pensioners
Detail 4	M	M	-14	-29	-21	Court decisions according to Law 230/2011
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other social security bodies	0	0	0	0	0	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	-246	0	0	0	
Detail 1						capital transfer related to debt to be covered by central government from social security fund
Detail 2		-246				other capital transfers - Capital transfer related to companies
Detail 3						
Net borrowing (-)/lending(+) (B.9) of social security (S.1314)	-3,785	-905	-312	2,890	1,720	

(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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member State: ROMANIA Data are in RON (millions of units of national currency) Date: 10/10/2014	Year				
	2010	2011	2012	2013	
Net borrowing(+)/lending(-)(B.9) of general government (S.13)*	35,484	30,898	17,718	14,247	
Net acquisition (+) of financial assets ⁽²⁾	561	9,983	13,689	2,770	
Currency and deposits (F.2)	-2,328	5,752	10,595	5,870	consolidated data for currency and deposits
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	513	258	115	80	
Increase (+)	751	508	289	165	loans to financial corporations+credits on lending
Reduction (-)	-238	-250	-174	-85	reimbursement of loans to corporations and of credits on lending
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	513	258	115	80	
Increase (+)	751	508	289	165	loans to financial corporations+credits on lending
Reduction (-)	-238	-250	-174	-85	reimbursement of loans to corporations and of credits on lending
Equity and investment fund shares/units (F.5)	580	874	-408	-2,044	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	580	874	-408	-2,044	
Increase (+)	655	1,219	2	231	Central Government capital injections; acquisitions in shares made by Property Fund
Reduction (-)	-75	-345	-410	-2,276	receipts from privatization, sales of shares made by Property Fund for 2009, 2010 and 2011, superdividends
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	1,797	3,098	3,387	-1,160	payables concerning UE funds+debt cancellation of foreign claims+payments from companies to state budget+EU Funds corrections+receivables from S.128
Other financial assets (F.1, F.6)	0	0	0	25	
Adjustments ⁽³⁾	5,391	-7,396	-1,751	1,815	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,105	1,108	3	0	compensation titles not yet converted into shares in Property Fund or for which compensation titles was not made in cash until 2012
Net incurrence (-) of other accounts payable (F.8)	4,063	-7,829	-4,274	2,368	shares sold and not yet distributed+Court decision with retroactive effect+Investment projects for National Infrastructure Development Plan
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,081	-1,646	-42	-36	shares in Fd Proprietatea or for which compensation titles was not made in cash until 2012+payables to S.128+Standardised guarant
Issuances above(-)/below(+) nominal value	1,889	2,537	899	-1,597	issuances above/below par regarding general government debt
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,983	-2,304	-2,144	-1,290	data on general government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	1,355	801	3,729	1,691	depreciation of general government foreign currency debt due to depreciation/appreciation of national currency against other currencies
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	23	1	646	Changes in sector classification due to new entries of companies into S.1311
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	43	-86	77	33	trade credits reclassified into debt
Statistical discrepancies	-311	99	-61	566	
Difference between capital and financial accounts (B.9-B.9f)	-309	99	-61	566	
Other statistical discrepancies (+/-)	-1	0	0	-1	
Change in general government (S.13) consolidated gross debt ^(1,2)	41,126	33,584	29,596	19,398	

*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus 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 RON (millions of units of national currency) Date: 10/10/2014	Year				
	2010	2011	2012	2013	
Net borrowing(+)/lending(-)(B.9) of central government (S.1311)*	31,241	26,536	14,648	17,839	
Net acquisition (+) of financial assets ⁽²⁾	1,085	9,390	13,366	3,601	
Currency and deposits (F.2)	-2,280	5,602	10,338	5,749	currency and deposits of the whole subsector (including cash in vaults of Treasury)
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	840	239	549	851	
Increase (+)	1,070	508	700	933	loans to corporations+loans to financial corporations engaged in lending (IFN)+credits on lending
Reduction (-)	-230	-269	-151	-83	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)	840	239	549	851	
Increase (+)	1,070	508	700	933	loans to corporations+loans to financial corporations engaged in lending (IFN)+credits on lending
Reduction (-)	-230	-269	-151	-83	reimbursement of loans to financial corporations engaged in lending and of credits on lending
Equity and investment fund shares/units (F.5)	581	889	-408	-2,043	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	581	889	-408	-2,043	
Increase (+)	655	1,219	2	231	Central Government capital injections ; acquisitions in shares made by Property Fund until 2012
Reduction (-)	-74	-330	-410	-2,274	receipts from privatization, sales of shares made by Property Fund for 2009, 2010 and 2011, superdividends
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	1,944	2,660	2,887	-973	payables concerning UE funds+debt cancellation of foreign claims+payments from companies to state budget+EU Funds correction
Other financial assets (F.1, F.6)	0	0	0	18	receivables from S.128
Adjustments ⁽²⁾	6,631	-2,373	-520	-1,990	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,105	1,108	3	0	compensation titles not yet converted into shares in Property Fund or for which compensation titles was not made in cash until 2012
Net incurrence (-) of other accounts payable (F.8)	5,264	-2,867	-2,884	-1,242	paid and not yet distributed+Court decision with retroactive effect+Investment projects for National Infrastructure Development PI
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,081	-1,646	-42	-36	shares in Fd Proprietatea or for which compensation titles was not made in cash until 2012+payables to S.128+Standardised guar
Issuances above(-)/below(+) nominal value	1,889	2,537	899	-1,597	issuances above/below par regarding central government debt
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,865	-2,189	-2,105	-1,287	data on central government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1,274	752	3,532	1,592	depreciation of central government foreign currency debt due to depreciation/appreciation of national currency against other currencies
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	18	1	576	Changes in sector classification due to new entries of companies into S.1311
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	43	-86	77	4	trade credits reclassified into debt
Statistical discrepancies	-39	-140	-118	427	
Difference between capital and financial accounts (B.9-B.9f)	-38	-140	-118	428	
Other statistical discrepancies (+/-)	-1	0	0	-1	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	38,917	33,412	27,377	19,878	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	146,741	179,102	207,519	226,719	
Central government gross debt (level) (b) ^(2, 5)	154,251	187,664	215,041	234,918	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	7,511	8,562	7,521	8,200	

*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus 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 RON (millions of units of national currency) Date: 10/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(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 ⁽³⁾	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 borrowing / net lending 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 deficit/surplus 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 RON (millions of units of national currency) Date: 10/10/2014	Year				
	2010	2011	2012	2013	
Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*	459	3,457	2,758	-702	
Net acquisition (+) of financial assets ⁽²⁾	968	1,080	-943	502	
Currency and deposits (F.2)	1,144	818	-1,158	523	currency and deposits held by State Treasury and by banks
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	-2	-1	-23	-2	
Increase (+)	0	0	0	0	
Reduction (-)	-2	-1	-23	-2	loans granted by local government to corporation
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-2	-1	-23	-2	
Increase (+)	0	0	0	0	
Reduction (-)	-2	-1	-23	-2	loans granted by local government to corporation
Equity and investment fund shares/units (F.5)	-1	-15	0	-1	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-1	-15	0	-1	
Increase (+)	0	0	0	0	
Reduction (-)	-1	-15	0	-1	receipts from privatization
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-173	278	238	-24	accrual data on taxes and social contributions+trade credits and advances
Other financial assets (F.1, F.6)	0	0	0	6	receivables from S.128
Adjustments ⁽³⁾	48	-3,577	-676	926	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	86	-3,517	-834	731	changes in due for payment
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⁾ (+)	-119	-115	-39	-4	data on local government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	81	49	197	100	appreciation of local government foreign currency debt due to depreciation/appreciation of national currency against other currencies
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	6	M	69	Changes in sector classification due to new entries of companies into S.1313
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	29	
Statistical discrepancies	-256	240	38	139	
Difference between capital and financial accounts (B.9-B.9f)	-256	240	38	139	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1,218	1,200	1,178	865	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	12,877	14,099	15,276	15,475	
Local government gross debt (level) (b) **	12,953	14,153	15,331	16,196	
Local government holdings of other subsectors debt (level) (c)-	77	54	56	721	

*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus 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 RON (millions of units of national currency) Date: 10/10/2014	Year				
	2010	2011	2012	2013	
Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*	3,785	905	312	-2,890	
Net acquisition (+) of financial assets ⁽²⁾	-2,254	584	721	345	
Currency and deposits (F.2)	-2,253	384	375	277	currency and deposits held by State Treasury and by banks
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	-6	-2	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	-6	-2	0	0	reimbursement of credit to social security funds
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-6	-2	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	-6	-2	0	0	reimbursement of credit to social security funds
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)	5	202	346	68	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	0	0	
Adjustments ⁽²⁾	-1,266	-1,488	-640	2,647	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-1,266	-1,488	-640	2,647	changes in due for payment
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	M	M	M	M	
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 currencies
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	-16	-2	19	0	
Difference between capital and financial accounts (B.9-B.9f)	-16	-2	19	0	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1,2)	249	0	411	101	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0	0	2	0	
Social security gross debt (level) (b) ^(2,5)	2,963	2,963	3,374	3,476	
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	2,963	2,963	3,373	3,476	

*Please note that the sign convention for net borrowing / net lending 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: 10/10/2014	Year				
		2010 final	2011 final	2012 final	2013 half-finalized	2014 forecast
2	Trade credits and advances (AF.81 L)	16,825	18,648	17,736	13,576	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	4,720	4,521	4,083	3,518	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)	528,848	559,656	588,423	625,820	659,899
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					