



**MINISTRY OF FINANCE**

**Payment Guide**  
**of the State aid granted on the basis of GD no. 300/2024**  
**for the establishment of State aid schemes aimed at regional**  
**development by stimulating investment**

**- 2024 -**

**VALID for the Payment requests of State aid**  
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## CHAPTER I - GENERAL INFORMATION

During the period of validity of the state aid scheme, the Ministry of Finance makes available to applicants, at <http://www.mfinante.gov.ro/>, section Informed Investor – State aid, a dedicated platform through which questions, notifications and requests for clarifications may be submitted, which shall be treated with due urgency, if they are not already covered in this document and on the website of the Ministry of Finance.

**Enterprises may request in writing to have technical meetings in order to clarify the aspects related to the Payment request of State aid**, as specified on the website of the Ministry of Finance, [http://www.mfinante.gov.ro/Investitorul\\_informat](http://www.mfinante.gov.ro/Investitorul_informat).

### 1. What steps are taken after obtaining the Financing Agreement?

In order to pay the State aid, the undertaking benefiting from State aid shall take the following steps:

**a)** to start the investment within a maximum of 6 months from the date of issue of the financing agreement, in compliance with the timing assumed in the documentation attached the financing agreement application;

**b)** to make the eligible expenditure related to the initial investment, according to the financing agreement, taking into account the timing of investments, respectively with a maximum of 3 years from the date of commencement of the investment.

#### **WARNING!**

**Verification of the implementation of the investment plan within the term provided for in the Financing Agreement/amended Financing Agreement/corrected Financing Agreement shall be carried out during the monitoring period of the investment.**

**Only the documents issued for the eligible expenditure related to the investment period, as approved under the financing agreement, shall be submitted in the payment request.**

**Example:**

**An undertaking for which a Financing Agreement with expenditure (eligible and ineligible) provided for in the period 2024-2026 has been approved shall request the payment of State aid only for eligible expenditure incurred until December 31<sup>st</sup>, 2026.**

**In order to settle the State aid for the eligible expenditure related to the assets acquired under the project, the undertaking must submit invoices, account statements and notes on the accounts, recorded in the accounting by December 31<sup>st</sup>, 2026.**

**The assets submitted in the payment requests must be recorded in the accounts on December 31<sup>st</sup>, 2026 and highlighted in the fixed asset register or in the non-current assets in progress register (...)**

**WARNING!**

The payment of the State aid shall be made in accordance with the eligible expenditure established for each cost category, according to the **Financing Agreement/amended Financing Agreement/corrected Financing Agreement**.

Amounts remaining unused within one cost category cannot be transferred within another cost category.

Payment of State aid may not be subject to compensation payments.

- c) to submit to the Ministry of Finance the request for payment of the State aid and the settlement form, accompanied by the supporting documents referred to in this Payment Guide, approved by order of the Minister of Finance.

**WARNING!**

The online submission of Payment requests and supporting documents to the Ministry of Finance shall be made according to the User's Guide for online submission within the Big Project Application, published on the website of the Ministry of Finance, under the section <https://mfinante.gov.ro/Aplicatia-Big-Project>.

The Payment request form can be found in the section [www.mfinante.gov.ro](http://www.mfinante.gov.ro) – Informed Investor – Big Project Application – Big Project Application Online Submission Access.

**2. What is the maximum term for submitting the payment request?**

**State aid may be paid until 2032** to undertakings that have received a Financing Agreement, after making all or part of the eligible expenditure incurred under the Financing Agreement, **within the limits of the approved annual budget appropriations**.

**WARNING!**

Applications submitted after the legal term shall be returned to undertakings.

**If the Ministry of Finance simultaneously reviews a request for payment of State aid and a request to change the timing for the investment, according to the provisions of Article 32(2) of GD no. 300/2024, the payment request shall be returned until the timing change is resolved.**

**If there is a payment request of State aid at the Ministry of Finance, a new payment request shall be submitted only after its settlement.**

**CHAPTER II – PAYMENT OF STATE AID**

**1. What steps are taken in order to pay the State aid?**

**WARNING!**

The Ministry of Finance settles the payment request of State aid:

- a) after analysing, at the office address of the Ministry, the compliance of the supporting documents attached to the payment request and the eligibility of the assets for which the payment of the State aid is requested; and
- b) after verifying on-the-spot the existence of the assets and the compliance of the declarations/documents related to the eligible expenditure made by the undertaking.

### **1.1 Registration of the Payment request of State Aid**

In order to make the payment of the State aid, the beneficiary undertaking submits to the Ministry of Finance a request for payment of the State aid, accompanied by the supporting documents.

The submission of the request for payment of the State aid, accompanied by the supporting documents, shall be made electronically, by online submission.

#### **WARNING!**

Applications submitted to an address other than those submitted on the website of the Ministry of Finance, under <https://mfinante.gov.ro/Aplicatia-Big-Project>, shall not be taken into account.

The payment request of State aid and the supporting documents attached thereto form the File of the Payment request of State aid.

#### **WARNING!**

All documents issued by the applicant undertaking, related to the File of the Payment request of State aid, must be dated and signed by the issuer.

**The compliance of documents submitted in copy is assumed by the legal representative of the undertaking through the declaration on honour in the payment request.**

#### **WARNING!**

**The beneficiary undertaking must keep for 10 years as of the date of payment of the last State aid instalment all documents relating to the State aid.**

### **1.2 Order of filing the documents from the File of the Payment request of State aid**

The documents of the Payment request of State aid shall be filed in the following order:

<b>No. File / Ring binders</b>	<b>Supporting documents contained in the file</b>
1	<ul style="list-style-type: none"> <li>- Payment request of State aid</li> <li>- Settlement form</li> <li>- The general documents referred to in point 1.3.A</li> </ul>
2	<ul style="list-style-type: none"> <li>- Note on the internal procurement and supplier selection procedure</li> <li>- The situation regarding the selection of asset suppliers provided for in Annex no. 3 to this Guide</li> <li>- Declaration on honour of the legal representative certifying that the procurement of assets complies with the procurement principles under market conditions, i.e. conditions of transparency and competitiveness, drawn up for each payment request submitted to the Ministry of Finance</li> </ul>

No. File / Ring binders	Supporting documents contained in the file
	<p>- Declaration on honour of the legal representative that the procurement of assets within the group/agreed third parties complies with the procurement principles under market conditions. The declaration is sent if the procurement is carried out within the group/agreed third party and presents the legal framework, i.e. the internal procurement procedure/other documents related to the procurement, the reasons underlying this type of procurement (example: patents, trade secret manufacturing licenses, technical incompatibilities etc.) as well as the mention of the existence of a tenderers' assessment document (example: assessment matrix)</p> <p>- Declaration on honour regarding the assets found in the procurement documentation for which the payment of state aid is requested at application no. ... , (Annex no. 6 to this Guide). This declaration shall be submitted with each payment request</p> <p>- Declaration on honour of the legal representative on the number of economic operators identified in the procurement process</p> <p>- Agreements/orders related to tangible and intangible assets</p> <p>If the supporting documents are filed in several ring binders, they shall be numbered 2.1, 2.2, 2.3, etc., <b><u>in the order of eligible expenditure related to tangible/intangible assets, submitted in the settlement form.</u></b></p>
3	<p><b>For each tangible/intangible asset, the following shall be attached:</b></p> <ul style="list-style-type: none"> <li>✓ Invoices from suppliers declared successful in the procurement procedure under market conditions issued to the undertaking benefiting from State aid</li> <li>✓ Account statements validated by the bank</li> <li>✓ Progress reports, as appropriate</li> <li>✓ Notes on the accounts</li> <li>✓ Photographs</li> </ul> <p>These documents shall be submitted in the order in which they were listed above, respectively in the order in which they are mentioned in the Settlement Form.</p> <p><b>WARNING!</b></p> <p><b><u>The supporting documents related to the eligible expenditure shall not be submitted by types of documents, namely all invoices, all account statements, all progress reports and finally all notes on the accounts.</u></b></p> <p>If the supporting documents are filed in several ring binders, they shall be numbered 3.1, 3.2, 3.3 etc., <b><u>in the order of the eligible expenditure related to the tangible/intangible assets submitted in the settlement form.</u></b></p>

No. File / Ring binders	Supporting documents contained in the file
4	<ul style="list-style-type: none"> <li>- Note on the fulfilment of the special mentions provided for in the Financing Agreement. It shall be submitted only if the special mentions condition the payment of the State aid</li> <li>- Declaration on honour regarding the achievement of eligible expenditure in accordance with the Financing Agreement (Annex no. 4 to this Guide). This declaration shall be submitted only at the last payment request</li> <li>- Declaration on honour regarding the assets for which the payment of the state aid is requested provided for in Annex no. 5 to this Guide, drawn up for each payment request submitted to the Ministry of Finance</li> </ul>
5	Fixed assets register and / or non-current assets in progress register - <b>excerpt of eligible assets</b>
6	Other relevant documents

**WARNING!**

The declarations on honour must contain the mention "*I hereby declare on honour, under the sanction of applying Article 326 - False statements of Law 286/2009 on the Criminal Code, as subsequently amended and supplemented, that all the information provided and recorded in this document is accurate and complete*".

**WARNING!**

In the case of *the assets registered in the " non-current assets in progress"* account (at the time of submitting the payment request) which must subsequently be registered in the *"fixed assets"* category, if it is found that their classification has not been correctly made, the legal minimum value of the fixed assets does not comply with the threshold provided for in the legislation in force<sup>1</sup>, the liability of the data/documents erroneously transmitted shall belong to persons who have drawn up the supporting documents. Under these conditions, the company must submit Supporting Notes.

**1.3 Compliance requirements and conditions regarding the documents included in the file of the payment request of State aid**

The documents required to make the payment are:

**A. Documents issued or validated by other public authorities**

**Compliance conditions**

No.	Document	Compliance conditions
1	Approved annual financial statements corresponding to the last concluded financial year	<p>The annual financial statements must contain:</p> <ul style="list-style-type: none"> <li>a. Statement of assets, debts and equity – Form 10;</li> <li>b. Profit and loss account – Form 20;</li> <li>c. Informative data – Form 30;</li> </ul>

<sup>1</sup>GD no. 276/2013 on determining the entry value of fixed assets

No.	Document	Compliance conditions
		d. Statement of non-current assets – Form 40; e. Proof of their submission to the competent tax authorities
2	Confirmation of Company Details issued by the National Trade Register Office attached to the Tribunal where the undertaking is headquartered	It shall be submitted in original or issued under electronic signature by the online services of the National Trade Register Office, It shall be issued no more than 10 working days before the date of registration of the Payment Request, It shall contain at least the following information: identification data, tax reference number, shareholders and legal representatives of the undertaking, main field of activity, places of business and authorized activities
3	Copy of the ID card/passport of the legal representative/authorised agent of the legal representative	Copy of ID card/passport valid on the date of submission of the payment request
4	Written confirmation from the National Agency for Fiscal Administration regarding the status of the account - IBAN code 5070 “Cash from subsidies and transfers”	Written confirmation/statement of account from the National Agency for Fiscal Administration – Treasury and Public Accounting Activity in whose jurisdiction the undertaking has its residence for tax purposes, regarding the opening of the account and the certification that this account is active

**WARNING!**

All documents shall be maintained in files, numbered on each page and listed in the order indicated by the Applicant's Guide.

In the list of documents:

- the name of each document and the page where it is filed shall be mentioned
- the numbering of the pages is mandatory and shall be done in ascending order, after the establishment of the entire payment file, page number 1 being the first sheet of the payment request of State aid
- the documents issued by other state authorities shall also be numbered, so that all the documents constituting the Payment Request File are recorded and mentioned in the list of documents

**B. Specific documents of eligible expenses requested for settlement with State aid**

**B1. Payment request of State aid**

- the information shall be filled in according to Annex no. 1 to this Guide

**WARNING!**

In order to meet the compliance conditions, the payment request of State aid:

- has all entries filled in with the required data, complies with the model of the form, is dated and signed by the person authorized to legally represent the undertaking,
- contains information correlated with the information in the Financing Agreement/amended Financing Agreement/corrected Financing Agreement (as the case may be), Confirmation



of Company Details, identity document of the person authorized to legally represent the enterprise.

**WARNING!**

The model of the Payment request of State aid can be found on the website of the Ministry of Finance ([www.mfinante.ro](http://www.mfinante.ro) – **Investitorul informat**).

**B2. Settlement form**

- shall be structured and filled in according to the template provided for in Annex no. 2 to this Guide

**WARNING!**

In order to meet the compliance conditions, the settlement form:

- has all entries filled in with the required data, complies with the model of the form in Annex no. 2 to this Guide;
- is dated and signed by the person authorized to legally represent the undertaking,

**WARNING!**

In order to meet the eligibility conditions, the settlement form shall contain information related to: approved Financing Agreement/amended Financing Agreement/corrected Financing Agreement (as the case may be), invoices, account statements, accounting documents.

**WARNING!**

The model of the Settlement form can be found on the website of the Ministry of Finance ([www.mfinante.gov.ro](http://www.mfinante.gov.ro) – **Investitorul informat**).

**WARNING!**

The Settlement form in Annex no. 2 to this Guide and the supporting documents shall be submitted both in editable format and in electronic format \*.pdf, if the undertaking submits the payment request accompanied by the supporting documents.

The Settlement form in Annex no. 2 to this Guide shall also be submitted in \*.excel format, in order to verify the totals of the amount of the aid requested for settlement by the company.

**B3. Documents demonstrating compliance with the internal procurement and supplier selection procedure**

The eligible assets/construction works purchased by the State aid beneficiary must only contribute to achieving the objectives of the investment project and comply with the amounts provided for in the Financing Agreement/amended Financing Agreement/corrected Financing Agreement (as the case may be).

**WARNING!**

**The procurement of assets related to the investment project must comply with the principles of procurement under market conditions, i.e. conditions of transparency and competitiveness**

**B3.1. Note on the internal procurement and supplier selection procedure**

The undertaking must hold or prepare, as the case may be, a specific Award Procedure applicable also/only for the assets/construction works related to the investment project, established by internal rules, before the award of the contracts, **provided that an invitation to tender is sent to at least three economic operators.**

If at least three economic operators are not identified, the undertaking must submit a **declaration on honour of the legal representative.**

The procedure for awarding contracts for the purchase of assets/construction works related to the investment project must comply with the conditions of transparency and competitiveness, which is assumed by the legal representative in the declarations on honour under section B3.4 of this Guide.

The internal procedure note is a brief overview of the procurement<sup>2</sup> and supplier selection procedure applicable to the eligible assets to be purchased under the project.

The document assumed by the legal representative must contain the description of the stages of the procurement process, as well as the documents that are used in the procurement procedure, namely:

- Calls for tender,
- financial bids,
- final documents determining the winner,
- communications to the participants in the selection process etc.

At the same time, the document must contain information on the manner in which the above-mentioned documents are transmitted/received.

**The Note must specify the number and date of the procedure under which the selection was made, as well as the conditions underlying the procurement of the assets requested for payment.**

**WARNING!**

The procurement of assets under market conditions, i.e. transparency and competitiveness implies:

**Transparency**

- ✓ publishing an advertisement in a newspaper and/or on its own website
- ✓ sending an invitation to tender to at least three economic operators

**Competitiveness**

- ✓ submission of the Statement on the selection of asset suppliers
- ✓ submission of the Final document determining the winner, according to the procurement procedure containing information on the award criteria, as provided for in the Internal procurement procedure
- ✓ submission of declarations on honour under section B3.4 of this Guide

<sup>2</sup>document prepared prior to the calls for tender

### B3. Statement on the selection of asset suppliers

The statement regarding the selection of asset suppliers shall be submitted according to the template in Annex no. 3 to this Guide and will centralise the documents regarding the selection of suppliers, as described in the Note on the internal procedure. The document shall be signed and dated, being assumed by the declaration on honour of the legal representative.

#### **WARNING!**

The documents mentioned in the Statement on the selection of asset suppliers shall be kept at the company's registered office for 10 years from the date of payment of the last State aid instalment. During the implementation of the investment, the company must ensure the access of the representatives of the Ministry of Finance to the procurement documentation, if the documents attached to the File of the Payment request and the documentation submitted upon filling out cannot identify the elements necessary to establish the eligibility of the assets requested for payment.

The documents submitted are assumed by the legal representative by the declaration on honour that all the information provided for and recorded is correct and complete and that all the documents in copy conform to the originals.

#### **B.3.3. Final document determining the selected supplier**

The final document determining the selected supplier (winner) as it is named in the procurement procedure shall be submitted.

The document must contain at least the following information: the date of preparation, the names of the companies participating in the procurement process, the numbers and dates of the bids, the name of the asset(s) for which the bids were requested, as well as the quantity and unit price and their value, selection criteria, score offered following the selection process.

#### **B 3.4. Declarations regarding the assets suppliers selection**

➤ Declaration on honour of the legal representative certifying that the purchase of assets complies with the principles of procurement under market conditions, i.e. conditions of transparency and competitiveness, drawn up for each payment request submitted to the Ministry of Finance.

➤ Declaration on honour of the legal representative that the purchase of assets **within the group/agreed third parties** complies with the principles of procurement under market conditions, i.e.: conditions of transparency and competitiveness, drawn up for each payment request submitted to the Ministry of Finance.

The declaration is sent only if the procurement is carried out within the agreed group/third party submits the legal framework, i.e. the internal procurement procedure/other documents related to the procurement, the reasons underlying this type of procurement (example: patents, trade secret manufacturing licenses, technical incompatibilities etc.) as well as the mention of the existence of a tenderers' assessment document (example: assessment matrix).

➤ Declaration on honour of the legal representative on the number of economic operators identified in the procurement process

The declaration on honour shall be dated and signed by the person authorized to legally represent the undertaking. It shall be submitted for each payment request if the undertaking has not identified, on the market, at least three economic operators who have

the capacity to provide the assets necessary for the implementation of the investment project.

➤ Declaration on honour regarding the assets found in the procurement documentation for which the payment of state aid is requested to application no. ... (procurement documentation).

The declaration on honour shall be dated and signed by the person authorized to legally represent the undertaking. It shall be submitted for each payment request, according to the template in Annex no. 6 to this Guide.

**WARNING!**

The declarations on honour of the legal representative shall be made for each payment request submitted to the Ministry of Finance.

**B4. Supporting documents regarding the procurement and payment of tangible and intangible assets**

**For fulfilling the eligibility conditions:**

**B4.1. Tangible assets are:**

a) constructions of any type, i.e. the expenses incurred with the execution of new constructions;

**WARNING!**

**In the case of *constructions, only the expenditure found in Chapter 4 – Expenditure for basic investment - Subchapter 4.1 – Constructions and installations* from the Itemised estimate, as presented in Annex no. 8 to the Government Decision no. 907/2016**

**- Expenditure for the procurement, modernization, rehabilitation of constructions and additional construction works necessary to change the use of existing constructions shall NOT be eligible.**

b) new technical installations, machines and equipment classified according to GD no. 2139/ 2004 approving *the Catalogue on the classification and normal operating terms of fixed assets*, as subsequently amended, with the minimum entry value of fixed assets established in accordance with the legal provisions in force;

**WARNING!**

**Shall NOT be eligible:**

- **procurement of furniture and industrial furniture, decorations, means of transport that can be registered, electronic computers which are not part of the technological flow, office equipment, tool kits, cabinets/carts etc.**

- **expenditure for transport, assembly of technical installations, machines and equipment etc.**

**2. Intangible assets** are depreciable assets associated to the initial investment that do not have a physical or financial form such as patents, licenses, know-how or other intellectual property rights.

## B4.1.a Construction works

No.	Document	Supporting documents must consist at least of:
1	Construction works agreements concluded with the supplier designated following the procurement process	<ul style="list-style-type: none"> <li>- <b>The agreements</b> must ensure the possibility of identifying the eligible constructions that are the subject of the investment project financed with state aid</li> <li>- Their content must include the general estimate and the estimates for each construction object related to the investment and the value broken down into eligible and ineligible expenses<sup>3)</sup></li> <li>- All addenda to the agreements shall be submitted</li> </ul>
2	Progress reports	<ul style="list-style-type: none"> <li>- Progress reports with number and date for each construction object corresponding to the Estimate, with the breakdown of eligible and ineligible expenditure. They shall mention the number and date of the agreement for the execution of construction works</li> <li>- If eligible and ineligible expenditure are included in the Progress reports, a declaration on honour of the legal representative stating the eligible expenditure and separately the ineligible expenditure must be submitted. The values in the Progress reports expressed in foreign currency shall contain an entry with the equivalent in RON, correlated with the amount in the invoice</li> <li>- The Progress reports shall be signed by the beneficiary undertaking, the contractor of the works and the site supervisor.</li> </ul>
3	Invoices related to eligible expenditure for which State aid funding is requested	<ul style="list-style-type: none"> <li>- Invoices shall be submitted in the order of registration in the settlement form.</li> <li>- Invoices must contain: <ul style="list-style-type: none"> <li>✓ number, date, name of the supplier, name of the beneficiary,</li> <li>✓ the number and date of the agreement under which the invoice was issued or the number and date of the related Progress report, as the case may be.</li> </ul> </li> <li>- If eligible and ineligible expenditure are included in the invoices, an Explanatory Note, undertaken by the legal representative, shall be drawn up, stating separately the eligible and ineligible expenditure, with a separate indication of the VAT related thereto.</li> </ul>
4	Account statements	<ul style="list-style-type: none"> <li>- Account statements must identify <b>and mark the number, date, and amount of the eligible invoice. The documents must certify that payments have <u>been made by the undertaking benefiting from State aid to the successful supplier</u> in the asset selection process.</b></li> <li>- If the amount paid includes several invoices (eligible and ineligible or just eligible), a Supporting Note on the payment of invoices shall be drawn up to identify the eligible amounts in the invoice(s), assumed by the person authorized to legally represent the undertaking. The note shall contain a summary table stating separately the number and date of each invoice, the amount of each</li> </ul>

<sup>3)</sup>In the case of constructions, only the expenditure found in Chapter 4 – Expenditure for basic investment - Subchapter 4.1 - Constructions and installations according to the estimate for each investment object shall be considered eligible

No.	Document	Supporting documents must consist at least of:
		<p>invoice and the total payment with the breakdown of the eligible payment, correlated with the values in the account statement.</p> <p>- If material errors occur in the payment documents, a declaration on honour of the person authorized to represent the undertaking shall be drawn up, certifying the value, number and date of the correct eligible invoice.</p>
5	Notes on the accounts	<p>- The notes on the accounts for recording of assets shall be submitted in the <i>fixed assets account of the constructions/tangible assets in progress</i>, in RON.</p> <p>- They shall contain the value and name of the asset.</p> <p>- The notes on the accounts shall be signed by the person who prepared them and endorsed by the Financial Manager.</p> <p>- The notes on the accounts for invoices issued in foreign currency shall also contain the reference exchange rate used to record them in the accounts.</p>
6	Photographs of the constructions corresponding to the Progress reports	Relevant photographs shall be attached, identifying the construction(s) and their inventory number(s).
The documents shall be submitted in copy, except for explanatory notes and the declarations on honour.		

#### B4.1.b. Technical installations, machines and equipment

No.	Document	Supporting documents shall consist at least of:
1	Purchase agreements and/or orders concluded with suppliers designated following the procurement process	<p>- Their content must include the name of the assets and their value (for each asset).</p> <p>- Addenda to agreements/orders shall be submitted, where relevant, showing the name and value of these assets.</p> <p>- If several types of machines, machinery or equipment are mentioned in the content of the agreements/orders, their name and value (eligible and ineligible) shall be submitted separately.</p> <p>- If there are several eligible and ineligible machines, machinery or equipment in the agreements, explanatory notes showing the eligible assets shall be submitted.</p>
2	Invoices related to eligible expenditure for which State aid funding is requested	<p>- Invoices shall be submitted in the order of registration in the settlement form.</p> <p>- Invoices must contain:</p> <ul style="list-style-type: none"> <li>✓ number, date, name of the supplier, name of the beneficiary,</li> <li>✓ name of the asset,</li> <li>✓ number of pieces,</li> <li>✓ unit value, total value</li> </ul> <p>- If the invoices do not separately show the eligible and ineligible expenditure, an Explanatory note shall be drawn up showing these expenditure with a separate indication of the VAT related thereto.</p>
3	Account statements	- The account statements must identify and mark the number, date and value of the invoice with eligible equipment. The documents must certify that <b>payments</b>

No.	Document	Supporting documents shall consist at least of:
		<p><b><u>have been made by the undertaking benefiting from State aid to the successful supplier</u></b> in the asset selection process.</p> <ul style="list-style-type: none"> <li>- If the amount paid includes several invoices (eligible and ineligible or just eligible), an Explanatory note on the payment of invoices, assumed by the person authorized to legally represent the company, shall be drawn up. The note shall contain a summary table stating separately the number and date of each invoice, the value of each invoice and the total payment thereof, correlated with the account statement.</li> <li>- If material errors occur in the payment documents, a declaration on honour of the person authorized to represent the undertaking shall be drawn up, certifying the value, number and date of the correct eligible invoice.</li> </ul>
4	Notes on the accounts	<ul style="list-style-type: none"> <li>- The notes on the accounts for recording of assets shall be submitted in the <i>fixed assets account of the tangible assets/tangible assets in progress</i>, in RON.</li> <li>- They will contain the value and name of the asset</li> <li>- The notes on the accounts for the assets purchased in foreign currency shall contain the reference exchange rate used to record the assets in the accounts, the number and date of the invoice recorded, its value in foreign currency and in RON; all this information shall be marked.</li> <li>- The notes on the accounts shall be signed by the person who prepared them and endorsed by the Financial Manager.</li> </ul>
5	Photographs of the equipment presented in the settlement form	Photographs identifying the entire asset and the inventory number assigned to each asset shall be attached.
The documents shall be submitted in copy, except for explanatory notes and declarations on honour.		

#### B4.2.1 Supporting documents regarding intangible assets

No.	Document	Supporting documents shall consist at least of:
1	Declaration on honour of the legal representative of the undertaking regarding the purchase of intangible assets from third parties unrelated to the buyer	The document shall mention that intangible assets are purchased from third parties unrelated to the buyer, respectively the undertaking benefiting from State aid. IT shall be dated and signed by the person authorized to represent the undertaking.
2	Purchase agreements and/or orders to suppliers designated following the procurement process	<ul style="list-style-type: none"> <li>- Their content must include the name of the assets and their value.</li> <li>- Addenda to agreements/orders showing the name and value shall be submitted.</li> <li>- If several types of intangible assets are mentioned in the content of the agreements/orders, their name and value shall be submitted separately.</li> </ul>
3	Invoices related to eligible expenditure for which State aid funding is requested	<ul style="list-style-type: none"> <li>- Invoices shall be submitted in the order of registration in the settlement form.</li> <li>- Invoices must contain: <ul style="list-style-type: none"> <li>✓ number, date, supplier name, beneficiary name and</li> </ul> </li> </ul>

No.	Document	Supporting documents shall consist at least of:
		supplier signature, ✓ name of intangible asset, ✓ number of pieces, ✓ unit value, total value - If eligible and ineligible expenditure are included in the invoices, they must be shown separately, with a separate indication of the VAT related thereto.
4	Account statements	- Account statements must identify and mark the number, date, and amount of the eligible invoice. The documents must <b><u>certify that payments have been made by the undertaking benefiting from State aid to the successful supplier</u></b> in the asset selection process. - If the amount paid includes several invoices (eligible and ineligible/or only eligible), an Explanatory Note on the payment of invoices, assumed by the person authorized to legally represent the undertaking, shall be drawn up. The note shall contain a summary table stating separately the number and date of each invoice, the value of each invoice and the total payment thereof, correlated with the account statement. - If material errors occur in the payment documents, a declaration on honour of the person authorized to represent the undertaking shall be drawn up, certifying the value, number and date of the correct eligible invoice.
5	Notes on the accounts	- The notes on the accounts for recording of assets shall be submitted in the <i>fixed assets account of the tangible assets/tangible assets in progress</i> , in RON. - They will contain the value and name of the asset. - The notes on the accounts for the assets purchased in foreign currency shall contain the reference exchange rate used to record the assets in the accounts, the number and date of the invoice recorded, its value in foreign currency and in RON; all this information shall be marked. - The notes on the accounts shall be signed by the person who prepared them and endorsed by the Financial Manager.
The documents shall be submitted in copy, except for explanatory notes and declarations on honour.		

### **DEFINITION**

**Third parties unrelated to the buyer** - natural or legal persons who are not found in at least one of the following cases:

- (i) natural persons who are spouses or relatives up to the third degree, including those of the buyer's personnel or management;
- (ii) natural persons who are employees of the buyer;



- (iii) natural or legal persons acting as seller and have influence over the structure, votes or decisions of the governing bodies of the buyer;
- (iv) natural or legal persons acting as seller and over whom the buyer has influence over the structure, votes or decisions of its governing bodies.

## B5. General documents issued by the undertaking benefiting from State aid

No.	Document	Supporting documents shall consist at least of:
1	Declaration on honour regarding the achievement of eligible expenditure under the Financing Agreement (Annex no. 4 to this Guide)	<p>The declaration shall contain information on the amount of eligible expenditure<sup>4</sup> incurred by the undertaking by December 31<sup>st</sup> of the last year mentioned in the Financing Agreement/amended Financing Agreement/corrected Financing Agreement (as the case may be). The document shall state that for the eligible expenditure incurred under the investment project, this payment request is the last.</p> <p><b><u>Warning!</u></b> The undertaking can no longer request State aid after the submission of the last payment request, given that the unused amounts from the Financing Agreement/amended Financing Agreement/corrected Financing Agreement (as the case may be) are reversed.</p>
2	Declaration on honour regarding the assets for which the payment of State aid is requested (Annex no. 5 to this Guide)	<p>- The declaration on honour is dated and signed by the person authorized to legally represent the undertaking.</p> <p>- <b>Shall be submitted for each payment request, according to the template in Annex no. 5 to this Guide.</b></p>
3	Note on the fulfilment of the special mentions provided for in the Financing Agreement	<p>- The note shows the degree of fulfilment of the obligations set out in the Special mentions contained in the Financing Agreement.</p> <p>- <b>Shall be submitted only if the special mentions condition the payment of the State aid.</b></p> <p>- The note shall be signed by the person authorized to legally represent the undertaking, shall show the number and date.</p>
4	Fixed assets register and/or non-current assets in progress register, excerpt of eligible assets, in copy	<p>The fixed assets register and/or non-current assets in progress register – excerpt, only for eligible assets, shall be updated with each payment request submitted.</p> <p>The assets included in the current payment request shall be added to each payment request, as well as the assets for which State aid was paid in the previous payment request(s).</p> <p>Thus, on the date of the last payment request, the fixed assets register and/or non-current assets in progress register – excerpt, must contain all eligible assets for which payment was requested in all submitted payment requests, assets related to the investment project for which the undertaking has received Financing Agreement.</p> <p>Eligible assets: scrapped, disposed of, replaced, subleased shall be mentioned in the statement in Annex no. 5 to this Guide.</p>
5	Statement of eligible expenditure	<p style="text-align: center;"><b>Construction works</b></p> <p>The document must contain at least the following information:</p> <ul style="list-style-type: none"> <li>➤ name of the construction object(s) in the agreement</li> <li>➤ name of chapter from Chapter 4 – Expenditure for basic</li> </ul>

<sup>4</sup>The example in the warning in Chapter I (1) (b) shall be considered

No.	Document	Supporting documents shall consist at least of:
		<p>investment - Subchapter 4.1 – Constructions and installations from the Itemised estimate, as presented in Annex no. 14 to GD no. 907/2016</p> <ul style="list-style-type: none"> <li>➤ total value as per agreement</li> <li>➤ total amount as per addenda, where relevant</li> <li>➤ value of construction object(s) from the estimate as per agreement</li> <li>➤ eligible expenditure amount as per Progress reports</li> <li>➤ ineligible expenditure amount (as per Progress reports), where relevant</li> <li>➤ exchange rate used for entry in the accounts (in the case of agreements in foreign currency)</li> </ul> <p><b>Technical installations, machines and equipment/intangible assets</b></p> <p>The document must contain at least the following information:</p> <ul style="list-style-type: none"> <li>➤ name of the assets in the agreement/order</li> <li>➤ number of pieces</li> <li>➤ unit price</li> <li>➤ total value</li> <li>➤ eligible expenditure amount for each instalment</li> <li>➤ ineligible expense amount, where relevant</li> <li>➤ exchange rate used for entry in the accounts (in the case of agreements in foreign currency)</li> </ul> <p>It shall be signed by the person authorized to legally represent the undertaking, shows number and date.</p> <p>Shall be filled in for each Payment request of State aid if the assets are settled in several instalments (payment requests).</p>
6	Other relevant documents	Any other documents necessary to clarify specific issues related to the Payment request of State aid, as the case may be.

The documents shall be signed by the person authorized to represent the undertaking, except for the documents issued by other authorities which shall be submitted in copy.

**WARNING!**

All documents sent to the Ministry of Public Finance by the undertaking shall be submitted in the Romanian language.

In the case of documents submitted in a foreign language, the undertaking shall submit these documents accompanied by translations into Romanian, certified by certified translators. Certification of translations must be carried out on the translated pages.

**WARNING!**

If the agreement/order, respectively the invoice/account statement, contains several assets (both eligible and eligible and ineligible assets), Explanatory Notes assumed by the legal representative of the company certifying the delimitation of the eligible expenditure from the ineligible ones shall be submitted.

**WARNING!**

If the performance bond is constituted in the agreement and is highlighted separately in the invoice/account statement, it shall be considered ineligible expenditure until it is executed according to the contractual provisions<sup>5</sup>.

The undertaking may only claim the performance guarantee associated with eligible expenditure.

**WARNING!**

The Ministry of Finance has the right to request from the undertaking any other supporting documents in order to settle the Payment request of State aid.

**1.4 Assessment periods for the Payment Request and the supporting documents**

The Ministry of Finance shall verify the payment request of State aid within 60 working days from the date of its registration with the Ministry of Finance.

If there is a lack of documents or inconsistencies between the data and information submitted, the Ministry of Finance shall request additional documents and information by letter.

The undertaking shall submit the clarification documents to the Ministry of Finance within 30 working days from the date of receipt of the request.

If the undertaking does NOT acknowledge receipt of the submitted request or fails to comply with the term of 30 working days from the date of receipt of the request, the Ministry of Finance shall return the payment request of the State aid to the undertaking within 15 working days, in order to complete it.

**WARNING!**

In order to calculate the term of 15 working days, the following clarifications are required for the return of the payment request:

**1. If the company does NOT acknowledge receipt of the submitted request:**

When the request is returned to the Ministry of Finance by the post:

- shall contact the undertaking and resubmit the request to the same address/a new address communicated by the legal representative of the undertaking via email.

If the request is returned a second time, the entire documentation related to the payment request shall be returned to the address mentioned in the request, within 15 working days from the date of return of the post.

- if the undertaking cannot be contacted, the entire documentation related to the payment request shall be returned to the address mentioned in the request, within 15 working days from the date of return of the post.

**2. If the company does NOT comply with the term of 30 working days from the date of receipt of the request for submission of the clarification documents:**

When the reply to the request is not sent by the undertaking within 30 working days from the date on which the company signs the acknowledgement of receipt (A.R.), the entire

<sup>5</sup>the payment of State aid is made in the period 2025-2032

documentation shall be returned to the address mentioned in the payment request, within 15 working days as of the date falling 30 working days.

### **1.5 Request for Tax clearance certificates and on-the-spot verification of eligible investment assets**

After reviewing all documents, the Ministry of Finance shall send a letter to the undertaking by means of which:

- a. shall request the Tax clearance certificates for the component budgets of the consolidated general budget,

#### **WARNING!**

**The payment of the State aid is made only if the enterprise does not record outstanding debts to the component budgets of the consolidated general budget.** In this regard, the company shall submit:

- Tax clearance certificate for the state budget issued by the National Agency for Fiscal Administration.
- Tax clearance certificates for local budgets for the registered office and all places of business mentioned in the Confirmation of Company Details submitted together with the payment request.

The documents shall be submitted in original or certified copy.

- b. shall inform the undertaking of the period of carrying out the on-the-spot verification of the eligible assets (assets required in the current instalment and previous instalments, as the case may be)

**The verification takes place at the location of the investment and, as the case may be, at the registered office of the undertaking.**

**The undertaking is obliged to designate, by a letter sent via fax/email, the persons accompanying the representatives of the Ministry of Finance on the spot, as well as their contact details.**

**During the on-the-spot verification, the undertaking has the obligation to allow the access of the representatives of the Ministry of Finance, under the law, to the assets related to the initial investment and to all the documents, attesting the fulfilment of the conditions imposed by GD no. 300/2024.**

The undertaking is obliged to provide the representatives of the Ministry of Finance with the requested documents, as follows:

- Fixed assets register and/or non-current assets in progress register, excerpt of eligible assets, in copy;
- Any other supporting document that conditions the settlement of the Payment request of State aid.

#### **WARNING!**

Tangible and intangible assets subject to State aid settlement must be physically present at the location of the investment.

If the eligible assets (with inventory number) cannot be physically identified on the spot, in the location of the investment, they shall NOT be settled with State aid.

The expenditure related to the assets may be partially or fully realized by the undertaking, according to the concluded agreements/orders.

Following the on-the-spot verification, the representatives of the Ministry of Finance shall draw up **the Unilateral Finding Note**, in two copies, one of which shall be sent to the company.

## **2. Resolution of the Payment request of State aid and the term for payment of State aid**

### **2.1 Resolution of the Payment request of State Aid**

The request for payment shall be resolved when it is considered complete, namely when:

- it complies with the requirements in terms of compliance and the conditions under which the Financing Agreement/amended Financing Agreement/corrected Financing Agreement (as the case may be) was issued,
- the undertaking does not record outstanding debts to the component budgets of the consolidated general budget,
- on-the-spot verification of the existence of the assets related to the eligible expenses was carried out,
- the information in the Statement of the selection of asset suppliers included in the payment request (Annex no. 3 to this Guide) are correlated with the information in the Declaration on honour regarding the value of eligible assets for which the payment of State aid is requested upon application no. ...(Annex no. 6 to this Guide),
- the documents drawn up within the Ministry of Finance in order to make the payment are approved.

If the Ministry of Finance takes possession of data, information that determines the verification of incomplete/incorrect data and/or information, which was the basis for the conclusion of the Financing Agreement, the Ministry of Finance shall suspend the payment until the date of re-analysis of the new data/information.

If during the assessment period of the payment request, the Ministry of Finance takes possession of data and information that determine the need to correct the approved State aid, the payment process shall be suspended until a corrected Financing Agreement is issued.

#### **WARNING!**

**If the intensity approved under the corrected Funding Agreement is different from the initial/amended Funding Agreement, the following mechanism shall apply:**

a) The amount of State aid paid up to the date of issue of the corrected Financing Agreement shall be adjusted up to the limit approved herein.

Under these conditions, the amount of State aid shall be established as follows:

- 1) the eligible expenditure for which the payment(s) was/were made and the eligible expenditure recognized within the payment request under analysis (as the case may be) shall be summed up,
- 2) the intensity provided for in the corrected Funding Agreement shall apply,
- 3) the difference between the amount resulting from point 2) and the amount of State aid paid shall be calculated.

This mechanism shall also apply to payment requests submitted after the issuance of the corrected Funding Agreement, if payments have been made prior to this Agreement.

If the payment of the State aid was made before the issuance of the corrected Financing Agreement, the amount of the corrected State aid shall be reduced by the amount of the State aid paid in the previous instalment(s), and the difference resulting from the above calculation shall be paid in the current instalment(s) (as the case may be).

## 2.2 Time limit for paying out State aid

The actual transfer of the State aid is made by the Ministry of Finance to account 50.70 "Cash from subsidies and transfers", opened at the State Treasury unit whose jurisdiction the undertaking receiving State aid has its residence for tax purposes, within 15 working days from the date on which the payment request of State aid is considered complete for the purposes of the provisions of this scheme and the on-the-spot verification has been carried out.

### **WARNING!**

The undertakings have the obligation to verify the amount of State aid transferred by the Ministry of Finance to account 50.70 "Cash from subsidies and transfers". If an undue amount is found, undertakings have the obligation to immediately inform the Ministry of Finance in order to return it.

The refund of the amounts unduly collected shall be made in the budget expenditure accounts from which they were collected, if the amounts are refunded in the year in which they were collected, respectively in the account provided for in Article 8(1), of the Government Emergency Ordinance no. 37/2008 on the regulation of financial measures in the budgetary field, approved with amendments by Law 275/2008, with the subsequent amendments and supplements, if the amounts are refunded in the years following the year in which they were collected. For the undue amounts collected by the undertakings, the Ministry of Finance charges interest and related penalties, due from the date of collection until the date of restitution, according to Law 207/2015 on the Fiscal Procedure Code.

Date of registration \_\_\_\_\_  
(the date of registration from the undertaking's correspondence register shall be mentioned)  
Registration number \_\_\_\_\_  
(the number from the undertaking's correspondence register shall be mentioned)

**PAYMENT REQUEST OF STATE AID**

We, the undersigned, \_\_\_\_\_ (the name of the undertaking shall be taken from the Confirmation of Company Details issued by the Trade Register Office), having the identification details referred to in point I, legally represented by Mr./Mrs. \_\_\_\_\_ (the first and last name of the legal representative of the undertaking shall be taken from the identity document), acting in the capacity of \_\_\_\_\_ (director, shall be taken from the Confirmation of Company Details under the position "Authorized Persons", or authorised agent if another person is delegated to draw up the documentation provided by GD no.....), identified with personal identification number/tax identification number \_\_\_\_, I hereby request the payment of the state aid, in the amount of \_\_\_\_\_ (the value shall be taken from the settlement form), based on the Financing Agreement/amended Financing Agreement/corrected Financing Agreement (the valid title shall be kept) no. \_\_\_\_\_ dated \_\_\_\_\_ (the information shall be taken from the box on the upper right side of the document issued by the Ministry of Finance) and under the conditions of GD no. 300/2024, observing the intensity of \_\_\_\_\_ (shall be calculated by referencing the value of State aid to the value of the eligible expenditure provided for in the approved Financing Agreement), according to the Financing Agreement.

**I. Identification data of the undertaking:**

Name of the undertaking: \_\_\_\_\_  
(the name of the undertaking is taken from the Confirmation of Company Details issued by the Trade Register Office under the position "Identification information")

Date of registration of the undertaking: \_\_\_\_\_  
(shall be taken from the Confirmation of Company Details issued by the Trade Register Office under the position "Identification information")

Registration number with the Trade Register Office: \_\_\_\_\_  
(shall be taken from the Confirmation of Company Details issued by the Trade Register Office under the position "Identification information")

Tax Identification Number: \_\_\_\_\_  
(shall be taken from the Confirmation of Company Details issued by the Trade Register Office under the position "Identification information")

Address of registered office: \_\_\_\_\_  
(county, town, district, street, building, entrance, floor, apartment shall be taken from the Confirmation of Company Details issued by the Trade Register Office under the position "Identification information"),

Investment address (registered office or place of business): \_\_\_\_\_  
(county, town, district, street, building, entrance, floor, apartment shall be taken from the Confirmation of Company Details issued by the Trade Register Office from the position "Identification information" or "Secondary offices/places of business")

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_  
(the information shall be taken from the Confirmation of Company Details issued by the Trade Register Office under the position "Identification information")

Main object of activity (NACE code): \_\_\_\_\_  
(the information shall be taken from the Confirmation of Company Details issued by the Trade Register Office under the position "Main activity")

<sup>6</sup> Secondary object of activity for which funding is granted (NACE code): \_\_\_\_\_

<sup>6</sup> Shall be filled in if State aid was obtained for a secondary activity

*(the information shall be taken from the Confirmation of Company Details issued by the Trade Register Office under the position "Activities at the registered office" within the location of the investment)*

IBAN code: \_\_\_\_\_, opened with the Treasury \_\_\_\_\_

*(the information shall be taken from the notification from the National Agency for Fiscal Administration – Treasury and Public Accounting Activity in whose jurisdiction the enterprise has its residence for tax purposes).*

## DECLARATION ON HONOUR

I, the undersigned, \_\_\_\_\_ *(the first and last name of the legal representative of the undertaking shall be taken from the identity document)*, identified with the identity document series \_\_\_\_\_ no. \_\_\_\_\_, issued by \_\_\_\_\_ on \_\_\_\_\_, domiciled in \_\_\_\_\_, str. \_\_\_\_\_ no. \_\_\_\_\_, bldg. \_\_\_\_\_, entrance \_\_\_\_\_, ap. \_\_\_\_\_, district/county \_\_\_\_\_ *(the information shall be taken from the identity document of the legal representative)*, as legal representative of the undertaking \_\_\_\_\_ *(the name of the undertaking shall be taken from the Confirmation of Company Details issued by the Trade Register Office)*, declare on honour that all the information provided and recorded in this request is correct and complete and that all the copy documents accompanying the request conform to the originals.

I hereby declare on honour that the undertaking:

- is not subject to enforcement proceedings, insolvency, bankruptcy, judicial reorganization, dissolution, operational closure, liquidation or temporary suspension of work,
- is not subject to decisions for the recovery of State aid or, if such decisions were issued, they were carried out according to the legal provisions in force;
- has not benefited and will not benefit from regional State aid for eligible costs of the nature of wage costs under the same single investment project;

### **DEFINITION**

Single investment project means any initial investment related to the same or a similar activity started by the same beneficiary, at group level, within three years of the date of start of works on another aided investment in the same level 3 region of the Nomenclature of territorial units for statistics (NUTS 3), respectively county. Where such a single investment project is a large investment project, the total aid amount for the single investment project must not exceed the adjusted aid amount for large investment projects;

- has not relocated to the establishment where the initial investment for which the aid is requested is to take place within the last two years preceding the filing of the financing agreement application and, at the time of filing the application, gives a commitment that it will not do so for a period of up to two years after the completion of the initial investment for which the aid is requested;
- the acquisition of assets is carried out under market conditions, i.e. conditions of transparency and competitiveness
- the assets physically exist at the location of the investment.

### **WARNING!**

The data on the status of the company (dissolution, liquidation, insolvency) can be found under the position "Facts covered by Article 26 letter e) of Law 26/1990" of the Confirmation of Company Details issued by the Trade Register Office attached to the Tribunal in whose jurisdiction the economic operator has its registered office.

The other data on the eligibility of the Company shall be declared on honour by the legal representative, given that forgery in documents/statements is an offence provided for by Article 326 of the Criminal Code.

The Ministry of Finance reserves the right to request additional documents to support the legal representative's statements.



**III. Contact details of the persons<sup>7</sup> within the undertaking responsible for the implementation of the investment project**

No.	First name and last name	Financial/ technical/ procurement Department	Email	Phone

*I hereby declare on honour that the information contained in this request is accurate and complete under the sanction of applying Article 326 - "False statements" of Law 286/2009 on the Criminal Code, as subsequently amended and supplemented.*

Name:

*(the first and last name of the legal representative of the undertaking shall be taken from the identity document)*

Position: \_\_\_\_\_

*("Director" shall be taken from the Confirmation of Company Details under the position "Authorised persons", or "Authorised agent", if another person is delegated to draw up the documentation provided for by GD no. 300/2024, by attaching to file of the payment request a "Notarized Power of attorney", in original)*

Signature:

*(the request shall be signed by the legal representative)*

Signing date:

*(the signing date shall be the date on which the legal representative signs the request)*

**Note:**

The payment request of State aid is accompanied by the documents mentioned in the Payment Guide submitted on the website of the Ministry of Finance.

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<sup>7</sup>If the persons mentioned in the request are replaced, a notification regarding the new project team shall be sent

The organisation shall:

### SETTLEMENT FORM

Asset Classification Code	Activity 1. Development of constructions 2. Technical installations, machines, equipment 3. Intangible assets	Inventory number	Name of asset	Purchase Invoice							Payment				Foreign currency used	Exchange rate	Amount recorded in the accounts				Intensity according to Financing Agreement %	State aid requested -lei-	Remarks		
				Supplier	Invoice No.	Invoice Date	Amount RON / foreign currency				Account statement (no., date)	Total amount paid RON / foreign currency					Total foreign currency, net of VAT	Total RON, net of VAT:	of which eligible for which funding is requested						
							Total:		of which eligible			Total:		of which eligible					Foreign currency, net of VAT	RON, net of VAT:					
							Gross of VAT	Net of VAT	Gross of VAT	Net of VAT		Gross of VAT	Net of VAT	Gross of VAT										Net of VAT	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	

Amount of eligible expenses for which funding is requested, of which:	RON, net of VAT <b>(Col. 22)</b>
Constructions	
Technical installations, machines and equipment	
Intangible assets	
<b>TOTAL</b>	

Value of State aid, of which:	<b>-RON- (Col. 24)</b>
Constructions	
Technical installations, machines and equipment	
Intangible assets	
<b>TOTAL</b>	

*I hereby declare on honour that the information contained in this request is accurate and complete under the sanction of applying Article 326 - "False statements" of Law 286/2009 on the Criminal Code, as subsequently amended and supplemented.*

Name: \_\_\_\_\_  
(the first and last name of the legal representative of the undertaking shall be taken from the identity document)

Position: \_\_\_\_\_  
("Director" shall be taken from the Confirmation of Company Details under the position "Authorised persons", or "Authorised agent", if another person is delegated to draw up the documentation provided for by GD no. 300/2024, by attaching to file of the payment request a "Notarized Power of attorney", in original)

Signature: \_\_\_\_\_  
(the request shall be signed by the legal representative)

Signing date: \_\_\_\_\_  
(the signing date shall be the date on which the legal representative signs the request)

The settlement form includes **25 columns and the method of filling in takes into account the following:**

- **column 1** – *Active classification code* - shall be filled in with the classification code assigned to the asset classification into fixed assets or the estimated code in the case of assets registered in the category of Assets in progress according to the classification in the *Catalogue on the classification and normal operating terms of fixed assets (GD no. 2139/2004)*
- **column 2** – *Activity: Constructions/Installations/Intangible assets* – shall be filled in with the name corresponding to the type of expenditure in the Financing Agreement/amended Financing Agreement/corrected Financing Agreement, to which the eligible asset is classified
- **column 3** – *Inventory no.* - shall be filled in with inventory number, as mentioned in the inventory register of fixed assets/fixed assets in progress
- **column 4** – *Name of asset* - shall be filled in with the name, as found in the invoice and in the agreement or order
- **columns 5 - 9** – *Purchase invoice* – shall be filled in with the data from the invoices regarding the name of the supplier, no./invoice date, value gross/net of VAT
- **columns 10 - 11** – *Purchase invoice, of which eligible* - shall be filled in with the invoice data only for the value of the eligible asset, if there are several eligible and ineligible assets or the asset also has ineligible expenses/components (e.g. transport, installation, ineligible components - tool kit etc.). If less than the invoiced amount is paid, to be paid later, the amount actually paid shall be considered eligible
- **column 12** – *Account statement* - shall be filled in with the number and date of the bank account statement
- **columns 13 - 14** - *Paid value* – shall be filled in with the paid value of the invoice according to the bank account statement
- **columns 15 - 16** – *Amount paid, of which eligible* – shall be filled in with the amount paid only the eligible part of the total amount paid according to the bank account statement (which includes the eligible and ineligible amount)
- **column 17** – *Foreign currency used* - shall be filled in with the foreign currency name
- **column 18** – *Exchange rate* – shall be filled in only for invoices in foreign currency, the exchange rate used for recording in the accounting in RON
- **columns 19 - 20** – *Value recorded in the accounts* – shall be filled in with the value of the asset recorded in the accounts (net of VAT) in foreign currency (if the asset was purchased in foreign currency) and in RON, according to the notes on the accounts
- **columns 21 - 22** – *Value recorded in the accounts, of which eligible* - shall be filled in with the eligible value of the asset for which funding is requested  
If the amount paid is lower than the amount invoiced, and the difference is subsequently paid, the amount actually paid will be considered eligible, and the difference will then be claimed when it is paid  
If there are also ineligible expenses/components (e.g. transport, installation, ineligible components - tool kit etc.) in the asset value (recorded in the accounts) then the eligible value will exclude the values of these ineligible expenses/components
- **column 23** – *Intensity according to the Financing Agreement* - shall be filled in with the value obtained by reporting the amount of State aid to the amount of eligible expenditure provided for in the approved Financing Agreement/amended Financing Agreement/corrected Financing Agreement (as the case may be) (intensity approved according to the Financing Agreement/amended Financing Agreement/corrected Financing Agreement, as the case may be)
- **column 24** – *State aid requested* – shall be filled in with the amount of State aid requested for payment, respectively the one obtained by applying the intensity to the amount of eligible expenditure for which the payment of State aid is requested
- **column 25** – *Remarks* - shall be supplemented with additional information to clarify aspects of the documents/procedures carried out by the beneficiary company, where relevant. In the case of settlement of assets in several instalments, the number of instalments in which they were settled shall be stated

Company name:  
 Name of investment project: \_\_\_\_\_

**Statement of the selection of asset suppliers  
 contained in the Payment request of State aid no. ....**

- Declaration on honour regarding the procurement under market conditions.....
- Declaration on honour regarding the assets found in the procurement documentation for which the payment of state aid is requested to request no.....
- Declaration(s) on honour of the legal representative that the procurement of assets within the agreed group/ third party complies with the principles of procurement under market conditions.....
- Note on the internal procurement and selection of asset suppliers procedure.....

Position/code	Name of purchased asset	Method of awarding the agreement/order*	Invitations to tender/call for tender		Bids			Final document determining the selected supplier (no./date)	Selected supplier	Communication to the tenderers of the winning tender	Agreement/order (no./date)	Remarks
			No./Date	Company	No./Date	Company	Name of asset/					
1	2	3	4	5	6	7	8	9	10	11	12	13
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

I, the undersigned, \_\_\_\_\_ (the first and last name of the legal representative of the undertaking shall be taken from the identity document), identified with the identity document series no. \_\_\_\_\_, issued by \_\_\_\_\_ on \_\_\_\_\_, domiciled in \_\_\_\_\_, Street \_\_\_\_\_ no. \_\_\_\_\_, building \_\_\_\_\_, entrance \_\_\_\_\_, app. \_\_\_\_\_, district/county \_\_\_\_\_ (the information shall be taken from the identity document of the legal representative), as legal representative of the undertaking \_\_\_\_\_ (the name of the undertaking shall be taken from the Confirmation of Company Details issued by the Trade Register Office), hereby declare on honour, under the sanction of applying Article 326 - "False statements" of Law 286/2009 on the Criminal Code, as subsequently amended and supplemented, that all documents and information provided and recorded herein are accurate and complete.

**WARNING!**  
 All documents must exist at the registered office of the Company, in full and correct form.

Name: \_\_\_\_\_  
 (the first and last name of the legal representative of the undertaking shall be taken from the identity document)

Position: \_\_\_\_\_  
 ("Director" shall be taken from the Confirmation of Company Details under the position "Authorised persons", or "Authorised agent", if another person is delegated to draw up the documentation provided for by GD no. 300/2024, by attaching to file of the payment request a "Notarized Power of attorney", in original)

Signature: \_\_\_\_\_  
 (the request shall be signed by the legal representative)

Signing date: \_\_\_\_\_  
 (the signing date shall be the date on which the legal representative signs the request)

\* ex.: selection of bids, open tender etc.

Company name:

Name of investment project: \_\_\_\_\_

*Declaration on honour regarding the achievement of eligible expenditure under the Financing Agreement*

I, the undersigned....., identified with the identity document series ....., no. ...., issued by..... on....., residing in....., street ..... no..... bldg....., entrance....., app. ...., district/county ....., as legal representative of....., hereby declare on honour the following:

- the undertaking has achieved by..... (the date must not exceed December 31<sup>st</sup> of the last year provided for in the Financing Agreement/amended Financing Agreement /corrected Financing Agreement, as the case may be) eligible expenditure amounting to RON.....;

- this payment request is the last request for State aid according to the Financing Agreement/amended Financing Agreement /corrected Financing Agreement (as the case may be) no..., within the investment project..... (the name of the investment project shall be stated).

I hereby declare on honour, under the sanction of applying art. 326 - "False statements" of Law 286/2009 on the Criminal Code, as subsequently amended and supplemented, that all documents and information provided and recorded herein are accurate and complete.

Name:

*(the first and last name of the legal representative of the undertaking shall be taken from the identity document)*

Position: \_\_\_\_\_

*("Director" shall be taken from the Confirmation of Company Details under the position "Authorised persons", or "Authorised agent", if another person is delegated to draw up the documentation provided for by GD no. 300/2024, by attaching to file of the payment request a "Notarized Power of attorney ", in original)*

Signature:

*(the request shall be signed by the legal representative)*

Signing date:

*(the signing date shall be the date on which the legal representative signs the request)*

Company name:

Name of investment project: \_\_\_\_\_

**Declaration on honour regarding the assets for which the payment of State aid is requested in request no. ....**

I, the undersigned....., identified with the identity document series....., no....., issued by..... on....., residing in....., str. .... no..... bldg....., entrance....., app....., district/county....., as legal representative of....., hereby declare on honour that:

1. the assets for which the payment of State aid is requested in this payment request:

- are new
- are depreciable
- are operated exclusively by the beneficiary undertaking, at the location of the investment: .....
- are part of the technological flow related to the investment project, approved by the Ministry of Finance
- are used to achieve the objectives of the investment project, approved by the Ministry of Finance.

2. assets settled on previous requests:

- are not replaced, scrapped, disposed of, sublet
- are replaced, scrapped, disposed of, subleased:

- .....

*I hereby declare on honour, under the sanction of applying art. 326 - "False statements" of Law 286/2009 on the Criminal Code, as subsequently amended and supplemented, that all documents and information provided and recorded herein are accurate and complete.*

Name:

*(the first and last name of the legal representative of the undertaking shall be taken from the identity document)*

Position: \_\_\_\_\_

*("Director" shall be taken from the Confirmation of Company Details under the position "Authorised persons", or "Authorised agent", if another person is delegated to draw up the documentation provided for by GD no. 300/2024, by attaching to file of the payment request a "Notarized Power of attorney ", in original)*

Signature:

*(the request shall be signed by the legal representative)*

Signing date:

*(the signing date shall be the date on which the legal representative signs the request)*

Company name:

Name of investment project: \_\_\_\_\_

Declaration on honour regarding the assets found in the procurement documentation for which the payment of State aid is requested in request no.....

I, the undersigned....., identified with the identity document series....., no....., issued by..... on....., residing in....., str. .... no..... bldg....., entrance....., app....., district/county....., as legal representative of....., hereby declare on honour that the assets for which the payment of the State aid is requested in this payment request are found in the procurement documentation located at the Company's registered office as follows:

Position/ code <sup>8</sup>	Invitations to tender/call for tender			Bids			Agreement/order		
	Company	Name of asset	Quantity	Name of asset/	Quantity	Unit price/Amount	Name of asset/	Quantity	Unit price/Amount
	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	.....

*I hereby declare on honour, under the sanction of applying art. 326 - "False statements" of Law 286/2009 on the Criminal Code, as subsequently amended and supplemented, that all documents and information provided and recorded herein are accurate and complete.*

Name:

*(the first and last name of the legal representative of the undertaking shall be taken from the identity document)*

Position: \_\_\_\_\_

*("Director" shall be taken from the Confirmation of Company Details under the position "Authorised persons", or "Authorised agent", if another person is delegated to draw up the documentation provided for by GD no. 300/2024, by attaching to file of the payment request a "Notarized Power of attorney ", in original)*

Signature:

*(the request shall be signed by the legal representative)*

Signing date:

*(the signing date shall be the date on which the legal representative signs the request)*

<sup>8</sup> The "Statement of the selection of asset suppliers contained in the Payment request of State aid no....." shall be taken from Annex no. 3