

Dear collaborators,

Order no. 314/2026 on the regulation of the procedure for reporting the situation of loans contracted by public financial and non-financial companies in their own name

In force since March 19th , 2026

The provisions of this Order apply to the following entities:

- a) **public financial companies** – includes all resident financial companies, controlled by units of the public administration or by other public companies, whose main activity is the provision of financial services, including financial intermediation, insurance services and pension funds and units that provide activities that facilitate financial intermediation to other institutional units, non-profit public institutions, engaged in the production of financial markets, such as those financed by contributions from financial companies whose role is to promote and serve the interests of these companies;
- b) **non-financial public companies** – includes those resident non-financial companies controlled by units of the public administration or by public enterprises, whose main activity is the production of market goods or non-financial services.

The above-mentioned entities have the obligation to submit quarterly, as the case may be, the reporting provided in Annex no. 1 related to non-financial public companies and the reporting provided in Annex no. 2 related to public financial companies of form S1101, published on the website of the National Agency for Fiscal Administration (ANAF) - Download electronic declarations, until deletion from the trade register.

The transmission of data is made exclusively using form S1101, annexes no. 1 and 2, and the services of the e-guvernare.ro portal. Form S1101 is signed with an electronic signature.

Entities have the obligation to take all necessary steps to ensure the possession and validity of the electronic signature in a timely manner.

All reports must contain cumulative data from the beginning of the year to the end of the reporting period.

The guide for filling in and submitting the S1101 form is published on the website www.anaf.ro - Online services - Download electronic declarations.

The entities provided for in art. 1 have the obligation to submit to the Ministry of Finance the annexes no. 1 and 2 of the S1101 form, quarterly, as follows:

- a) for the fourth quarter of the previous year, until March 25th of the current year;
- b) for the first quarter of the current year, until June 25th of the current year;
- c) for the second quarter of the current year, until September 25th of the current year;
- d) for the third quarter of the current year, until December 25th of the current year.

The above-mentioned entities, newly established, have the obligation, after the date of establishment, to submit the first report within the deadlines provided.

Based on the data reported by the above companies, the National Center for Financial Intelligence will transmit to the General Directorate for Public Debt and Cash Flow Management the centralized situation of the indicators provided in the S1101 form, separately by subsector of non-financial public companies and by subsector of financial public companies, in order to aggregate the indicators for the public sector and transmit them to the Organization for Economic Cooperation and Cooperation. Economic Development.

Any change in annexes no. 1 and 2 of the S1101 form is made by publishing a new version of the S1101 form computer application on the website of the Ministry of Finance. The National Center for Financial Information updates the computer application of the S1101 form on the ANAF website, at the request of the General Directorate for Public Debt and Cash Flow Management within the Ministry of Finance.

The terms and expressions used in this order have the meanings provided in the [Guide](#) on Public Sector Debt, 2013 edition.

[Annex no. 1](#) and [Annex no. 2](#) are an integral part of this order.

Note: The aspects mentioned in this newsletter do not represent specialized advice, but general information. For further details, please contact us.

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