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# Atlasul Economiei Sociale

- România 2011 -

# **The Atlas of Social Economy**

## **Romania 2011**

January 2012

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## Introduction

The concept of social economy just recently entered the public and academic debate although its constituent forms have a history more or less prolonged both in Romania and other countries in Europe.

The Atlas of Social Economy in Romania has been made in the research component of the Prometheus Project "*Promoting social economy in Romania through research, education and training at European standards*", developed by the Civil Society Development Foundation. Through the Atlas of Social Economy we aimed to bring together, for the first time and in a single document, the main economic data of social economy organizations in Romania.

## The Concept of Social Economy

The concept of social economy defines the variety of collective social purpose initiatives taking place at the boundaries of public and private business sectors. Despite the fact that the name could indicate it, the social goal of the economic activity does not refer exclusively to the provision of social services, but to the social finality of a variety of activities that aim to satisfy needs of individuals, of mutual or general interest.

The defining characteristics of social economy derive from the analysis of common features (operating mechanisms, principles and values) of organizational forms which it consists of\*. Summarizing these features and constitutive principles, we define the social economy as the plurality of organizations which have in common the following three features:

- They are private organizations with *explicit social mission* in the sense that they primarily follow the needs of members or of wider communities, rather than maximizing profits.
- They are *subject to total or partial nondistribution constraint of profits (surpluses)*, between members or administrators, and, if the distribution occurs, it is not proportional to the initial capital contribution but to the activities or transactions developed within the organization.
- They are organizations that *have democratic mechanisms* in terms of governance, management, defining or redefining common social needs.

## The main actors of Social Economy

The defining characteristics of social economy listed above, are found, more or less\*\*, in three forms of organization specific to the associative phenomenon, namely: *cooperatives, associations and foundations* and *mutual societies*. These are the main institutional components of the social economy, sometimes known as *organizations or enterprises of the social economy\*\*\**.

\* definitions of social economy, accepted at academic or political level were developed by the International Centre of Research and Information on the Public, Social and Cooperative Economy (CIRIEC) [www.ciriec.ulg.ac.be/](http://www.ciriec.ulg.ac.be/) or in the Social Economy Charter developed by the CEP-CMAF network, 2002.

\*\* social economy features as well as those of the social enterprise, described below, must be understood not as strict requirements for admission to the category of social economy organizations but rather as "ideal types" in Weberian sense, research tools through which different organizations are positioned on a continuum of social economy

\*\*\* Social economy enterprises should not be confused with social enterprises, as we shall see below, although sometimes these terms are used synonymously.

## Cooperatives

Cooperatives are associations of persons (individuals and/or legal bodies), autonomous and voluntary, which pursue common goals of economic, social and cultural nature, in domains as diversified as: agriculture, trade, crafts, housings, utilities and more recently, social services.

In Romania, cooperative societies are established and operating based on Law no. 1 of January 2005, with the most common forms being the handicrafts and consumers cooperatives. Another cooperation type, of interest in this report, consists of credit cooperatives that are autonomous associations of persons whose activity is conducted, in particular, by the principle of financial mutual aid between their members.

## Mutual societies

Like other entities of social economy, the mutual society is an autonomous association of people who come together voluntarily, mainly aimed at satisfying their common needs and not to maximize profit or return on capital invested. The main difference between mutual societies and cooperatives is that the first operates with its own funds, which are collective and indivisible, with no capital divided into distinct parts between members.

CIRIEC has defined a mutual society as an autonomous association of natural or legal persons united voluntarily to meet their main common needs in the insurance (life and non-life), providence, health and banking sectors, which conduct activities that are subject to competition. In Europe, mutual societies are mutual insurance forms that act in two main areas: the health area that covers risks such as sickness, disability or death and those that provide all types of risk insurance.

It should be noted that in Romania these types of societies are almost nonexistent, the only forms that resemble them are represented by "Casele de ajutor reciproc" (Houses of Mutual Aid), resembling the credit unions in Europe, having as main goal the provision of interest loans for personal needs; there are two types of such credit unions: the employees credit unions, respectively the pensioners credit unions.

## Associations and Foundations

Associations and Foundations, mainly known under the umbrella name of nongovernmental and non profit organizations, perform a very broad range of activities having as main functions: representation and promotion of the interests of their members (civic and professional associations), the redistribution of financial flows (grant-making foundations, humanitarian organizations and philanthropic ditto) and more recently the provision of services and goods through economic activities.

The defining characteristics of nongovernmental and nonprofit organizations, formulated in the international research project led by John Hopkins University (started in 1990), are widely accepted

by the scientific community in the domain; according to this definition, the non-profit sector includes voluntary organizations, formal, private and which do not distribute any profits to members, directors or any other group of "owners".

In Romania, associations and foundations – which are established and operating under the Ordinance No. 26 of 2000 - are organizations whose main purpose isn't patrimonial, but who can also perform economic activities directly or through the establishment of a subsidiary for profit entity.

Although formally, associations and foundations are all considered part of the social economy, a number of approaches emphasize that organizations explicitly and continuously developing production activities or services provision are much closer to the concept of social economy in comparison with those that have as main goal the representation or redistribution of financial flows. In this respect, the Atlas of Social Economy highlights nongovernmental organisations with economic activities both as component of the nongovernmental sector and also separately so as to clearly mark the economic orientation of the associative sector.

### **The concept of Social Enterprise**

The concept of "social enterprise" has a double meaning: on one hand it is a scientific concept that defines a number of new features of traditional "social economy enterprises", in particular cooperatives and associations; on the other hand, the social enterprise refers to a set of new organizational forms often translated into new legal entities of the social economy and which are often considered a distinct subset of it.

On the first option, *the social enterprise marks a series of new trends (operating mechanisms or organizational behaviors)* of the social economy, namely:

- The trend of associations to initiate entrepreneurial activities in providing services and explicit undertaking, by members and employees, of the risk of financial viability of these initiatives; the more pronounced orientation in recent years of NGOs from Romania to initiate financially self-supporting activities (direct sales of services or through public contracting) falls into the same trend;
- The trend of traditional cooperatives to expand their field of activity by providing social services and their orientation to a wider audience than the circle of mutual interest of members; the term social enterprise (*Impresa Sociale*) was first used in Italy, in the late 80s, exactly to mark the existence of social cooperatives and their evolution from traditional cooperatives.
- And not least, the trend of social economy enterprises to incorporate as many constituents ("stakeholders" such as employees, customers, members or volunteers) as possible in the democratic process of leading and managing the organizations.

In this context, the concept of social enterprise is an extension of the social economy, adding three new features to the three existing and above mentioned (explicit social mission, the democratic character and the total or partial nondistribution constraint), namely: the entrepreneurial

orientation of providing social services, targeting a larger segment of beneficiaries and increase the quality of the processes of democratic control. A Europe-wide accepted definition of social enterprise, which combines a set of social and economic indicators was developed by the EMES European Research Network <http://www.emes.net>.

Highlighting these new features of the "new social economy" has led to *new legal forms of organizations, often labelled as social enterprises* (even if not named so) and their recognition in European public policy frameworks as alternative suppliers of social services.

This process began with the enactment of social cooperative in the Italian Parliament in 1991, with the Italian social cooperative model being introduced also in the new legal frameworks in countries such as Portugal (1998): *Cooperativa de Solidariedade Social*, Spain (1999): *Cooperativa de Iniciativa Social*, France (2001): *Société Coopérative d'Intérêt Collectif* and most recently in Poland (2007). In countries such as Finland (2003) and Italy (2006), the term social enterprise means a legal category to which can "apply" any type of eligible organization, regardless of their legal status, as long as their activities follow a set of requirements regarding the field of activity, the principles of constitution and internal rules of operation.

A key area of social enterprises at European level consists of professional and social integration of vulnerable groups to avoid permanent exclusion from the labor market (Work Integration Social Enterprises or WISE); Social Enterprises in Finland or Social Cooperatives in Poland are exclusively aimed at labor market integration of such specific vulnerable groups.

One too has to mention the public debate on this new legal categories that subsumes the concept of social enterprise such as WISE and which are found in the proposed Framework Law on Social Economy initiated by the Ministry of Labour, namely: Social Cooperative (cooperative society of grade 1 whose activities include the provision of social integration of vulnerable groups of people) and Social Integration Enterprise (private legal person whose social and economic activities include activities aimed at socio-professional integration of persons belonging to vulnerable groups).

## **The Public Sector and The Market Economy**

*Social economy organizations are distinguished from the public domain*, being private legal person; even though they may benefit from public resources, especially in the case of associations and foundations, social economy enterprises are autonomous from public authorities in what regards the decision making process and management.

*Social economy enterprises also differ from market economy, capitalist enterprises*, the latter ultimately aiming to maximize profits which can be distributed to shareholders in proportion to their initial capital contribution. Social economy enterprises "work with capital but not in its favour".

Cooperatives are a special case in the social economy in the sense that on one hand, according to their status, cooperatives may distribute all or part of any profits in proportion to the capital contribution of cooperative members; on the other hand, the cooperatives' most revenues are

generated by selling cooperatives products and services on the market, at significant prices from the economic point of view. Although they have operating mechanisms specific to the market, the mechanisms of governance (democratic) and their mission (serving the common interest of members) are approaching them fundamentally to the social economy sector.

In contrast, associations and foundations are social economy actors which are mainly operating in a different logic from traditional market in the sense that they often have multiple sources of income generated outside the market mechanisms (private donations and public subsidies) and sales of products or services, occasional or permanent, are often provided free or at prices economically insignificant.

### **Social Economy, Social Enterprise and the Alternative Concepts**

*The tertiary sector* refers to all socio-economic activities disjunctive from those carried out in the realm of public authorities or the market economy and is often used as a synonym for the social economy.

*The nongovernmental sector* - which broadly refers to the large set of entities operating outside the sphere of state authority - is often associated with *the non-profit sector* whose main characteristic is the total nondistribution constraint; cooperatives are therefore excluded from the non-profit sector.

Unlike the non-profit approach, the concept of social economy focuses on the democratic nature of organizations and the *partial nondistribution constraint*, and thus representing a broader concept than that of the non-profit sector.

The concept of *civil society* refers to institutional or informal collective activities having as their main function the representation and promotion of members' interests. The social economy approach envisages only institutional entities (legal persons) and differentiate between the activities of representation and those concerning with the production of goods or services of mutual or general interest; in this context, the social economy could be thought as the economic sub-sector of the nongovernmental sector of the civil society.

*Social Entrepreneurship* and its corollaries: the social entrepreneur and social investment - often used synonymously with the social enterprise and less with social economy, especially in the scientific literature in the U.S. - is a vague concept that encompasses a very broad range of societal trends and initiatives of social nature such as: the adoption of business practices by the public or nonprofit management and not ultimately the individual initiatives of volunteer activism or those launched by famous philanthropists.

The definition of social enterprise developed by EMES Research Network and widely accepted in Europe, excludes from the social enterprises the companies engaged in social projects or the individual social initiatives, while recognizing though the important role which companies can play in supporting social enterprises and the importance of visionary leaders in the clotting of collective action.



## The Atlas of Social Economy in Romania

The Atlas of Social Economy in Romania gathers general and financial data of social economy organizations in Romania. The data contained in the Atlas refer to "active" organizations of social economy, which mean registered organizations (included either in the NGO Register of the Ministry of Justice or in the Trade Register for cooperatives) that submitted financial statements over the period of research: 2000-2009.

The main data used in this report (assets, incomes, closing balance for financial years or number of employees) were extracted and aggregated from the financial statements submitted to the Ministry of Finance and registered at the National Institute of Statistics (NIS). These data were provided by the National Statistical Training Centre (CNPS), from the NIS, partner of Civil Society Development Foundation in the Prometheus project.

### Social Economy in Romania – Main economic indicators

Main organisations of the social economy in Romania are: Associations and Foundations, Credit Unions (Case de ajutor reciproc, CAR) and Cooperatives.

The Atlas of Social Economy includes information on the following entities and sub-entities of the social economy: Associations and Foundations, Associations and Foundations which develop economic activities\*, Employees Credit Unions (CARS), Pensioners Credit Unions (*Case de ajutor reciproc ale pensionarilor, CARP*). The Atlas includes also three types of cooperatives, namely: Handicrafts Cooperatives (Cooperative mestesugaresti), Consumers Cooperatives (Cooperative de consum) and Credit Cooperatives (Cooperative de credit), that accounts for almost 95% of the total number of cooperative entities in Romania.

Social Economy in Romania includes an approximate number of 70,000 registered organisations, out of which 25,744 active organisations, included in the NIS statistics. Aggregated incomes of active organisations, in 2009, reached over 6 billions lei, equivalent to 1.5 billions euro. Over 170,000 employees were registered in the social economy organisations, which represent 4.6% of the total number of employees registered in the private sector.

The table below presents the number and main financial indicators of the active social economy organisations (SEO) at the end of 2009.

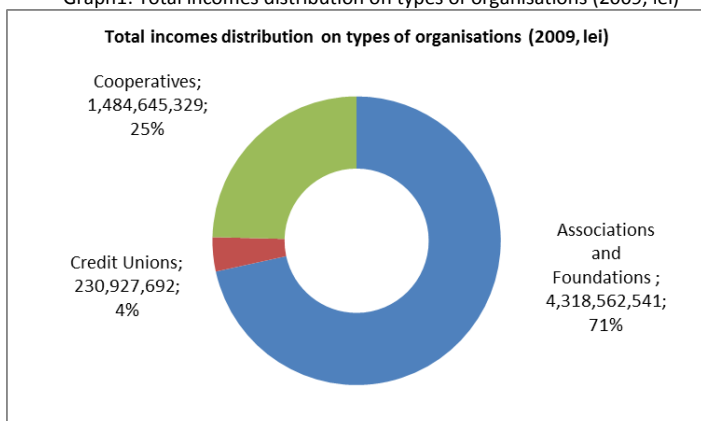
\* from the accounting point of view, nongovernmental organisations incomes result from nonpatrimonial activities, patrimonial activities (economic) and from activities with special destination; In the Atlas of Social Economy, we consider organisations that develop economic activities, the ones that have reported figures within "incomes from economic activities" category; data must be cautiously considered since the Fiscal Code classifies incomes as economic (for profit, patrimonial) or nonprofit, following debatable criteria. In scientific literature, economic activities of NGOs refer to direct sales of goods and services and contracts from public funds for services provision.

Table 1. Social Economy Organisations: Financial Indicators

2009	No. Active Organisations	Total Assets (Lei)	Total Incomes (Lei)	Total Surplus (Lei)	Total Employees
<b>Associations and Foundations</b>	<b>23,100</b>	<b>4,487,997,415</b>	<b>4,318,562,541</b>	<b>643,597,873</b>	<b>109,982</b>
NGO with economic activities	2,471	2,092,026,105	1,889,902,178	235,425,576	23,551
<b>Credit Unions (CAR)</b>	<b>897</b>	<b>1,077,861,865</b>	<b>230,927,692</b>	<b>67,574,847</b>	<b>18,999</b>
Employees CAR	704	570,490,474	116,289,083	36,940,866	16,275
Pensioners CAR	193	507,371,391	114,638,609	30,633,981	2,724
<b>Cooperatives</b>	<b>1747</b>	<b>829,840,531</b>	<b>1,484,645,329</b>	<b>53,901,682</b>	<b>43,361</b>
Handicrafts Coop	788	597,105,105	760,469,633	38,138,113	25,553
Consumers Coop	894	151,027,781	591,473,959	12,065,928	16,389
Credit Cooperatives/ Cooperative Banks	65	81,707,645	132,701,737	3,697,641	1,419
<b>Total</b>	<b>25,744</b>	<b>6,395,699,811</b>	<b>6,034,135,562</b>	<b>765,074,402</b>	<b>172,342</b>

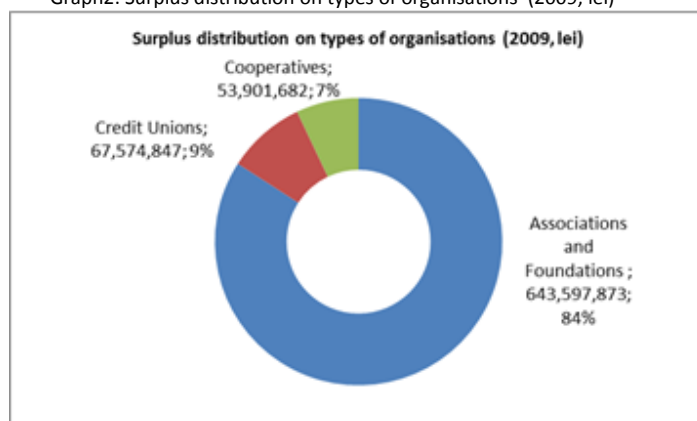
Source: NIS, 2009

Graph1: Total incomes distribution on types of organisations (2009, lei)



Source: NIS, 2009

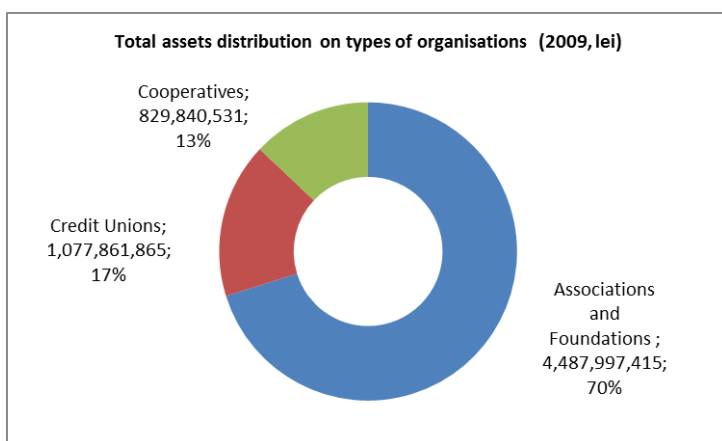
Graph2: Surplus distribution on types of organisations (2009, lei)



Source: NIS, 2009

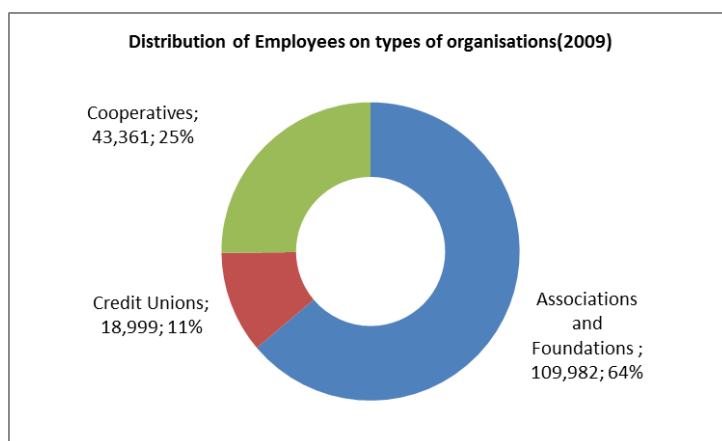
Among social economy organisations, the largest incomes are generated by Associations and Foundations (71% of total incomes), followed by Cooperatives (25% of the Total) and CAR (4%); with regard to surpluses generated at the end of 2009, the largest weight belongs to Associations and foundations (84% of the total surplus of the social economy organisations), followed by CAR (9%) and Cooperatives (7%).

Graph3: Total Assets distribution on types of organisations (2009, lei)



Source: NIS, 2009

Graph4: Distribution of Employees on type of organisations (2009)



Source: NIS, 2009

Associations and Foundations gather the largest volume of assets (70% of the total assets), followed by CAR (17%) and Cooperatives (13%). The largest number of employees is registered in Associations and Foundations (64% of the total number of employees), followed by cooperatives (25% of the total) and CAR (11%).

Associations and Foundations represent the most representative component of the social economy in Romania both in numerical terms (over 23,000 active organisations at the end of 2009) and in terms of incomes, tangible assets and number of employees. They generate more than two thirds of the total incomes and number of jobs within social economy in Romania.

### Fields of activity

Social economy in Romania is present in the majority of fields of activity of the national economy.

The table below presents the distribution of the social economy organisations on categories of activities in national economy (CAEN), the last column reflecting the type of organisation predominant for each CAEN category. The registration in a particular CAEN category has been indicated by the organisations' representatives when filing the financial statements for 2009.

Table 3. Social Economy Organisations: Fields of activity (CAEN categories)

CAEN categories	CAEN codes	No. of Organisations	%	Predominant type of organisation
A - Agriculture, forestry and fishing	0111 - 0322	778	3.0%	Associations
B – Mining industry	0510 - 0990	18	0.1%	
C – Manufacturing Industry	1011 - 3320	506	2.0%	Cooperatives
F – Constructions	4110 - 4399	60	0.2%	
G – Trade ...	4511 - 4799	1005	3.9%	Cooperatives
H - Transport and storage	4910 - 5320	15	0.1%	
I – Hotels and restaurants	5510 - 5630	38	0.1%	
J – Information and communication	5811 - 6399	149	0.6%	Associations
K – Financial intermediation and insurance	6411 - 6630	1113	4.3%	CAR and Credit Cooperatives
L – Real estate	6810 - 6832	142	0.5%	
M – Professional, scientific activities	6910 - 7500	201	0.8%	
N – Activities of administrative services	7711 - 8299	140	0.5%	
P – Education	8510 - 8560	1636	6.3%	Associations
Q - Health ...	8610 - 8899	2693	10.4%	Associations, Pensioners CAR
R – Arts, cultural and recreational activities	9001 - 9329	5640	21.8%	Associations
S – Other service activities	9411 - 9609	4485	17.3%	Associations
Lacking CAEN code or Other Associative Activities	0 / 9499	7174	27.7%	Associations

Source: NIS, 2011

The distribution of organisations based on CAEN code reflects a large diversity of social economy domains in Romania, the most representative from statistical point being: Arts, cultural and recreational activities (including sports and religious organisations), services, health, education and Financial intermediation activities. It must be noted that 45% of the organisations cannot be registered in a specific CAEN category, given that organisations' representatives have either indicated the "Other Services Activities" and "Other Associative Activities" categories, or they have omitted to fill in the field in the form.

The cooperative movement in Romania is significantly represented in Trade and Manufacturing industry. The table below presents the cooperatives distribution on classification categories of activities in national economy (CAEN):

Table 4: Cooperatives: Fields of activity (CAEN categories)

CAEN categories	CAEN codes	No. Organisations	% of the total
G - Trade ...	4511 - 4799	934	50.5%
C – Manufacturing industry	1011 - 3320	461	24.9%
S - Other service activities	9411 - 9609	169	9.1%
L – Real estate	6810 - 6832	91	4.9%
K – Financial intermediation and insurance	6411 - 6630	65	3.5%
F – Constructions	4110 - 4399	41	2.2%
M - Professional, scientific activities ...	6910 - 7500	29	1.6%
I – Hotels and restaurants	5510 - 5630	27	1.5%

Due to the relative large number of associations and foundations which registered the CAEN category "Other associative activities" or did not register any CAEN code, we proceeded to a reallocation procedure of these organisations by applying key words, specific to each sub-sector, in the name of "un-allocated" organisations or in the description of their mission, available in the NGO Register of the Justice Ministry.

Moreover, CAEN categories have been reorganized so that they will fit more adequate the fields of activities of associations and foundations; thus, for instance, out of the Arts, cultural and recreational activities we exported and reported separately the sports organisations and the cultural organisations. This activity has been achieved with the support of a group of students from the Faculty of Sociology and Social Assistance in the Bucharest University, partner with Civil Society Development Foundation in the Prometheus project.

Main fields of activity for Associations and Foundations in Romania, determined after the reclassification process, as well as the associated economic data are reflected in the table below:

Table 5. Main fields of activity for Associations and Foundations (AF) in Romania

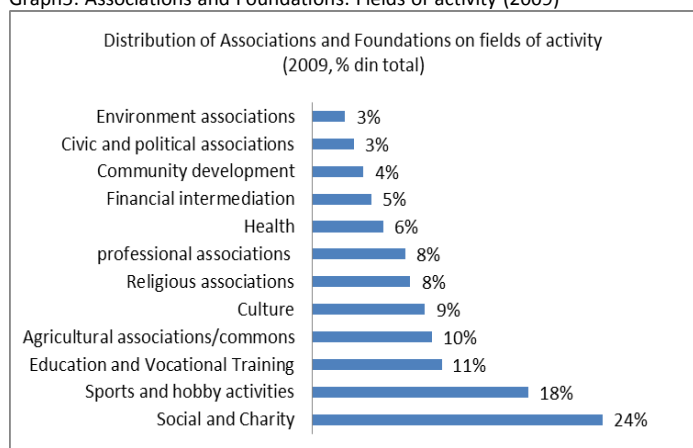
Fields of activity	2009 (total AF)	2009 (% of total AF)	2009 (Total incomes)	2009 (% of Total incomes)	2009 (Total economic incomes)	2009 (% of Total economic incomes)	2009 (Total Employees)	2009 (% of Total Employees)
<b>Social and Charity</b>	5,522	23.9%	1,112,972,238	25.8%	124,801,211	16%	18,221	16.6%
<b>Sports and hobby activities</b>	4,103	17.8%	592,930,500	13.7%	115,691,611	15%	25,804	23.5%

<b>Education, Research and Vocational Training</b>	2,456	10.6%	508,887,395	11.8%	48,832,300	6%	25,537	23.2%
<b>Agricultural Associations/Commons</b>	2,278	9.9%	581,088,727	13.5%	241,101,088	30%	8,155	7.4%
<b>Culture</b>	2,133	9.2%	188,505,951	4.4%	25,364,218	3%	3,522	3.2%
<b>Religious associations</b>	1,852	8.0%	928,843,727	21.5%	183,781,589	23%	17,122	15.6%
<b>Professional associations and trade unions</b>	1,760	7.6%	258,496,995	6.0%	39,109,443	5%	8,500	7.7%
<b>Health, Medical</b>	1,344	5.8%	205,775,201	4.8%	43,949,172	6%	3,150	2.9%
<b>Financial Intermediation</b>	1,113	4.8%	230,927,692	5.3%	6,997,605	1%	18999	17.3%
<b>Local and community development</b>	968	4.2%	211,406,932	4.9%	36,757,193	5%	1,894	1.7%
<b>Civic and political associations</b>	786	3.4%	125,707,649	2.9%	11,587,612	1%	2,655	2.4%
<b>Environment and animal protection associations</b>	617	2.7%	113,918,037	2.6%	7,199,954	1%	1,924	1.7%

Source: NIS, 2011

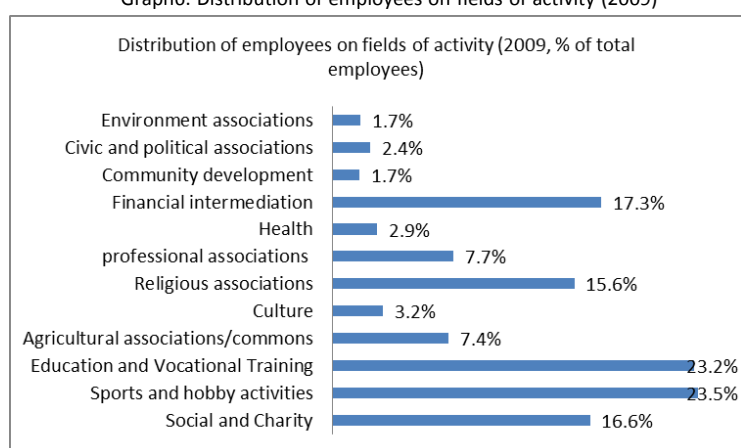
As number of organisations, the most representatives fields for Associations and Foundations are social, charity (5,522 organisations) and sports, recreational (4103 organisations), followed in equal weight by educational field (2,456 organizatii), Agricultural associations and commons (Obsti, Composesorate) (2,278), cultural organisations (2,133 organisations) and religious organisations (1,852 organisations). Credit unions are identified in the financial intermediation field (4.8% of the total number of associations and foundations) and in a very low number within health field.

Graph5: Associations and Foundations: Fields of activity (2009)



Source: FDSC, 2011

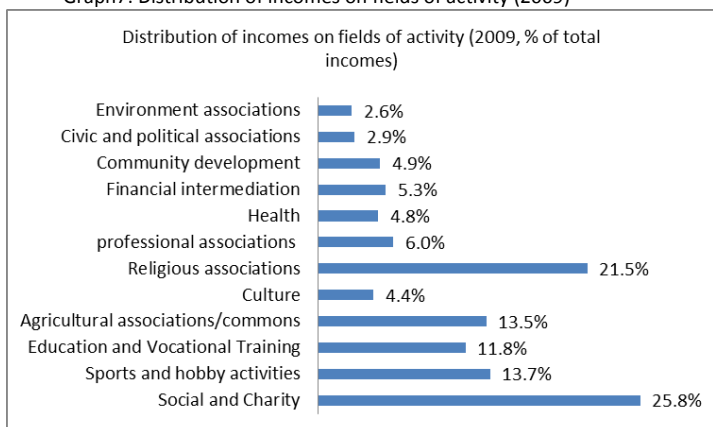
Graph6: Distribution of employees on fields of activity (2009)



Source: FDSC, 2011; INS 2011

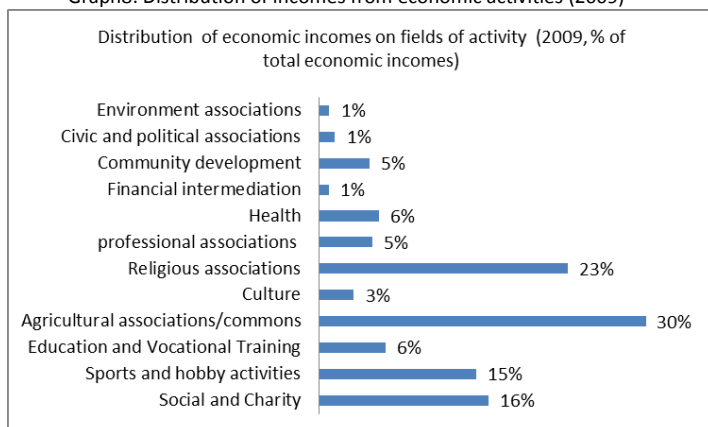
The distribution of employees on fields of activity reveals that sports organisations (25,804 employees, 23.5% of the total) and organisations in educational field (25,537 employees, 23.2%) are the largest employers among Associations and Foundations in Romania, followed relatively close by Credit Unions (17.3%), social/charity (16.6%) and religious organisations (15.6%).

Graph7: Distribution of incomes on fields of activity (2009)



Source: FDSC, 2011; NIS 2011

Graph8: Distribution of incomes from economic activities (2009)



Source: FDSC, 2011; NIS 2011

In 2009, the largest incomes were registered in social and charity field (25.8% of the total) and religious organisations (21.5%) whilst the fields which attracted the largest incomes from economic activities are represented by: agricultural associations and commons (30% of the total) and religious organisations (23%) followed by social/ charity (16%) and sports organisations (15%).

### Regional distribution of social economy organisations

The regional distribution of social economy organisations is reflected in the tables below:

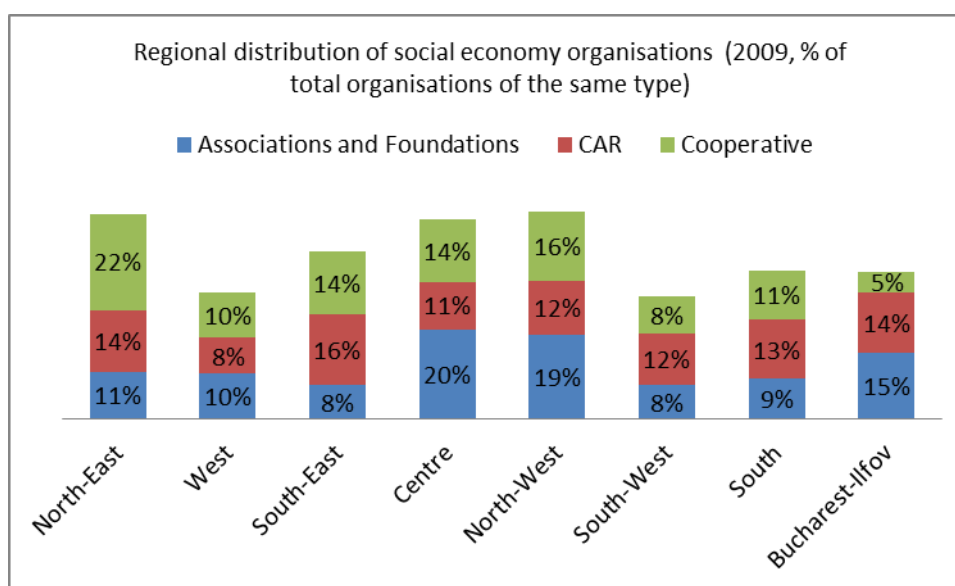
Table 6. Distribution of social economy organisations on development regions (2009)

Region	Social Economy Organisations	% of Total	Associations and Foundations (% of total)	Credit Unions (CAR) (% of total)	Cooperatives (% of total)
North-East	2996	11%	11%	14%	22%
West	2623	9%	10%	8%	10%
South-East	2173	8%	8%	16%	14%
Centre	5044	18%	20%	11%	14%
North-West	4773	17%	19%	12%	16%
South-West	2041	7%	8%	12%	8%
South	2407	9%	9%	13%	11%
Bucharest Ilfov	3687	13%	15%	14%	5%
Rural	4,891	19%	18%	7,4%	19,1%

Social economy organisations have a consistent presence in all development regions of Romania, the largest weights being registered in Centre (18% of total), North-West (17%) and Bucharest-Ilfov (13%) regions. Associations and Foundations have a larger weight in the regions with a higher level of development (Centre, B-Ilfov or North-West) whilst Credit Unions are better represented in the regions with a relative lower level of development (North-East and South-East). As regards

cooperatives, they are significantly represented both in regions with a relative higher level of development and the regions with low development index.

Graph 9: Distribution of social economy organisations on development regions (2009)



Source: NIS, 2009

Table 7. Social Economy Organisations: Regional distribution

2009	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop
North-East	2490	90	35	12	211	158
West	2370	51	22	5	69	106
South-East	1783	125	19	8	126	112
Centre	4702	74	22	7	91	148
North-West	4389	87	24	14	106	153
South-West	1790	79	27	4	64	77
South	2091	86	34	10	74	112
Bucharest Ilfov	3485	112	10	5	47	28
<b>North-East</b>	<b>23100</b>	<b>704</b>	<b>193</b>	<b>65</b>	<b>788</b>	<b>894</b>
<i>Rural</i>	4,158	52	14		5	683

Source: NIS, 2009

19% of the total number of social economy associations develop their activity in rural area, the most representatives being the commons and agricultural associations from the nongovernmental sector and consumer cooperatives, the latter one representing an organizational reality predominantly rural. Commons and agricultural associations generate more than 30% of total economic incomes registered by Associations and Foundations, thus being able to appreciate it as one of the most representative forms of social economy in Romania.

## Associations and Foundations

Associations and Foundations, recognised also under the umbrella name of nongovernmental or nonprofit organisations have registered an intensive evolution once Romania returned to a democratic political regime.

The table below presents the evolution of Associations and Foundations registered in the NGO Register of the Ministry of Justice, the **organizational rates of activity** determined as ratio between the number of active organisations (which filed financial statements in the respective reporting year) and the number of registered organisations and the **rates of economic activity** (ratio between organisations which develop economic activities and active organisations, the ones which filed financial statements). As mentioned above, organisations which develop economic activities are organisations which reported financial figures in the “incomes from economic activities” category from the financial statements.

Table 8. Evolution in number of Associations and Foundations in Romania

	2000	2005	2007	2008	2009
Associations and Foundations Registered (NGO Register)	32,160	49,038	56,832	60,261	64,197
Active Associations and Foundations (NIS)	10,730	16,937	19,819	20,945	23,100
Rate of activity	<b>33.4%</b>	<b>34.5%</b>	<b>34.9%</b>	<b>34.8%</b>	<b>36.0%</b>
Associations and Foundations with economic activity (NIS)	1,265	2,536	3,203	2,416	2,471
Rate of economic activity	<b>11.8%</b>	<b>15.0%</b>	<b>16.2%</b>	<b>11.5%</b>	<b>10.7%</b>

Source: NGO Register, Min. of Justice, NIS, 2011

Table 9: Annual rates of registration for Associations and Foundations: 1990-2010

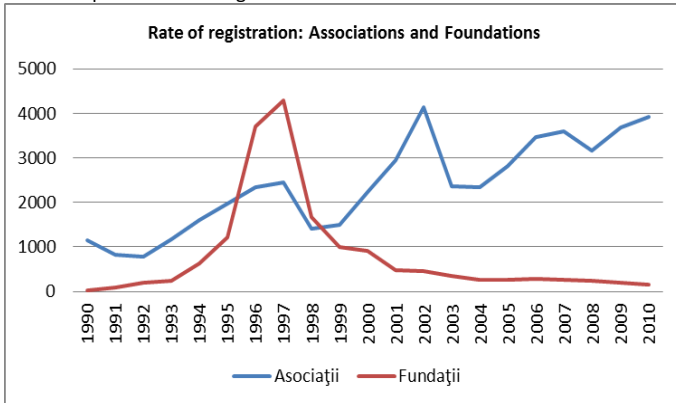
Year	Annual registrations Associations	Annual rate (Associations)/ % compared to previous year	Aggregated Registrations Associations	Annual registrations Foundations	Annual Rates (Foundations) % compared to previous year	Aggregated Registrations Foundations	% Associations of the Total
1990	1145			32			
1991	832	-27.3%	1,977	76	137.5%	108	94.8%
1992	788	-5.3%	2,765	191	151.3%	299	90.2%
1993	1170	48.5%	3,935	249	30.4%	548	87.8%
1994	1602	36.9%	5,537	628	152.2%	1176	82.5%
1995	1976	23.3%	7,513	1217	93.8%	2393	75.8%
1996	2336	18.2%	9,849	3713	205.1%	6106	61.7%
1997	2445	4.7%	12,294	4283	15.4%	10389	54.2%
1998	1416	-42.1%	13,710	1667	-61.1%	12056	53.2%
1999	1501	6.0%	15,211	997	-40.2%	13053	53.8%
2000	2237	49.0%	17,448	919	-7.8%	13972	55.5%
2001	2951	31.9%	20,399	486	-47.1%	14458	58.5%
2002	4131	40.0%	24,530	447	-8.0%	14905	62.2%
2003	2362	-42.8%	26,892	341	-23.7%	15246	63.8%
2004	2350	-0.5%	29,242	261	-23.5%	15507	65.3%
2005	2817	19.9%	32,059	260	-0.4%	15767	67.0%



<b>2006</b>	3475	23.4%	35,534	283	8.8%	16050	68.9%
<b>2007</b>	3607	3.8%	39,141	263	-7.1%	16313	70.6%
<b>2008</b>	3168	-12.2%	42,309	230	-12.5%	16543	71.9%
<b>2009</b>	3686	16.4%	45,995	196	-14.8%	16739	73.3%
<b>2010</b>	3919	6.3%	49,914	151	-23.0%	16890	74.7%

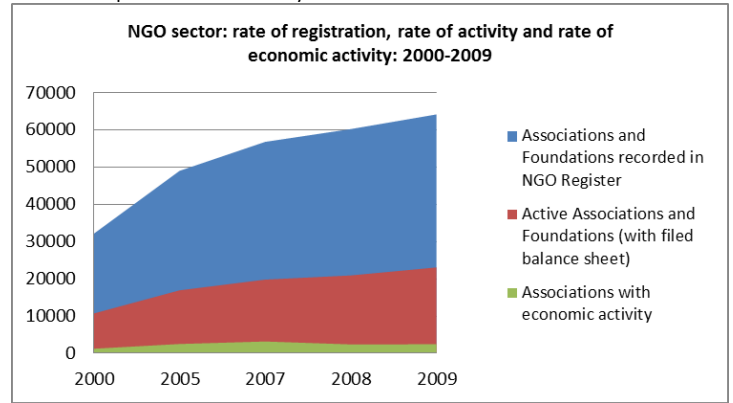
Source: NGO Register, Ministry of Justice

Graph 10. Rate of registration: Associations and Foundations



Source: NGO Register, 2011

Graph 11. Rate of activity: Associations and Foundations



Source: NIS, 2011

The graphs above show a constant upward trend of the number of registered organisations, determined primarily by the registration rate for associations, constantly positive over the whole period under analysis. Foundations, which represent approximately 25% of the total number of organisations in 2009, register a downward trend of the registration rate starting with 1997.

At the end of 2009, 64,197 organisations were registered in the NGO Register; out of these, 36% have filed in financial statements at the beginning of the next year; the evolution (constant) of the rate of activity (ratio between organisations who filed in financial statements and the registered organisations) reveals the fact that a little bit over one third of the organisations are used to filing the financial statements at the end of each fiscal year.

The number of organisations which develop economic activities presents a downward trend compared to the maximum number of organisations with economic activities registered in 2007 (3,203 organisations); however, incomes from economic activities, as we could see below, register increases in absolute terms within 2007-2009, which supports the idea of consolidation of a significant economic nucleus within the nongovernmental sector.

## Assets and Incomes

Tables below reveal the evolution of assets and incomes for associations and foundations over the period 2000-2009:

Table 10. Nongovernmental sector: Evolution of Fixed Assets and incomes

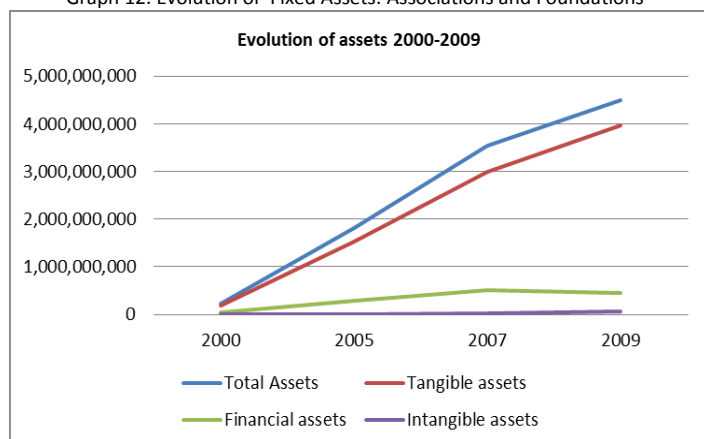
Associations and Foundations	2000	2005	2007	2009
Average Fixed Assets (Lei)	21,970	107,496	178,299	194,286
Total Fixed Assets (Lei), out of which:	235,740,501	1,820,658,693	3,533,699,798	4,487,997,415
% Tangible fixed assets	81.4%	83.9%	84.7%	88.4%
% Financial fixed assets	15.7%	15.5%	14.5%	10.1%

Source: NIS, 2000-2009

Associations and Foundations	2000	2005	2007	2009
Average Total Incomes	42,007	163,779	178,762	186,951
Total incomes, out of which:	450,731,187	2,773,925,700	3,542,875,827	4,318,562,541
Incomes from economic activities	37,132,758	458,729,896	715,650,856	791,627,520
% Incomes from economic activities	8.2%	16.5%	20.2%	18.3%
Total Expenditures, out of which:	408,051,260	2,102,299,222	3,132,625,189	3,954,462,618
% Expenditures from economic activities	8.8%	25.3%	24.0%	21.9%

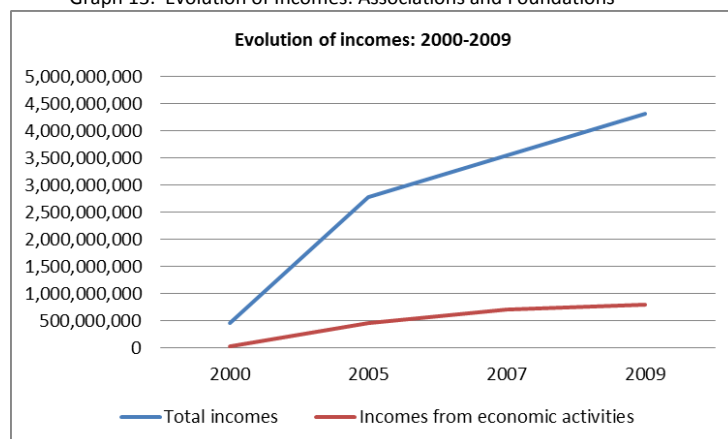
Source: NIS, 2000-2009

Graph 12. Evolution of Fixed Assets: Associations and Foundations



Source: NIS, 2009

Graph 13. Evolution of Incomes: Associations and Foundations



Source: NIS, 2009

Over the period 2000-2009, the rate of increase for fixed assets registers values higher than the rate of increase for incomes, which shows the focus of nonprofit management to increase the patrimony of their organisations.

Over the period 2000-2009, the average value of fixed assets for associations and foundations increased 8 times, whilst the average value of incomes increased by 3.5 times.

As part of the patrimony, alongside the current assets and deposits, fixed assets followed an upward trend, overpassing the equivalent in lei of a 1 billion euro at the end of 2009; however, compared to incomes, the total value of fixed assets for the nongovernmental sector remains relatively low, being approximatively equal to the incomes registered by the sector within one year (2009).

88% of the total fixed assets are tangible ones (land and constructions, equipment, machinery, transport equipment, etc.).

The distribution of organisations on intervals of assets and incomes reveals the concentration of relatively high incomes and assets (over 50 000 euro) on a segment of approximately 14%, respectively 6% of the total number of organisations, which means that only a relatively small number of organisations has reasonable incomes and fixed assets. More than two thirds of the total number of Associations and Foundations register incomes and fixed assets lower than 40000 lei, the equivalent of 10000 Euro.

Table 11: Distribution of Associations and Foundations on intervals of incomes and fixed assets (2000-2009)

	Incomes (% AF)				Total Fixed Assets (% AF)			
	2000	2005	2007	2009	2000	2005	2007	2009
<b>0 lei</b>	25.2%	29.3%	26.8%	25.0%	28.4%	51.7%	54.7%	58.4%
<b>1 - 40 000 lei</b>	62.8%	43.9%	42.7%	42.7%	66.0%	35.1%	31.9%	28.4%
<b>40 001 - 200 000 lei</b>	8.3%	16.0%	17.5%	18.4%	3.9%	7.7%	7.4%	6.9%
<b>Over 200 000 lei</b>	3.7%	10.8%	12.9%	13.8%	1.7%	5.5%	6.1%	6.3%

Source: NIS, 2000-2009

The table below reveals the evolution of main sources of incomes for associations and foundations over the period 2000-2007:

Table 12. Associations and Foundations: Sources of incomes

	2000	2000(%)	2005	2005(%)	2007	2007(%)
Memberships	58,974,259	13.1%	241,119,856	8.7%	409,558,358	11.6%
Donations	142,985,346	31.7%	925,631,537	33.4%	648,125,480	18.3%
Sponsorships	48,314,225	10.7%	231,713,733	8.4%	419,778,370	11.8%
Public funds	19,760,004	4.4%	139,848,059	5.0%	315,842,556	8.9%
External nonreimbursable funds	41,350,603	9.2%	289,806,745	10.4%	267,142,678	7.5%
Incomes from economic activities	37,132,758	8.2%	458,729,896	16.5%	715,650,856	20.2%
Financial incomes	32,349,467	7.2%	51,164,251	1.8%	82,691,707	2.3%
Other nonprofit incomes	69,864,525	15.5%	435,911,623	15.7%	684,085,822	19.3%

Source: NIS, 2000-2007

Even though incomes from nonpatrimonial activities are predominant, it is worth mentioning the constant upward trend for incomes from economic activities; thus, at the end of 2007, the contribution of economic activities to the total incomes was of 20% (715 million lei); another upward trend, slow but constant, can be noticed for the incomes from public funds, 9% of the total, respectively 315 million lei in 2007.

The table above reflects a defining characteristic of the social economy organisations in Romania that is the diversity of sources of financing collected primarily through mechanisms outside the market (donations), but also the increasingly strong orientation towards market mechanisms (direct sales of services or contracts from public sources) and financial self-supporting.

## Profit and Losses

The tables below reflect the evolution of the profit and losses ( surpluses and deficits) over the period 2000-2009:

Table 13. Associations and Foundations: Closing balance of the fiscal years 2000-2009

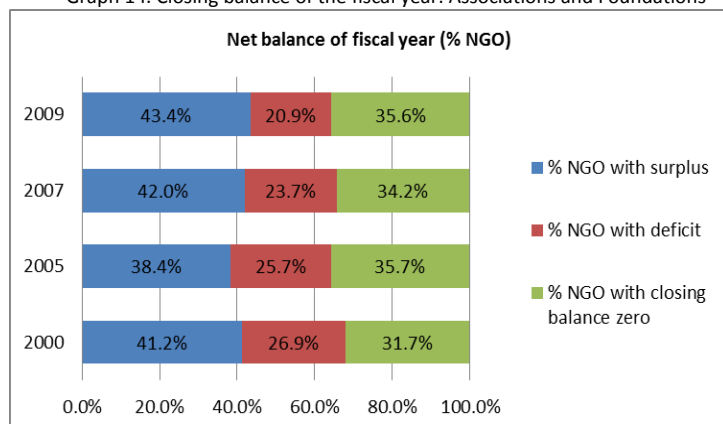
	2000	2005	2007	2009
Total surplus	65,926,233	182,923,268	627,760,524	643,597,873
Total deficit	23,246,466	157,439,680	216,718,995	279,403,473
% NGO with closing balance – surplus	41.20%	38.40%	42.00%	43.40%
Average surplus	14,926	28,133	75,470	64,231
% NGO with closing balance – deficit	31.70%	35.70%	34.20%	35.60%
Average deficit	6,835	26,040	32,002	33,945
% NGO with closing balance – Zero	26.90%	25.70%	23.70%	20.90%
% Difference between incomes and expenditures	10.5%	31.9%	13.1%	9.2%
<b>Total Surplus / Total expenditures (%)</b>	<b>16.2%</b>	<b>8.7%</b>	<b>20.0%</b>	<b>16.3%</b>

Source: NIS, 2011

Even though the difference between incomes and expenditures reported by nongovernmental organisations is steadily decreasing to 9% in 2009 down from 32% in 2005, the net surplus registered by the nongovernmental sector in Romania reached the aggregated value of 644 million lei for 2009; this surplus was generated by 43% of the total number of organisations, whilst a segment of 36% from the total reported deficits in aggregated value of 279 million lei. The aggregated values of surpluses and deficits are constantly increasing over the analysed period, the values for year 2009 being 9 times respectively 11 times higher than the ones reported for year 2000.

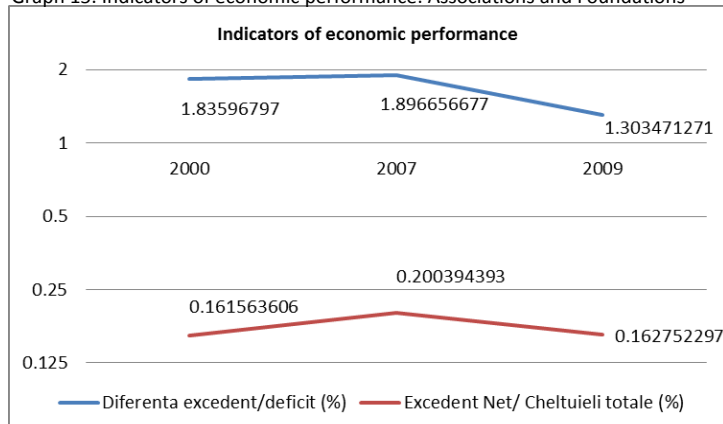
43.4 % of the total number of organisations concluded the fiscal year 2009 with surplus (in aggregated value of 643.6 million lei) whilst 35.6% of the total reported deficits in aggregated value of 279.4 million lei.

Graph 14. Closing balance of the fiscal year: Associations and Foundations



Source: NIS, 2009

Graph 15. Indicators of economic performance: Associations and Foundations



Source: NIS, 2009

Table 14. Distribution of Associations and Foundations on intervals of surplus/deficit: 2000-2009

Intervals of surplus (% of the total Associations and Foundations with surplus)				
	2000	2005	2007	2009
<b>1 - 40 000 RON</b>	94.5%	82.3%	81.4%	80.2%
<b>40 001 - 200 000 RON</b>	4.3%	12.4%	13.1%	14.3%
<b>over 200 000 RON</b>	1.2%	5.2%	5.5%	5.5%
Intervals of deficit (% of the total Associations and Foundations with deficit)				
<b>1 - 40 000 RON</b>	97.6%	91.5%	88.4%	85.3%
<b>40 001 - 200 000 RON</b>	1.8%	6.9%	9.6%	10.3%
<b>over 200 000 RON</b>	0.5%	1.5%	2.1%	4.4%

Source: NIS 2000-2009

The weight of organisations with closing surplus or deficit balances at the end of fiscal years register constant values over the period 2000-2009; the majority of organisations registered surpluses or deficits up to 40 000 lei; for 2009, a relatively small segment of 5.5% respectively 4.4 % reported significant surpluses, respectively deficits, above 200 000 lei.

The return on economic activity (determined as a ratio between the total surplus and total expenditures) represents an indicator to compare economic performances of social economy organisations even if it is forcibly used for nongovernmental organisations (since they have a mix of patrimonial and nonpatrimonial incomes); thus, the return on economic activity was 16.3% for 2009, placing the nongovernmental organisations in between the employees credit unions (46%) and cooperatives (with values below 8%).

## Human Resources

The table and graphs below reflect the evolution of number of employees and the work performance over the period 2000-2009:

Table 15. Associations and Foundations: Number of employees

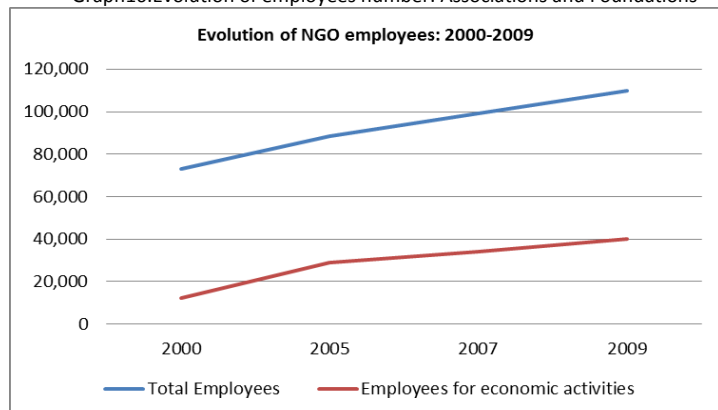
	2000	2005	2007	2009
<b>Total Employees</b>	<b>73,029</b>	<b>88,582</b>	<b>99,345</b>	<b>109,982</b>
Employees for non-profit activities	60,710	59,437	65,144	69,719
Employees for economic activities	12,319	29,145	34,201	40,263

Source: NIS, 2000-2009

The number of employees in nongovernmental sector in Romania registered constant increases over the years 2000-2009, so that at the end of 2009 there were registered approximately 110 thousands employees, with 50% increase compared to year 2000.

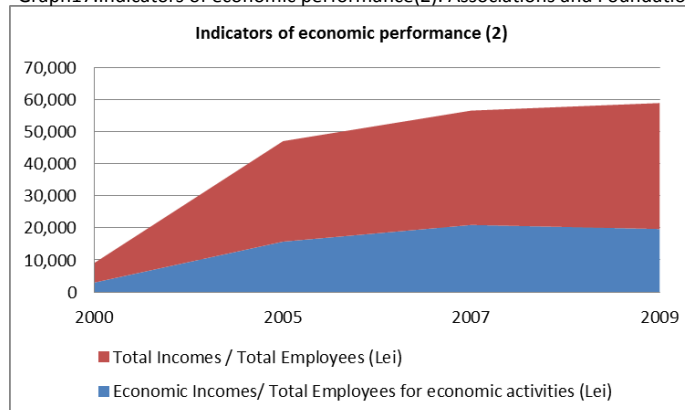
At the end of 2009, the number of employees in Associations and Foundations represented 2.2% of the total number of employees in Romania and 2.9% of the total number of employees in the private sector; the upward trend is increasingly strong in the case of employees allocated to economic activities, their number getting triple over the analysis period 2000-2009 and thus reaching 36% of the total number of employees in associations and foundations.

Graph16.Evolution of employees number: Associations and Foundations



Source: NIS, 2000-2009

Graph17.Indicators of economic performance(2): Associations and Foundations



Source: NIS, 2000-2009

As could be noticed in the table below, the typical organisation has up to 5 employees, whilst, even declining as weight, the organisations with no employees represent 70% of the total number of active organisations in România. Thus, in 2009, 90% of the total number of organisations had less than 5 employees or no employee, 4.6% had 6 to 10 employees, 2.7% had 11 to 20 employees and 2.6% had over 20 employees.

Table 16: Distribution of Associations and Foundations on intervals of employees

	2000	2005	2007	2009
Average number of employees/organisation	7	5	5	5
no employee	81.0%	68.3%	68.3%	70.7%
1-5 employees	12.5%	19.3%	19.7%	19.3%
6-10 employees	2.2%	5.3%	5.2%	4.6%
11-20 employees	1.5%	3.2%	3.3%	2.7%
over 20 employees	2.6%	3.8%	3.3%	2.6%

Source: NIS 2000-2009

The relative low number of employees whilst average incomes are increasing lead to relative high values for some work performance indicators; thus, as reflected in the tables below, average incomes per employee have constantly increased both for nonprofit and economic activities, whilst the weight of personnel expenditure register a tendency to stabilize around the value of 20% of the total expenditures. Considering exclusively the organisations which report both incomes and employees, in 2009, the typical situation is represented by the organisations with annual incomes per employees of around 40,000 lei.

Table 17: Associations and Foundations: Indicators of work performance: 2000-2009

	2000	2005	2007	2009
Personnel expenditures/ Total Expenditures (%)	15.2%	21.7%	20.4%	
Economic Incomes/ Total Employees for economic activities	3,014	15,740	20,925	19,661
Total incomes/ Total Employees (Lei)	6,172	31,315	35,662	39,266

Total Incomes/ Total Employees	2000	2005	2007	2009
0 - 10 000 RON	12.7%	11.0%	9.0%	7.4%
10 001 - 20 000 RON	2.7%	5.8%	5.0%	3.6%
20 001 - 40 000 RON	1.7%	6.3%	6.5%	5.8%
over 40 000 RON	1.7%	8.4%	11.0%	12.5%
Organisations with incomes and no employees	57.2%	40.2%	43.1%	47.2%
Organisations with no incomes	24.0%	28.3%	25.4%	23.6%

Source: NIS, 2000-2009

## Fields of activity

Main fields of activities for Associations and Foundations in Romania (resulting from the reclassification process\*), as well as key economic data are reflected in the table below:

Table 18. Associations and Foundations: Fields of activity

Fields of activity	2009 (total NGO*)	2009 (% of total NGO)	2009 (Total incomes)	2009 (% of Total incomes)	2009 (Total economic incomes)	2009 (% of Total economic incomes)	2009 (Total Employees)	2009 (% of Total Employees)
<b>Social and Charity</b>	5,522	23.9%	1,112,972,238	25.8%	124,801,211	16%	18,221	16.6%
<b>Sports and hobby activities</b>	4,103	17.8%	592,930,500	13.7%	115,691,611	15%	25,804	23.5%
<b>Education, Research and Vocational Training</b>	2,456	10.6%	508,887,395	11.8%	48,832,300	6%	25,537	23.2%
<b>Agricultural Associations/Commons</b>	2,278	9.9%	581,088,727	13.5%	241,101,088	30%	8,155	7.4%
<b>Culture</b>	2,133	9.2%	188,505,951	4.4%	25,364,218	3%	3,522	3.2%
<b>Religious associations</b>	1,852	8.0%	928,843,727	21.5%	183,781,589	23%	17,122	15.6%
<b>Professional associations and trade unions</b>	1,760	7.6%	258,496,995	6.0%	39,109,443	5%	8,500	7.7%
<b>Health, Medical</b>	1,344	5.8%	205,775,201	4.8%	43,949,172	6%	3,150	2.9%
<b>Financial intermediation</b>	968	4.2%	211,406,932	4.9%	36,757,193	5%	1,894	1.7%
<b>Local and community development</b>	786	3.4%	125,707,649	2.9%	11,587,612	1%	2,655	2.4%
<b>Civic and political associations</b>	617	2.7%	113,918,037	2.6%	7,199,954	1%	1,924	1.7%

Source: NIS, 2009 \*the total number of organisations is larger than the total number of active NGOs (23100) due to reallocation of organisations in multiple categories

\*Due to the relative large number of nongovernmental organisations which registered the CAEN code “other associative activities” (28% of the total number of organisations), we proceeded to a **reallocation of these organisations** by applying key words, specific to each sub-sector, in the name of “un-allocated” organisations or in the description of their mission, available in the NGO Register of the Justice Ministry. Moreover, CAEN categories have been reorganized so that they will fit more adequate the fields of activities of associations and foundations; thus, for instance, out of the Arts, cultural and recreational activities we exported and reported separately the sports organisations and the cultural organisations. This activity has been achieved with the support of a group of students from the Faculty of Sociology and Social Assistance in the Bucharest University, partner with Civil Society Development Foundation in the Prometheus project.

As number of organisations, the most representative fields of activity for Associations and Foundations are social / charity organisations (5,522 organisations) and sports, recreational (4,103 organisations), followed in equal weight by educational field (2,456 organizatii), agricultural associations and commons (2,278), cultural organisations (2,133 organisations) and religious organisations (1,852 organisations). Credit unions are identified in the financial intermediation field (1,113 organisations, 4.8% of the total number of associations and foundations) and they will be analysed in a different section.

The distribution of employees on fields of activity reveals that sports organisations and organisations in educational field are the largest employers among Associations and Foundations in Romania, with 25,804 employees and respectively 25,537 employees, followed relatively close by organisations in social/charity (18,221 employees) and religious organisations (17,122 employees).

In 2009, the largest incomes were registered in social and charity field (1.1 billion lei), religious organisations (929 million lei) and sports organisations (593 million lei), whilst the fields which attracted the largest incomes from economic activities are represented by: commons and agricultural associations (241 million lei) and religious organisations (184 million lei) followed by social/ charity (125 million lei) and sports organisations (116 million lei).

The table below reflects the regional distribution on main fields of activity for associations and foundations in Romania:

Table 19. Associations and Foundations: Regional distribution on fields of activity

	Social and Charity		Sports and hobby		Educations and Vocational Training		Agricultural Associations /Commons		Culture		Religious organisations	
<b>North-East</b>	779	<b>14.1%</b>	414	10.1%	320	13.0%	186	8.2%	205	9.6%	224	12.1%
<b>West</b>	570	10.3%	459	11.2%	240	9.8%	271	11.9%	189	8.9%	262	<b>14.1%</b>
<b>South-East</b>	294	5.3%	376	9.2%	181	7.4%	339	<b>14.9%</b>	103	4.8%	122	6.6%
<b>Centre</b>	990	<b>17.9%</b>	820	<b>20.0%</b>	444	<b>18.1%</b>	612	<b>26.9%</b>	490	<b>23.0%</b>	339	<b>18.3%</b>
<b>North-West</b>	1,139	<b>20.6%</b>	712	<b>17.4%</b>	411	<b>16.7%</b>	363	<b>15.9%</b>	446	<b>20.9%</b>	411	<b>22.2%</b>
<b>South-West</b>	507	9.2%	322	7.8%	184	7.5%	245	10.8%	113	5.3%	116	6.3%
<b>South</b>	593	10.7%	451	11.0%	164	6.7%	229	10.1%	150	7.0%	167	9.0%
<b>Bucharest-Ilfov</b>	650	11.8%	549	<b>13.4%</b>	512	<b>20.8%</b>	33	1.4%	437	<b>20.5%</b>	211	11.4%
<b>% Rural</b>	14.3%		10.5%		6.1%		71.7%		13.1%		14.6%	

Source: NIS, 2009

Centre, North-West and Bucharest-Ilfov regions present relatively high rates of associative activity. North-East has a good representation of social/charity associations, whilst South-East registers a significant presence of agricultural associations/commons. It worth being mentioned also the relatively low representation in rural area of organisations in Education and vocational training (6.1% of the total number of organisations).



## Agricultural associations and the Commons

Agricultural associations and the commons are the main component of the social economy in rural areas; they have seen a remarkable evolution over the past 10 years, increasing the number of organizations over 10 times from 198 active organizations in 2000 to 2278 organisations in 2009. In 2009, the agricultural associations and the commons represented 10% of all social economy organizations in Romania. The geographical distribution indicate that the commons presents high percentages in Centre and North-West regions, while agricultural associations have a significant presence in South-East.

The Key Economic Indicators of Agricultural Associations and Brotherhoods are presented in the table below:

Agricultural associations and commons	2000	2005	2007	2009
No. of organisations	198	1,193	1,619	2,278
Total incomes (Lei)	21,101,023	181,377,965	331,866,666	581,088,727
Economic incomes (Lei)	661,824	128,458,873	201,631,125	241,101,088
Fixed assets (Lei)	13,150,328	129,344,350	850,536,147	1,229,848,167
Total Personal	9,743	21,777	8,318	8,155

Commons and agricultural associations generate more than 30% of the total economic income of Associations and Foundations in Romania, incomes generated by patrimonial activities reaching 241 million lei in 2009, up by 88% against the value of 2005, also, Agricultural Associations and commons are among the most profitable forms of organization of social economy, in 2009, 55% of organizations reporting financial surpluses, above the average value of Associations and Foundations.

Along with income, fixed assets reported by agricultural associations and commons show the highest values in the Associations and Foundations sector in Romania, amounting to EUR 1.23 billion lei in 2009, representing 27% of the total fixed of the associations and foundations. In contrast with these remarkable economic results, agricultural associations and commons show a decreasing trend of staff employed, with the number of employees reaching 8155 employees in 2009, down by 63% from the peak year 2005. In 2009, the number of employees in agricultural associations and commons represented only 5% of total employees in social economy organizations in Romania.

## Associations and Foundations which develop economic activities

The tables below present the main financial indicators concerning nongovernmental organisations that perform economic activities (organizations that reported data in the "income from economic activities" field of in the balance sheet):

Table 20. Associations and Foundations with economic activity

	2000	2005	2007	2008	2009
Active Associations and Foundations (AF) (INS)	10,730	16,937	19,819	20,945	23,100
AF with economic activity (INS)	1,265	2,536	3,203	2,416	2,471
Rate of economic activity	11.8%	15.0%	16.2%	11.5%	10.7%

Sursa: INS, 2000 - 2009

The number of organizations carrying out economic activities shows a downward trend compared to the maximum of organizations with economic activity reached in 2007 (3,203 organizations); however, income from economic activities, as we shall see below, is increasing in absolute terms between 2007 -2009, which indicates a significant strengthening of the economic core of the non-governmental sector.

As it can be seen from the table below, areas of activity with significant economic income in total income are represented by agricultural associations / commons (30% economic income from total income), religious associations (23%), social / charity (16%) and sports / recreation (15%); Lowest economic income are generated in the civic / political (1%) and environment (1%).

Table 21. Associations and Foundations with economic activity: Main fields of activity

2009	Economic NGOs	% of total NGOs	2009 (Economic incomes)	2009 (% of Total incomes)
Agricultural Associations and commons	808	32.7%	241,101,088	30%
Social/ Charity	397	16.1%	124,801,211	16%
Education, Research and Vocational Training	278	11.3%	48,832,300	6%
Sports and hobby activities	268	10.8%	115,691,611	15%
Culture	199	8.1%	25,364,218	3%
Religious associations	189	7.6%	183,781,589	23%
Professional associations and trade unions	157	6.4%	39,109,443	5%
Health, Medical	113	4.6%	43,949,172	6%
Local and community development	91	3.7%	36,757,193	5%
Civic and political associations	75	3.0%	11,587,612	1%
Environment and animal protection associations	43	1.7%	7,199,954	1%

Source: NIS, 2009

The main financial indicators of organizations involved in lucrative activities and their evolution in the period 2000-2009 can be seen in the table below:

Table 22. Associations and Foundations with economic activity: Financial Indicators

	Net balance at the end of the year				Balance of economic activities			
	2000	2005	2007	2009	2000	2005	2007	2009
Total Fixed Assets (thou lei)	81,450	850,863	1,504,308	2,092,026				
Average Fixed Assets (thou lei)	64	335	469	847				
Total incomes (thou lei)	148,513	1,096,238	1,737,601	1,889,902	37,133	458,729	715,651	791,627
Average total incomes (thou lei)	117	432	542	765	29	181	223	320
Total expenditures (thou lei)	133,807	1,003,044	1,524,830	1,750,127	32,858	423,535	604,431	707,649
% different between incomes and expenditures	9.9%	8.5%	12.2%	7.4%	11.5%	7.7%	15.5%	10.6%
Total net surplus (thou lei)	23,033	167,093	301,565	235,425	6,866	72,673	152,831	138,543
% NGO with net surplus	58.97%	57.53%	59.57%	59.85%	62.0%	61.0%	61.9%	56.9%
Average net surplus (thou lei)	31	114	158	159	9	47	77	98
Difference net surplus/deficit	177%	126%	240%	146%	165%	94%	267%	154%
Net Surplus/ Total expenditure (%)	<b>17.2%</b>	<b>16.7%</b>	<b>19.8%</b>	<b>13.5%</b>	<b>20.9%</b>	<b>17.2%</b>	<b>25.3%</b>	<b>19.6%</b>
Total Employees	19224	41433	41655	23551	1838	17992	24414	8330
Total Incomes / Total Employees (Lei)	<b>7,725</b>	<b>26,458</b>	<b>41,714</b>	<b>80,247</b>	<b>20,203</b>	<b>25,496</b>	<b>29,313</b>	<b>95,033</b>

Although representing only 11% of the non-governmental organizations, income and fixed assets of associations and foundations with economic activities account for 44% and respectively 47% of all income and fixed assets of the non-governmental sector. Revenues generated solely by economic activity (direct sales or public contracting) have seen a steady upward trend, reaching a value of 792 million lei at the end of 2009, which means a contribution of 18.5% of economic activities in total income of the non-governmental sector.

### Credit Unions

There are two types of credit unions, namely: the employees credit unions (Casele de ajutor reciproc ale salariatilor, CARS) and the pensioners credit unions (Casele de ajutor reciproc ale pensionarilor, CARP) which aim to support and mutually assist their members by providing loans with interest and activities related to social, cultural, tourism and other types. Credit cooperatives, even they are part of the cooperative movement, have similar functions with unions, and therefore they will be presented in this section.

The National Bank of Romania (NBR) Register records at February 28, 2011, in the "credit unions" chapter, 2983 active units, while in the NIS databases, the number of organizations that have submitted the 2009 balance sheet was 897. Considering these data, the activity rate of Credit Unions, calculated as the ratio between the number of active organizations (the balance sheet filed in that year of reporting) and organisations recorded in the NBR Register is about 30%, almost similar to that registered in the case of associations and foundations.

It should be noted that, in fact, the number of active organizations is closer to the figure indicated by NBR given that a significant number of credit unions submit their financial statements directly to the federations of credit unions, such as UNCARS Federation, without sending it to the Ministry of Finance as well and therefore they are not included in NIS database.

The tables below present the number of active credit unions (with balance sheet submitted) and their regional distribution:

Table 23: Evolution of credit unions number: 2000-2009

	2000	2005	2007	2008	2009
<b>Employees Credit Unions (CARS)</b>	247	571	657	656	704
<b>Pensioners Credit Unions (CARP)</b>	133	170	186	178	193

Source: NIS, 2000-2009

Table 24: Geographical distribution of Credit Unions (2009)

2009				
Development Region	CARS	CARS(%)	CARP	CARP(%)
<b>NORTH – EAST</b>	90	12.8%	35	18.1%
<b>SOUTH – EAST</b>	51	7.2%	22	11.4%
<b>SOUTH – Muntenia</b>	125	17.8%	19	9.8%
<b>SOUTH - WEST Oltenia</b>	74	10.5%	22	11.4%
<b>WEST</b>	87	12.4%	24	12.4%
<b>NORTH – WEST</b>	79	11.2%	27	14.0%
<b>CENTRE</b>	86	12.2%	34	17.6%
<b>BUCHAREST</b>	112	15.9%	10	5.2%
<b>Rural</b>	52	7.4%	14	7.3%

Source: NIS,2009

A significant number of employees credit unions (CARS), generally connected to an economic unit, are affiliated to the National Union of Employees' Credit Unions in Romania (UNCARSR); in recent years, it has been registered a steady decline both in membership and UNCARSR composition of credit unions, which can be explained by the existence of a policy of concentration of capital through mergers of small-sized credit unions.

NIS database that includes credit unions which filed balance sheets during 2000-2009 shows a slight but steady increase for both for employees and pensioners credit unions.

Territorial distribution of these organizations indicate a presence rather uniform except that compared to the reported number of employees, the employees credit unions record higher rates in regions with lower level of development index (North-East, South or South-West).

The table below reveals that most credit unions register themselves in the CAEN section of "Financial intermediation and insurance" (97% of total organizations):

Table 25: Distribution of Credit Unions on CAEN categories (2009)

CAEN Categories	Coduri CAEN	2009
K – Financial intermediation and insurance	6411 - 6630	870
P – Education	8510 - 8560	4
Q - Health ...	8610 - 8899	12
S – Other service activities	9411 - 9609	2
Lacking CAEN code or Other Associative Activities	0 / 9499	9
<b>TOTAL</b>		<b>897</b>

Source: NIS, 2009

## Assets and Incomes

The tables and graphs below reflect the evolution of fixed assets and incomes registered by credit unions, both of employees (CARS) and pensioners (CARP), over the period 2005-2009:

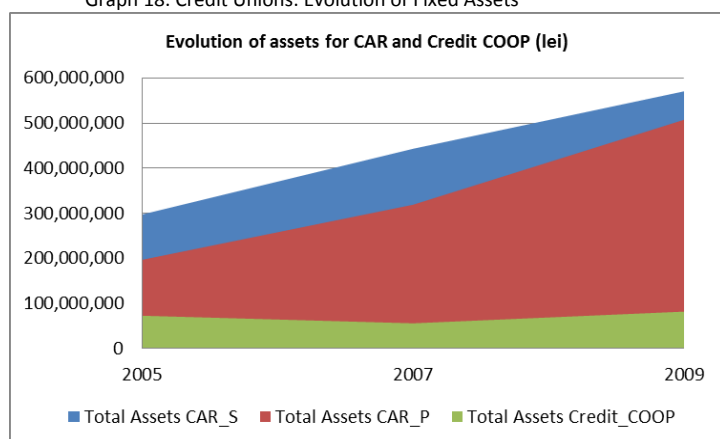
Table 26: Credit Unions: Fixed Assets and Incomes: 2005-2009

Employees Credit Unions (CARS)	2005	2007	2009
Total Fixed Assets CARS	297,128,647	442,988,299	570,490,474
Average Fixed Assets CARS	520,365	674,259	810,356
Pensioners Credit Unions (CARP)	2005	2007	2009
Total Fixed Assets CARP	196,560,006	318,803,889	507,371,391
Average Fixed Assets CARP	1,156,235	1,713,999	2,628,867

Employees Credit Unions (CARS)	2005	2007	2009
Average total incomes	99,544	111,623	165,183
Total incomes, out of which:	56,839,676	73,336,358	116,289,083
Incomes from economic activities	231,422	371,004	274,706
% Incomes from economic activities	0.4%	0.5%	0.2%
Total expenditures	34,862,784	48,189,264	79,843,454
Pensioners Credit Unions (CARP)	2005	2007	2009
Average total incomes	368,950	462,240	593,982
Total incomes, out of which:	62,721,425	85,976,605	114,638,609
Incomes from economic activities	3,566,141	4,344,429	6,722,899
% Incomes from economic activities	5.7%	5.1%	5.9%
Total expenditures	48,414,716	71,198,128	85,026,900

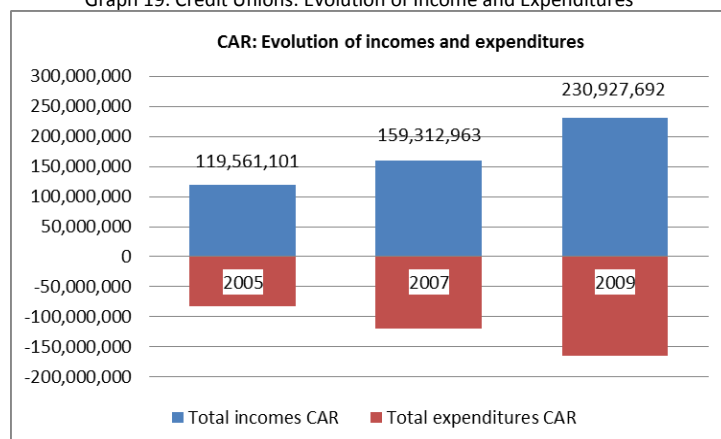
Source: NIS, 2005-2009

Graph 18. Credit Unions: Evolution of Fixed Assets



Source: NIS, 2009

Graph 19. Credit Unions: Evolution of Income and Expenditures



Source: NIS, 2009

Both fixed assets and incomes of the two types of organizations registered steady growth over the period 2005-2009, the credit unions of pensioners showing higher growth rates than those of employees.

In 2009, total incomes for Pensioners Credit Unions amounted to about 594 million lei, while incomes totaled 116 million lei for Employees Credit Unions.

According to financial data registered by UNCARS, including the financial statements of the 2083 member unions, in 2010, the aggregated income amounted to 147 million lei; differences between UNCARS and the NIS data indicate an increase of 27% of total income of Employees Credit Unions in 2010 compared to 2009; however, the data should be treated with caution given that a number of Employees Credit Unions submitted their financial statements directly to UNCARS without filing it to the Ministry of Finance as well.

Fixed Assets of credit unions are mainly of financial nature, higher shares of tangible assets being found in the pensioners' unions.

In fact, unions of pensioners have a more solid financial situation, the average of fixed assets, income or surpluses being of three times higher than the average credit unions for employees; moreover, as can be seen from tables below, in 2009, 60% respectively 36% of Pensioners Credit Unions have fixed assets, respectively incomes higher than 500000 lei while only 19%, respectively 6% of Employees Credit unions fall into this category.

Table 27: CAR distribution on bands of incomes and assets: 2005-2009

	Total Incomes (% CAR)			Total Incomes (% CARS)			Total Incomes (% CARP)		
	2005	2007	2009	2005	2007	2009	2005	2007	2009
0 RON	3.9%	6.5%	6.5%	4.6%	7.9%	7.5%	1.8%	1.6%	2.6%
1 - 40 000 RON	59.1%	54.9%	52.2%	70.4%	65.6%	62.2%	21.2%	17.2%	15.5%
40 001 - 200 000 RON	21.1%	20.0%	20.5%	16.6%	16.3%	19.6%	35.9%	33.3%	23.8%
200 001 - 500 000 RON	7.0%	8.8%	8.0%	3.5%	5.2%	4.3%	18.8%	21.5%	21.8%
over 500 000 RON	8.9%	9.7%	12.8%	4.9%	5.0%	6.4%	22.4%	26.3%	36.3%

	Total Fixed Assets (% CAR)			Total Fixed Assets (% CARS)			Total Fixed Assets (% CARP)		
	2005	2007	2009	2005	2007	2009	2005	2007	2009
0 RON	18.1%	19.1%	22.5%	21.6%	22.8%	25.8%	6.5%	5.9%	10.4%
1 - 40 000 RON	15.9%	12.0%	10.2%	17.4%	12.5%	10.8%	11.2%	10.2%	7.8%
40 001 - 200 000 RON	30.8%	28.0%	23.9%	34.2%	32.0%	27.9%	19.4%	14.0%	9.3%
200 001 - 500 000 RON	14.2%	15.8%	15.5%	12.6%	14.8%	16.4%	19.4%	19.4%	12.4%
over 500 000 RON	20.9%	25.1%	27.9%	14.2%	18.0%	19.1%	43.5%	50.5%	60.1%

Source, NIS 2005-2009

Credit Unions incomes in Romania are made almost entirely of nonpatrimonial activities, the share of incomes from economic activities in 2009 being insignificant for Pensioners Credit Unions (5.9% of total incomes) and almost nonexistent for Employees Credit Unions (0.2%).

## Surpluses and Deficits

The tables below highlight the evolution of the fiscal year results (surplus or deficit) in 2005-2009:

Table 28: Credit Unions: Net balance for fiscal year

Employees Credit Unions (CARS)	2005	2007	2009
Net balance – surplus	22,155,124	25,434,878	36,940,866
Net balance – deficit	178,232	287,784	495,237
% CARS with Net balance – surplus	86.5%	82.3%	82.0%
Average surplus	44,848	47,015	64,022
Net Surplus / Total Expenditures (%)	63.5%	<b>52.8%</b>	<b>46.3%</b>

Source: NIS, 2005-2009

Pensioners Credit Unions (CARP)	2005	2007	2009
Net balance – surplus	14,712,348	15,238,651	30,633,981
Net balance – deficit	405,639	460,174	1,022,272
% CARP with Net balance – surplus	87.1%	88.7%	88.6%
Average surplus	99,408	92,355	179,146
Net Surplus / Total Expenditures (%)	<b>30.4%</b>	<b>21.4%</b>	<b>36.0%</b>

Source: NIS, 2005-2009

82% of total Employees Credit Unions and 88% of total Pensioners Credit Unions ended the fiscal year of 2009 with surplus, the share of organizations which registered surplus being constantly above 80% in each reporting year. The economic rates of return, calculated as the ratio between aggregated surplus value and the cumulative total expenditures, 46% for Employees Credit Unions and 36% for Pensioners Credit Unions, represent the highest values among social economy organizations in Romania.

## Human Resources (Members and employees)

The tables below show the evolution in number of members and employees for the period 2000-2009:

Table 29: Employees Credit Unions: Evolution of the number of members

UNCASR	2004	2005	2006	2007	2008	2009	2010
no. of ECU	3,446	3,134	2,695	2,501	2,377	2,197	2,094
members	1,323,591	1,188,615	1,115,633	1,043,209	1,002,484	968,720	942,381
members/union	384	379	414	417	422	441	450

Source: UNCARS, 2011

In recent years there has been a steady decline both in the number of members and the numbers of unions registered in UNCARSR; thus, at the end of 2009, UNCASR reported a total of 968,720 members, being 27% less than the number registered in 2004.

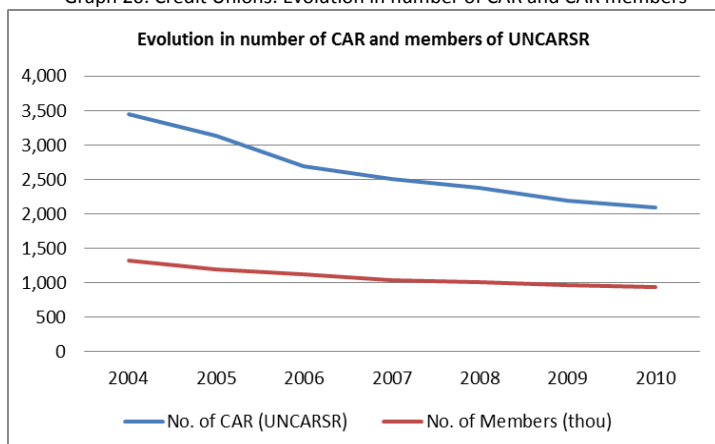
The same negative trend is found for the number of employees in the Employees credit unions (-4.5% in 2009 compared to 2005), highlighted in tables and graphs below; in turn, the number of employees in the pensioners credit unions registered a slight increase of 16% in 2009 compared to 2005.

Table 30: Credit Unions: Evolution in number of employees: 2005-2009

Employees Credit Unions	2005	2007	2009
Average Employees	30	30	23
Total Employees	17,047	19,407	16,275
Total incomes / Total Employees (Lei)	3,334	3,779	7,145
Pensioners Credit Unions			
Average Employees	14	13	14
Total Employees	2,345	2,368	2,724
Total incomes / Total Employees (Lei)	26,747	36,308	42,085

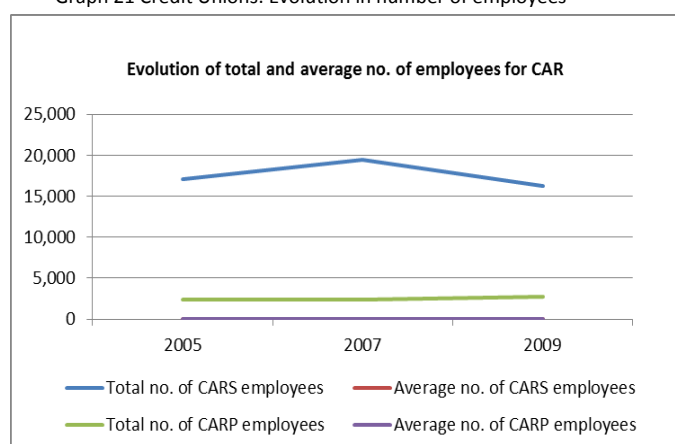
Source: NIS, 2005-2009

Graph 20. Credit Unions: Evolution in number of CAR and CAR members



Source: UNCARS, 2011

Graph 21 Credit Unions: Evolution in number of employees



Source: NIS, 2005-2009



In terms of average number of employees, the largest share is found in organizations with up to 5 employees, 41.9% for Employees Credit Unions in 2009 and 38.3% for Pensioners Credit Unions. It should be noted that more than 30% of all Employees Credit Unions have no employees, compared to only 9.3% for Pensioners Credit Unions.

Table 31: Distribution of Credit Unions on intervals of employees

Interval of employees	% Employees CAR			% Pensioners CAR		
	2005	2007	2009	2005	2007	2009
No employee	32.2%	29.8%	31.5%	6.5%	8.1%	9.3%
1-5 employees	39.2%	40.0%	<b>41.9%</b>	34.7%	36.6%	<b>38.3%</b>
6-10 employees	12.8%	10.0%	9.1%	21.2%	17.7%	21.8%
11-20 employees	3.3%	4.6%	3.3%	20.0%	19.4%	13.5%
over 20 employees	12.4%	15.5%	14.2%	17.6%	18.3%	17.1%

The Credit Unions for pensioners, show a slight increase in the number of total employees, having higher ratios in the range of more than 5 employees compared with the Employees Credit Unions. Moreover, the Credit Unions for pensioners have higher values in the ratio between incomes and employees, over half of the Pensioners Credit Unions generating incomes per employee higher than 40000 lei.

### Credit Cooperatives / Cooperative Banks

Credit cooperatives are constituted as autonomous associations of individuals whose activity is conducted notably through the principle of mutual aid among cooperative members. Credit products offered by credit cooperative organizations present a reduced level of complexity, with most loans being addressed to individuals from the rural areas of the country.

The following table highlights the main economic indicators of active credit cooperatives (with balance sheet filed, registered in the NIS database):

Table 32: Credit cooperatives: Evolution of financial indicators 2005-2009

Credit Cooperatives/ Cooperative Banks	2005	2007	2009
No. of organisations registered in NIS	132	93	65
Total Fixed Assets	72,621,878	55,716,316	81,707,645
Total Incomes	140,494,458	112,838,505	132,701,737
Total Expenditures	127,729,727	105,096,674	131,992,909
Total Employees	1456	1315	1419
Average Employees	11	14	22
Total Incomes / Total Employees (Lei)	96,493	85,809	93,518
Net Closing balance – surplus	15,156,235	9,368,952	3,697,641
% Org. with Net Closing balance – surplus	74.2%	65.6%	53.8%
Average surplus	154,655	153,589	105,647
Net Profit / Total Expenditures (%)	11.9%	8.9%	2.8%

Source: NIS, 2005-2009

The above data indicate a steady trend of involution in terms of number of these credit institutions alongside an alternative trend of decreases and increases of key financial indicators (assets, income, employees). The total income for the year 2009 (132 million) exceeded the aggregate amount of assets (82 million) while total number of employees reached 1,419 people.

Both the evolution of the share of organizations with positive balance and rate of economic activity register decreases from one year to another (54%, respectively 2.8% in 2009 compared with 74%, respectively 12% in 2005), placing credit cooperatives among the worst performing social economy organizations in Romania.

## Cooperatives

Cooperatives are associations of persons (legal bodies and individuals), autonomous and voluntary who pursue common goals of economic, social and cultural nature in domains as diverse as agriculture, trade, crafts, housing, utilities and more recently, social services.

In Romania, cooperative societies are established and operating based on Law no. 1 of January 2005, with the most common forms being the handicrafts and consumers cooperatives that represent more than 95% of all cooperatives in Romania. The tables below present the number of active consumer cooperatives and handicraft (with balance sheet submitted) and their regional distribution:

Table 33: Evolution in number of cooperatives 2000-2009

	2000	2005	2007	2008	2009
Handicrafts Coop	800	771	799	819	788
% Rural Handicrafts Coop	0.5%	0.6%	0.9%	0.7%	0.6%
Consumers Coop	874	941	927	922	894
% Rural Consumers Coop	76.2%	74.7%	74.3%	74.5%	74.4%

Source: NIS, 2000-2009

Table 34: Cooperatives: Geographical distribution

Development region	Handicrafts Cooperatives (%)	Consumers Cooperatives (%)
NORTH – EAST	26.8%	17.7%
SOUTH – EAST	8.8%	11.9%
SOUTH – Muntenia	16.0%	12.5%
SOUTH - WEST Oltenia	11.5%	16.6%
WEST	13.5%	17.1%
NORTH – WEST	8.1%	8.6%
CENTRE	9.4%	12.5%
BUCHAREST	6.0%	3.1%

Source: NIS 2009

Cooperatives in Romania recorded an involution particularly pronounced in 1990-2000; after 2000, according to NIS, the number of cooperatives, both the handicrafts and the consumers ones, has remained relatively constant; 788 handicrafts cooperatives and 894 consumers cooperatives have filed balance sheets for the fiscal year of 2009.

Handicraft cooperatives are an organizational form exclusively urban, whereas consumer cooperatives are predominantly rural, 74% of the total number activating in rural areas. Both forms of cooperative have a relatively uniform regional distribution, the higher prevalence being found in regions with rather lower level of development (North-East, South-Muntenia).

## Assets and Incomes

Tables and charts below highlight the evolution of assets for handicraft and consumer cooperatives in the period 2000-2009:

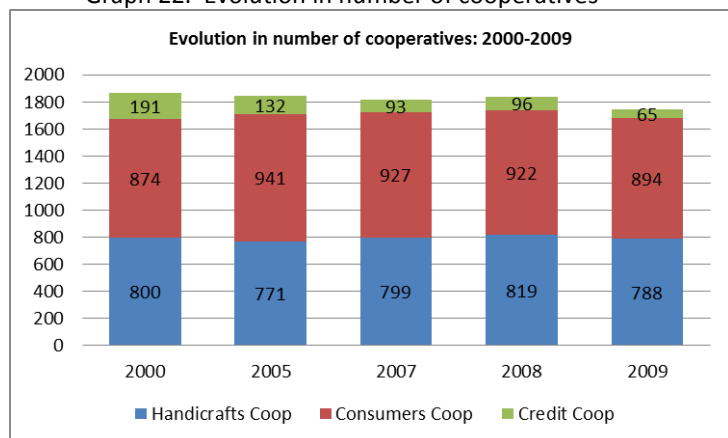
Table 35: Cooperatives: Evolution of Fixed Assets 2000-2009

Fixed Assets (Lei)	2000	2005	2007	2009
<b>Total Assets Handicrafts COOP</b>	<b>232,484,413</b>	<b>464,833,695</b>	<b>569,125,933</b>	<b>597,105,105</b>
Average Assets Handicrafts COOP	290,606	602,897	712,298	758,710
<b>Total Assets Consumers COOP</b>	<b>44,755,054</b>	<b>94,081,857</b>	<b>130,743,114</b>	<b>151,027,781</b>
Average assets Consumers COOP	51,207	99,981	141,039	168,935

Source: NIS, 2000-2009

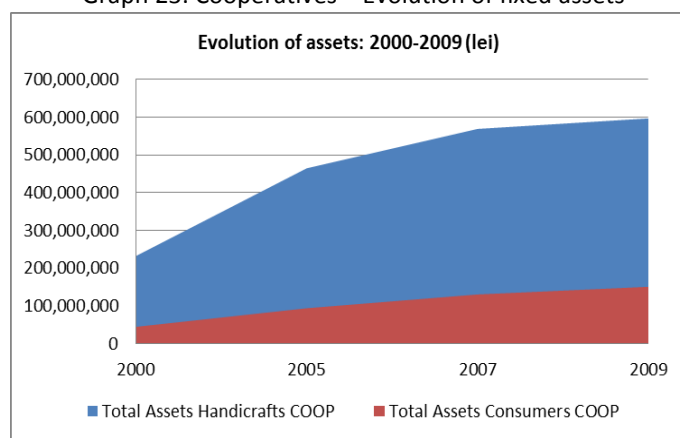
The fixed assets of the cooperatives have registered an upward trend between 2000 and 2009; although growth was more pronounced for consumer cooperatives, by the end of 2009, on average, handicrafts unions had fixed assets of four times larger compared with those of consumer cooperatives; Cooperative fixed assets are almost exclusively tangible ones, financial assets having a negligible value, less than 1% of total fixed assets.

Graph 22. Evolution in number of cooperatives



Source: NIS, 2009

Graph 23: Cooperatives – Evolution of fixed assets



Source: NIS, 2009

As it can be seen from the table below, the share of organizations with relatively high values of assets are found rather in the handicraft cooperatives, 22% of total handicraft cooperatives disposing of assets greater than 1 million lei compared to only 2.3% of total consumer cooperatives. Considering both forms of cooperatives, 60% of total organizations have relatively small assets of up to 200000 lei.

Table 36: Distribution of cooperatives on intervals of fixed assets 2000-2009

Intervals of fixed assets	Total Assets (% Handicrafts Coop)				Total Assets (% Consumers Coop)			
	2000	2005	2007	2009	2000	2005	2007	2009
0 lei	7.0%	6.7%	7.1%	5.8%	0.1%	1.5%	1.4%	1.3%
1 - 40 000 lei	25.1%	14.9%	14.0%	15.4%	63.7%	43.9%	37.9%	33.3%
40 001 - 200 000 lei	27.5%	19.7%	19.1%	19.1%	31.7%	42.0%	42.7%	<b>42.7%</b>
200 001 - 500 000 lei	22.0%	23.9%	20.9%	19.9%	4.1%	9.7%	12.3%	15.2%
over 500 001 - 1 000 000 lei	12.9%	16.7%	18.8%	17.7%	0.2%	2.4%	4.1%	5.0%
over 1 000 000 lei	5.5%	18.0%	20.0%	<b>22.1%</b>	0.1%	0.5%	1.6%	2.3%

Source: NIS, 2000-2009

Tables and charts below highlight the evolution of incomes and expenditures of handicraft and consumer cooperatives in the period 2000-2009:

Table 37: Cooperatives: Incomes

Handicrafts COOP	2000	2005	2007	2009
Total Incomes	<b>398,125,486</b>	<b>762,162,481</b>	<b>829,397,005</b>	<b>760,469,633</b>
Average Total Incomes	497,657	988,538	1,038,044	965,063
Incomes from selling products	36,780,985	68,352,217	83,716,169	76,831,532
% Incomes from selling products	9.2%	9.0%	10.1%	10.1%
Total expenditures, out of which	378,753,812	741,606,468	779,662,964	748,148,223
Personnel expenditures	<b>196,488,927</b>	<b>373,416,971</b>	<b>388,482,218</b>	<b>390,568,347</b>
% Personnel expenditures	51.9%	50.4%	49.8%	52.2%
Consumers COOP	2000	2005	2007	2009
Total Incomes	<b>171,412,935</b>	<b>512,836,460</b>	<b>572,372,047</b>	<b>591,473,959</b>
Average Total Incomes	196,125	544,991	617,446	661,604
Incomes from selling products	139,333,054	415,799,558	449,872,205	464,799,027
% Incomes from selling products	81.3%	81.1%	78.6%	78.6%
Total expenditures, out of which	169,377,340	504,156,748	562,583,700	584,871,350
Personnel expenditures	<b>27,294,295</b>	<b>85,948,872</b>	<b>101,405,023</b>	<b>117,428,660</b>
% Personnel expenditures	16.1%	17.0%	18.0%	20.1%

Source: NIS, 2000-2009

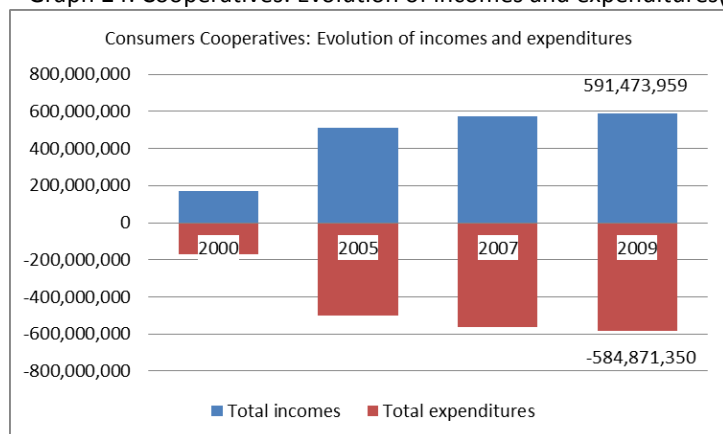
Total incomes of consumer cooperatives have an increasing trend over the reporting period while incomes of handicraft cooperatives follow a period of decline after the peak in fiscal year 2007. Aggregate incomes for consumer and handicraft cooperatives exceeded 1.35 billion lei at the end of 2009.

In 2009, total incomes of consumer cooperatives amount to about 591 million lei, while handicraft cooperatives incomes totaled over 760 million. Compared to incomes registered for 2000, incomes of the two forms of cooperatives have increased, the growth rates being more pronounced for consumer cooperatives (245% versus 90% for handicraft cooperatives).

It should be noted the low share of income from the sale of products (10% of total incomes in 2009) alongside the high percentage of personnel costs (52%) in case of handicraft cooperatives.

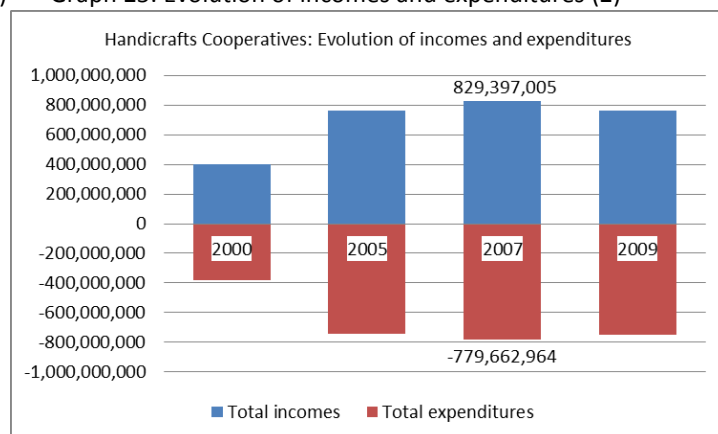
Consumer cooperatives have a more effective structure of income and expenditure, 79% (2009) of total revenues coming from sales of products while the share of personnel costs does not exceed 20% of total expenditures for each reporting year.

Graph 24: Cooperatives: Evolution of incomes and expenditures(1)



Source: NIS, 2000-2009

Graph 25: Evolution of incomes and expenditures (2)



Source: NIS, 2000-2009

The table below highlights the distribution of consumer cooperatives and handicraft on bands of income, in case of handicraft cooperatives the largest share being represented by organizations with incomes above 1 million lei (28.2% of total) while, in the case of consumer cooperatives, the largest segment is represented by the interval of 200-500 thousand lei.

Table 38: Distribution of cooperatives on intervals of incomes: 2000-2009

Bands of income	Total Incomes (% Handicrafts Coop)				Total Incomes (%Consumers Coop)			
	2000	2005	2007	2009	2000	2005	2007	2009
0 lei	1.0%	2.1%	3.9%	3.6%	0.2%	1.3%	1.2%	1.5%
1 - 40 000 lei	18.0%	7.7%	8.5%	8.8%	11.2%	6.3%	7.2%	8.8%
40 001 - 200 000 lei	29.8%	19.4%	17.8%	20.8%	57.4%	22.5%	21.4%	20.9%
200 001 - 500 000 lei	23.7%	19.2%	17.9%	20.1%	24.9%	35.6%	31.4%	<b>28.4%</b>
500 001 - 1 000 000 lei	15.4%	22.2%	21.7%	18.7%	4.7%	20.5%	21.6%	21.9%
over 1 000 000 lei	12.1%	29.5%	30.3%	<b>28.2%</b>	1.5%	13.8%	17.3%	18.5%

Source: NIS, 2000-2009

## Profit and Losses

The tables below highlight the evolution of the fiscal year results (profits and losses) in the period 2000-2009:

Table 39: Cooperatives: Net Balance of the fiscal year

Handicrafts COOP	2000	2005	2007	2009
Net Balance – profit (lei)	22,322,563	34,119,197	62,060,127	38,138,113
Net Balance – loss (lei)	2,952,547	13,605,931	12,326,086	25,816,703
% Handicrafts COOP with Net Balance - profit	85.5%	73.9%	70.7%	59.8%
Average net profit (lei)	32,635	59,858	109,841	80,973
Total Gross Profit / Total Expenditures (%)	5.9%	4.6%	8.0%	5.1%

Consumers COOP	2000	2005	2007	2009
Net Balance – profit (lei)	2,374,119	10,242,040	12,453,686	12,065,928
Net Balance – loss (lei)	338,525	1,562,328	2,665,339	5,463,319
% consumers COOP with Net Balance – profit	89.1%	83.6%	78.9%	72.0%
Average net profit (lei)	3,048	13,014	17,037	18,736
Total Gross profit / Total Expenditures (%)	1.4%	2.0%	2.2%	2.1%

Source: NIS, 2011

60% of handicraft cooperatives and 72% of total consumer cooperatives ended the fiscal year of 2009 with profit, the share of organizations registering profit following a downward trend for both types of cooperatives; this negative trend it is significantly more pronounced for handicraft cooperatives.

The return on economic activity calculated as the ratio between the cumulative amount of profit and the total expenditure did not exceed 8%, being significantly lower in case of the consumer cooperatives.

## Human Resources (employees and cooperative members)

The tables below highlight the evolution in number for members and employees for the period 2000-2009:

Table 40: Cooperatives: Evolution in number of members and employees

	2000	2001	2002	2003	2004	2005	2007	2009
No. of members Handicrafts Coop	89,705	78,537	71,500	66,338	58,497			
No. Of members Consumers Coop	1,354,269					35,029	30,883	27,823

Source: UCECOM and CENTROCOOP

Handicrafts COOP	2000	2005	2007	2009
Total no. of employees	<b>78,117</b>	<b>47,457</b>	<b>34,087</b>	<b>25,553</b>
Average no. of employees	98	62	43	32
Total Incomes / Total Employees (Lei)	5,097	16,060	24,332	29,760
Consumers COOP	2000	2005	2007	2009
Total no. of employees	13,402	11,287	9,124	16,389

Average no. of employees	15	12	10	8
Total Incomes / Total Employees (Lei)	12,790	45,436	62,733	79,918

Source: NIS, 2011

The evolution of the members and employees indicates a constant involution, more pronounced in the number of members of consumer cooperatives; accordingly, the handicraft cooperatives follow a more pronounced downward trend of staff employed.

Together, consumer and handicraft cooperatives collected approximately 42,000 people employed at the end of 2009, nearly two thirds of whom being engaged in handicraft cooperatives. Total employees in the whole cooperative movement in Romania is estimated at approximately 50,000 employees, representing 1.3% of the population employed in the private sector.

The table below highlights the distribution of consumer cooperatives and handicraft cooperatives on intervals of employees, in case of handicraft cooperatives the typical organization having more than 20 employees (42% of total organizations) while, in the case of consumer cooperatives, the largest segment is represented by organizations with up to 5 employees.

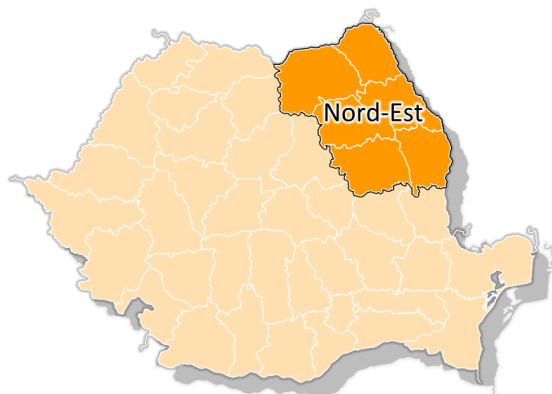
Table 41. Distribution of cooperatives on intervals of employees: 2000-2009

	Handicrafts COOP (%)				Consumers COOP (%)			
	2000	2005	2007	2009	2000	2005	2007	2009
<b>No employee</b>	1.6%	2.9%	6.0%	9.5%	1.1%	2.7%	2.8%	6.3%
<b>1-5 employees</b>	12.8%	14.0%	18.0%	19.4%	15.1%	27.0%	37.1%	<b>42.5%</b>
<b>6-10 employees</b>	9.1%	10.6%	9.6%	12.8%	31.8%	31.2%	30.0%	27.4%
<b>11-20 employees</b>	5.5%	10.0%	14.5%	16.5%	31.8%	26.0%	20.6%	16.7%
<b>over 20 employees</b>	71.0%	62.5%	51.8%	<b>41.8%</b>	20.1%	13.1%	9.5%	7.2%

Source: NIS, 2011

## Social Economy: Regional Atlas

### North - East



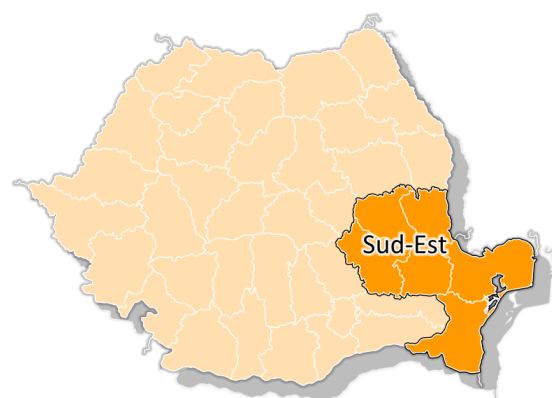
North-East is the most populated region of the country and the GDP per capita is the lowest in Romania. Among development regions, North-East has a high number of Cooperatives and Credit Unions and a relative average number of Associations and Foundations. In 2009, social economy in the region registered total incomes of approx. 697 million lei and had over 17,000 employees. Both incomes and the number of employees were placed slightly below the average of the 8 development regions.

Table 42. Social Economy in North-East region: Financial indicators

North-East	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
<b>No. of organisations</b>	2,490	90	35	12	211	158	2,996
<b>Incomes</b>	455,863,921	19,575,490	25,305,187	15,746,464	94,862,693	85,470,169	696,823,924
<b>Assets</b>	317,181,372	91,948,962	113,452,400	9,655,193	66,499,784	21,101,988	619,839,699
<b>Employees</b>	10,309	1,762	837	189	3,141	1,179	17,417

Source: NIS, 2009

### South-East



South-East Region is the second largest region in Romania in terms of territory, and the second last in terms of number of social economy organisations. It has the largest number of credit unions and a high number of cooperatives. Social economy organisations had a relatively low number of employees in 2009 (12,000 employees, significantly below the regional average) but registered significant incomes of approx. 624 mln lei.

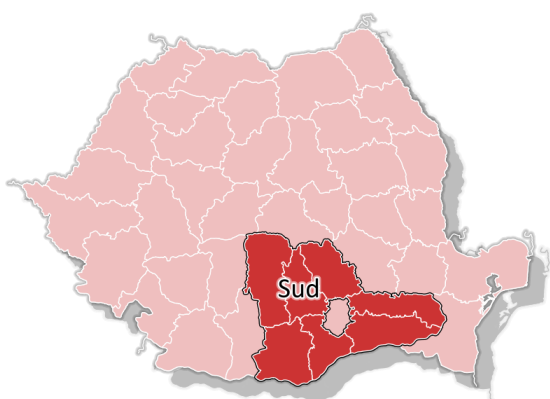
Table 43. Social Economy in South-East region: Financial indicators

Sud-Est	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
<b>No. of organisations</b>	1,782	125	19	8	126	112	2,172
<b>Incomes</b>	409,048,776	26,562,796	10,231,983	24,378,091	95,859,757	57,910,511	623,991,914
<b>Assets</b>	194,885,545	75,776,364	66,543,216	12,604,772	60,930,551	18,448,814	429,189,262
<b>Employees</b>	5,471	1,606	388	223	3,442	703	11,833

Source: NIS, 2009



## South - Muntenia



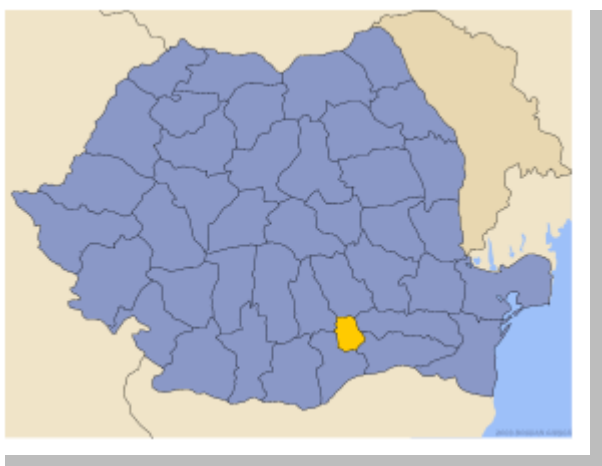
South – Muntenia Region has a number of 2406 social economy organisations, value placed below the average of the 8 development regions, in particular due to the relatively lower penetration for Associations and Foundations. Compared to the other regions, incomes generated by social economy are among the lowest in the country (aprox. 473 million Lei), the number of generated jobs being below national average as well.

Table 44. Social Economy in South-Muntenia region: Financial indicators

South-Muntenia	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
<b>No. of organisations</b>	2,090	86	34	10	74	112	2,406
<b>Incomes</b>	274,909,606	6,936,064	26,606,177	18,079,729	80,305,326	65,923,575	472,760,477
<b>Assets</b>	105,174,870	40,252,620	133,046,429	10,766,880	64,732,462	16,383,456	370,356,717
<b>Employees</b>	7,717	1,946	403	268	3,066	920	14,320

Source: NIS, 2009

## Bucharest – Ilfov



Bucharest-Ilfov Region represents the largest urban and industrial pole in Romania with a GDP per capita double the amount of the national average. Bucharest-Ilfov has an associative sector very well developed; however, the cooperative movement has the lowest level compared to the other regions. Social economy organisations generate more than a quarter of the total incomes (1.55 billion lei) and have the most jobs (22500 employees), after the Centre region.

Table 45. Social Economy in Bucharest-Ilfov region: Financial indicators

Bucharest Ilfov	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
<b>No. of organisations</b>	3,485	112	10	5	47	28	3,687
<b>Incomes</b>	1,342,616,421	17,439,852	8,374,486	28,876,363	145,574,057	10,170,753	1,553,051,932
<b>Assets</b>	1,319,705,312	110,267,300	26,872,844	19,338,012	108,558,640	6,223,010	1,590,965,118
<b>Employees</b>	12,576	5,771	160	251	3,597	164	22,519

Source: NIS, 2009

## South – West



South-West Region has a relatively low development level, registering a weight of occupied population in total population (37.2%) significantly lower compared to the national average. The region has the lowest number of Associations and Foundations and an average number of Credit Unions and Cooperatives. The lowest number of employees and incomes generated by social economy are registered in this region.

Table 46. Social Economy in South-West region: Financial indicators

Sud-Vest	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
<b>No. of organisation:</b>	1,790	79	27	4	64	77	2,041
<b>Incomes</b>	248,099,428	11,073,180	10,918,194	83,499	51,843,550	52,391,213	374,409,064
<b>Assets</b>	179,798,186	67,716,345	44,481,799	7,768	52,429,347	12,061,728	356,495,173
<b>Employees</b>	7,414	555	212	3	2,111	712	11,007

## Centre



Centre is a region with a relatively high degree of disparity of the economic development level. Compared to the other development regions, Centre has the largest number of social economy organisations and the largest number of employees. Both forms of social economy, associations and cooperatives are well represented. More than one third of the total number of jobs created in the social economy are registered in this region.

Table 47. Social Economy in Centre region: Financial indicators

Centru	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
<b>No. of organisations</b>	4,701	74	22	7	91	148	5,043
<b>Incomes</b>	625,908,890	11,295,020	11,173,639	21,614,475	94,353,773	93,593,273	857,939,070
<b>Assets</b>	451,112,353	43,369,812	41,773,863	13,451,663	86,895,939	23,844,926	660,448,556
<b>Employees</b>	48,383	1,711	258	254	3,040	10,033	63,679

## West



The region includes the historical province of Banat which has an early economic development, stronger than other provinces in the country, the GDP per capita being the second in România, after Bucharest-Ilfov Region. The population in the West Region is characterised by ethnic and cultural diversity. The number of social economy organisations is placed below the national average both for associations and cooperatives. The number of jobs (aprox. 13000 employees), as well as total incomes generated by social economy are also below the average of development regions.

Table 48. Social Economy in the West region: Financial indicators

<b>Vest</b>	<b>Associations and Foundations</b>	<b>Employees Credit Unions</b>	<b>Pensioners Credit Unions</b>	<b>Credit COOP</b>	<b>Handicrafts Coop</b>	<b>Consumers Coop</b>	<b>Total</b>
<b>No. of organisations</b>	2,370	51	22	5	69	106	<b>2,623</b>
<b>Incomes</b>	318,035,711	10,765,841	13,317,905	5,372,116	83,980,968	64,009,872	<b>495,482,413</b>
<b>Assets</b>	1,014,054,571	69,138,891	47,115,050	2,534,937	66,142,066	21,200,650	<b>1,220,186,165</b>
<b>Employees</b>	8179	717	332	54	2,893	805	<b>12,980</b>

## North-West



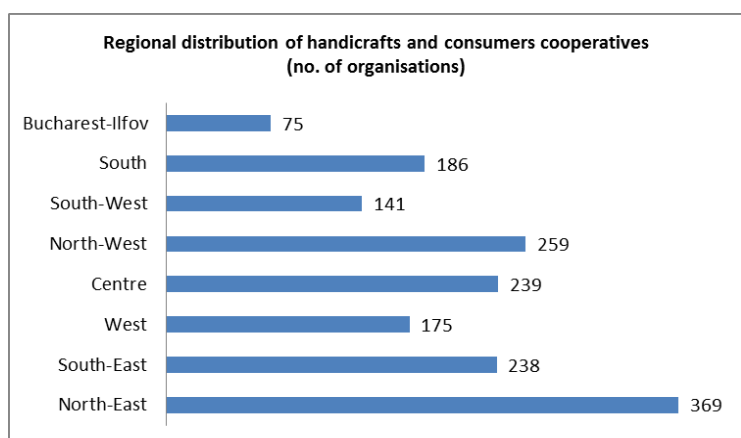
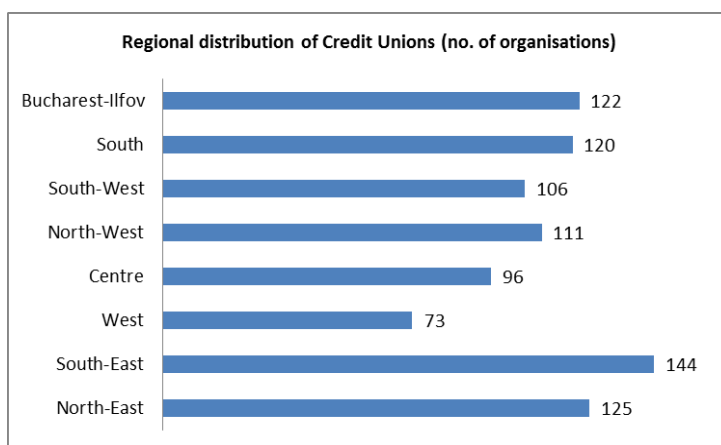
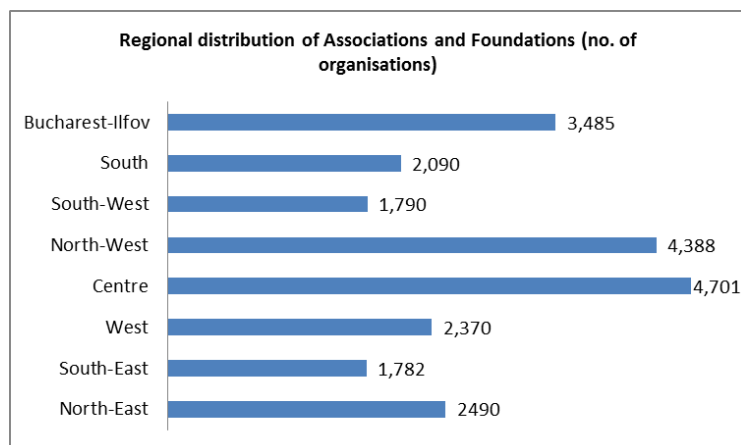
North-West registers a GDP per capita close to the national average, predominantly a rural economy next to a series of urban poles with high level of development. Social economy has a high level of development in the region, the number of organisations being significantly above the national average both for associations and cooperatives. Social economy organisations had approximately 18500 employees in 2009 and registered significant incomes of approx. 1.15 billion lei.

Table 49. Social Economy in North-West region: Financial indicators

<b>Nord-Vest</b>	<b>Associations and Foundations</b>	<b>Employees Credit Unions</b>	<b>Pensioners Credit Unions</b>	<b>Credit COOP</b>	<b>Handicrafts Coop</b>	<b>Consumers Coop</b>	<b>Total</b>
<b>No. of organisations</b>	4,388	87	24	14	106	153	<b>4,772</b>
<b>Incomes</b>	644,079,788	12,640,840	8,711,038	18,551,000	113,689,509	162,004,593	<b>959,676,768</b>
<b>Assets</b>	906,085,206	72,020,180	34,085,790	13,348,420	90,916,348	31,763,209	<b>1,148,219,153</b>
<b>Employees</b>	9,933	2,207	134	177	4,263	1,873	<b>18,587</b>

## Annex 1: Distribution of social economy organisations on development regions

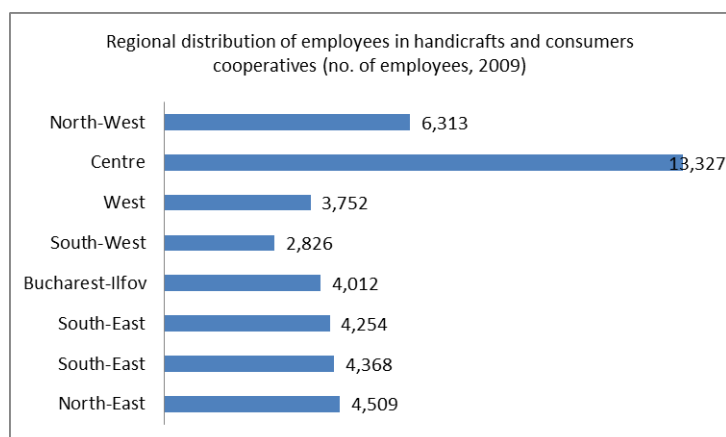
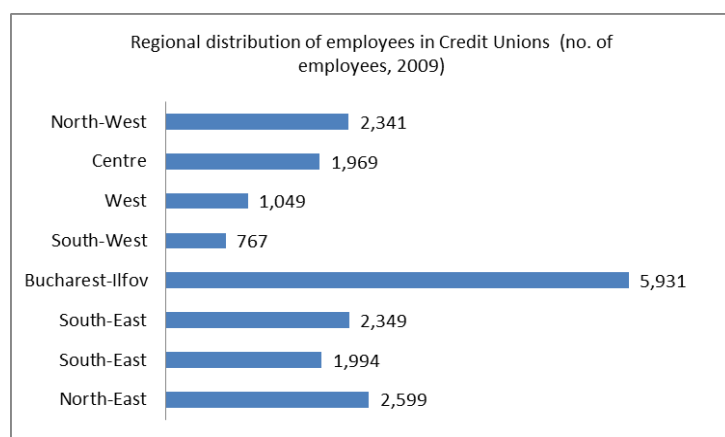
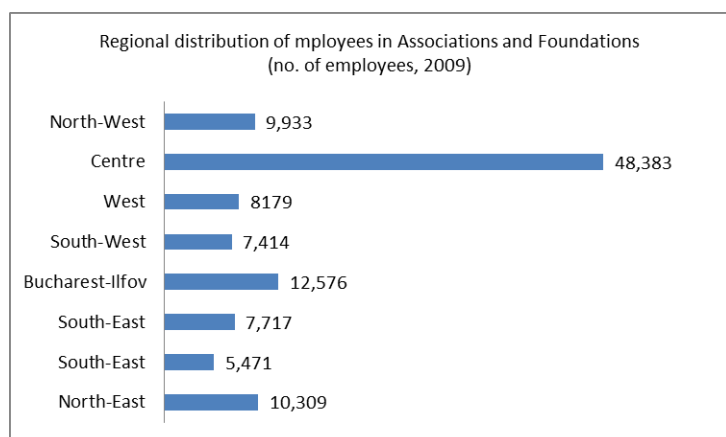
No. of organisations	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
North-East	2490	90	35	12	211	158	2,996
South-East	1,782	125	19	8	126	112	2,172
West	2,370	51	22	5	69	106	2,623
Centre	4,701	74	22	7	91	148	<b>5,043</b>
North-West	4,388	87	24	14	106	153	<b>4,772</b>
South-West	1,790	79	27	4	64	77	2,041
South	2,090	86	34	10	74	112	2,406
Bucharest-Ilfov	3,485	112	10	5	47	28	<b>3,687</b>
<b>Total</b>	<b>23096</b>	<b>704</b>	<b>193</b>	<b>65</b>	<b>788</b>	<b>894</b>	<b>25740</b>



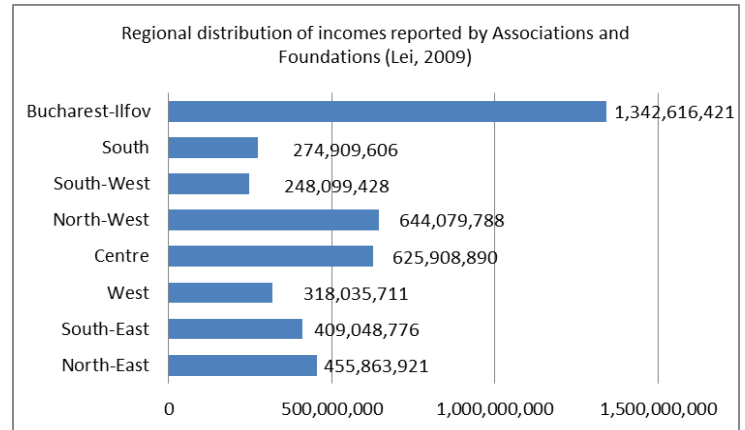
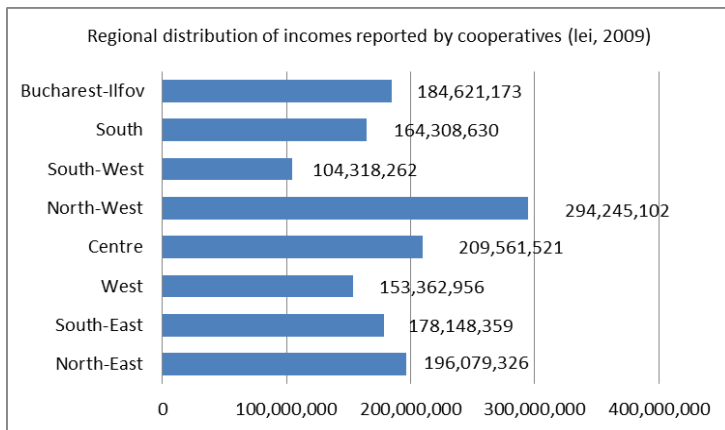
Centre, North-West and Bucharest-Ilfov regions register the largest number of Associations and Foundations, the lowest number being registered in South-West and South-East regions. The largest number of credit unions are registered in South-East, North-East and South regions. The cooperative movement is significantly represented in North-East, North-West, Centre and South-East regions.

## Annex 2: Distribution of employees and incomes from social economy on development regions

Employees	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
North-East	10,309	1,762	837	189	3,141	1,179	17,417
South-East	5,471	1,606	388	223	3,442	703	11,833
West	7,717	1,946	403	268	3,066	920	14,320
Centre	12,576	5,771	160	251	3,597	164	22,519
North-West	7,414	555	212	3	2,111	712	11,007
South-West	8,179	717	332	54	2,893	805	12,980
South	48,383	1,711	258	254	3,040	10,033	63,679
Bucharest-Ilfov	9,933	2,207	134	177	4,263	1,873	18,587
<b>Total</b>	<b>109,982</b>	<b>16,275</b>	<b>2,724</b>	<b>1,419</b>	<b>25,553</b>	<b>16,389</b>	<b>172,342</b>



Centre region supplies the largest number of jobs both in Associations and Foundations and the Cooperatives. The largest number of employees within Credit Unions are registered in the Bucharest-Ilfov region. Associations and Foundations register the largest incomes in Bucharest-Ilfov, Centre and North-West, whilst cooperatives generate relatively large incomes in North-West and Centre regions.

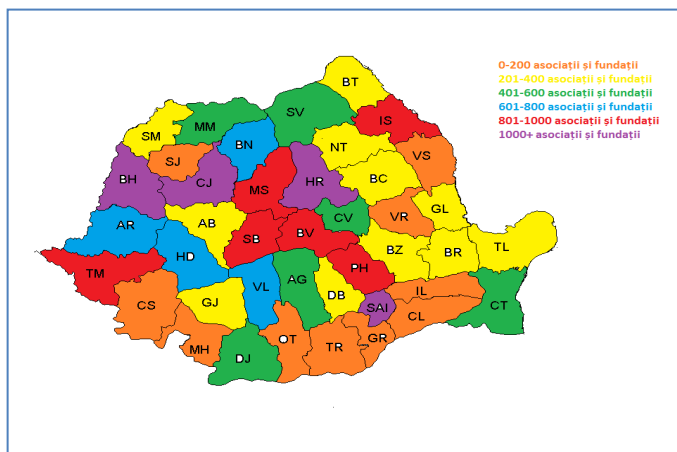


### Annex 3: County distribution of the social economy organisations (2009)

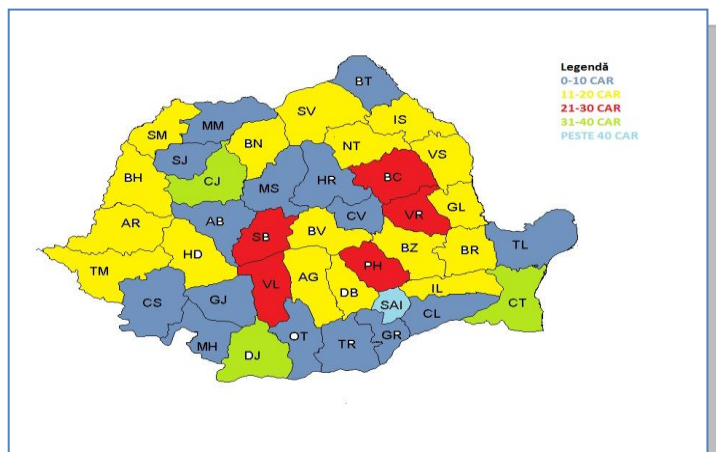
	Associations and Foundations	Employees Credit Unions	Pensioners Credit Unions	Credit COOP	Handicrafts Coop	Consumers Coop	Total
<b>BUCURESTI</b>	3457	105	10	4	46	4	<b>3626</b>
<b>CLUJ</b>	1651	34	8	5	26	32	<b>1756</b>
<b>BIHOR</b>	1050	14	5	0	21	37	<b>1127</b>
<b>HARGHITA</b>	1060	7	2	1	13	42	<b>1125</b>
<b>TIMIS</b>	928	14	3	1	17	47	<b>1010</b>
<b>MURES</b>	941	10	6	2	17	30	<b>1006</b>
<b>SIBIU</b>	926	28	3	1	14	16	<b>988</b>
<b>IASI</b>	832	16	10	1	44	26	<b>929</b>
<b>BRASOV</b>	859	17	2	2	26	20	<b>926</b>
<b>PRAHOVA</b>	810	28	6	5	28	28	<b>905</b>
<b>VALCEA</b>	783	22	9	2	21	37	<b>874</b>
<b>BISTRITA-NASAUD</b>	713	11	2	1	9	35	<b>771</b>
<b>ARAD</b>	643	13	4	2	21	33	<b>716</b>
<b>HUNEDOARA</b>	616	19	8	1	20	10	<b>674</b>
<b>CONSTANTA</b>	551	34	3	0	57	16	<b>661</b>
<b>SUCEAVA</b>	545	14	7	2	23	35	<b>626</b>
<b>COVASNA</b>	541	5	3	1	7	20	<b>577</b>
<b>DOLJ</b>	484	34	9	1	16	14	<b>558</b>
<b>BACAU</b>	384	25	6	2	99	29	<b>545</b>
<b>ARGES</b>	476	18	6	0	16	26	<b>542</b>
<b>MARAMURE S</b>	469	6	5	6	24	9	<b>519</b>
<b>ALBA</b>	374	7	6	0	14	20	<b>421</b>
<b>NEAMT</b>	333	11	7	3	25	31	<b>410</b>
<b>GALATI</b>	317	20	4	3	16	14	<b>374</b>

SATU MARE	321	12	2	1	15	19	<b>370</b>
BRAILA	295	20	1	2	14	25	<b>357</b>
DAMBOVITA	308	12	7	2	9	9	<b>347</b>
BUZAU	223	17	5	1	13	24	<b>283</b>
GORJ	239	10	2	0	13	7	<b>271</b>
TULCEA	219	9	4	1	11	18	<b>262</b>
BOTOSANI	205	9	2	4	8	29	<b>257</b>
VRANCEA	177	25	2	1	15	15	<b>235</b>
SALAJ	184	10	2	1	11	21	<b>229</b>
VASLUI	191	15	3	0	12	8	<b>229</b>
CARAS-SEVERIN	183	5	7	1	11	16	<b>223</b>
OLT	175	8	4	1	11	12	<b>211</b>
IALOMITA	159	11	4	0	7	14	<b>195</b>
CALARASI	137	7	2	1	5	14	<b>166</b>
TELEORMAN	123	5	4	2	6	12	<b>152</b>
MEHEDINTI	109	5	3	0	3	7	<b>127</b>
GIURGIU	77	5	5	0	3	9	<b>99</b>
ILFOV	28	7	0	1	1	24	<b>61</b>
<b>Total</b>	<b>23096</b>	<b>704</b>	<b>193</b>	<b>65</b>	<b>788</b>	<b>894</b>	<b>25740</b>

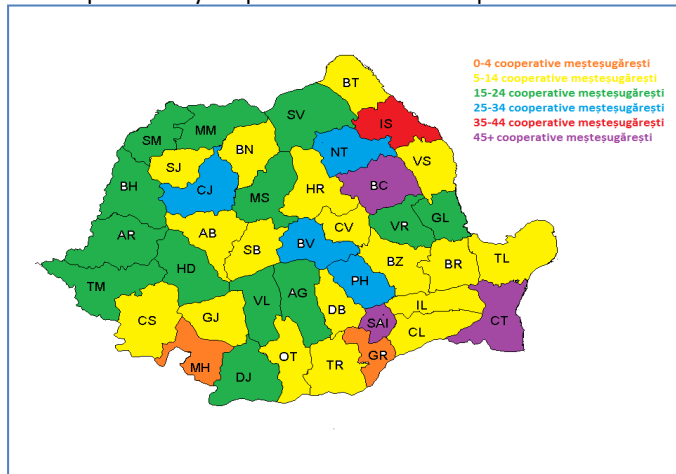
Graph: County maps of Associations and Foundations



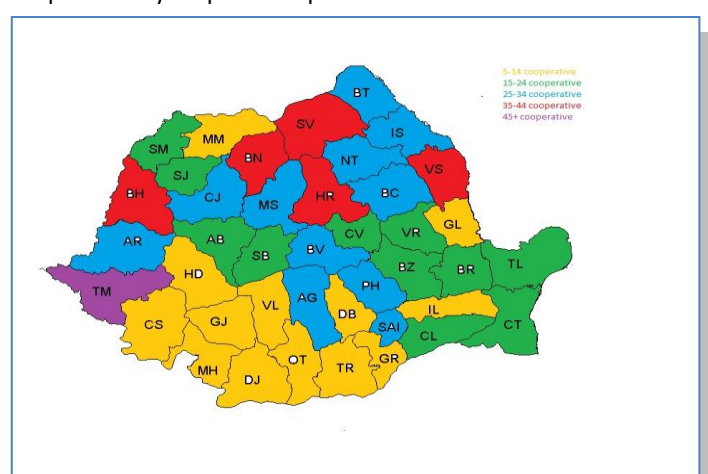
Graph: County maps of Credit Unions



Graph: County maps of Handicrafts Cooperatives



Graph: County maps of Cooperatives



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