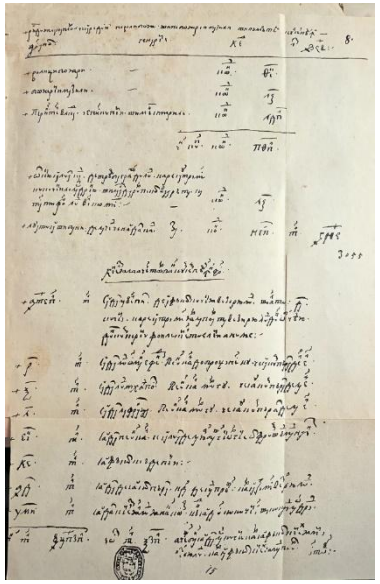
The Evolution of the State Treasury in Romania

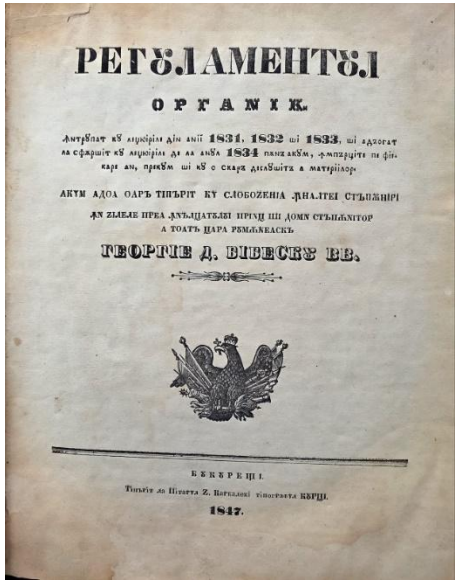
The activity of collecting taxes has been carried out for centuries, as contributions to the state were received not only in goods or labor, but also in money.

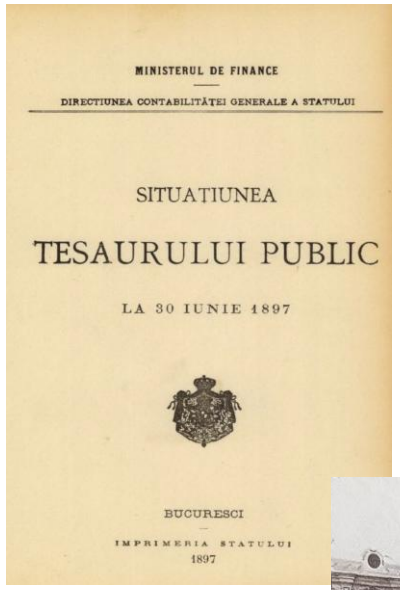
In the Middle Ages, the treasury is mentioned in documents on January 8th, 1392 (Wallachia) and February 11th, 1400 (Moldova).

The treasurer was obliged to present quarterly accounts of the treasury's income and expenses to the princely council.

A few pictures speak a thousand words

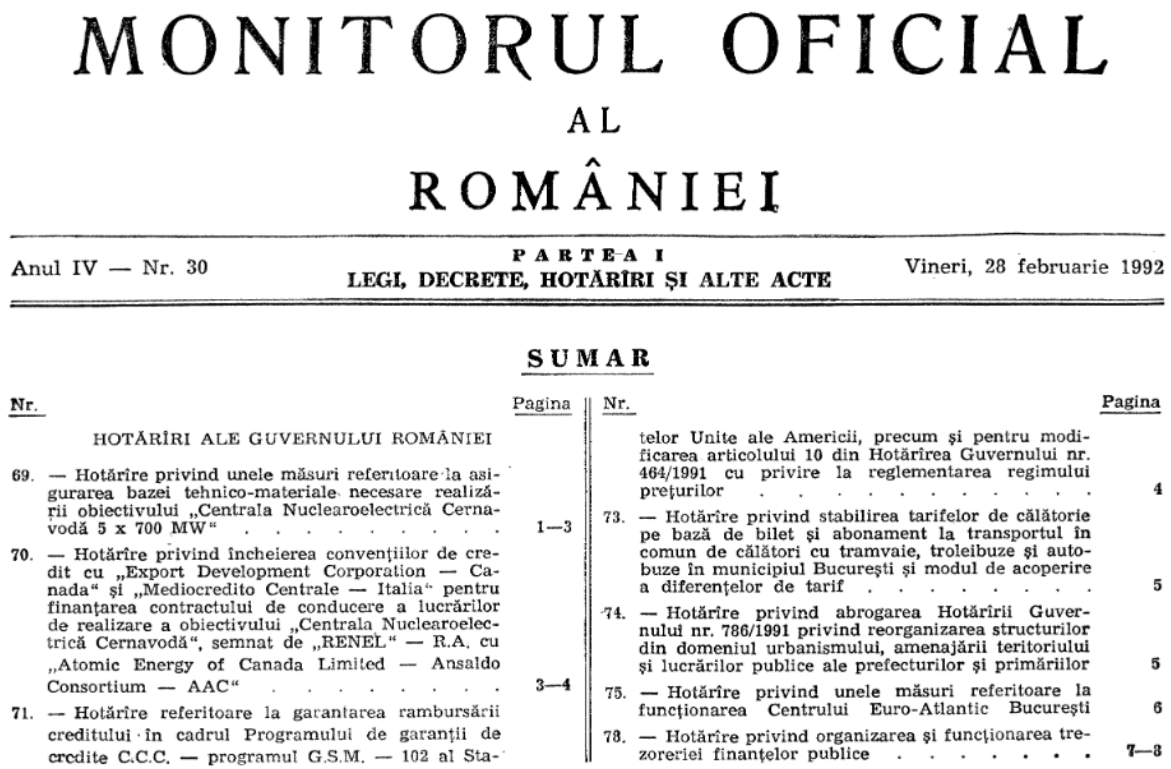






Government Decision no. 78/15.02.1992 on the organization and functioning of the public finance treasury laid the foundations for the current form of organization of the State Treasury.

In September 1992, the **Methodological Norms no. 5318/1992** on the organization and functioning of the public finance treasuries were issued

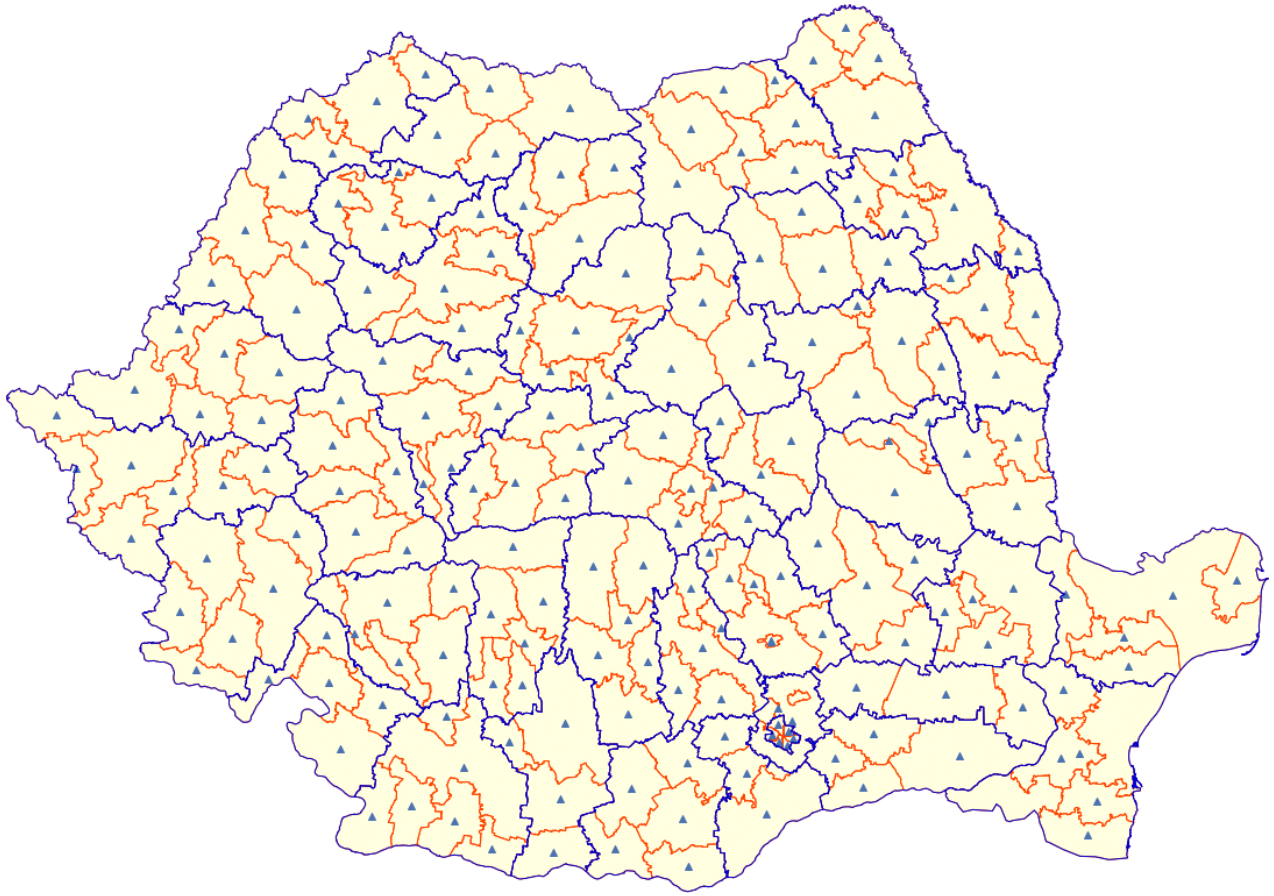


MONITORUL OFICIAL
AL
ROMÂNIEI

Anul IV — Nr. 30 | PARTEA I LEGI, DECRETE, HOTĂRÎRI ŞI ALTE ACTE | Vineri, 28 februarie 1992

SUMAR

Central Treasury and 202 territorial units



Ministry of Finance

Treasury in figures

In the Ministry of Finance (Headquarters) we have

General Directorate for Public Debt Management and Treasury Flows
- manage the TSA
- realize the clearing operations with commercial banks
- issues guarantees
- offers loans
- monitors and reports public debt (including local public debt)

General Directorate for Treasury and Public Accounting
- Central Treasury (operates mainly public debt operations)
- intermediate transfers between local treasuries and/or
General Directorate for Public Debt Management and Treasury Flows
- assure methodological support to local treasuries
- develop and manage Forexebug
- issues regulations related to public accounting issues

Treasury in figures

Activity Statistics

Year	Payments to commercial banks and receipts from commercial banks	Reports generated regarding the budget execution	Files regarding each public institution which are uploaded on our transparency platform	Budgets received from public institutions	Number of appropriations reported to the treasury	Reports received as part of financial statements
2022	43,93 million	199.908	1.680.000	295.636	1.071.420	1.489.658
2023	48,57 million	178.424	1.920.000	328.585	1.062.862	1.255.434
2024	54,47 million	169.616	1.920.000	311.689	1.032.232	1.661.198
2025	56,83 million	169.616	1.920.000	294.896	990.925	1.543.216

Staff number according to the organizational chart:
- 178 positions in the Ministry of Finance
- 4168 positions in territorial units

Clients of the Treasury
- 13.500 public institutions
- 167.100 companies
- 4.052.500 taxpayers (legal persons, physical persons, other entities with or without legal personality)
- 199.200 citizens holders of government bonds
- 159.700 children to whom parents made deposits

Treasury in figures

IFMIS

- For state budget preparation: BugetNG (managed by our colleagues from the budget department)
- For monitoring budget execution and financial reporting: Forexebug (with two components, which will be presented separately)
- For cash accounting of transactions (budget and non-budget) in treasury: TREZOR

The public finance treasury ensures:

- budget execution, by collecting budget revenues and ensuring the financing of expenditures;
- management of extra-budgetary resources and special funds through distinct accounts;
- management of internal and external public debt;
- establishment of on-demand deposits and term deposits of individuals and legal entities;
- making investments of the mobilized funds in the treasury accounts;
- carrying out other financial operations on behalf of the central state administration bodies.

Between January 1st, 1997 - December 22nd, 2015, the monitoring of payments regarding the financing of investments made by public institutions, including those concerning state-owned enterprises and commercial companies with state capital from funds from the state budget or local budgets, as the case may be, was carried out through the State Treasuries.

Anexa 5

TREZORERIE .....
Serviciul (compartimentul) de control
şi de evidenta cheltuieli

FISA

plăţilor privind finantarea obiectivelor de investitii noi/în continuare conform listei nr. ..... din data de ..... prezentată de .....

- lei -

Nr. crt.	Denumirea obiectivului	Nr. şi data documentului de plata	Valoarea actualizata	Cheltuieli din total surse de finanţare aprobate în lista	Cheltuieli efectuate din total surse de finanţare	din care, pe surse:			Soldul ramas de finantat (col.4-col.5)
0	1	2	3	4	5	6	7	8	9

Întocmit,

Verificat,
Sef serviciu (compartiment),

April 20th, 1999 – December 29th, 2004
Interest-bearing treasury certificates for the population through the State Treasury

Import fișiere .dmp/
Centralizare → MF

Government Emergency Ordinance no. 146/2002 *on the formation and use of resources deployed through the state treasury*

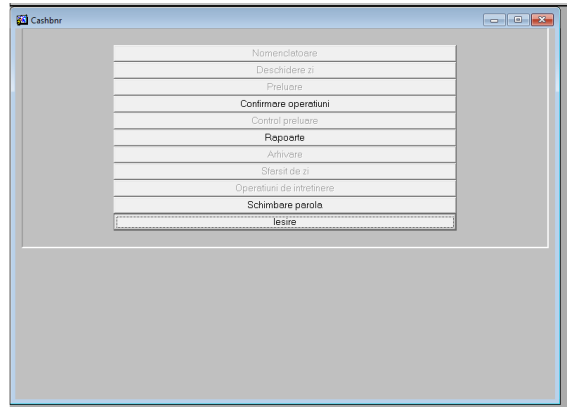
The state treasury carries out the collection and payment operations regarding public funds, which concern, as the case may be, but are not limited to:

- revenues and expenditures of public budgets;
- revenues and expenditures of special fund budgets, which are established and used according to legal regulations;
- revenues and expenditures of public institutions' budgets;
- management of treasury certificates and government bonds;
- public debt in lei and foreign currency, including public debt service;
- other revenues and expenditures regarding public funds, regulated by legal provisions, including the rights to collect and the payment obligations of the state, based on governmental and commercial agreements and conventions.

Restructuring of the branches of the National Bank of Romania (BNR)

The CASH BNR application

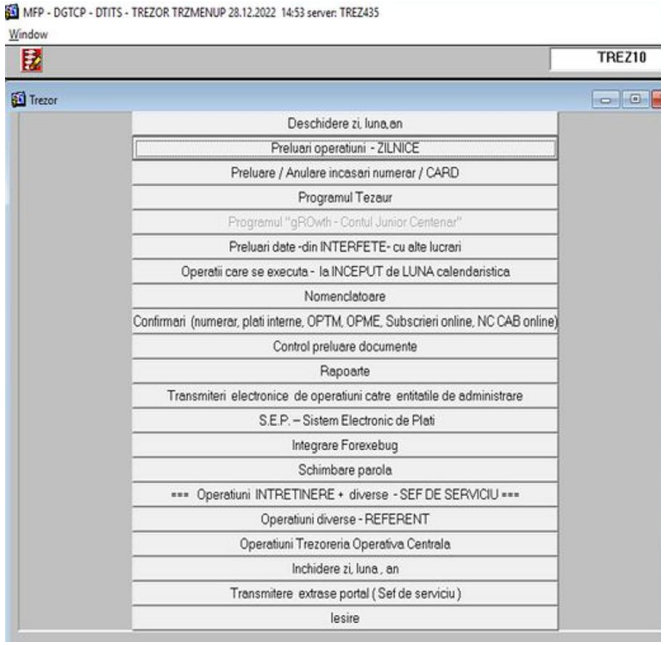
ensures the collection of information regarding cash operations in relation to BNR, the production of reports and other operations (entering information regarding cash deposits at BNR, cash withdrawal operations from BNR, replenishing cash accounts opened at credit institutions, the daily/monthly cash balance existing at the county level)



Objects made from precious metals, their alloys and precious stones, considered ownerless goods, as well as those seized for confiscation or confiscated under the conditions provided for by law, are deposited at the State Treasury units by the state authorities authorized in this regard.

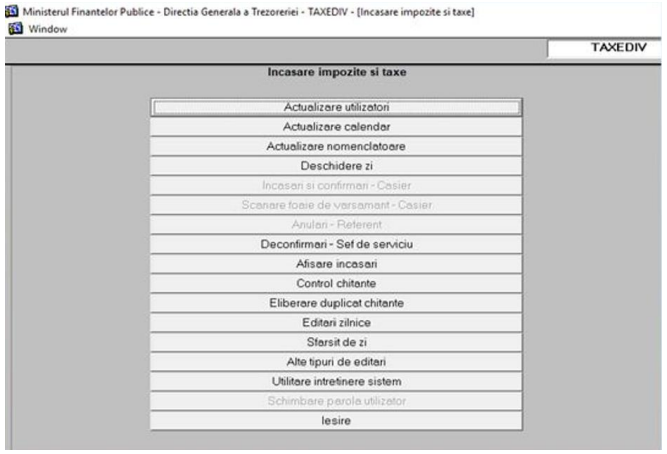
The TREZOR application

- IT application built to ensure the integrated management of accounting operations in the State Treasury units
- was designed using Oracle BD, in client-server architecture



TaxeDiv application

- IT application built to ensure collection operations within the State Treasury's work points / extended hours after the treasury cashier's office is closed



IBAN codes were introduced for budget expenditure and revenue accounts, as well as for cash accounts opened at State Treasury units

(for example, in December 2025, 542,000 IBANs were generated only for revenue accounts)

Coduri IBAN

Trezorerie operativa Municipiul Miercurea Ciuc

30/12/2025

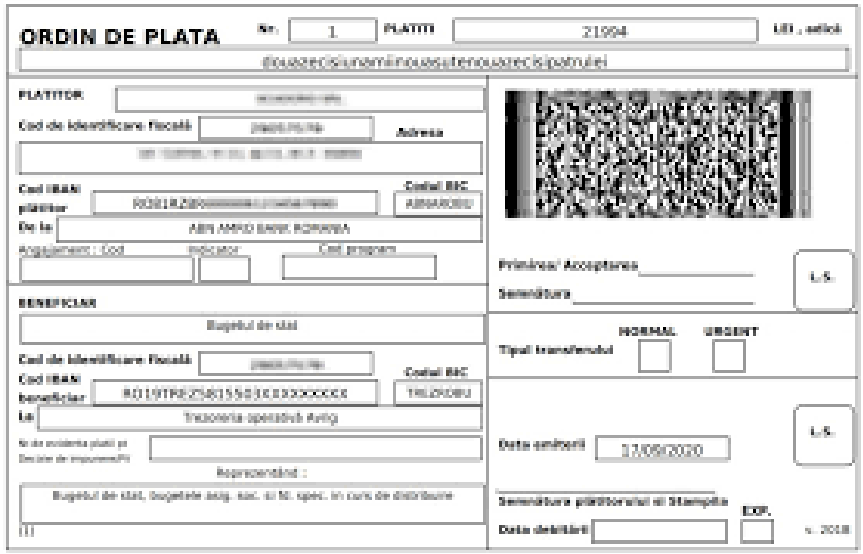
Sursa de finantare: A Integral de la buget

Data publicarii	Cont IBAN	Cont	Denumire
21-11-05	RO39TREZ35120010101XXXXX	20A010100	Impozit pe profit de la agentii economici
21-11-05	RO74TREZ35120010102XXXXX	20A010200	Impozit pe profit de la bancile comerciale
13-01-23	RO37TREZ35120A010300XXXX	20A010300	Sume redirectionate din impozitul pe profit(se scad)
21-11-05	RO63TREZ35120020101XXXXX	20A020100	Impozit pe veniturile realizate de persoanele juridice nerezidente incasate pana la 31.01.2014

Numărul caracterelor	Tipul caracterelor	Semnificatia
2	Alfabetice	Codul de tara al României (respectiv RO)
2	Numerice	Caractere de verificare a codului IBAN
4	Alfabetice	Caractere care identifica în mod unic institutia, respectiv primele patru caractere ale codului BIC atribuit institutiei (acronim pentru Bank Identifier Code)
16	Alfanumerice	Caractere care identifica în mod unic unitatea teritoriala a institutiei şi contul clientului de la respectiva unitate teritoriala

The Ministry of Finance has made available a program for generating payment orders to taxpayers.

The State Treasury units can read the barcode.



Starting with May 9th, 2005, settlement operations at the level of the State Treasury units are carried out through the **ELECTRONIC PAYMENT SYSTEM**

- *replacing transfers processed on paper with electronic records taken over only once in the system by the payer's bank/treasury and transmitted electronically to the payment beneficiary's bank/treasury following an electronic settlement process between the banking centers/State Treasury*

National Currency Denomination Operation (July 1st, 2005)

From July 1st, 2005: **10,000 ROL = 1 RON**

Between July 1st, 2005 – December 31st, 2006, the State Treasury units performed cash collection and payment operations in both ROL and RON.

Starting with January 1st, 2006, the new **CLASSIFICATION OF PUBLIC FINANCE INDICATORS** is used

Revenue classification (based on GFS)

Functional and economic classification of expenditures (based on GFS, ESA and COFOG)

Departmental profile classification

01_Indicatori BUGET DE STAT
02_Indicatori BUGETE LOCALE
03_Indicatori BUGET ASIGURĂRI SOCIALE DE STAT
04_Indicatori BUGET ASIGURĂRI PENTRU ŞOMAJ
05_Indicatori BUGET FOND NAŢIONAL UNIC DE ASIGURĂRI SOCIALE DE SĂNATATE
06_Indicatori CREDITE EXTERNE
07_Indicatori CREDITE INTERNE
08_Indicatori BUGET FONDURI EXTERNE NERAMBURSABILE
09_Indicatori BUGET TREZORERIA STATULUI
10_Indicatori BUGET INSTITUŢII PUBLICE ŞI ACTIVITĂŢI FINANŢATE INTEGRAL SAU PARŢIAL DIN VENITURI PROPRII

On January 1st, 2007, Romania becomes a member state of the European Union

The European Commission opens an account at the State Treasury

Income and expenditure accounts dedicated to each MFF are introduced

Ministry of Finance

2007

July 2009 – 2015, Public Institutions were required to forecast on a 10-year basis the payments that were to be made (by transfer/cash) from accounts opened at the State Treasury units.

Anexa 1
Denumirea instituţiei publice .....
Cod de identificare fiscală .....
Nr. ...../data .....
Formular nr. .....
SITUAŢIA
plăţilor planificate pentru decada ..... din luna ...../anul .....

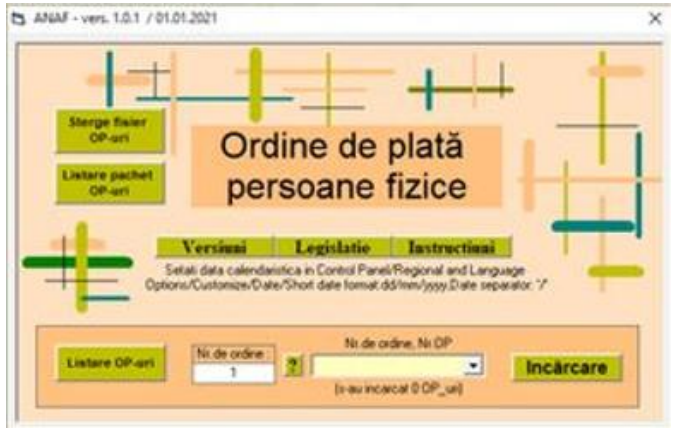
Nr. rd.	Sursa de plată	ziua	1	2	3	4	5	6	7	8	9	10	11*)
		data											
1	Total plăţi, din care:												
2	în conturi deschise la instituţii de credit												
3	în conturi ale operatorilor economici, ONG-urilor şi altor entităţi de drept privat, deschise la Trezoreria Statului												
4	în alte conturi deschise la Trezoreria Statului												
5	în numerar												

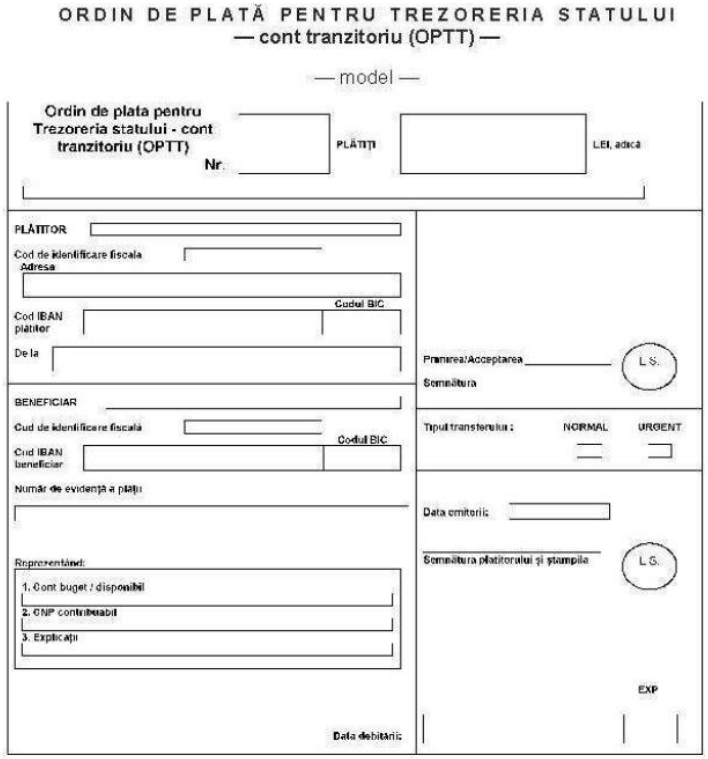
Ordonator de credite,
.....

Întocmit
.....

Payment order for the State Treasury used by individuals

Treasury opens accounts at commercial banks
Individual taxpayers can pay into accounts at public institutions
Money is transferred to the TSA daily




ORDIN DE PLATĂ PENTRU TREZORERIA STATULUI
— cont tranzitoriu (OPTT) —

— model —

Ordin de plata pentru Trezoreria statului - cont tranzitoriu (OPTT)
Nr.
PLĂTIȚI
LEI, adică

PLĂTITOR
Cod de identificare fiscala
Adresa
Codul BIC
Cod IBAN plătitor
De la
Prezentat/Acceptarea
Semnătura
L.Ș.

BENEFICIAR
Cod de identificare fiscală
Codul BIC
Cod IBAN beneficiar
Număr de evidență a plății
Tipul transferului :
NORMAL
URGENT

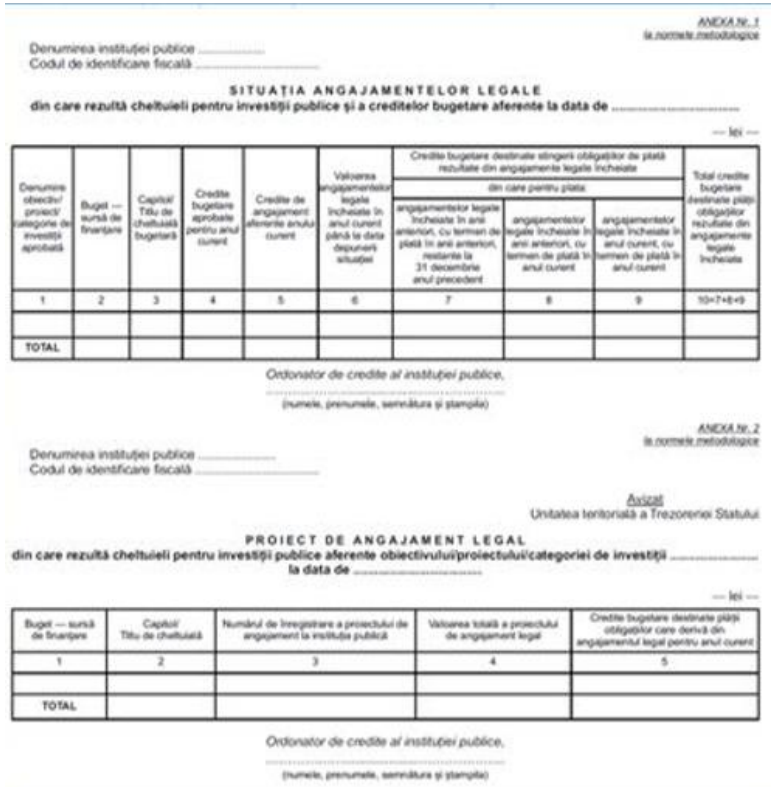
Data emiterii:
Semnătura plătitorului și ștampila
L.Ș.

Reprezentând:
1. Cont buget / disponibil
2. CNP contribuabil
3. Explicații

EXP

Data debitării:

The State Treasury units **endorsed the drafts for legal commitments (until 2025)** that generated public investment expenditures initiated by the local administration.



ANEXA Nr. 1
la normele metodologice

Denumirea instituției publice .....
Codul de identificare fiscală .....

SITUAȚIA ANGAJAMENTELOR LEGALE
din care rezultă cheltuieli pentru investiții publice și a creditelor bugetare aferente la data de .....

— lei —

Denumire obiectiv/ proiect/ categorie de investiții aprobată	Buget — sursă de finanțare	Capitol/ Titlu de cheltuială bugetară	Credite bugetare aprobate pentru anul curent	Credite de angajament aferente anului curent	Valoarea angajamentelor legale încheiate în anul curent până la data depunerii situației	Credite bugetare destinate stingerii obligațiilor de plată rezultate din angajamente legale încheiate			Total credite bugetare destinate plății obligațiilor rezultate din angajamente legale încheiate
						din care pentru plata:			
						angajamentelor legale încheiate în ani anteriori, cu termen de plată în ani anteriori, restante la 31 decembrie anul precedent	angajamentelor legale încheiate în ani anteriori, cu termen de plată în anul curent	angajamentelor legale încheiate în anul curent, cu termen de plată în anul curent	
1	2	3	4	5	6	7	8	9	10=7+8+9
TOTAL									

Ordonator de credite al instituției publice,
.....
(numele, prenumele, semnătura și ștampila)

ANEXA Nr. 2
la normele metodologice

Denumirea instituției publice .....
Codul de identificare fiscală .....

Avizat
Unitatea teritorială a Trezoreriei Statului

PROIECT DE ANGAJAMENT LEGAL
din care rezultă cheltuieli pentru investiții publice aferente obiectivului/proiectului/categoriei de investiții .....
la data de .....

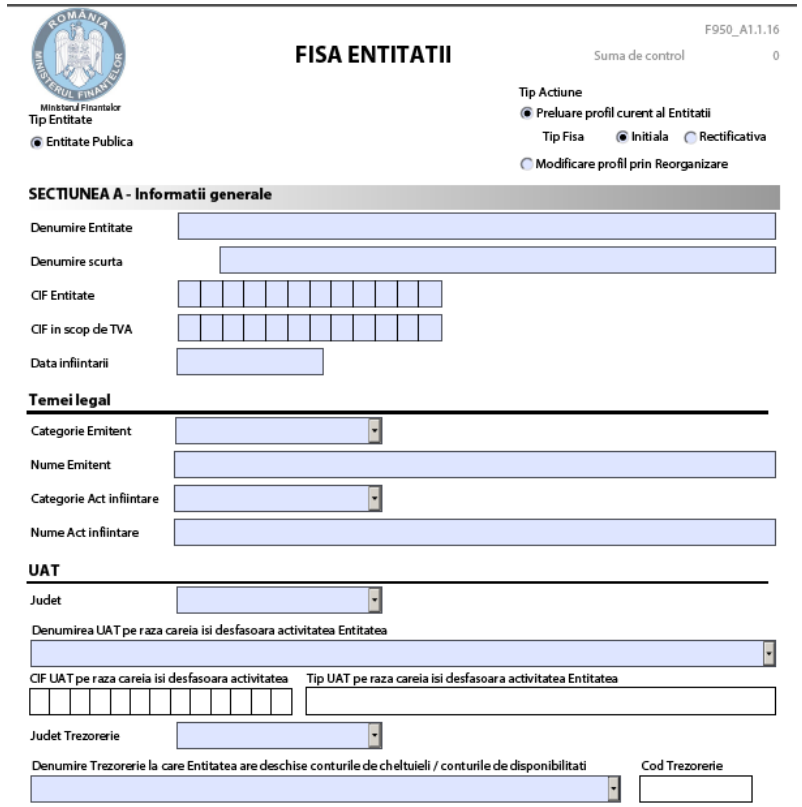
— lei —

Buget — sursă de finanțare	Capitol/ Titlu de cheltuială	Numărul de înregistrare a proiectului de angajament la instituția publică	Valoarea totală a proiectului de angajament legal	Credite bugetare destinate plății obligațiilor care derivă din angajamentul legal pentru anul curent
1	2	3	4	5
TOTAL				

Ordonator de credite al instituției publice,
.....
(numele, prenumele, semnătura și ștampila)

Government Emergency Ordinance no. 88/2013 regulates the operation of the National **FOREXEBUG** Reporting System

17-31.12.2013
All public entities have submitted Form F950 **"Entity Sheet"**



FISA ENTITATII

F950_A1.1.16

Suma de control 0

Tip Entitate
- Entitate Publica

Tip Actiune
- Preluare profil curent al Entitatii
  - Tip Fisa: Initiala / Rectificativa
- Modificare profil prin Reorganizare

SECTIUNEA A - Informatii generale

Denumire Entitate
Denumire scurta
CIF Entitate
CIF in scop de TVA
Data infiintarii

Temei legal

Categorie Emitent
Nume Emitent
Categorie Act infiintare
Nume Act infiintare

UAT

Judet
Denumirea UAT pe raza careia isi desfasoara activitatea Entitatea
CIF UAT pe raza careia isi desfasoara activitatea
Tip UAT pe raza careia isi desfasoara activitatea Entitatea
Judet Trezorerie
Denumire Trezorerie la care Entitatea are deschise conturile de cheltuieli / conturile de disponibilitati
Cod Trezorerie

The Multiple Salary Payment Order (OPTM) used by schools is approved

ANEXĂ)*
(Anexa la normele metodologice)

ORDIN DE PLATĂ
SALARII MULTIPLU
(OPTM)

NUMĂR DATA

COD BARE

PLĂTIȚI LEI, adică

PLĂTITOR

CIF COD ANGAJAMENT

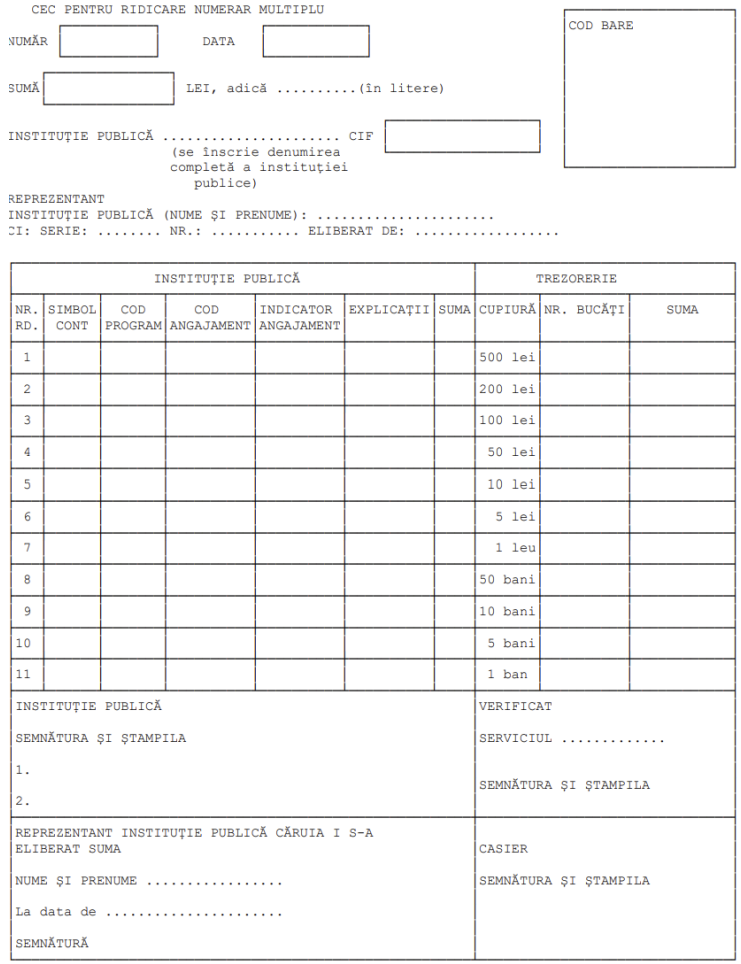
COD PROGRAM

NR. RÂND	CONT PLĂTITOR	COD IBAN BENFICIAR	CIF BENEFICIAR	DENUMIRE BENEFICIAR	SUMA	EXPLICAȚII

Semnătura plătitorului și ștampila

Primirea/Acceptarea

The new form **CECK FOR MULTIPLE CASH WITHDRAWALS used by public institutions is approved**



CEC PENTRU RIDICARE NUMERAR MULTIPLU

NUMĂR _____ DATA _____

SUMĂ _____ LEI, adică .....(în litere)

COD BARE

INSTITUŢIE PUBLICĂ ..... CIF _____
(se înscrie denumirea completă a instituţiei publice)

REPREZENTANT
INSTITUŢIE PUBLICĂ (NUME ŞI PRENUME): .....
CI: SERIE: ..... NR.: ..... ELIBERAT DE: .....

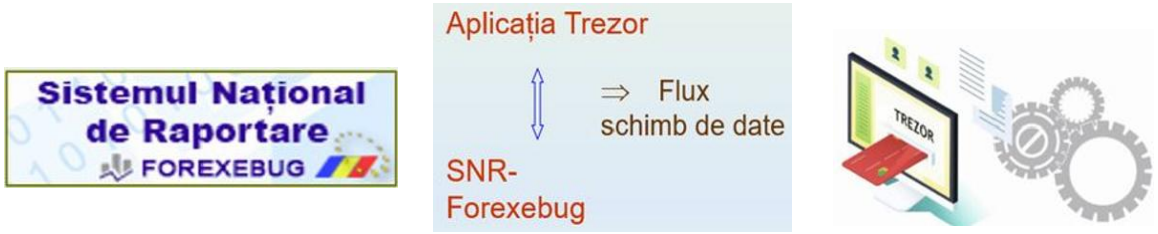
INSTITUŢIE PUBLICĂ							TREZORERIE		
NR. RD.	SIMBOL CONT	COD PROGRAM	COD ANGAJAMENT	INDICATOR ANGAJAMENT	EXPLICAŢII	SUMA	CUPIURĂ	NR. BUCĂŢI	SUMA
1							500 lei		
2							200 lei		
3							100 lei		
4							50 lei		
5							10 lei		
6							5 lei		
7							1 leu		
8							50 bani		
9							10 bani		
10							5 bani		
11							1 ban		

INSTITUŢIE PUBLICĂ SEMNĂTURA ŞI ŞTAMPILA 1. 2.	VERIFICAT SERVICIUL ..... SEMNĂTURA ŞI ŞTAMPILA
REPREZENTANT INSTITUŢIE PUBLICĂ CĂRUIA I S-A ELIBERAT SUMA NUME ŞI PRENUME ..... La data de ..... SEMNĂTURĂ	CASIER SEMNĂTURA ŞI ŞTAMPILA

The use of **Forexebug** functionalities by all public institutions

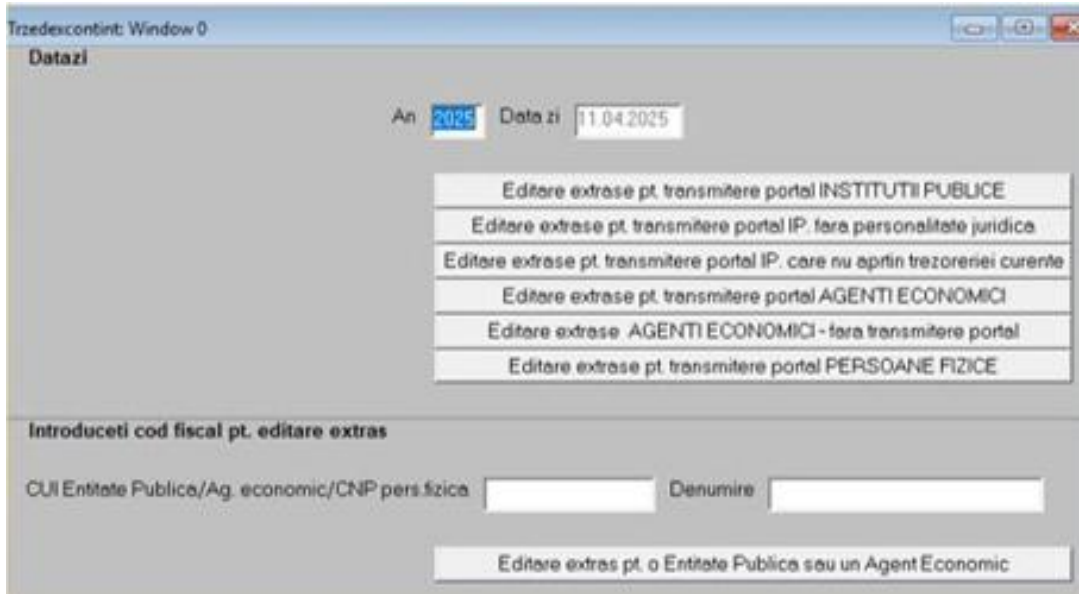
STAGES

- Starting with 01.07.2015: 10 PILOT public entities (Individual Budgets/CAB)
- 01.05.2016 – 15.08.2016: all public entities (Individual Budgets/CAB)
- 01.08.2017 – 31.10.2017: all public entities (Financial Statements)



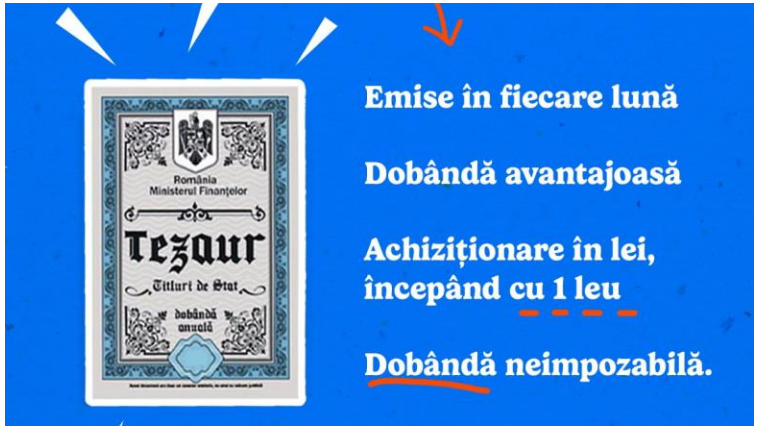
Starting with July 2016, **revenue collection** can also be done via **cards at POS terminals installed at the State Treasury units.**

Starting with January 1st, 2018, the State Treasury units issue account statements in electronic format for public institutions, economic operators and other entities, individuals (government bonds)



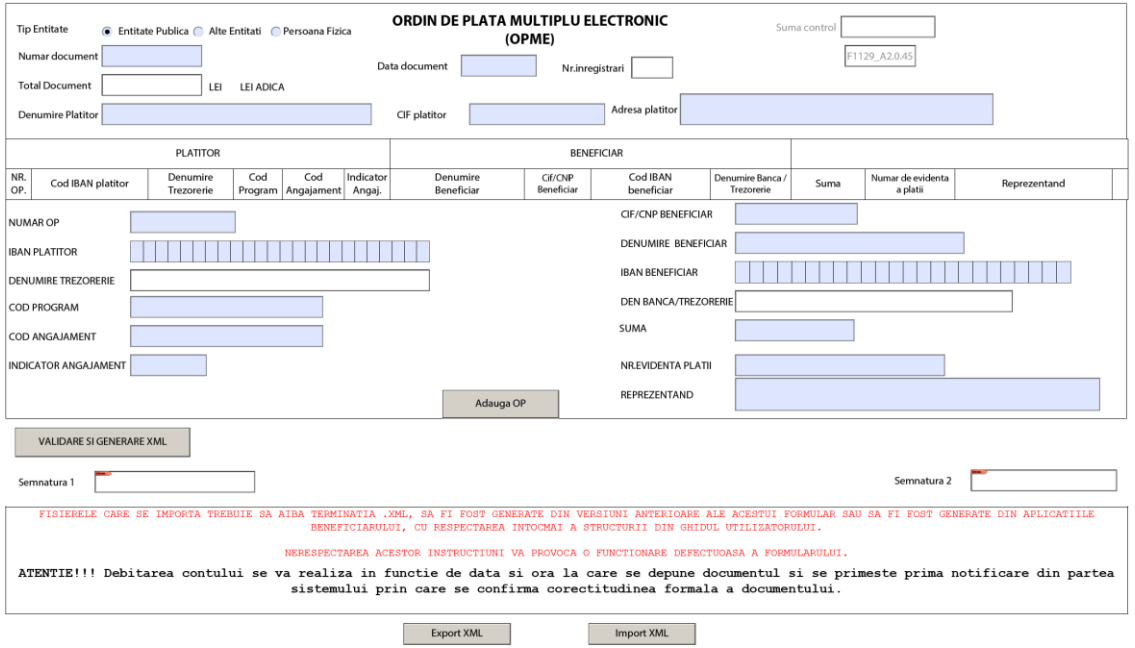
Starting with June 15th, 2018, **Tezaur Program** of government bond issuances for the population

- through the operational units of the State Treasury
- through the postal subunits of the CN Poșta Română SA network
- online (starting with December 2021)
- online, through the environment ghiseul.ro (starting with December 2021)



Starting with January 2019 - the Government program “gROwth - Individual Savings Account Junior Centenary”
- Allows saving for children with 50% interest for annual amounts of max. 240 euros

The application that allows online submission of payment orders (the same document simultaneously accepting multiple payment orders) is developed



Starting with September 1st, 2022, the form <<Receipt for the collection of budgetary revenues and other amounts>> is signed with a single signature by the personnel who have such duties from the territorial units of the State Treasury, only in the <<Cashier>> column.

MONITORUL OFICIAL AL ROMÂNIEI, PARTEA I, Nr. 24/10.I.2018

MINISTERUL FINANȚELOR PUBLICE SERIE ... NUMĂR .... COD BARE

TREZORERIA .....

CHITANȚĂ PENTRU ÎNCASAREA VENITURILOR BUGETARE ȘI A ALTOR SUME

S-A PRIMIT DE LA: ..... Adresa .....
COD DE IDENTIFICARE FISCALĂ .....
PENTRU: ..... Adresa .....
COD DE IDENTIFICARE FISCALĂ .....
REPREZENTAND

Natura plății	Simbol cont	Număr de evidență a plății(*)	Suma

TOTAL (ÎN CIFRE) .....
TOTAL (ÎN LITERE) .....
NUME ȘI PRENUME
REFERENT
(Semnătură și ștampilă)

CASIER
(Semnătură și ștampilă)
DATA .....

MINISTERUL FINANȚELOR PUBLICE SERIE ... NUMĂR .... COD BARE

TREZORERIA .....

TALON PENTRU ÎNCASAREA VENITURILOR BUGETARE ȘI A ALTOR SUME

S-A PRIMIT DE LA: ..... Adresa .....
COD DE IDENTIFICARE FISCALĂ .....
PENTRU: ..... Adresa .....
COD DE IDENTIFICARE FISCALĂ .....
REPREZENTAND

Natura plății	Simbol cont	Număr de evidență a plății(*)	Suma

TOTAL (ÎN CIFRE) .....
TOTAL (ÎN LITERE) .....
NUME ȘI PRENUME PLĂTITOR (Semnătură)
REFERENT
(Semnătură și ștampilă)

CASIER
(Semnătură și ștampilă)
DATA .....

*Se completează potrivit prevederilor legale în vigoare la data întocmirii documentului de plată

New rules on the **commitment, liquidation, authorization and payment of budgetary expenditures** come into force

Ensures the correlation between the stages of budget execution and the records in the Natio

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Ministry of Finance

2026

Currently

The decision-making process continues to be optimized by:

- implementing a centralized electronic payment system, developed and introduced at the level of all State Treasury units
- diversifying the methods of performing collection and payment operations available to treasury clients
- implementing electronic systems/products through which the current flows regarding operations carried out through State Treasury units are fluidized

Work in progress

Thank you to

Maria Dragoș
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