

REPORT ON THE IBRD LOAN ACCOUNT

**OF THE MINISTRY OF ENVIRONMENT,
WATERS AND FORESTS**

**LOAN (8597 - RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
PROJECT**

FOR THE PERIOD STARTING FROM JANUARY 01st, 2023 UP TO APRIL 18th, 2024

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

Contents

INDEPENDENT AUDITOR’S REPORT	3
LIST OF ABBREVIATIONS.....	4
GENERAL INFORMATION	5
1. STATEMENT OF RESOURCES AND USES OF FUNDS	10
2. STATEMENT OF EXPENDITURES	13
3. FINANCIAL STATEMENT OF THE LOAN.....	14
4. PROJECT COMMITMENTS AS AT 18 APRIL 2024	15
5. ACCOUNTING POLICIES AND RECORDS.....	21
6. BANK ACCOUNTS UTILIZED WITHIN THE PROJECT, STATEMENT OF DESIGNATED ACCOUNT	22
NOTES TO THE PROJECT FINANCIAL STATEMENTS	44

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024 – *all the amounts are expressed in EUR, unless otherwise stated***

MOORE STEPHENS KSC ASSURANCE SRL
73-81 Bucuresti-Ploiesti Street Victoria
Business Park, Floor 4, Building, 4th
Bucharest 013685 – Romania
T +4 0374 404 111
F +4 0374 094 191
E info@moorestephens-ksc.ro
www.moorestephens-ksc.ro

INDEPENDENT AUDITOR'S REPORT



MOORE STEPHENS KSC ASSURANCE SRL
Strada Halelor nr.5 etaj 4, birou 1
Bucuresti Romania
T +4 0374 490 074
F +4 0374 094 191
E info@moore.ro
www.moore.ro

INDEPENDENT AUDITORS' REPORT

To the Ministry of Environment, Waters and Forests (former Ministry of Waters and Forests) – Project Management Unit (PMU) - Integrated Nutrients Pollution Control Project, financed by IBRD Loan 8597-RO

Report on the Project Financial Statements

Opinion

1. We have audited the accompanying Project Financial Statements of the Integrated Nutrients Pollution Control Project which comprise statement of resources and uses of funds, statement of expenditures, financial statement of loan, statement of treasury account and other explanatory notes for the period January 01, 2023 – December 31, 2023 and for period 01 January 2024 -18 April 2024 (grace period). The project is funded the International Bank for Reconstruction and Development (IBRD) through the Loan no. 8597 – RO signed on April 14, 2016, ratified through the decision no. 46 on April 03, 2017.
2. In our opinion, the accompanying Project Financial Statements for the year ended 31 December 2023 and for grace period as at 18 April 2024 is prepared, in all material respects, in accordance with the basis of accounting procedures and to meet the requirements of the General Conditions for the loans issued by IBRD.

Basis for Opinion

3. We conducted our audit in accordance with International Standards on Auditing (ISAs), including ISA 800 “Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks”. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Project Financial Statements section of our report. We are independent of the Project in accordance with ethical requirements that are relevant to our audit of the financial statements in Romania, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

Basis of Accounting and Restriction on Distribution and Use

4. We draw attention to Note 5 to the Project Financial Statements, which describes the basis of preparation. The Project Financial Statements are prepared to assist the Project to meet the requirements of the Contract. As a result, the Schedules may not be suitable for another purpose. Our report is intended solely for the PMU and IBRD, should not be



distributed to parties other than the PMU or the IBRD. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

5. Management is responsible for the preparation of the Project Financial Statements in accordance with the General Conditions for the loans issued by IBRD, and for such internal control as management determines is necessary to enable the preparation of the Statements that are free from material misstatement, whether due to fraud or error.
6. In preparing the Project Financial Statements, management is responsible for assessing the PMU's ability to continue as a going concern in accordance with agreements provisions, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the PMU or to cease operations, or has no realistic alternative but to do so.
7. Those charged with governance are responsible for overseeing the PMU's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

8. Our objectives are to obtain reasonable assurance about whether the Project Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on a basis of these Financial Statements.
9. As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Project Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Project Financial Statements or, if such disclosures are inadequate, to modify our



opinion. Our conclusion are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Project to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information Company to express an opinion on financial statements.

10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MAMAS KOUTSOYIANNIS

Registered in the Electronic Public Register of Financial Auditors
and Audit Firms number AF1515

Registered at the Authority for Public
Supervision of the Statutory Audit Activity
Series: 138272/ 20 June 2023

Moore Stephens KSC
On behalf of MOORE STEPHENS KSC ASSURANCE S.R.L.:

Registered in the Electronic Public Register of Financial Auditors and
and Audit Firms under number AF1266

The Authority for Public Supervision of the
Statutory Audit Activity
Series: 138460/ 20 June 2023

Bucharest, 18 April 2024



LIST OF ABBREVIATIONS

GoR – Government of Romania

INPCP - Integrated Nutrients Pollution Control Project

INPCP-AF - Integrated Nutrients Pollution Control Project Additional Financing

IBRD - International Bank for Reconstruction and Development

Loan - the IBRD Loan (8597 – RO) for the Integrated Nutrients Pollution Control Project

MoF – Ministry of Finance

MoEWF - MINISTRY OF ENVIRONMENT, WATERS AND FORESTS

PMU – Project Management Unit established within MoEWF for the implementation of the INPCP

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

GENERAL INFORMATION

Reporting entity

The Project is implemented by the Ministry of Environment, Waters and Forests of Romania by means of the PMU within the entity.

Loan Agreement

The Government of Romania implemented starting with 2008 the "Integrated Nutrients Pollution Control Project" – the Original Project (INPCP), having a total value of 60 million EUR, financed through an International Bank for Reconstruction and Development loan, a Global Environmental Facility grant and local funds. The INPCP became effective on December 8, 2008 for a total IBRD loan of 50 million EUR (LN 4873-RO) and GEF Grant of \$5.5 million USD (WBTF058040-RO), respectively. The Project Development Object is to support the Government of Romania to meet the European Union (EU) Nitrates Directive requirements by (a) reducing nutrient discharges to water bodies, (b) promoting behavioural change at the commune level, and (c) strengthening institutional and regulatory capacity.

After the first loan, no. 4873-RO, ratified by Law 228/2008, Romania has received the Additional Loan, no. 8597-RO in amount of 48 million Euros from the International Bank for Reconstruction and Development (IBRD) to support the implementation of the "Integrated Nutrients Pollution Control Project-Additional Financing". The Loan agreement no. 8597 RO between Romania and IBRD was signed at Bucharest on April 14, 2016 and ratified by Law no. 46/03.04.2018. The subsidiary agreement between Ministry of Public Finance and Ministry of Environment, Waters and Forests was signed on May 08th, 2017.

The Integrated Nutrients Pollution Control Project – Additional Financing (financed by the IBRD loan no. LN8597-RO) continues to support the scaling up of activities initiated under the original Project. The Project remains highly relevant for Romania's obligations related to the implementation of the requirements of EU Nitrates Directive, in light of continued challenges Romania is facing with nutrient pollution countrywide, and successful experiences gained by the original Project; it continues to be the only project in Romania that finances direct investments in rural communities, bringing, at the same time important environmental as well as social-economic benefits. INPCP-AF helps with promoting environmentally-friendly, sustainable development of natural resources and agriculture in rural areas and strengthening Romania's institutional and regulatory capacity for meeting EU requirements.

The Project Development Objective (PDO) is to support the Borrower with a view of meeting the requirements of the EU Nitrates Directive at national level. This shall be accomplished by:

- a) Investment promotion in local communities for reducing nutrient discharges in water courses;
- b) Enhancing institutional capacity and coordination within ministries, institutions, agencies and all relevant stakeholders at local and national level for the regulation, implementation, monitoring and inspection of the requirements of the EU Nitrates Directive, and
- c) Promoting behavioural changes and good agricultural practice at local community level.

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

The Loan was declared effective on April 13, 2017, and had as initial closing date 31.03.2022; however, the borrower requested and obtained subsequent extensions from the World Bank, initially for up to June 30th, 2023, as approved by GD no. 26/2022, and recently up to December 31st, 2023, as approved by the GD no. 430/2023.

Destination of Borrowed Funds

The Project is structured in four parts, as described below:

- Part I: Investments in Local Communities to Reduce Nutrient Pollution
- Part II: Institutional Strengthening and Capacity Building
- Part III: Public Awareness and Information Support
- Part IV: Project Management

The aforementioned parts of the Project are further presented below:

Part I: Investments in Local Communities to Reduce Nutrient Pollution.

Implementation of Sub-projects proposed by Beneficiaries in any of the areas set forth in the Operational Manual, including the following: (i) developing local community storage, composting and handling systems, packing/pelleting stations and biogas facilities, all to promote better management of livestock and household waste; (ii) planting of vegetative buffer strips, including tree planting and afforestation; (iii) sewage and wastewater treatment activities; and (iv) provision of equipment to upgrade the existing manure storage and/or composting facilities

Part II: Institutional Strengthening and Capacity Building.

1. Providing support to:
 - (a) ANAR to monitor and report to the MEWF and EU on the quality of surface water and groundwater under the EU Nitrates Directive and the EU Water Framework Directive, through *inter alia*:
 - (i) the acquisition of equipment for groundwater wells;
 - (ii) the construction of groundwater wells;
 - (iii) the acquisition of laboratory equipment and related software; and
 - (iv) the provision of technical assistance for, *inter alia*, the carrying out of studies and the development of software; and
 - (b) institutions represented in the Inter-Ministerial Committee for Application of the EU Nitrates Directive (ICA).
2. Carrying out of a comprehensive training program for the staff of the relevant national, regional and county level agencies on monitoring, control and reporting under the EU Nitrates Directive and EU Water Framework Directive.
3. Improving the capacity building system able to support the scaling up, at the national level, of the implementation process of the EU Nitrate Directive and Water Framework Directive.
4. Providing technical assistance to: (i) update the Code of Good Agricultural Practices and revise action programs; and (ii) carry out activities to promote the adoption by the farmers of the improved nutrient management practices set forth in the Code of Good Agricultural Practices.

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

5. Developing knowledge and training activities (through providers), and supporting on-farm demonstrations to improve the adoption and compliance by farmers of the Code of Good Agricultural Practices.

Part III: Public Awareness and Information Support.

1. Carrying out of public awareness activities at the local, river basin, national and regional levels, including meetings, workshops, field trips, study tours and mass media events and products, to introduce the Project and its benefits, to promote improved rural sanitation and implementation of good agricultural practices.
2. Providing training and support to potential Beneficiaries during the preparation and implementation of Sub-projects.

Part IV: Project Management

Supporting the PMU in connection with Project implementation, monitoring, reporting, evaluation and impact assessment through the provision of: (i) funds for Incremental Operating Costs and for the acquisition of goods (including cars); and (ii) non-consultant services and consultants' services including, *inter alia*, audit and social surveys; and (iii) training.

The following table sets forth the types of items that were to be financed out of the proceeds of the Loan under the single disbursement category.

Loan allocation

In compliance with the Loan Agreement, the categories of expenditures financed through the IBRD loan proceeds comprise of the following:

Code	Category Description	Amount allocated from the loan EUR	Amount allocated from the loan RON
1	Goods, works, non-consulting services, consultants' services (including audits), training and incremental operating costs for the parts of the Project set out in Schedule 1 to the Agreement.	48.000.000	234.000.000
	Total project financing	48.000.000	234.000.000

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

Disbursement is monitored in the Loan currency - Euro.

The Project is financed from the State Budget through the State Treasury. The MoF makes withdrawals from the Loan based on the statement of expenditures (SOEs) and documentation provided by the PMU within MoEWF. All eligible expenditures are 100% financed from the Loan, tax included.

For the purposes of this report:

- a) the terms "Statement of Expenditures" and "Summary Sheets" mean expense pre-defined reports prepared by the PMU and used by the Borrower to submit to the IBRD with the applications for reimbursement of payments made by the PMU for project purposes.
- b) the term "State Treasury Account" means: a bank account opened at the State Treasury of Bucharest where MoEWF is receiving the requested financing from the MoF. No Designated Account is used for the project. MoEWF would use pre-financing from State Budget funds and then the MoF would disburse periodically funds from the IBRD loan using the reimbursement method for project eligible payments incurred. The Treasury makes the monthly budgetary openings as requested, and the Project would receive its allocations in title number 65 in the Treasury system. The Borrower would submit withdrawal applications for the eligible expenditures. The supporting documentation for disbursements would include summary sheets and statement of expenditures

The accounts in commercial bank used for foreign expenditures under the project are:

- RO14RNCB0484154021370008 for Euro.
- RO84RNCB0484154021370009 for USD
- there were no accounts for external payments in 2024

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

**GOVERNMENT OF ROMANIA – MINISTRY OF ENVIRONMENT, WATERS AND
FORESTS
IBRD LOAN (8597-RO) FOR THE INTEGRATED NUTRIENT POLLUTION CONTROL
PROJECT**

**Project Financial Statements
for the period starting from January 01st, 2023 UP TO APRIL 18th, 2024**

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

1. STATEMENT OF RESOURCES AND USES OF FUNDS

1.1. Statement of the IBRD Loan Account as at 18 April 2024 - disbursed amounts

Loan No 8597 RO – INPCP

	<u>EUR</u>	<u>EUR</u>	<u>EUR</u>
	<u>31-Dec-22</u>	<u>31-Dec-23</u>	<u>18-April-24</u>
Loan amount approved	48.000.000	48.000.000	48.000.000
Less: Total drawings from loan	41.263.333	46.432.690	47.479.067
Loan amount not disbursed	6.736.667	1.567.310	520.933
IBRD loan	<u>31-Dec-22</u>	<u>31-Dec-23</u>	<u>18-April-24</u>
Opening disbursed amounts	27.819.368	41.263.333	46.432.690
Disbursements	13.443.965	5.169.357	1.046.377
Closing disbursed amounts	41.263.333	46.432.690	47.479.067
Net amounts	41.263.333	46.432.690	47.479.067
Not disbursed amounts in balance	6.736.667	1.567.310	520.933
	<u>RON</u>	<u>RON</u>	<u>RON</u>
	<u>31-Dec-22</u>	<u>31-Dec-23</u>	<u>18-April-24</u>
Loan amount approved	234.000.000	234.000.000	234.000.000
Less: Total drawings from loan	200.167.042	225.693.053	230.898.503
Loan amount not disbursed	33.832.958	8.306.947	3.101.497
IBRD loan	<u>31-Dec-22</u>	<u>31-Dec-23</u>	<u>18-April-24</u>
Opening disbursed amounts	133.799.997	200.167.042	225.693.053
Disbursements	66.367.045	25.526.011	5.205.450
Closing disbursed amounts	200.167.042	225.693.053	230.898.503
Net amounts	200.167.042	225.693.053	230.898.503
Not disbursed amounts in balance	33.832.958	8.306.947	3.101.497

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

1.2. Statement of the IBRD Loan Account as at 18 April 2024 – disbursed amounts

<i>Sources - IBRD contribution per component</i>	<i>Transferred Sources January 01, 2022 - December 31, 2022</i>	<i>Transferred Sources January 01, 2023 - December 31, 2023</i>	<i>Transferred Sources January 01, 2024 - April 18, 2024</i>	<i>Cumulated Sources until December 31, 2022</i>	<i>Cumulated Sources until December 31, 2023</i>	<i>Cumulated Sources until April 18, 2024</i>	<i>Project Allocation</i>
	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>	<i>EUR</i>
Partea I	12.265.085	3.602.923	283.098	30.839.533	34.442.456	34.725.554	35.000.000 5.500.000 3.500.000 4.000.000
Partea II	328.050	406.468	385.489	5.234.044	5.640.512	6.026.000	
Partea III	202.937	189.403	58.240	1.715.217	1.904.620	1.962.860	
Partea IV	647.893	970.563	319.551	3.474.539	4.445.102	4.764.653	
TOTAL	13.443.965	5.169.357	1.046.378	41.263.333	46.432.690	47.479.067	
<i>Sources - IBRD contribution per component</i>	<i>Transferred Sources January 01, 2022 - December 31, 2022</i>	<i>Transferred Sources January 01, 2023 - December 31, 2023</i>	<i>Transferred Sources January 01, 2024 - April 18, 2024</i>	<i>Cumulated Sources until December 31, 2022</i>	<i>Cumulated Sources until December 31, 2023</i>	<i>Cumulated Sources until April 18, 2024</i>	<i>Project Allocation</i>
		<i>RON</i>	<i>RON</i>	<i>RON</i>	<i>RON</i>	<i>RON</i>	<i>RON</i>
Partea I	60.546.755	17.787.611	1.408.330	150.402.129	168.189.740	169.598.070	170.625.000 26.812.500 17.062.500 19.500.000
Partea II	1.620.323	2.007.640	1.918.302	24.892.819	26.900.459	28.818.761	
Partea III	1.003.097	937.112	289.769	8.205.805	9.142.917	9.432.686	
Partea IV	3.196.870	4.793.648	1.589.049	16.666.289	21.459.937	23.048.986	
TOTAL	66.367.045	25.526.011	5.205.450	200.167.042	225.693.053	230.898.503	

During the year 2022 the withdrawal applications No. 36-44 for the period December 01th 2022 – November 30th, 2022 in amount of EUR 13.443.965 (66.367.045 RON) were disbursed; the withdrawal applications No. 45-53 in amount of EUR 5.169.357 (25.499.011 RON) were disbursed in 2023. The withdrawal application no.54 in amount of EUR 204.368 (1.015.642 RON) was disbursed by IBRD in 2024, for expenditures corresponding to 01.12.2023-31.12.2023.

During the year 2023 the withdrawal applications No. 45-53 for the period December 01th 2022 – November 30th, 2023 in amount of EUR 5.169.357 (25.499.011 RON) were disbursed; the withdrawal applications No. 54-56 in amount of EUR 1.046.377 (5.205.450 RON) were disbursed in 2024. The withdrawal application no.57 in amount of EUR 43.761,18 (217.741 RON) will be disbursed by IBRD in May 2024, for expenditures corresponding to 01.03.2024-18.04.2024, and is not included in the table above

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

1. STATEMENT OF RESOURCES AND APPLICATION OF FUNDS (CONTINUED)

1.3. Summary of Funds Received and Uses of Funds at April 18, 2024

<i>Description</i>	<i>January 01 2022- 31 December 2022 -EUR</i>	<i>January 01 2023- 31 December 2023 - EUR</i>	<i>01 January 01 2024- 18 April 2024 - EUR</i>	<i>Cumulative at December 31, 2022 - EUR</i>	<i>Cumulative at December 31, 2023 - EUR</i>	<i>Cumulative at April 18, 2024 - EUR</i>
Opening cash balance		-	-		-	-
Add: cash receipts	12.227.234	4.474.368	885.770	42.162.690	46.637.058	47.522.828
Funds pre-financed by MoF and disbursed by IBRD	11.327.877	4.270.000	842.009	41.263.333	46.432.690	47.479.067
-of which afferent the previous year	-2.116.088	-899.357	-204.368	-	-	-
Funds pre-financed by MoF and disbursed by IBRD next year	899.357	204.368	43.761	899.357	204.368	43.761
Less: project expenditures	12.227.234	4.474.368	885.770	42.162.690	46.637.058	47.522.828
Closing cash and cash equivalents balance		-	-		-	-
<i>Description</i>	<i>January 01 2022- 31 December 2022 -RON</i>	<i>January 01 2023- 31 December 2023 -RON</i>	<i>01 January 01 2024- 18 April 2024 - RON</i>	<i>Cumulative at December 31, 2022 - RON</i>	<i>Cumulative at December 31, 2023 - RON</i>	<i>Cumulative at April 18, 2024 - RON</i>
Opening cash balance		-	-		-	-
Add: cash receipts	60.305.795	22.130.059	4.407.548	204.578.637	226.708.696	231.116.244
Funds pre-financed by MoF and disbursed by IBRD	55.894.200	21.114.416	4.189.807	200.167.042	225.693.053	230.898.503
-of which afferent the previous year	-10.472.845	-4.411.595	-1.015.642	-	-	-
Funds pre-financed by MoF and disbursed by IBRD next year	4.411.595	1.015.642	217.741	4.411.595	1.015.643	217.741
Less: project expenditures	60.305.795	22.130.059	4.407.548	204.578.637	226.708.696	231.116.244
Closing cash and cash equivalents balance						

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

2. STATEMENT OF EXPENDITURES

2.1 Uses of funds – IBRD contribution

	Period end at December 31, 2022	Period end at December 31, 2023	Period end at April 18, 2024
	-EUR-	-EUR-	-EUR-
Payments through treasury account	12.227.234	4.474.368	885.770
Total	12.227.234	4.474.368	885.770
	Period end at December 31, 2022	Period end at December 31, 2023	Period end at April 18, 2024

	-RON-	-RON-	-RON-
Payments through treasury account	60.305.795	22.130.059	4.407.548
Total	60.305.795	22.130.059	4.407.548

2.2 Uses of funds – IBRD contribution	Period end at December 31, 2022	Period end at December 31, 2023	Period end at April 18, 2024
--	--	--	---

Using of funds - IBRD contributions per component

	-EUR-	-EUR-	-EUR-
--	--------------	--------------	--------------

Payments through treasury account			
Part 1 - Investments in Local Communities to Reduce Nutrient Pollution	10.963.308	2.921.252	246.844
Part 2 - Institutional Strengthening and Capacity Building	374.305	385.117	360.784
Part 3 - Public Awareness and Information Support	231.033	168.898	46.684
Part 4 - Project Management	658.588	999.101	231.458
Total	12.227.234	4.474.368	885.770
	Period end at December 31, 2022	Period end at December 31, 2023	Period end at April 18, 2024

Payments through treasury account			
Part 1 - Investments in Local Communities to Reduce Nutrient Pollution	54.072.002	14.449.392	1.222.228
Part 2 - Institutional Strengthening and Capacity Building	1.846.104	1.904.648	1.795.513
Part 3 - Public Awareness and Information Support	1.139.476	837.244	232.330
Part 4 - Project Management	3.248.213	4.938.775	1.094.398
Total	60.305.795	22.130.059	4.407.548

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

3. FINANCIAL STATEMENT OF THE LOAN

Total disbursements as at 18 April 2024

Loan IBRD 8597 – RO	December 31, 2022 – EUR-	December 31, 2023 – EUR-	April 18, 2024 – EUR-
Opening disbursed amounts	27.819.368	41.263.333	46.432.690
Total Opening disbursed amounts	27.819.368	41.263.333	46.432.690
Disbursements	13.443.965	5.169.357	1.046.377
*Total Disbursements	13.443.965	5.169.357	1.046.377
Closing disbursed amounts	41.263.333	46.432.690	47.479.067
Total closing disbursed amounts	41.263.333	46.432.690	47.479.067
Net amount - loan amount	48.000.000	48.000.000	48.000.000
Unused loan account	6.736.667	1.567.310	520.933
	December 31,	December 31	April 18
Opening disbursed amounts	2022 – RON- 133.799.997	2023 –RON- 200.167.042	2024 – RON- 225.693.053
Total Opening disbursed amounts	133.799.997	200.167.042	225.693.053
Disbursements	66.367.045	25.526.011	5.205.450

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Total Disbursements	66.367.045	25.526.011	5.205.450
Closing disbursed amounts	200.167.042	225.693.053	230.898.503
Total closing disbursed amounts	200.167.042	225.693.053	230.898.503
Net amount - loan amount	234.000.000	234.000.000	234.000.000
Unused loan account	33.832.958	8.306.947	3.101.497

During the year 2022 the withdrawal applications No. 36-44 for the period December 01th 2022 – November 30th, 2022 in amount of EUR 13.443.965 (66.367.045 RON) were disbursed; the withdrawal applications No. 45-53 in amount of EUR 5.169.357 (25.499.011 RON) were disbursed in 2023. The withdrawal application no.54 in amount of EUR 204.368 (1.015.642 RON) was disbursed by IBRD in 2024, for expenditures corresponding to 01.12.2023-31.12.2023.

During the year 2023 the withdrawal applications No. 45-53 for the period December 01th 2022 – November 30th, 2023 in amount of EUR 5.169.357 (25.499.011 RON) were disbursed; the withdrawal applications No. 54-56 in amount of EUR 1.046.377 (5.205.450 RON) were disbursed in 2024.

*The withdrawal application no.57 in amount of EUR 43.761,18 (217.741 RON) will be disbursed by IBRD in May 2024, for expenditures corresponding to 01.03.2024-18.04.2024, and is not included in the table above.

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

4. PROJECT COMMITMENTS AS AT 18 APRIL 2024

On April 18th, 2024, MoEFW – PMU doesn't have in place any commitments for the signed contracts:

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-UMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
08/12/2017	SC EGIS ROMANIA SRL	Romania	RON	246 316.17	4.6327	53 169.03	52 938.98		
23/10/2018	MEDIA ONE S.R.L.	Romania	EUR	1 461 048.17	4.6671	1 461 048.17	1 460 368.15		
28/11/2017	Anna Maria Mares	Romania	RON	178 200.00	4.6431	38 379.53	31 685.11	41 523.54	
07/03/2018	JV CURS SRL si NOVEL RESEARCH SRL	Romania	EUR	137 334.62	4.6596	137 334.62	137 334.62		
01/12/2017	SC LAURENTIU H SRL and SC GAVELLA COM SRL	Romania	RON	9 888 413.53	4.6327	2 134 481.73	2 121 589.13		
08/12/2017	ISC PRAHOVA	Romania	RON	65 765.59	4.6327	14 195.95	11 452.91		
14/12/2018	I.N.C.E. COSTIN KIRITESCU	Romania	EUR	946 560.33	4.6485	946 560.33	945 164.77	156 465.66	
23/11/2017	JV MOTT MACDONALD ROMANIA and MOTT MACDONALD Ltd	Romania	EUR	315 540.40	4.6551	315 540.40	227 369.07		
06/09/2017	SC Promoda International SRL	Romania	RON	16 969.40	4.5959	3 692.29	3 507.27		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
 LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
 18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-UJP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
16/10/2023	Stefan Nicolau PFA	Romania	RON	57 750.00	4.9645	11 632.59	11 612.52	5 133.92	
29/03/2018	INSTITUTUL BANCAR ROMAN	Romania	RON	400.00	4.66	85.97	85.97		
31/05/2018	FUNDATIA APSAP SEBA	Romania	RON	1 500.00	4.6399	323.28	322.01		
25/01/2018	HYDROMETRIE GmbH	Germany	EUR	1 581 898.32	4.6679	1 581 898.32	1 568 548.72		
18/01/2018	SC HYDROMET SERVICE SRL	Romania	EUR	846 763.69	4.6573	846 763.69	846 763.69		
01/06/2017	PMU	Romania	EUR	75 000.00	4.5702	75 000.00	52 510.26		
21/07/2017	Fundatia APSAP	Romania	RON	3 470.00	4.5654	760.06	756.50		
03/03/2022	SC RENAULT COMERCIAL ROUMANIE SRL	Romania	RON	88 994.47	4.95	17 982.68	17 982.68		
07/11/2018	Luiza Maria Ionescu	Romania	RON	260 100.00	4.6640	55 767.58	22 463.27		
28/12/2018	SC GRADINARIU IMPORT EXPORT SRL	Romania	EUR	741 596.70	4.6471	741 596.70	737 446.03		
04/05/2018	Moore Stephens KSC Assurance SRL	Romania	EUR	40 444.53	4.6618	40 444.53	34 736.10	5 708.43	5 708.43
05/04/2018	Shimadzu Handelsgesellschaft mbH	Austria	RON	1 323 042.00	4.6598	283 926.78	283 999.91		
14/12/2018	I.N.C.E. COSTIN KIRITESCU	Romania	EUR	976 094.73	4.6485	976 094.73	975 499.82	155 520.52	
03/11/2017	SC HELIOSOLY SRL	Romania	RON	129 472.00	4.5981	28 157.72	19 729.85		
24/07/2017	Fundatia APSAP	Romania	RON	4 270.00	4.5737	933.60	930.91		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
 LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
 18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
23/05/2018	Deloitte Cons. SRL si Ramboll South East Europe	Romania	EUR	190 340.50	4.6225	190 340.50	190 325.63		
18/02/2020	SC ORIZONT ASISTENTA TEHNICA SRL	Romania	EUR	56 548.80	4.7748	56 548.80	19 384.78		
12/10/2020	SC INTERDEVELOPMENT SRL	Romania	RON	1 795 886.12	4.8720	368 613.74	343 056.42	13 890.27	
16/10/2018	SC MHS TRUCK & BUS SRL	Romania	RON	571 884.25	4.6663	122 556.25	120 042.87		
14/12/2018	I.N.C.E. COSTIN KIRITESCU	Romania	EUR	792 582.39	4.6485	771 000.67	791 205.57	34 151.99	
11/05/2018	IT CLICK & SERVICE SRL	Romania	RON	3 437.70	4.6397	740.93	740.93		
16/10/2023	Juganaru Geanina Florentina	Romania	EUR	12 000.00	4.9645	12 000.00	10 091.31	3 499.01	
11/03/2019	Terra Romania Utilitaje Constructii SRL	Romania	EUR	596 071.00	4.7410	596 071.00	595 680.26		
26/03/2019	Gradinariu Import-Export SRL	Romania	EUR	1 004 308.83	4.7538	1 004 308.83	999 376.90		
25/07/2017	SC LECTOFORM TRAVEL SRL	Romania	RON	8 280.00	4.5656	1 813.56	1 805.14		
07/11/2018	JV ICPA and USAMV Bucuresti	Romania	EUR	83 859.30	4.6640	83 859.30	83 742.41		
07/12/2021	SC INCITE DEVELOPMENT SRL	Romania	EUR	39 584.16	4.9483	39 584.16	899.48		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
16/07/2019	SC JUST CONSULTING SRL	Romania	RON	1 675 000.00	4.7320	353 972.95	351 030.22		
25/10/2023	SC Print Green Team SRL	Romania	EUR	10 000.00	4.9678	10 000.00	9 797.23	4 198.82	
16/09/2019	Terra Romania Utilitaje Constructii SRL	Romania	EUR	199 060.81	4.7354	42 036.75	42 036.75		
16/09/2019	Terra Romania Utilitaje Constructii SRL	Romania	EUR	1 063 622.00	4.7354	1 063 622.00	1 061 621.54		
07/06/2018	SC DENDRIO SOLUTIONS SRL	Romania	RON	32 201.40	4.6513	6 923.10	6 900.55		
30/09/2019	Gradinariu Import-Export SRL	Romania	EUR	62 563.90	4.7439	62 563.90	58 857.70		
30/09/2019	Gradinariu Import-Export SRL	Romania	EUR	1 469 782.14	4.7439	1 469 782.14	1 456 414.17		
07/06/2018	SC GRAITEC ROUMANIE SRL	Romania	RON	45 383.74	4.6513	9 757.22	9 727.58		
24/07/2017	ATC&IT SOLUTIONS SRL	Romania	RON	2 430.00	4.5737	531.30	529.77		
14/11/2018	EGIS Romania SRL	Romania	RON	197 674.68	4.6599	42 420.37	41 584.86		
11/03/2021	SC OPTIMUS ADMIN SRL	Romania	RON	332 655.90	4.89	68 079.30	68 079.30		
17/04/2018	SC LUXOFFICE CENTRE SRL	Romania	RON	16 553.56	4.65	3 559.37	3 559.37		
26/07/2017	ATC&IT SOLUTIONS SRL	Romania	RON	2 430.00	4.5617	532.70	529.24		
15/11/2021	SC Gradinariu Import Export SRL	Romania	EUR	2 438 072.00	4.9498	2 438 072.00	2 387 470.35		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
22/11/2021	SC UTILBEN SRL	Romania	EUR	728 929.74	4.9490	732 196.98	732 196.98		
15/11/2021	JV TOPAUTO COM SA&SC TECHNO PRO SRL	Romania	EUR	521 696.00	4.9498	521 987.84	521 987.84		
21/07/2022	JV TOPAUTO COM SA&SC TECHNO PRO SRL	Romania	RON	63 070.00	4.9399	12 767.46	12 746.82		
22/11/2021	SC IRUM SA	Romania	RON	3 240 402.49	4.9490	654 759.04	608 344.66		
15/11/2021	SC Gradinariu Import Export SRL	Romania	EUR	810 689.88	4.9498	810 689.88	800 444.90		
15/10/2019	SC CONPRIF SA	Romania	RON	1 147 053.00	4.7340	242 301.01	228 534.29		
23/08/2019	Casa Constructorului	Romania	RON	4 428.00	4.7260	936.94	872.04		
23/08/2019	ISC Iasi	Romania	RON	5 313.00	4.7260	1 124.21	1 068.34		
25/11/2021	UTILBENPRZED SIEBIORSTWO USLUGOWO	Romania	EUR	484 687.00	4.9490	484 687.00	476 336.22		
22/11/2021	SC IRUM SA	Romania	RON	2 383 712.22	4.9490	481 655.33	472 185.78		
15/10/2019	SC ROMOIL 2003 SRL	Romania	RON	1 183 862.00	4.7318	250 192.74	244 718.10		
23/08/2019	Casa Constructorului	Romania	RON	4 670.00	4.7260	988.15	957.35		
23/08/2019	ISC Buzau	Romania	RON	5 609.99	4.73	1 187.05	1 187.05		
15/11/2021	SC Titan Machinery Romania SRL	Romania	EUR	102 925.48	4.9498	102 925.48	102 839.17		
15/10/2019	SC CONPRIF SA	Romania	RON	777 654.00	4.7340	164 269.96	160 595.73		
23/08/2019	Casa Constructorului	Romania	RON	3 760.00	4.7260	795.60	626.50		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JUMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
23/08/2019	ISC Buzau	Romania	RON	4 510.00	4.7260	954.30	772.18		
14/08/2019	SC INTERDEVELOPMENT SRL	Romania	RON	1 173 828.08	4.7270	248 324.11	228 880.92	5 082.07	
18/06/2018	SC MOBTECO PRODUCT SRL	Romania	RON	102 330.84	4.5812	22 337.13	22 126.54		
01/07/2019	SC CONCAS SA	Romania	RON	864 143.22	4.7328	182 586.04	147 054.35		
01/07/2019	Casa Constructorului	Romania	RON	3 330.00	4.7328	703.60	659.78		
01/07/2019	ISC Ialomita	Romania	RON	5 000.00	4.7328	1 056.46	817.41		
28/07/2017	FUNDATIA APSAP	Romania	RON	3 370.00	4.5906	734.11	733.96		
15/10/2019	SC CONCAS SA	Romania	RON	1 011 673.00	4.7318	213 802.99	206 077.59		
23/08/2019	Casa Constructorului	Romania	RON	3 550.53	4.73	751.28	751.28		
23/08/2019	ISC Valcea	Romania	RON	4 366.51	4.73	923.93	923.93		
15/10/2019	SC CONCAS SA	Romania	RON	1 196 683.00	4.7318	252 902.28	246 001.31		
23/08/2019	Casa Constructorului	Romania	RON	4 352.09	4.73	920.88	920.88		
23/08/2019	ISC Valcea	Romania	RON	5 356.88	4.73	1 133.49	1 133.49		
15/10/2019	SC CONCAS SA	Romania	RON	988 583.00	4.7318	208 923.24	201 867.95		
23/08/2019	Casa Constructorului	Romania	RON	3 541.00	4.7260	749.26	733.91		
23/08/2019	ISC Olt	Romania	RON	4 269.19	4.73	903.34	903.34		
21/07/2022	JV Hill International & Project Design SRL	Romania	RON	807 772.00	4.9399	163 519.91	160 645.40		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
14/11/2022	Stefan Nicolaiu persoana fizica autorizata	Romania	RON	216 000.00	4.8902	44 169.97	41 306.17	2 009.36	
27/02/2019	SC Stream Networks SRL	Romania	RON	6 991.25	4.7617	1 468.23	1 467.76		
26/07/2017	ATC&IT Solution SRL	Romania	RON	2 430.00	4.5617	532.70	529.24		
15/10/2019	SC SOCOT SA	Romania	RON	899 361.00	4.7230	190 421.55	181 871.08		
23/08/2019	Casa Constructorului	Romania	RON	2 926.00	4.73	653.67	653.67		
23/08/2019	ISC Olt	Romania	RON	3 824.39	4.73	809.22	809.22		
14/07/2022	SC INTERDEVELOPMENT SRL	Romania	RON	190 043.00	4.9414	38 459.34	19 473.81		
12/03/2019	GBT IMPEX SRL	Romania	RON	46 689.65	4.7516	9 826.09	9 812.46		
02/08/2017	SC Soft Skills Training SRL	Romania	RON	690.00	4.5577	151.39	150.36		
25/10/2019	SC SOCOT SA	Romania	RON	1 254 941.07	4.7528	264 042.47	258 555.78		
25/10/2019	Casa Constructorului	Romania	RON	4 889.66	4.7528	1 028.80	998.41		
25/10/2019	ISC Mures	Romania	RON	5 867.60	4.7528	1 234.56	1 228.24		
25/10/2019	SC SOCOT SA	Romania	RON	1 313 319.27	4.7528	276 325.38	268 707.70		
25/10/2019	Casa Constructorului	Romania	RON	5 087.65	4.7528	1 070.45	1 033.45		
25/10/2019	ISC Mures	Romania	RON	6 105.18	4.7528	1 284.54	1 269.61		
25/10/2019	SC CONPRIF SA	Romania	RON	848 924.80	4.7528	178 615.72	173 825.52		
25/10/2019	Casa Constructorului	Romania	RON	3 388.67	4.7528	712.98	691.83		
25/10/2019	ISC Dambovita	Romania	RON	4 066.40	4.7528	855.58	851.48		
25/10/2019	SC CONPRIF SA	Romania	RON	974 644.91	4.7528	205 067.52	200 814.31		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JUMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
25/10/2019	Casa Constructorului	Romania	RON	3 747.80	4.7528	788.55	764.41		
25/10/2019	ISC Buzau	Romania	RON	4 497.66	4.75	946.32	946.32		
25/10/2019	SC CASSAS SRL & SC RODIAN SRL	Romania	RON	1 037 811.63	4.7528	218 357.94	198 349.33		
25/10/2019	Casa Constructorului	Romania	RON	3 948.97	4.7528	830.87	744.21		
25/10/2019	ISC Dolj	Romania	RON	4 738.76	4.7528	997.05	918.09		
25/10/2019	SC CONCAS SA	Romania	RON	925 143.19	4.7528	194 652.24	166 861.53		
25/10/2019	Casa Constructorului	Romania	RON	3 470.28	4.7528	730.15	679.12		
25/10/2019	ISC Suceava	Romania	RON	4 164.34	4.7528	876.19	833.99		
28/07/2022	SC WING LEADING EDGE SRL	Romania	RON	874 784.64	4.9337	177 308.03	16 278.92		
28/07/2022	SC WING LEADING EDGE SRL	Romania	RON	87 074.68	4.9337	194 956.99	160 579.66	61 274.33	
12/01/2023	Gradinariu Gabriel Adrian PFA	Romania	RON	232 408.87	4.9328	47 115.00	47 033.43	3 626.50	
23/01/2019	SC Publi Mims Production SRL	Romania	RON	565.00	4.7142	119.85	119.00		
26/07/2017	Smart XD Expert SRL	Romania	RON	1 990.00	4.5617	436.24	433.41		
15/11/2019	SC CONPRIF SA	Romania	RON	1 229 571.91	4.7669	257 939.52	251 972.53		
15/11/2019	Casa Constructorului	Romania	RON	4 585.03	4.77	961.85	961.85		
15/11/2019	ISC Iasi	Romania	RON	5 557.69	4.77	1 165.89	1 165.89		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
27/11/2019	SC DRUM CONSTRUCT SRL	Romania	RON	943 107.59	4.7765	197 447.42	187 660.69		
27/11/2019	Casa Constructorului	Romania	RON	3 613.71	4.7765	756.56	739.14		
27/11/2019	ISC Iasi	Romania	RON	4 335.45	4.7765	907.66	905.68		
14/11/2019	SC SOCOT SA	Romania	RON	1 360 841.78	4.7635	285 681.07	279 262.50		
14/11/2019	Casa Constructorului	Romania	RON	5 375.51	4.7635	1 128.48	1 091.92		
14/11/2019	ISC Contribution	Romania	RON	6 450.61	4.7635	1 354.17	1 341.99		
27/02/2018	Renault Commercial Roumaine	Romania	RON	82 952.13	4.6613	17 795.92	17 783.31		
24/08/2023	SC CONGRES CONSULTING SRL	Romania	EUR	13 545.00	4.9405	13 545.00	9 702.37	9 702.37	
06/03/2019	SC GLOBAL NETWORK SRL	Romania	RON	8 925.00	4.7506	1 878.71	1 875.16		
22/04/2020	SC BRACO ENGINEERING SRL	Romania	RON	959 321.34	4.8345	198 432.38	190 190.05		
22/04/2020	Casa Constructorului	Romania	RON	3 679.01	4.8345	760.99	728.69		
22/04/2020	ISC Iasi	Romania	RON	4 414.81	4.8345	913.19	891.74		
22/04/2020	SC BRACO ENGINEERING SRL	Romania	RON	927 701.94	4.8345	191 892.01	104 124.63		
22/04/2020	ISC Bistrita-Nasaud	Romania	RON	4 055.64	4.8345	838.90	668.87		
26/05/2020	JV CASSAS & RODIAN	Romania	RON	988 293.87	4.8396	204 209.83	200 514.66		
26/05/2020	Casa Constructorului	Romania	RON	3 670.19	4.8396	758.37	745.52		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
 LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
 18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
26/05/2020	ISC Doj	Romania	RON	4 404.23	4.8396	910.04	908.52		
26/05/2020	JV SC Pavaj Grup SRL si SC Wellhidromix SRL	Romania	RON	847 203.85	4.8396	175 056.59	171 440.53		
26/05/2020	Casa Constructorului	Romania	RON	3 223.80	4.84	666.13	666.13		
26/05/2020	ISC Gorj	Romania	RON	3 931.69	4.84	812.40	812.40		
26/05/2020	SC RODIAN INVEST SRL	Romania	RON	1 683 124.06	4.8396	347 781.65	341 419.63		
26/05/2020	Casa Constructorului	Romania	RON	6 286.84	4.8396	1 299.04	1 277.03		
26/05/2020	ISC Valcea	Romania	RON	7 544.21	4.8396	1 558.85	1 555.99		
22/04/2020	SC BRACO ENGINEERING SRL	Romania	RON	968 278.30	4.8345	200 285.10	88 700.39		
22/04/2020	ISC Valcea	Romania	RON	4 459.74	4.8345	922.48	507.52		
22/04/2020	SC BRACO ENGINEERING SRL	Romania	RON	1 095 240.67	4.8345	226 546.83	221 777.01		
22/04/2020	Casa Constructorului	Romania	RON	4 171.39	4.8345	862.84	846.61		
22/04/2020	ISC Suceava	Romania	RON	5 005.67	4.8345	1 035.41	1 029.74		
22/04/2020	SC IOMICAR SRL	Romania	RON	777 022.40	4.8345	160 724.46	157 232.05		
22/04/2020	Casa Constructorului	Romania	RON	3 090.00	4.8345	639.16	626.84		
22/04/2020	ISC Suceava	Romania	RON	3 708.00	4.8345	766.99	763.14		
22/06/2020	SC DRUM CONSTRUCT SRL	Romania	RON	2 278 819.29	4.8421	470 626.23	452 214.30		
22/06/2020	Casa Constructorului	Romania	RON	8 996.02	4.8421	1 857.88	1 805.67		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JUMP inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
22/06/2020	ISC Vaslui	Romania	RON	10 795.23	4.8421	2 229.45	2 196.38		
22/05/2023	Raluca Mateescu	Romania	EUR	45 792.00	4.9783	45 792.00	11 374.23	1 007.05	
28/06/2019	Ioan-Bogdan Andone	Romania	RON	389 243.36	4.7224	82 424.90	55 056.03		
22/04/2020	SC Laurentiu H SRL	Romania	RON	939 026.92	4.8345	194 234.55	191 372.69		
22/04/2020	Casa Constructorului	Romania	RON	3 541.91	4.8345	732.63	726.02		
22/04/2020	ISC Mures	Romania	RON	4 262.77	4.83	881.74	881.74		
11/06/2020	SC Drum Construct SRL	Romania	RON	1 020 123.27	4.8377	210 869.48	174 001.56		
11/06/2020	Casa Constructorului	Romania	RON	3 931.78	4.8377	812.74	805.49		
11/06/2020	ISC Brasov	Romania	RON	4 718.14	4.8377	975.29	967.51		
26/05/2020	SC Impa&I SRL	Romania	RON	1 108 795.24	4.8396	229 108.86	224 328.63		
26/05/2020	Casa Constructorului	Romania	RON	4 303.75	4.8396	889.28	873.68		
26/05/2020	ISC Brasov	Romania	RON	6 094.15	4.84	1 259.23	1 259.23		
22/04/2020	SC Laurentiu H SRL	Romania	RON	2 667 857.28	4.8345	551 837.27	547 499.81		
22/04/2020	Casa Constructorului	Romania	RON	10 396.49	4.8345	2 150.48	2 118.68		
22/04/2020	ISC Iasi	Romania	RON	12 475.78	4.8345	2 580.57	2 577.28		
22/04/2020	Reparatii Modernizari Retehnologizari Arges	Romania	RON	964 386.90	4.8345	199 480.17	196 449.59		
22/04/2020	Casa Constructorului	Romania	RON	3 651.70	4.8345	755.34	745.36		
22/04/2020	ISC Arges	Romania	RON	4 387.09	4.83	907.45	907.45		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-UMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18/04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
26/05/2020	SC Impa&I SRL	Romania	RON	1 353 978.56	4.8396	279 770.76	275 030.94		
26/05/2020	Casa Constructorului	Romania	RON	5 394.04	4.8396	1 114.56	1 095.01		
26/05/2020	ISC Sibiu	Romania	RON	6 472.84	4.8396	1 337.47	1 325.69		
26/09/2023	SC PROTEND CONSULTING SERVICES SRL	Romania	RON	60 000.00	4.9422	12 140.34	12 075.49	2 411.24	
31/10/2019	Oana Ionescu Stoian	Romania	RON	358 795.25	4.7572	75 421.52	66 649.13		
27/09/2023	ITC - ILO	Italy	EUR	2 985.00	4.9696	2 985.00	2 985.00		
23/09/2020	SC IMPA&I SRL	Romania	RON	1 061 784.44	4.8583	218 550.61	211 096.64		
23/09/2020	Casa Constructorului	Romania	RON	5 308.92	4.8583	1 092.75	841.85		
23/09/2020	ISC CLUJ	Romania	RON	4 949.19	4.86	1 018.71	1 018.71		
08/09/2021	SC Dante International SRL	Romania	RON	140 625.16	4.95	28 416.59	28 416.59		
28/09/2020	SC KESZ CONSTRUCTII ROMANIA	Romania	RON	1 142 555.44	4.8722	234 505.04	234 177.88		
28/09/2020	Casa Constructorului	Romania	RON	5 712.78	4.8722	1 172.53	893.60		
28/09/2020	ISC Harghita	Romania	RON	6 855.34	4.8722	1 407.03	1 080.12		
08/09/2021	SC Romsys SRL	Romania	RON	23 438.84	4.95	4 736.36	4 736.36		
01/10/2020	SC DRUM CONSTRUCT SRL	Romania	RON	1 135 109.69	4.87	232 900.34	232 900.34		
01/10/2020	Casa Constructorului	Romania	RON	5 947.75	4.8738	1 220.35	763.13		
01/10/2020	ISC Vaslui	Romania	RON	7 137.30	4.8738	1 464.42	1 022.41		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JUMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
18/11/2020	SC IMPA&I SRL	Romania	RON	1 183 917.94	4.8729	242 959.62	238 078.36		
18/11/2020	Casa Constructorului	Romania	RON	5 919.59	4.8729	1 214.80	954.32		
18/11/2020	IJC BRASOV	Romania	RON	7 103.50	4.8729	1 457.76	1 153.05		
21/09/2020	SC CASSAS SRL	Romania	RON	994 577.63	4.8595	204 666.66	200 352.12		
21/09/2020	Casa Constructorului	Romania	RON	4 972.89	4.8595	1 023.33	728.01		
21/09/2020	ISC Gorj	Romania	RON	5 168.40	4.8595	1 063.57	882.17		
01/10/2020	SC DRUM CONSTRUCT SRL	Romania	RON	1 363 877.58	4.87	279 838.64	279 838.64		
01/10/2020	Casa Constructorului	Romania	RON	5 947.75	4.8738	1 220.35	1 125.93		
01/10/2020	ISC IASI	Romania	RON	7 137.30	4.8738	1 464.42	1 358.01		
15/09/2020	SC CONPRIF SA	Romania	RON	864 871.87	4.86	182 531.36	182 531.36		
15/09/2020	Casa Constructorului	Romania	RON	4 324.36	4.8567	890.39	792.28		
15/09/2020	ISC Covasna	Romania	RON	4 156.72	4.86	950.89	950.89		
21/09/2020	SC LAURENTIU H SRL	Romania	RON	1 070 396.55	4.8595	220 268.87	217 433.12		
21/09/2020	Casa Constructorului	Romania	RON	5 351.98	4.8595	1 101.34	870.27		
21/09/2020	ISC Mures	Romania	RON	5 260.32	4.8595	1 082.48	1 046.11		
16/10/2023	STELIANA RODINO PFA	Romania	EUR	18 000.00	4.9645	18 000.00	17 983.72	17 983.72	
20/02/2023	Lavinia Todorova	Romania	RON	92 177.75	4.90	18 796.44	18 796.44		
28/09/2023	SC INTEGRA INSPECT CONSULTING SRL	Romania	RON	37 485.00	4.9743	7 535.85	7 535.85	4 662.73	

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JUMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
08/10/2020	SC ROMOIL 2003 SRL	Romania	RON	1 935 628.12	4.8742	397 117.09	390 797.24		
08/10/2020	Casa Constructorului	Romania	RON	9 678.14	4.8742	1 985.59	1 473.02		
08/10/2020	ISC Constantia	Romania	RON	11 614.14	4.8742	2 382.78	1 787.94		
06/04/2022	SC Verasys International SRL	Romania	RON	24 180.80	4.9431	4 891.83	4 889.26		
08/10/2020	SC BRACO ENGINEERING SRL	Romania	RON	939 610.04	4.8742	192 772.16	76 274.19		
08/10/2020	ISC Olt	Romania	RON	5 637.66	4.8742	1 156.63	647.76		
06/04/2022	SC Graitec Roumanie SRL	Romania	RON	38 874.92	4.9431	7 864.48	7 860.35		
05/10/2020	SC CASSAS SRL	Romania	RON	907 997.33	4.8721	186 366.73	183 657.79		
05/10/2020	Casa Constructorului	Romania	RON	4 539.98	4.8721	931.83	731.64		
05/10/2020	ISC Olt	Romania	RON	5 447.98	4.8721	1 118.20	884.30		
12/10/2020	SC CONPRIF SA	Romania	RON	863 263.42	4.8741	177 112.37	173 306.86		
12/10/2020	Casa Constructorului	Romania	RON	4 316.32	4.8741	885.56	697.38		
12/10/2020	ISC Buzau	Romania	RON	5 179.58	4.8741	1 062.67	847.62		
12/10/2020	SC CONPRIF SA	Romania	RON	1 581 985.77	4.8741	324 569.82	308 451.79		
12/10/2020	Casa Constructorului	Romania	RON	7 909.93	4.8741	1 622.85	1 237.79		
12/10/2020	ISC Buzau	Romania	RON	9 491.93	4.8741	1 947.42	1 502.23		
24/02/2023	Madalina Tanasoi	Romania	RON	138 329.55	4.9115	28 164.42	28 164.42	4 514.48	
30/10/2023	SC INTEGRA INSPECT CONSULTING SRL	Romania	RON	49 682.50	4.9681	10 000.30	9 983.02	9 983.02	

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
17/12/2020	ISC Bistrita-Nasaud	Romania	RON	5 449.73	4.8684	1 119.41	492.72		
14/12/2020	Casa Constructorului	Romania	RON	3 602.00	4.8693	739.74	560.96		
14/12/2020	ISC Olt	Romania	RON	4 322.00	4.8693	887.60	677.13		
14/12/2020	SC CASSAS SRL	Romania	RON	762 350.34	4.8693	156 562.61	142 103.91		
07/12/2020	Casa Constructorului	Romania	RON	4 642.00	4.8725	952.69	758.94		
07/12/2020	ISC Buzau	Romania	RON	5 570.00	4.8725	1 143.15	917.04		
07/12/2020	SC CONPRIF SA	Romania	RON	931 800.62	4.8725	191 236.66	187 437.39		
17/12/2020	Casa Constructorului	Romania	RON	4 280.00	4.8684	879.14	741.03		
17/12/2020	ISC Giurgiu	Romania	RON	5 136.00	4.8684	1 054.97	890.07		
17/12/2020	SC IMPA&I SRL	Romania	RON	982 882.90	4.8684	201 890.33	187 453.44		
17/12/2020	SC IMPA&I SRL	Romania	RON	1 041 798.06	4.8684	213 991.88	206 244.22		
17/12/2021	Casa Constructorului	Romania	RON	4 472.66	4.8684	918.71	793.09		
17/12/2020	ISC Cluj	Romania	RON	5 367.19	4.8684	1 102.45	959.42		
09/12/2020	SC ECO STAR SRL	Romania	RON	794 270.26	4.8735	162 977.38	158 781.01		
09/12/2020	Casa Constructorului	Romania	RON	3 472.33	4.8735	712.49	631.57		
09/12/2020	ISC Giurgiu	Romania	RON	4 166.88	4.8735	855.01	765.83		
07/12/2020	SC CONPRIF SA	Romania	RON	889 705.22	4.87	182 597.27	182 597.27		
07/12/2020	Casa Constructorului	Romania	RON	3 441.24	4.87	706.26	706.26		
07/12/2020	ISC Dambovit	Romania	RON	4 117.53	4.87	845.05	845.05		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-UMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
17/12/2020	SC PRIMA CONSTRUCT SRL	Romania	RON	2 730 515.12	4.87	560 864.99	560 864.99		
17/12/2020	Casa Constructorului	Romania	RON	9 235.83	4.87	1 897.10	1 897.10		
17/12/2020	ISC Iasi	Romania	RON	11 183.52	4.87	2 297.17	2 297.17		
17/12/2020	SC IMPA&I SRL	Romania	RON	1 025 050.94	4.8684	210 551.91	204 744.83		
17/12/2020	Casa Constructorului	Romania	RON	4 642.00	4.8684	953.50	783.77		
17/12/2020	ISC Galati	Romania	RON	5 570.00	4.8684	1 144.11	950.37		
17/12/2020	SC ANDY CONS SRL & SC DRUM CONSTRUCT SRL	Romania	RON	963 918.50	4.8684	197 994.93	190 909.71		
17/12/2020	Casa Constructorului	Romania	RON	4 642.00	4.8684	953.50	752.60		
17/12/2020	ISC Vaslui	Romania	RON	5 570.00	4.8684	1 144.11	913.72		
09/12/2020	SC CONCAS SA	Romania	RON	1 308 653.75	4.87	268 524.42	268 524.42		
09/12/2020	Casa Constructorului	Romania	RON	5 143.11	4.87	1 055.32	1 055.32		
09/12/2020	ISC Constanta	Romania	RON	6 377.74	4.87	1 308.66	1 308.66		
09/12/2020	SC CONCAS SA	Romania	RON	1 083 687.66	4.87	222 363.32	222 363.32		
09/12/2020	Casa Constructorului	Romania	RON	3 602.00	4.87	883.01	883.01		
09/12/2020	ISC Constanta	Romania	RON	4 322.00	4.87	1 057.88	1 057.88		
27/02/2023	Oana-Maria Ionescu Stoian	Romania	RON	100 825.19	4.92	20 505.43	20 505.43		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JUMP inclusiv TVA)	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
20/04/2021	SC CRIDAR CONS SRL	Romania	RON	871 602.83	4.93	177 672.00	177 672.00		
20/04/2021	Casa Constructorului	Romania	RON	3 489.95	4.93	708.46	708.46		
20/04/2021	ISC Cluj	Romania	RON	4 241.48	4.93	861.02	861.02		
17/03/2021	SC Laurentiu H SRL	Romania	RON	1 548 797.24	4.8861	316 980.26	314 293.47	9 838.82	
17/03/2021	Casa Constructorului	Romania	RON	5 930.24	4.89	1 213.70	1 213.70		
17/03/2021	ISC Cluj	Romania	RON	7 158.65	4.89	1 465.11	1 465.11		
21/07/2022	SC Dante internationala SRL	Romania	RON	61 300.10	4.94	12 409.18	12 409.18		
22/06/2021	SC DECORA RESIDENT SRL	Romania	RON	3 175 767.05	4.9250	644 825.80	641 376.19	185 435.39	
22/06/2021	ISC CALARASI	Romania	RON	8 466.53	4.93	1 719.09	1 719.09		
11/03/2021	S.C. Impa&i S.R.L.	Romania	RON	1 000 081.08	4.89	204 670.42	204 670.42		
11/03/2021	Casa Constructorului	Romania	RON	3 940.44	4.89	806.43	806.43		
11/03/2021	ISC Cluj	Romania	RON	4 724.05	4.89	966.79	966.79		
11/03/2021	S.C. Impa&i S.R.L.	Romania	RON	1 047 963.71	4.89	216 065.49	216 065.49		
11/03/2021	Casa Constructorului	Romania	RON	4 060.56	4.89	853.45	853.45		
11/03/2021	ISC Cluj	Romania	RON	4 872.67	4.89	1 024.11	1 024.11		
17/03/2021	SC Laurentiu H SRL	Romania	RON	946 117.21	4.8861	193 634.43	179 376.14		
17/03/2021	Casa Constructorului	Romania	RON	3 454.12	4.89	709.48	709.48		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-UMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
17/03/2021	ISC Iasi	Romania	RON	4 144.94	4.89	858.69	858.69		
10/03/2021	SC Antramicons SRL	Romania	RON	912 245.28	4.8849	186 747.99	186 662.51		
10/03/2021	Casa Constructorului	Romania	RON	3 296.28	4.88	675.50	675.50		
10/03/2021	ISC Neamt	Romania	RON	3 955.53	4.88	817.99	817.99		
22/08/2022	Digital Media Market SRL	Romania	RON	141 169.70	4.8806	28 924.66	28 608.30	5 160.09	
07/06/2021	Casa Constructorului	Romania	RON	3 398.35	4.92	719.89	719.89		
07/06/2021	SC IMPA&I SRL	Romania	RON	878 817.28	4.9228	178 519.80	175 331.06		
07/06/2021	ISC Buzau	Romania	RON	4 078.02	4.92	866.27	866.27		
07/06/2021	SC IMPA&I SRL	Romania	RON	800 526.28	4.9228	162 616.05	157 882.75		
07/06/2021	Casa Constructorului	Romania	RON	3 079.00	4.92	661.69	661.69		
07/06/2021	ISC TULCEA	Romania	RON	3 694.80	4.92	789.24	789.24		
07/06/2021	SC IMPA&I SRL	Romania	RON	1 003 984.42	4.92	252 095.37	252 095.37		
07/06/2021	Casa Constructorului	Romania	RON	4 413.94	4.92	896.63	896.63		
07/06/2021	ISC ARAD	Romania	RON	5 259.88	4.92	1 068.47	1 068.47		
07/06/2021	SC IMPA&I SRL	Romania	RON	1 092 353.44	4.92	221 896.77	221 896.77		
07/06/2021	Casa Constructorului	Romania	RON	3 132.42	4.92	844.56	844.56		
07/06/2021	ISC for Cornesti, Cluj	Romania	RON	3 758.90	4.92	1 022.51	1 022.51		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
31/05/2021	SC ENERGOCONST RUCT SRL	Romania	RON	759 872.62	4.9190	154 477.05	145 977.19		
31/05/2021	Casa Constructorului	Romania	RON	2 683.63	4.9190	545.56	541.19		
31/05/2021	ISC for Zorfeni, Vaslui	Romania	RON	3 220.36	4.9190	654.68	651.89		
31/05/2021	SC ENERGOCONST RUCT SRL	Romania	RON	901 963.71	4.9190	183 363.23	174 183.07		
31/05/2021	Casa Constructorului	Romania	RON	3 415.65	4.9190	694.38	666.71		
31/05/2021	ISC VASLUI	Romania	RON	4 098.78	4.9190	833.25	803.06		
22/06/2021	SC EMANUEL CONSTRUCT INVEST SRL	Romania	RON	906 242.13	4.93	186 509.69	186 509.69		
22/06/2021	Casa Constructorului	Romania	RON	3 449.93	4.93	717.83	717.83		
22/06/2021	ISC GIURGIU	Romania	RON	4 139.91	4.93	864.19	864.19		
22/06/2021	SC EMANUEL CONSTRUCT INVEST SRL	Romania	RON	1 150 776.37	4.93	233 660.18	233 660.18		
22/06/2021	Casa Constructorului	Romania	RON	3 453.87	4.93	889.03	889.03		
22/06/2021	ISC GIURGIU	Romania	RON	4 144.64	4.93	1 059.96	1 059.96		
20/09/2021	SC IMPA&I SRL	Romania	RON	1 358 561.22	4.95	274 606.60	274 606.60		
20/09/2021	Casa Constructorului	Romania	RON	4 104.72	4.95	1 059.15	1 059.15		
20/09/2021	ISC MARAMURES	Romania	RON	4 925.66	4.95	1 274.91	1 274.91		
20/09/2021	SC IMPA&I SRL	Romania	RON	1 163 620.93	4.95	235 203.23	235 203.23		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
20/09/2021	Casa Constructorului	Romania	RON	3 531.72	4.95	934.40	934.40		
20/09/2021	ISC PRAHOVA	Romania	RON	4 238.06	4.95	1 118.58	1 118.58		
14/09/2021	SC BOGDY TRANS SRL	Romania	RON	1 060 445.47	4.94	214 474.04	214 474.04		
14/09/2021	Casa Constructorului	Romania	RON	3 352.05	4.94	844.62	844.62		
14/09/2021	ISC IASI	Romania	RON	4 022.46	4.94	1 016.32	1 016.32		
16/08/2021	SC LAURENTIU H SRL	Romania	RON	2 028 834.99	4.9118	413 053.26	411 927.56		
16/08/2021	Casa Constructorului	Romania	RON	6 318.19	4.91	1 645.90	1 645.90		
16/08/2021	ISC IASI	Romania	RON	7 581.83	4.91	1 992.94	1 992.94		
20/09/2021	SC IMPA&I SRL	Romania	RON	1 351 270.60	4.95	273 132.94	273 132.94		
20/09/2021	Casa Constructorului	Romania	RON	4 362.98	4.95	1 086.65	1 086.65		
20/09/2021	ISC CONSTANTA	Romania	RON	5 235.57	4.95	1 291.82	1 291.82		
14/09/2021	SC BOGDY TRANS SRL	Romania	RON	989 972.53	4.94	189 593.50	189 593.50		
14/09/2021	Casa Constructorului	Romania	RON	3 168.73	4.94	790.05	790.05		
14/09/2021	ISC IASI	Romania	RON	3 802.48	4.94	979.95	979.95		
20/09/2021	SC IMPA & I SRL	Romania	RON	965 028.16	4.95	195 061.58	195 061.58		
20/09/2021	Casa Constructorului	Romania	RON	2 946.63	4.95	743.66	743.66		
20/09/2021	ISC PRAHOVA	Romania	RON	3 535.96	4.95	921.00	921.00		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
 LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
 18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-UMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
20/09/2021	SC IMPA&I SRL	Romania	RON	1 115 929.99	4.95	225 563.44	225 563.44		
20/09/2021	Casa Constructorului	Romania	RON	3 578.55	4.95	894.70	894.70		
20/09/2021	ISC ILFOV	Romania	RON	4 294.26	4.95	1 070.40	1 070.40		
01/06/2017	Mihai Nadasan	Romania	RON	862 362.37	4.5702	188 692.48	188 692.42	11 395.01	
11/09/2023	ALL BUSINESSARCHIVE SERVICES SRL	Romania	RON	106 625.60	4.9643	21 478.48	20 648.18		
24/03/2022	SC CONPRIF SA	Romania	RON	858 506.92	4.95	173 579.51	173 579.51		
24/03/2022	Casa Constructorului	Romania	RON	3 131.00	4.95	704.18	704.18		
24/03/2022	ISC Buzau	Romania	RON	3 757.00	4.95	837.60	837.60		
14/10/2022	SC Laurentiu SRL	Romania	RON	1 455 689.73	4.9416	294 578.62	292 748.51	32 596.37	
14/10/2022	ISC MURES	Romania	RON	7 166.57	4.9416	1 450.25	1 379.94		
28/03/2022	SC ANDRY CONS SRL	Romania	RON	1 924 681.17	4.9489	388 910.90	195 784.53		
28/03/2022	Casa Constructorului	Romania	RON	7 700.00	4.9489	1 555.90	778.72		
28/03/2022	ISC Iasi	Romania	RON	9 240.00	4.9489	1 867.08	1 560.61		
24/03/2022	Asoc. ROSETTI RR si Carpat Faur SRL	Romania	RON	2 216 917.09	4.95	448 233.30	448 233.30		
24/03/2022	Casa Constructorului	Romania	RON	7 940.00	4.95	1 748.11	1 748.11		
24/03/2022	ISC Timis	Romania	RON	9 528.00	4.95	2 080.40	2 080.40		
01/06/2017	Ferenc Alpar Bartha	Romania	RON	703 068.32	4.57	153 837.54	153 837.54		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
 LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
 18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-UMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
21/07/2022	SC CONSTRUCT & DRUM SRL	Romania	RON	4 494 958.79	4.94	909 929.11	909 929.11		
21/07/2022	IJC Botosani	Romania	RON	23 635.69	4.9399	4 784.65	2 739.59		
01/06/2017	Andreea Cazacioc	Romania	RON	44 377.00	4.57	9 711.09	9 711.09		
17/12/2022	SC IMPA&I SRL	Romania	RON	1 524 634.99	5.00	304 872.12	304 872.12		
17/12/2022	Casa Constructorului	Romania	RON	7 037.15	5.0009	1 407.18	1 146.91		
17/12/2022	ISC Constanta	Romania	RON	844 457.72	5.0009	168 861.15	1 391.35		
01/06/2017	Stefania Burbea	Romania	RON	51 200.00	4.5702	11 203.01	11 175.22		
20/04/2023	ISC Bistrita-Nasaud	Romania	RON	3 595.00	4.9330	728.77	446.33		
20/04/2023	JV ROSETTI RR & CARPAT FAUR SRL	Romania	RON	641 120.32	4.93	129 965.60	129 965.60		
20/04/2023	Casa Constructorului	Romania	RON	1 893.00	4.93	792.05	792.05		
20/04/2023	ISC Valcea	Romania	RON	2 271.00	4.9330	460.37	456.03		
20/04/2023	JV ROSETTI RR & CARPAT FAUR SRL	Romania	RON	378 559.83	4.93	78 810.95	78 810.95		
20/04/2023	Casa Constructorului	Romania	RON	3 465.00	4.93	844.49	844.49		
20/04/2023	ISC Olt	Romania	RON	4 157.00	4.9330	842.69	383.95		
20/04/2023	JV ROSETTI RR & CARPAT FAUR SRL	Romania	RON	692 840.91	4.9330	140 450.21	140 430.90		
01/06/2017	Mihai Ciocarian	Romania	RON	481 211.01	4.5702	105 293.21	105 293.21	5 409.09	
01/06/2017	Stefan Tanase	Romania	RON	489 841.22	4.5702	107 181.57	107 181.58	6 118.86	
01/06/2017	Oana Dublea	Romania	RON	614 231.40	4.5702	134 399.24	134 399.24	5 372.28	

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JUMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
01/06/2017	Cornel Stefan Vasiliu	Romania	RON	620 912.00	4.5702	135 861.01	107 712.37		
01/06/2017	Paul Popa	Romania	RON	46 616.00	4.57	10 202.63	10 202.63		
01/06/2017	Stefan Nicolau	Romania	RON	959 047.00	4.5702	209 847.93	203 890.25		
14/06/2023	Mihai Constantinescu	Romania	RON	179 363.70	4.9559	36 191.95	36 191.96	11 411.70	
01/06/2017	Laura Oltea Mirea	Romania	RON	660 257.00	4.5702	144 470.05	58 631.67		
01/06/2017	Naiana Milea	Romania	RON	1 099 964.01	4.57	240 681.81	240 681.81		
01/06/2017	Raluca Mihaela Mateescu	Romania	RON	612 442.03	4.57	134 007.71	134 007.71		
01/06/2017	Mihaela Camelia Ilina	Romania	RON	415 714.00	4.57	90 961.88	90 961.88		
01/06/2017	Catalina Oana Criveanu	Romania	RON	1 260 994.54	4.5702	275 916.71	275 916.71	10 738.54	
26/06/2023	Popescu Andreia	Romania	RON	87 269.73	4.9561	17 608.55	17 608.54	3 550.29	
27/08/2021	Vasile Srtambeanu Iacoban	Romania	RON	99 638.59	4.93	20 208.21	20 208.21		
01/11/2021	Ionut Raicu	Romania	RON	313 795.87	4.9500	63 393.10	63 393.10	10 176.79	
01/11/2021	Valentin Brotea	Romania	RON	242 546.00	4.9500	48 999.19	38 630.09		
02/12/2021	Ana Maria Ene	Romania	RON	334 500.15	4.9490	67 589.44	67 589.44	6 167.54	
29/09/2017	Paul Popa	Romania	RON	1 243 527.09	4.5991	270 384.88	270 384.88	17 896.22	
29/09/2017	Stefania Burbea	Romania	RON	1 132 807.95	4.60	246 310.79	246 310.79		
29/09/2017	Andreea Cazacioc	Romania	RON	612 781.72	4.60	133 239.49	133 239.49		
09/10/2017	Ion Metiu	Romania	RON	768 031.00	4.5775	167 783.94	156 851.19		
10/02/2021	Sabina Stefanache	Romania	RON	251 440.68	4.87	51 582.87	51 582.87		

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-JMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 19.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 19.04.2024
10/10/2017	Mihai Constantinescu	Romania	RON	544 429.00	4.5780	118 922.89	117 025.11		
16/05/2018	Valentin Petrescu	Romania	RON	491 609.00	4.6283	106 218.05	23 814.37		
16/05/2018	Oana Alecu	Romania	RON	458 470.00	4.6283	99 057.97	61 742.81		
31/05/2018	Marcela Denisa Diniasi	Romania	RON	476 606.00	4.6399	102 719.02	88 736.65		
20/11/2018	Marcela Georgeta Vladereanu	Romania	RON	91 355.00	4.6650	19 583.07	17 139.35		
18/11/2020	SC Mensanjero SRL	Romania	RON	12 551.06	4.87	2 575.69	2 575.69		
01/06/2017	PMU - Travel expenses	Romania	EUR	75 000.00	4.5702	75 000.00	64 562.51		
01/06/2017	PMU	Romania	EUR	329 193.15	4.5702	72 030.36	27 705.25	815.57	
01/06/2017	PMU - Fuel and maintenance	Romania	EUR	571 275.00	4.5702	125 000.00	72 030.36	604.82	
01/06/2017	PMU - Translations	Romania	EUR	5 000.00	4.5702	5 000.00	1 225.80		
01/06/2017	PMU - Communications	Romania	EUR	25 000.00	4.5702	25 000.00	8 539.25		
01/06/2017	PMU - Office rent and utilities	Romania	EUR	36 000.00	4.5702	36 000.00	2 639.01		
01/06/2017	PMU - Office maintenance	Romania	EUR	30 000.00	4.5702	30 000.00	2 259.21		
01/06/2017	PMU - Office supplies	Romania	EUR	76 515.00	4.5702	76 515.00	15 441.21		
01/06/2017	PMU - Advertisements	Romania	EUR	10 000.00	4.5702	10 000.00	254.49		
01/06/2017	PMU - Bank fees	Romania	EUR	17 485.00	4.5702	17 485.00	3 884.61		
19/09/2023	Lavinia Todorova	Romania	RON	85 871.06	4.9679	17 285.18	17 285.18	7 886.77	

**MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
 LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
 18 APRIL 2024 – all the amounts are expressed in EUR, unless otherwise stated**

Data contractarii	Nume Contractor	Nationalitate	Moneda contractului	Valoarea contractului (partea MMAP-UIMP) inclusiv TVA	Curs BNR la data semnarii contractului	Valoare contract (EUR)	Valoare plati (EUR sau Echivalent EUR) pana la 18.04.2024	Valoare ramasa de platit la 31.12.2023	Valoare ramasa de platit la 18.04.2024
19/09/2023	Oana-Maria Ionescu Stoian	Romania	RON	97 367.15	4.9679	19 599.26	19 599.26	8 857.00	
01/02/2023	Veronica STAIKU	Romania	RON	190 718.16	4.9221	38 747.32	38 747.32	3 989.74	
02/06/2022	Constantinescu Mihai	Romania	RON	220 309.51	4.9430	44 570.00	43 155.60		

5. ACCOUNTING POLICIES AND RECORDS

Basis of preparation

The special purpose Project Financial Statements are prepared under the historical cost convention, in accordance with and comply with relevant World Bank guidelines. The amounts presented in these financial statements are expressed in EUR (for monitoring the disbursement in the Loan currency) and RON (the currency of the expenses pre-financed from State Budget). The EUR amounts have been derived by applying the RON/EUR exchange rate as at the time of payment, for the internal payments using NBR exchange rate and for the external payments using auctions exchange rate given by the bank (Romanian Commercial Bank - BCR).

Fixed assets

Fixed assets are recognized at acquisition cost under property, plant and equipment category. Following their accounting transfer to the beneficiaries on the basis of the handover minutes, they are recognized on costs (after all documents have been submitted by the vendor).

Liabilities

i) Recording the loan

The loan will be recorded as a use of funds as the withdrawals take place. The entire amount of the loan will not appear as a debt element in the accounting of the PMU as repayment is done by MoF.

ii) Acquisition of goods and services

The acquisition of goods and services is recorded as assets and expenditures respectively at the time of the payment, and is allocated between the different sub-projects and activities to which they refer.

PMU does not record the loan amounts received from the IBRD, this being done at MoF level.

Use of funds

The funds used represent the amounts paid for the purpose of the Project by the PMU, funds pre-financed by the MoF and channelled through the budgetary mechanism and classification within MoEWF.

Foreign currency translation

Project expenditures are pre-funded from the State Budget, and then the eligible expenses are reimbursed from the Loan. The RON amounts are converted into EUR at the exchange rate RON/EUR of the National Bank of Romania, in force at the date of payments.

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

6. BANK ACCOUNTS UTILIZED WITHIN THE PROJECT, STATEMENT OF DESIGNATED ACCOUNT.

All the funds are received through the Ministry's State Treasury Account. The internal payments are done through this account and for the external payments the funds are transferred to the Ministry's bank account from BCR (The Romanian Commercial Bank).

Based on the Order of the Public Finance Ministry no 2004/2013, starting with 01st of January 2014 the PMU does not represent a separate entity from the MoEWF in relation to the Treasury account and only uses the following treasury account for the reimbursable funds:

Account No.	RO74TREZ23A700502650100X
Depository Bank	State Treasury Treasury Activity and Public Accounting of the Bucharest Municipality
Branch	Bucharest Municipality
Address	No. 6-8, Splaiul Unirii, 4 th District, 040032
Related loan/credit	Loan no. 8597 – RO
Account Currency	RON

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

State treasury account as at 31 December 2022 in EUR				
	IBRD	Total	IBRD	Total
	EUR	EUR	RON	RON
Opening balance 1 January 2022	27.819.368	27.819.368	133.799.997	133.799.997
Cash receipts from MoF for funds approved by funds providers	13.443.965	13.443.965	66.367.045	66.367.045
Other cash receipts from MoF:	-	-	-	-
- pre-financing for costs to be supported from IBRD funds	899.357	899.357	4.411.595	4.411.595
- other	-	-	-	-
Total cash receipts	42.162.690	42.162.690	204.578.637	204.578.637
Total payments from the State Treasury Account	42.162.690	42.162.690	204.578.637	204.578.637
Closing balance 31 DECEMBER 2022	-	-	-	-
State treasury account as at 31 December 2023 in EUR				
	IBRD	Total	IBRD	Total
	EUR	EUR	RON	RON
Opening balance 1 January 2023	41.263.333	41.263.333	200.167.042	200.167.042
Cash receipts from MoF for funds approved by funds providers	5.169.357	5.169.357	25.526.011	25.526.011
Other cash receipts from MoF:	-	-	-	-
- pre-financing for costs to be supported from IBRD funds	204.368	204.368	1.015.642	1.015.643
- other	-	-	-	-
Total cash receipts	46.637.058	46.637.058	226.708.696	226.708.696
Total payments from the State Treasury Account	46.637.058	46.637.058	226.708.696	226.708.696
Closing balance 31 DECEMBER 2023	-	-	-	-
State treasury account as at 18 April 2024 in EUR				
	IBRD	Total	IBRD	Total
	EUR	EUR	RON	RON
Opening balance 1 January 2024	46.432.690	46.432.690	225.693.053	225.693.053
Cash receipts from MoF for funds approved by funds providers	1.046.377	1.046.377	5.205.450	5.205.450
Other cash receipts from MoF:	-	-	-	-
- pre-financing for costs to be supported from IBRD funds	43.761	43.761	217.741	217.741
- other	-	-	-	-
Total cash receipts	47.522.828	47.522.828	231.116.244	231.116.244
Total payments from the State Treasury Account	47.522.828	47.522.828	231.116.244	231.116.244
Closing balance 18 April 2024	-	-	-	-

Note :

PMU could use the Treasury account for several projects financed under reimbursable foreign loans, including the current one. The statement above represents only an extract of the project-related transactions channelled through the single Treasury account used by the Ministry. MoF provides financing according to the budgets requested by the PMUs, therefore in case the budgets are not used, the remaining available financing may be reallocated to other projects. The expenses incurred are recorded separately under each project. Any remaining balances at the year-end are cancelled, as required by the budgetary legislation.

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

NOTES TO THE PROJECT FINANCIAL STATEMENTS

Note 1. Sources of funds in EUR

Application for withdrawal No/year.	Payment details	Amount requested from State Treasury Account	CCY	Total
1/2017	State Treasury Account	165.237	EUR	165.237
2/2018	State Treasury Account	554.555	EUR	554.555
3/2018	State Treasury Account	411.437	EUR	411.437
4/2018	State Treasury Account	1.135.456	EUR	1.135.456
5/2018	State Treasury Account	524.062	EUR	524.062
6/2018	State Treasury Account	1.001.982	EUR	1.001.982
7/2018	State Treasury Account	884.031	EUR	884.031
8/2018	State Treasury Account	400.235	EUR	400.235
9/2018	State Treasury Account	531.309	EUR	531.309
10/2019	State Treasury Account	642.878	EUR	642.878
11/2019	State Treasury Account	448.617	EUR	448.617
12/2019	State Treasury Account	415.213	EUR	415.213
13/2019	State Treasury Account	1.064.216	EUR	1.064.216
14/2019	State Treasury Account	444.878	EUR	444.878
15/2019	State Treasury Account	463.835	EUR	463.835
16/2020	State Treasury Account	2.185.261	EUR	2.185.261
17/2020	State Treasury Account	597.906	EUR	597.906
18/2020	State Treasury Account	596.010	EUR	596.010
19/2020	State Treasury Account	581.935	EUR	581.935
20/2020	State Treasury Account	698.753	EUR	698.753
21/2020	State Treasury Account	949.335	EUR	949.335
22/2020	State Treasury Account	696.791	EUR	696.791
23/2020	State Treasury Account	638.757	EUR	638.757
24/2020	State Treasury Account	1.365.561	EUR	1.365.561
25/2020	State Treasury Account	861.279	EUR	861.279
26/2021	State Treasury Account	2.397.198	EUR	2.397.198
27/2021	State Treasury Account	782.232	EUR	782.232
28/2021	State Treasury Account	640.671	EUR	640.671
29/2021	State Treasury Account	481.256	EUR	481.256
30/2021	State Treasury Account	777.091	EUR	777.091
31/2021	State Treasury Account	804.092	EUR	804.092
32/2021	State Treasury Account	1.839.334	EUR	1.839.334
33/2021	State Treasury Account	668.058	EUR	668.058
34/2021	State Treasury Account	741.480	EUR	741.480
35/2021	State Treasury Account	428.428	EUR	428.428
36/2022	State Treasury Account	2.116.088	EUR	2.116.088
37/2022	State Treasury Account	777.992	EUR	777.992
38/2022	State Treasury Account	2.080.459	EUR	2.080.459
39/2022	State Treasury Account	912.130	EUR	912.130
40/2022	State Treasury Account	2.378.891	EUR	2.378.891
41/2022	State Treasury Account	1.810.052	EUR	1.810.052
42/2022	State Treasury Account	1.287.522	EUR	1.287.522
43/2022	State Treasury Account	1.542.900	EUR	1.542.900
44/2022	State Treasury Account	537.931	EUR	537.931
45/2022	State Treasury Account	899.357	EUR	899.357
46/2023	State Treasury Account	572.562	EUR	572.562
47/2023	State Treasury Account	580.855	EUR	580.855
48/2023	State Treasury Account	553.779	EUR	553.779
49/2023	State Treasury Account	640.325	EUR	640.325
50/2023	State Treasury Account	433.907	EUR	433.907

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

51/2023	State Treasury Account	435.731	EUR	435.731
52/2023	State Treasury Account	691.411	EUR	691.411
53/2023	State Treasury Account	361.431	EUR	361.431
54/2024	State Treasury Account	204.368	EUR	204.368
55/2024	State Treasury Account	571.944	EUR	571.944
56/2024	State Treasury Account	270.065	EUR	270.065
57/2024	State Treasury Account	43.762	EUR	43.762
TOTAL		47.522.828	EUR	47.522.828

Note 2. Expenditure by components

Expenses	January 01, 2022- December 31, 2022	January 01, 2023- December 31, 2023	January 01, 2024 – April 18, 2024	Cumulative at December 31, 2022	Cumulative at December 31, 2023	Cumulative at April 18, 2024
	-EUR-	-EUR-	-EUR-	-EUR-	-EUR-	-EUR-
Part I	10.963.308	2.921.252	246.844	31.595.647	34.516.899	34.763.743
Part II	374.305	385.117	360.784	5.289.870	5.674.987	6.035.771
Part III	231.033	168.898	46.684	1.745.747	1.914.645	1.961.329
Part IV	658.588	999.101	*231.458	3.531.426	4.530.527	**4.761.985
TOTAL IBRD financed	12.227.234	4.474.368	885.770	42.162.690	46.637.058	47.522.828
Expenses	January 01, 2022- December 31, 2022	January 01, 2023- December 31, 2023	January 01, 2024 – April 18, 2024	Cumulative at December 31, 2022	Cumulative at December 31, 2023	Cumulative at April 18, 2024
	-RON-	-RON-	-RON-	-RON-	-RON-	-RON-
Part I	54.072.002	14.449.392	1.228.222	154.109.654	168.559.046	169.787.268
Part II	1.846.104	1.904.648	1.795.513	25.118.599	27.023.247	28.818.760
Part III	1.139.476	837.244	232.330	8.363.112	9.200.356	9.432.686
Part IV	3.248.213	4.938.775	1.094.398	16.987.272	21.926.047	23.021.302
TOTAL IBRD financed	60.305.795	22.130.059	4.407.548	204.578.637	226.708.696	231.116.244

*the amount of 231.458 EUR also includes the value of the amount from the audit (5708.43 EUR).
Total 885.770 EUR.

** the amount of 4.761.985 EUR also includes the value of the amount from the audit (5708.43 EUR).
Total 47.522.828 EUR.

Note 3. Legislation and Fiscal Environment in Romania

The legislation and fiscal environment in Romania and their implementation into practice change frequently and are subject to different interpretations by various Ministries of the Government. Over recent years, Romania has undergone substantial legal and economic changes.

MINISTRY OF ENVIRONMENT, WATERS AND FORESTS
LOAN (8597 – RO) FOR THE INTEGRATED NUTRIENTS POLLUTION CONTROL
18 APRIL 2024– all the amounts are expressed in EUR, unless otherwise stated

Note 4. Project financial statements presentation

The special-purpose Project Financial Statements are prepared on the cash basis of accounting. On this basis sources of funds are recognized when received rather than when earned, and uses are recognized when paid rather than when incurred. The special - purpose Project Financial Statements were prepared for complying with the Loan requirements and with the appropriate World Bank guidelines, and are not intended to be a complete presentation of the Project's operations.

Note 5. Subsequent events

For 2024, the project's budget provides an amount of RON 4.5 Million in budgetary credits, and RON 0 (zero) Million in commitment credits, respectively.

Between 16.01 - 07.03. 2024, the Court of Accounts of Romania carried out a financial audit mission on the compliance with the legal provisions regarding the regularity and correctness of the use of funds from the International Bank for Reconstruction and Development Loan (IBRD 8597) approved by Law No 46/2017 on the ratification of the Loan Agreement (additional financing for the Integrated Nutrient Pollution Control Project) between Romania and the International Bank for Reconstruction and Development by the Project Management Unit (PMU) of the Ministry of Environment, Water and Forests (MMAF). On the basis of the activities performed and sufficient and relevant audit evidence, the conclusion of the audit report issued on 12 March 2024, is unmodified with regard to the fact that the information on the above-mentioned subject is prepared, in all material respects, in accordance with the applicable criteria.

In 2024, the handover of the investments made to the TAUs and the handover of the value of the assets to DG PNRR of the Ministry of the Environment, Water and Forests (MMAF) was completed.

Date: 18 April 2024



Mr. MIHAI CONSTANTINESCU
PMU Director



Mrs. OANA IONESCU-STOIAN
Financial Manager, PMU

Stamp of the Ministry of Environment, Waters and Forests