**Structura fişier XML pentru S1015 - bilant ONG-uri  (OS)**
(OS→UniversalCode=S1015)
Formulare F10(34,2), F20(16,3), F21(Nota3), F25(Nota1.1), F26(Nota1.2)

| Data modif. | Cod formula | | Elemente/ atribute | Denumire câmp | Tip si lung. camp | Camp oblig. | Precizari / formule |
|---|---|---|---|---|---|---|---|
| | | 1. | **<Bilant1015>** | Bilant ONG-uri | | | |
| | | 2. | luna | Perioada de raportare - Luna | N(2) | DA | luna=12 |
| 120214 | | 3. | an | Perioada de raportare - An | N(4) | DA | an >= 2013 |
| | | 4. | cui | Cod unic de inregistrare | N(10) | DA | Verificare CUI operator |
| | | 5. | den | Denumire entitate | C(50) | | |
| | | 6. | adresa | Adresa domiciliu fiscal | C(200) | | |
| | | 7. | telefon | Telefon | C(15) | | |
| | | 8. | bifa_carUM | Bifa pt. CAR Unitati Militare | N(1) | DA | **bifa_MC=0** pt.restul entitatilor |
| | | 9. | caen_AFSP | Cod CAEN AFSP | N(4) | DA | Nomenclator CAEN AFSP |
| | | 10. | caen_AEF | Cod CAEN AEF | N(4) | | Nomenclator CAEN AEF |
| | | 11. | efectiv_AFSP | Efectivul de personal AFSP | N(8) | DA | |
| | | 12. | efectiv_AEF | Efectivul de personal AEF | N(8) | | |
| | | 13. | durata | Durata efectiva de functionare (nr. luni) in anul de raportare | N(2) | DA | |
| | | 14. | tipBIL | Tip bilant | C(2) | DA | tip_bil=**OS** (bilant prescurtat) |
| | | 15. | codTT | Cod judet sediu (fara cod 41) | N(2) | DA | Nomenclator Judete |
| | | 16. | nume_admin | Nume si prenume Administrator | C(75) | DA | |
| | | 17. | nume_intocmit | Nume si prenume Intocmit | C(75) | DA | |
| | | 18. | calit_intocmit | Calitate intocmit | N(2) | DA | Nomenclator calitate - Intocmit |
| | | 19. | nri_intocmit | Numar de inreg.in org.profesional | C(15) | | |
| 120214 | | 20. | den_audi | Nume si prenume auditor persoana fizică/ Denumire firma de audit | C(75) | | |
| 120214 | | 21. | nr_audi | Nr.de inregistrare in Registrul CAFR | C(50) | | |
| 120214 | | 22. | cif_audi | Cod fiscal | C(10) | | Verificare CF auditor |
| | | 23. | totalPlata_A | Suma de control formular | | DA | totalPlata_A = F10_0192 |
| | | 24. | **<F10>** | **1 aparitie** | | | |
| | | 25. | F10_0011 | I. IMOBILIZĂRI NECORPORALE (ct. 201 + 203 + 205 + 207 + 208 + 233 + 234 – 280 – 290 – 293*) | N(15) | | |
| | | 26. | F10_0012 | | N(15) | | |
| | | 27. | F10_0021 | II. IMOBILIZĂRI CORPORALE (ct. 211 + 212 + 213 + 214 + 231 + 232 – 281 – 291 – 293*) | N(15) | | |
| | | 28. | F10_0022 | | N(15) | | |
| | | 29. | F10_0031 | III. IMOBILIZĂRI FINANCIARE (ct. 261 + 263 + 265 + 267* – 296*) | N(15) | | |
| | | 30. | F10_0032 | | N(15) | | |
| | F10_1 | 31. | F10_0041 | ACTIVE IMOBILIZATE – TOTAL (rd. 01 la 03) | N(15) | | F10_0041 = F10_0011 + F10_0021 + F10_0031 |
| | F10_2 | 32. | F10_0042 | | N(15) | | F10_0042 = F10_0012 + F10_0022 + F10_0032 |
| | | 33. | F10_0051 | I. STOCURI (ct. 301 + 302 + 303 +/ – 308 + 331 + 332 + 341 + 345 + 346 + / – 348 + 351 + 354 + 356 + 357 + 358 | N(15) | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | + 361 + / – 368 + 371 + / – 378 + 381 + /– 388 – 391 – 392 – 393 – 394 – 395 – 396 – 397 – 398 + 4091 – 4428) | | | |
| | | **34.** | F10_0052 | | N(15) | |
| | | **35.** | F10_0061 | II. CREANȚE♦ (Sumele care urmează să fie încasate după o perioadă mai mare de un an trebuie prezentate separat pentru fiecare element.) (ct. 267*- 296* + 4092 + 411 + 413 + 418 + 425 + 4282 + 431** + 437** + 4382 + 441** + 4424 + 4428** + 444** + 445 + 446** + 447** + 4482 + 451** + 453** + 4582 + 461 + 473**– 491 – 495 – 496 + 5187) | N(15) | |
| | | **36.** | F10_0062 | | N(15) | |
| | | **37.** | F10_0071 | III. INVESTIȚII PE TERMEN SCURT (ct. 501 + 505 + 506 + 508 + 5113 + 5114 – 591– 595 – 596 – 598) | N(15) | |
| | | **38.** | F10_0072 | | N(15) | |
| | | **39.** | F10_0081 | IV. CASA ȘI CONTURI LA BĂNCI (ct. 5112 + 512 + 531 + 532 + 541 + 542+ 550) | N(15) | |
| | | **40.** | F10_0082 | | N(15) | |
| | **F10_3** | **41.** | F10_0091 | ACTIVE CIRCULANTE – TOTAL (rd. 05 la 08) | N(15) | F10_0091 = F10_0051 + F10_0061 + F10_0071 + F10_0081 |
| | **F10_4** | **42.** | F10_0092 | | N(15) | F10_0092 = F10_0052 + F10_0062 + F10_0072 + F10_0082 |
| | | **43.** | F10_0101 | CHELTUIELI ÎN AVANS (ct. 471) | N(15) | |
| | | **44.** | F10_0102 | | N(15) | |
| | | **45.** | F10_0111 | DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct. 161 + 162 + 166 + 167 + 168 – 169 + 269 + 401 + 403 + 404 + 405 + 408 + 419 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 451*** + 453*** + 4581 + 462 + 473*** + 509 + 5186 + 519) | N(15) | |
| | | **46.** | F10_0112 | | N(15) | |
| | **F10_5** | **47.** | F10_0121 | ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd. 09 + 10 - 11 - 18) | N(15) | F10_0121 = F10_0091 + F10_0101 – F10_0111 - F10_0181 |
| | **F10_6** | **48.** | F10_0122 | | N(15) | F10_0122 = F10_0092 + F10_0102 – F10_0112 - F10_0182 |
| | **F10_7** | **49.** | F10_0131 | TOTAL ACTIVE MINUS DATORII CURENTE (rd. 04 + 12 – 17) | N(15) | F10_0131 = F10_0041 + F10_0121 – F10_0171 |
| | **F10_8** | **50.** | F10_0132 | | N(15) | F10_0132 = F10_0042 + F10_0122 – F10_0172 |
| | | **51.** | F10_0141 | DATORII: SUMELE CARE TREBUIE PLĂTITE | N(15) | |

---

♦ Sumele înscrise la acest rând și preluate din contul 267 reprezintă creanțele aferente contractelor de leasing financiar și altor contracte asimilate, precum și alte creanțe imobilizate, scadente într-o perioadă mai mică de 12 luni.

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | ÎNTR-O PERIOADĂ MAI MARE DE UN AN<br>(ct. 161 + 162 + 166 + 167 + 168 – 169 + 269 + 401 + 403 + 404 + 405 + 408 + 419 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 451*** + 453*** + 4581 + 462 + 473*** + 509 + 5186 + 519) | | |
| | | 52. | F10_0142 | | N(15) | |
| | | 53. | F10_0151 | PROVIZIOANE<br>(ct. 151) | N(15) | |
| | | 54. | F10_0152 | | N(15) | |
| | F10_9 | 55. | F10_0161 | VENITURI ÎN AVANS<br>(rd. 17 si 18), din care: | N(15) | F10_0161 = F10_0171 + F10_0181 |
| | F10_10 | 56. | F10_0162 | | N(15) | F10_0162 = F10_0172 + F10_0182 |
| | | 57. | F10_0171 | (ct. 131 + 132 + 133 + 134 + 138) | N(15) | |
| | | 58. | F10_0172 | | N(15) | |
| | | 59. | F10_0181 | (ct. 472) | N(15) | |
| | | 60. | F10_0182 | | N(15) | |
| | | 61. | F10_0191 | I. CAPITAL (ct. 101) | N(15) | |
| | | 62. | F10_0192 | | N(15) | |
| | | 63. | F10_0201 | II. REZERVE DIN REEVALUARE(ct. 105) | N(15) | |
| | | 64. | F10_0202 | | N(15) | |
| | | 65. | F10_0211 | III. REZERVE (ct. 106) | N(15) | |
| | | 66. | F10_0212 | | N(15) | |
| | | 67. | F10_0221 | IV. EXCEDENTUL/PROFITUL SAU DEFICITUL/PIERDEREA REPORTAT(Ă) (ct. 117) SOLD C | N(15) | |
| | | 68. | F10_0222 | | N(15) | |
| | | 69. | F10_0231 | SOLD D | N(15) | |
| | | 70. | F10_0232 | | N(15) | |
| | | 71. | F10_0241 | V. EXCEDENTUL/PROFITUL SAU DEFICITUL/PIERDEREA EXERCIȚIULUI FINANCIAR<br>(ct. 121)                      SOLD C | N(15) | |
| | | 72. | F10_0242 | | N(15) | |
| | | 73. | F10_0251 | SOLD D | N(15) | |
| | | 74. | F10_0252 | | N(15) | |
| | F10_11 | 75. | F10_0261 | Repartizarea excedentului/profitului<br>(ct. 129)  (rd. 27+ 28) | N(15) | F10_0261 = F10_0271 + F10_0281 |
| | F10_12 | 76. | F10_0262 | | N(15) | F10_0262 = F10_0272 + F10_0282 |
| | | 77. | F10_0271 | Repartizarea excedentului privind activitățile fără scop patrimonial (ct. 1291.01) | N(15) | |
| | | 78. | F10_0272 | | N(15) | |
| | | 79. | F10_0281 | Repartizarea profitului privind activitățile economice (ct. 1292) | N(15) | |
| | | 80. | F10_0282 | | N(15) | |
| | F10_13 | 81. | F10_0291 | CAPITALURI PROPRII – TOTAL<br>(rd. 19 + 20 + 21+ 22- 23 + 24  -  25 - 26) | N(15) | F10_0291 = F10_0191 + F10_0201 + F10_0211 + F10_0221 – F10_0231 + F10_0241 – F10_0251  - F10_0261 |
| | F10_14 | 82. | F10_0292 | | N(15) | F10_0292 = F10_0192 + F10_0202 + F10_0212 + F10_0222 – |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | F10_0232 + F10_0242 – F10_0252 - F10_0262 |
| | **83.** | F10_0301 | Fondul social al membrilor Caselor de Ajutor Reciproc (C.A.R.) (ct. 113) | N(15) | | |
| | **84.** | F10_0302 | | N(15) | | |
| | **85.** | F10_0311 | Fondul pentru ajutor în caz de deces al membrilor Caselor de Ajutor Reciproc (C.A.R.) (ct. 114) | N(15) | | |
| | **86.** | F10_0312 | | N(15) | | |
| | **87.** | F10_0321 | Fondul de rulment al membrilor asociațiilor de proprietari (ct. 115) | N(15) | | |
| | **88.** | F10_0322 | | N(15) | | |
| | **89.** | F10_0331 | **Alte fonduri privind activitățile fără scop patrimonial** (ct. 116) | N(15) | | |
| | **90.** | F10_0332 | | N(15) | | |
| **F10_15** | **91.** | F10_0341 | CAPITALURI – TOTAL (rd. 29 + 30 la 33) | N(15) | | F10_0341 = F10_0291 + F10_0301 + F10_0311 + F10_0321 + F10_0331 |
| **F10_16** | **92.** | F10_0342 | | N(15) | | F10_0342 = F10_0292 + F10_0302 + F10_0312 + F10_0322 + F10_0332 |
| | **93.** | **</F10>** | | | | |
| | **94.** | **<F20>** | **1 aparitie** | | | |
| | **95.** | F20_0011 | Venituri din activitățile fără scop patrimonial | N(15) | | |
| | **96.** | F20_0012 | | N(15) | | |
| | **97.** | F20_0013 | | N(15) | | |
| | **98.** | F20_0021 | Cheltuieli privind activitățile fără scop patrimonial | N(15) | | |
| | **99.** | F20_0022 | | N(15) | | |
| | **100.** | F20_0023 | | N(15) | | |
| **F20_1** | **101.** | F20_0031 | Rezultatul activităților fără scop patrimonial Excedent (rd. 01 – 02) | N(15) | | F20_0031 = F20_0011 - F20_0021 |
| **F20_2** | **102.** | F20_0032 | | N(15) | | F20_0032 = F20_0012 - F20_0022 |
| **F20_3** | **103.** | F20_0033 | | N(15) | | F20_0033 = F20_0013 - F20_0023 |
| **F20_4** | **104.** | F20_0041 | Deficit    (rd. 02 – 01) | N(15) | | F20_0041 = F20_0021 - F20_0011 |
| **F20_5** | **105.** | F20_0042 | | N(15) | | F20_0042 = F20_0022 - F20_0012 |
| **F20_6** | **106.** | F20_0043 | | N(15) | | F20_0043 = F20_0023 - F20_0013 |
| | **107.** | F20_0051 | Venituri din activitățile cu destinație specială | N(15) | | |
| | **108.** | F20_0052 | | N(15) | | |
| | **109.** | F20_0053 | | N(15) | | |
| | **110.** | F20_0061 | Cheltuieli privind activitățile cu destinație specială | N(15) | | |
| | **111.** | F20_0062 | | N(15) | | |
| | **112.** | F20_0063 | | N(15) | | |
| **F20_7** | **113.** | F20_0071 | Rezultatul activităților cu destinație specială Excedent (rd. 05 – 06) | N(15) | | F20_0071 = F20_0051 - F20_0061 |
| **F20_8** | **114.** | F20_0072 | | N(15) | | F20_0072 = F20_0052 - F20_0062 |
| **F20_9** | **115.** | F20_0073 | | N(15) | | F20_0073 = F20_0053 - F20_0063 |
| **F20_10** | **116.** | F20_0081 | Deficit    (rd. 06 – 05) | N(15) | | F20_0081 = F20_0061 - F20_0051 |
| **F20_11** | **117.** | F20_0082 | | N(15) | | F20_0082 = F20_0062 - F20_0052 |
| **F20_12** | **118.** | F20_0083 | | N(15) | | F20_0083 = F20_0063 - F20_0053 |
| | **119.** | F20_0091 | Venituri din activitățile economice *) | N(15) | | |
| | **120.** | F20_0092 | | N(15) | | |

| | | 121. | F20_0093 | | N(15) | | |
|---|---|---|---|---|---|---|---|
| | | 122. | F20_0101 | Cheltuieli privind activitățile economice *) | N(15) | | |
| | | 123. | F20_0102 | | N(15) | | |
| | | 124. | F20_0103 | | N(15) | | |
| | F20_13 | 125. | F20_0111 | Rezultatul activităților economice<br>Profit (rd. 09 - 10) *) | N(15) | | F20_0111 = F20_0091 - F20_0101 |
| | F20_14 | 126. | F20_0112 | | N(15) | | F20_0112 = F20_0092 - F20_0102 |
| | F20_15 | 127. | F20_0113 | | N(15) | | F20_0113 = F20_0093 - F20_0103 |
| | F20_16 | 128. | F20_0121 | Pierdere   (rd. 10 - 09) *) | N(15) | | F20_0121 = F20_0101 - F20_0091 |
| | F20_17 | 129. | F20_0122 | | N(15) | | F20_0122 = F20_0102 - F20_0092 |
| | F20_18 | 130. | F20_0123 | | N(15) | | F20_0123 = F20_0103 - F20_0093 |
| | F20_19 | 131. | F20_0131 | Venituri totale   (rd. 01+ 05 + 09) | N(15) | | F20_0131 = F20_0011 + F20_0051 + F20_0091 |
| | F20_20 | 132. | F20_0132 | | N(15) | | F20_0132 = F20_0012 + F20_0052 + F20_0092 |
| | F20_21 | 133. | F20_0133 | | N(15) | | F20_0133 = F20_0013 + F20_0053 + F20_0093 |
| | F20_22 | 134. | F20_0141 | Cheltuieli totale (rd. 02+ 06+10) | N(15) | | F20_0141 = F20_0021 + F20_0061 + F20_0101 |
| | F20_23 | 135. | F20_0142 | | N(15) | | F20_0142 = F20_0022 + F20_0062 + F20_0102 |
| | F20_24 | 136. | F20_0143 | | N(15) | | F20_0143 = F20_0023 + F20_0063 + F20_0103 |
| | F20_25 | 137. | F20_0151 | Rezultatul net al exercițiului<br>Excedent / Profit (rd. 13 – 14) | N(15) | | F20_0151 = F20_0131 - F20_0141 |
| | F20_26 | 138. | F20_0152 | | N(15) | | F20_0152 = F20_0132 - F20_0142 |
| | F20_27 | 139. | F20_0153 | | N(15) | | F20_0153 = F20_0133 - F20_0143 |
| | F20_28 | 140. | F20_0161 | Deficit /Pierdere (rd. 14 - 13) | N(15) | | F20_0161 = F20_0141 - F20_0131 |
| | F20_29 | 141. | F20_0162 | | N(15) | | F20_0162 = F20_0142 - F20_0132 |
| | F20_30 | 142. | F20_0163 | | N(15) | | F20_0163 = F20_0143 - F20_0133 |
| | | 143. | </F20> | | | | |
| | | 144. | <F21> | 1 aparitie | | | |
| | F21_1 | 145. | F21_0011 | Excedent/Profit net de repartizat (rd. 02 la 04) | N(15) | | F21_0011 = F21_0021 + F21_0031 + F21_0041 |
| | | 146. | F21_0012 | | N(15) | | ~~F21_0012 = null~~ |
| | F21_2 | 147. | F21_0013 | | N(15) | | F21_0013 = F21_0023 + F21_0033 + F21_0043 |
| | | 148. | F21_0021 | - rezerva legală | N(15) | | |
| | | 149. | F21_0022 | | N(15) | | ~~F21_0022 = null~~ |
| | | 150. | F21_0023 | | N(15) | | |
| | | 151. | F21_0031 | - acoperirea deficitului/pierderii contabil(e) | N(15) | | |
| | | 152. | F21_0032 | | N(15) | | ~~F21_0032 = null~~ |
| | | 153. | F21_0033 | | N(15) | | |
| | | 154. | F21_0041 | - alte repartizări prevăzute de lege | N(15) | | |
| | | 155. | F21_0042 | | N(15) | | ~~F21_0042 = null~~ |
| | | 156. | F21_0043 | | N(15) | | |
| | | 157. | F21_0051 | Excedent /Profit nerepartizat | N(15) | | |
| | | 158. | F21_0052 | | N(15) | | |
| | | 159. | F21_0053 | | N(15) | | |
| | F21_3 | 160. | F21_0061 | TOTAL DE CONTROL (rd. 01+05) | N(15) | | F21_0061 = F21_0011 + F21_0051 |
| | F21_4 | 161. | F21_0062 | | N(15) | | F21_0062 = F21_0052 |
| | F21_5 | 162. | F21_0063 | | N(15) | | F21_0063 = F21_0013 + F21_0053 |
| | | 163. | </F21> | | | | |
| | | 164. | <F25> | 0-1 aparitii | | | |

| | F25_1 | 165. | F25_0011 | ACTIVE IMOBILIZATE –TOTAL (rd. 02+07+16) | N(15) | | F25_0011 = F25_0021 + F25_0071 + F25_0161 |
|---|---|---|---|---|---|---|---|
| | F25_2 | 166. | F25_0012 | | N(15) | | F25_0012 = F25_0022 + F25_0072 + F25_0162 |
| | F25_3 | 167. | F25_0013 | | N(15) | | F25_0013 = F25_0023 + F25_0073 + F25_0163 |
| | F25_4 | 168. | F25_0014 | | N(15) | | F25_0014 = F25_0074 |
| | F25_5 | 169. | F25_0015 | | N(15) | | F25_0015 = F25_0011 + F25_0012 – F25_0013 |
| | F25_6 | | | | | | F25_0015 = F25_0025 + F25_0075 + F25_0165 |
| | F25_7 | 170. | F25_0016 | | N(15) | | F25_0016 = F25_0026 + F25_0076 + F25_0166 |
| | F25_8 | 171. | F25_0017 | | N(15) | | F25_0017 = F25_0027 + F25_0077+ F25_0167 |
| | F25_9 | 172. | F25_0018 | | N(15) | | F25_0018 = F25_0028 + F25_0078 + F25_0168 |
| | F25_10 | 173. | F25_0019 | | N(15) | | F25_0019 = F25_0016 + F25_0017 – F25_0018 |
| | F25_11 | | | | | | F25_0019 = F25_0029 + F25_0079 + F25_0169 |
| | F25_12 | 174. | F25_0021 | I. IMOBILIZARI  NECORPORALE TOTAL (rd. 03+04+05+06) | N(15) | | F25_0021 = F25_0031 + F25_0041 + F25_0051 + F25_0061 |
| | F25_13 | 175. | F25_0022 | | N(15) | | F25_0022 = F25_0032 + F25_0042 + F25_0052 + F25_0062 |
| | F25_14 | 176. | F25_0023 | | N(15) | | F25_0023 = F25_0033 + F25_0043 + F25_0053 + F25_0063 |
| | | ~~177.~~ | ~~F25_0024~~ | | ~~N(15)~~ | | ~~F25_0024 = null~~ |
| | F25_15 | 178. | F25_0025 | | N(15) | | F25_0025 = F25_0021 + F25_0022 – F25_0023 |
| | F25_16 | | | | | | F25_0025 = F25_0035 + F25_0045 + F25_0055 + F25_0065 |
| | F25_17 | 179. | F25_0026 | | N(15) | | F25_0026 = F25_0036 + F25_0046 + F25_0056 + F25_0066 |
| | F25_18 | 180. | F25_0027 | | N(15) | | F25_0027 = F25_0037 + F25_0047 + F25_0057 + F25_0067 |
| | F25_19 | 181. | F25_0028 | | N(15) | | F25_0028 = F25_0038 + F25_0048 + F25_0058 + F25_0068 |
| | F25_20 | 182. | F25_0029 | | N(15) | | F25_0029 = F25_0026 + F25_0027 – F25_0028 |
| | F25_21 | | | | | | F25_0029 = F25_0039 + F25_0049 + F25_0059 + F25_0069 |
| | | 183. | F25_0031 | Cheltuieli de constituire si cheltuieli de dezvoltare | N(15) | | |
| | | 184. | F25_0032 | | N(15) | | |
| | | 185. | F25_0033 | | N(15) | | |
| | | ~~186.~~ | ~~F25_0034~~ | | ~~N(15)~~ | | ~~F25_0034 = null~~ |
| | F25_22 | 187. | F25_0035 | | N(15) | | F25_0035 = F25_0031 + F25_0032 – F25_0033 |
| | | 188. | F25_0036 | | N(15) | | |
| | | 189. | F25_0037 | | N(15) | | |
| | | 190. | F25_0038 | | N(15) | | |
| | F25_23 | 191. | F25_0039 | | N(15) | | F25_0039 = F25_0036 + F25_0037 – F25_0038 |
| | | 192. | F25_0041 | Concesiuni, brevete, licente, | N(15) | | |

| | | | | | |
|---|---|---|---|---|---|
| | | | marci comerciale si alte drepturi si valori similare | | |
| | **193.** | F25_0042 | | N(15) | |
| | **194.** | F25_0043 | | N(15) | |
| | ~~**195.**~~ | ~~F25_0044~~ | | ~~N(15)~~ | ~~F25_0044 = null~~ |
| F25_24 | **196.** | F25_0045 | | N(15) | F25_0045 = F25_0041 + F25_0042 – F25_0043 |
| | **197.** | F25_0046 | | N(15) | |
| | **198.** | F25_0047 | | N(15) | |
| | **199.** | F25_0048 | | N(15) | |
| F25_25 | **200.** | F25_0049 | | N(15) | F25_0049 = F25_0046 + F25_0047 – F25_0048 |
| | **201.** | F25_0051 | Alte imobilizari necorporale | N(15) | |
| | **202.** | F25_0052 | | N(15) | |
| | **203.** | F25_0053 | | N(15) | |
| | ~~**204.**~~ | ~~F25_0054~~ | | ~~N(15)~~ | ~~F25_0054 = null~~ |
| F25_26 | **205.** | F25_0055 | | N(15) | F25_0055 = F25_0051 + F25_0052 – F25_0053 |
| | **206.** | F25_0056 | | N(15) | |
| | **207.** | F25_0057 | | N(15) | |
| | **208.** | F25_0058 | | N(15) | |
| F25_27 | **209.** | F25_0059 | | N(15) | F25_0059 = F25_0056 + F25_0057 – F25_0058 |
| | **210.** | F25_0061 | Imobilizari necorporale in curs | N(15) | |
| | **211.** | F25_0062 | | N(15) | |
| | **212.** | F25_0063 | | N(15) | |
| | ~~**213.**~~ | ~~F25_0064~~ | | ~~N(15)~~ | ~~F25_0064 = null~~ |
| F25_28 | **214.** | F25_0065 | | N(15) | F25_0065 = F25_0061 + F25_0062 – F25_0063 |
| | **215.** | F25_0066 | | N(15) | |
| | **216.** | F25_0067 | | N(15) | |
| | **217.** | F25_0068 | | N(15) | |
| F25_29 | **218.** | F25_0069 | | N(15) | F25_0069 = F25_0066 + F25_0067 – F25_0068 |
| F25_30 | **219.** | F25_0071 | II. IMOBILIZARI CORPORALE –TOTAL (rd. 08 la 15) | N(15) | F25_0071 = F25_0081 + F25_0091 + F25_0101 + F25_0111 + F25_0121 + F25_0131 + F25_0141 + F25_0151 |
| F25_31 | **220.** | F25_0072 | | N(15) | F25_0072 = F25_0082 + F25_0092 + F25_0102 + F25_0112 + F25_0122 + F25_0132 + F25_0142 + F25_0152 |
| F25_32 | **221.** | F25_0073 | | N(15) | F25_0073 = F25_0083 + F25_0093 + F25_0103 + F25_0113 + F25_0123 + F25_0133 + F25_0143 + F25_0153 |
| F25_33 | **222.** | F25_0074 | | N(15) | F25_0074 = F25_0084 + F25_0094 + F25_0104 + F25_0114 + F25_0124 + F25_0134 + F25_0144 + F25_0154 |
| F25_34 | **223.** | F25_0075 | | N(15) | F25_0075 = F25_0071 + F25_0072 – F25_0073 |
| F25_35 | | | | | F25_0075 = F25_0085 + F25_0095 + F25_0105 + F25_0115 + F25_0125 + F25_0135 + F25_0145 + F25_0155 |

| | F25_36 | 224. | F25_0076 | | N(15) | | F25_0076 = F25_0086 + F25_0096 + F25_0106 + F25_0116 + F25_0126 + F25_0136 + F25_0146 + F25_0156 |
| | F25_37 | 225. | F25_0077 | | N(15) | | F25_0077 = F25_0087 + F25_0097 + F25_0107 + F25_0117 + F25_0127 + F25_0137 + F25_0147 + F25_0157 |
| | F25_38 | 226. | F25_0078 | | N(15) | | F25_0078 = F25_0088 + F25_0098 + F25_0108 + F25_0118 + F25_0128 + F25_0138 + F25_0148 + F25_0158 |
| | F25_39 | 227. | F25_0079 | | N(15) | | F25_0079 = F25_0076 + F25_0077 – F25_0078 |
| | F25_40 | | | | | | F25_0079 = F25_0089 + F25_0099 + F25_0109 + F25_0119 + F25_0129 + F25_0139 + F25_0149 + F25_0159 |
| | | 228. | F25_0081 | Terenuri si amenajari de terenuri | N(15) | | |
| | | 229. | F25_0082 | | N(15) | | |
| | | 230. | F25_0083 | | N(15) | | |
| | | 231. | F25_0084 | | N(15) | | |
| | F25_41 | 232. | F25_0085 | | N(15) | | F25_0085 = F25_0081 + F25_0082 – F25_0083 |
| | | 233. | F25_0086 | | N(15) | | |
| | | 234. | F25_0087 | | N(15) | | |
| | | 235. | F25_0088 | | N(15) | | |
| | F25_42 | 236. | F25_0089 | | N(15) | | F25_0089 = F25_0086 + F25_0087 – F25_0088 |
| | | 237. | F25_0091 | Constructii | N(15) | | |
| | | 238. | F25_0092 | | N(15) | | |
| | | 239. | F25_0093 | | N(15) | | |
| | | 240. | F25_0094 | | N(15) | | |
| | F25_43 | 241. | F25_0095 | | N(15) | | F25_0095 = F25_0091 + F25_0092 – F25_0093 |
| | | 242. | F25_0096 | | N(15) | | |
| | | 243. | F25_0097 | | N(15) | | |
| | | 244. | F25_0098 | | N(15) | | |
| | F25_44 | 245. | F25_0099 | | N(15) | | F25_0099 = F25_0096 + F25_0097 – F25_0098 |
| | | 246. | F25_0101 | Echipamente tehnologice (masini, utilaje si instalatii de lucru) | N(15) | | |
| | | 247. | F25_0102 | | N(15) | | |
| | | 248. | F25_0103 | | N(15) | | |
| | | 249. | F25_0104 | | N(15) | | |
| | F25_45 | 250. | F25_0105 | | N(15) | | F25_0105 = F25_0101 + F25_0102 – F25_0103 |
| | | 251. | F25_0106 | | N(15) | | |
| | | 252. | F25_0107 | | N(15) | | |
| | | 253. | F25_0108 | | N(15) | | |
| | F25_46 | 254. | F25_0109 | | N(15) | | F25_0109 = F25_0106 + F25_0107 – F25_0108 |
| | | 255. | F25_0111 | Aparate si instalatii de masurare, control si reglare | N(15) | | |
| | | 256. | F25_0112 | | N(15) | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | 257. | F25_0113 | | N(15) | |
| | | 258. | F25_0114 | | N(15) | |
| F25_47 | | 259. | F25_0115 | | N(15) | F25_0115 = F25_0111 + F25_0112 – F25_0113 |
| | | 260. | F25_0116 | | N(15) | |
| | | 261. | F25_0117 | | N(15) | |
| | | 262. | F25_0118 | | N(15) | |
| F25_48 | | 263. | F25_0119 | | N(15) | F25_0119 = F25_0116 + F25_0117 – F25_0118 |
| | | 264. | F25_0121 | Mijloace de transport | N(15) | |
| | | 265. | F25_0122 | | N(15) | |
| | | 266. | F25_0123 | | N(15) | |
| | | 267. | F25_0124 | | N(15) | |
| F25_49 | | 268. | F25_0125 | | N(15) | F25_0125 = F25_0121 + F25_0122 – F25_0123 |
| | | 269. | F25_0126 | | N(15) | |
| | | 270. | F25_0127 | | N(15) | |
| | | 271. | F25_0128 | | N(15) | |
| F25_50 | | 272. | F25_0129 | | N(15) | F25_0129 = F25_0126 + F25_0127 – F25_0128 |
| | | 273. | F25_0131 | Animale si plantatii | N(15) | |
| | | 274. | F25_0132 | | N(15) | |
| | | 275. | F25_0133 | | N(15) | |
| | | 276. | F25_0134 | | N(15) | |
| F25_51 | | 277. | F25_0135 | | N(15) | F25_0135 = F25_0131 + F25_0132 – F25_0133 |
| | | 278. | F25_0136 | | N(15) | |
| | | 279. | F25_0137 | | N(15) | |
| | | 280. | F25_0138 | | N(15) | |
| F25_52 | | 281. | F25_0139 | | N(15) | F25_0139 = F25_0136 + F25_0137 – F25_0138 |
| | | 282. | F25_0141 | Mobilier, aparatura birotica, echipamente de protectie si alte active corporale | N(15) | |
| | | 283. | F25_0142 | | N(15) | |
| | | 284. | F25_0143 | | N(15) | |
| | | 285. | F25_0144 | | N(15) | |
| F25_53 | | 286. | F25_0145 | | N(15) | F25_0145 = F25_0141 + F25_0142 – F25_0143 |
| | | 287. | F25_0146 | | N(15) | |
| | | 288. | F25_0147 | | N(15) | |
| | | 289. | F25_0148 | | N(15) | |
| F25_54 | | 290. | F25_0149 | | N(15) | F25_0149 = F25_0146 + F25_0147 – F25_0148 |
| | | 291. | F25_0151 | Imobilizari corporale in curs | N(15) | |
| | | 292. | F25_0152 | | N(15) | |
| | | 293. | F25_0153 | | N(15) | |
| | | 294. | F25_0154 | | N(15) | |
| F25_55 | | 295. | F25_0155 | | N(15) | F25_0155 = F25_0151 + F25_0152 – F25_0153 |
| | | 296. | F25_0156 | | N(15) | |
| | | 297. | F25_0157 | | N(15) | |
| | | 298. | F25_0158 | | N(15) | |
| F25_56 | | 299. | F25_0159 | | N(15) | F25_0159 = F25_0156 + F25_0157 – F25_0158 |

| | | | | | |
|---|---|---|---|---|---|
| | | **300.** | F25_0161 | III. IMOBILIZARI FINANCIARE | N(15) | |
| | | **301.** | F25_0162 | | N(15) | |
| | | **302.** | F25_0163 | | N(15) | |
| | | ~~303.~~ | ~~F25_0164~~ | | ~~N(15)~~ | ~~F25_0164 = null~~ |
| F25_57 | **304.** | F25_0165 | | N(15) | F25_0165 = F25_0161 + F25_0162 – F25_0163 |
| | | **305.** | F25_0166 | | N(15) | |
| | | **306.** | F25_0167 | | N(15) | |
| | | **307.** | F25_0168 | | N(15) | |
| F25_58 | **308.** | F25_0169 | | N(15) | F25_0169 = F25_0166 + F25_0167 – F25_0168 |
| | | **309.** | **</F25>** | | | |
| | | **310.** | **<F26>** | **0-1 aparitii** | | |
| F26_1 | **311.** | F26_0011 | ACTIVE IMOBILIZATE –TOTAL (rd. 02+07+16) | N(15) | F26_0011 = F26_0021 + F26_0071 + F26_0161 |
| F26_2 | **312.** | F26_0012 | | N(15) | F26_0012 = F26_0022 + F26_0072 + F26_0162 |
| F26_3 | **313.** | F26_0013 | | N(15) | F26_0013 = F26_0023 + F26_0073 + F26_0163 |
| F26_4 | **314.** | F26_0014 | | N(15) | F26_0014 = F26_0074 |
| F26_5 | **315.** | F26_0015 | | N(15) | F26_0015 = F26_0011 + F26_0012 – F26_0013 |
| F26_6 | | | | | F26_0015 = F26_0025 + F26_0075 + F26_0165 |
| F26_7 | **316.** | F26_0016 | | N(15) | F26_0016 = F26_0026 + F26_0076 + F26_0166 |
| F26_8 | **317.** | F26_0017 | | N(15) | F26_0017 = F26_0027 + F26_0077+ F26_0167 |
| F26_9 | **318.** | F26_0018 | | N(15) | F26_0018 = F26_0028 + F26_0078 + F26_0168 |
| F26_10 | **319.** | F26_0019 | | N(15) | F26_0019 = F26_0016 + F26_0017 – F26_0018 |
| F26_11 | | | | | F26_0019 = F26_0029 + F26_0079 + F26_0169 |
| F26_12 | **320.** | F26_0021 | I. IMOBILIZARI  NECORPORALE TOTAL (rd. 03+04+05+06) | N(15) | F26_0021 = F26_0031 + F26_0041 + F26_0051 + F26_0061 |
| F26_13 | **321.** | F26_0022 | | N(15) | F26_0022 = F26_0032 + F26_0042 + F26_0052 + F26_0062 |
| F26_14 | **322.** | F26_0023 | | N(15) | F26_0023 = F26_0033 + F26_0043 + F26_0053 + F26_0063 |
| | | ~~323.~~ | ~~F26_0024~~ | | ~~N(15)~~ | ~~F26_0024 = null~~ |
| F26_15 | **324.** | F26_0025 | | N(15) | F26_0025 = F26_0021 + F26_0022 – F26_0023 |
| F26_16 | | | | | F26_0025 = F26_0035 + F26_0045 + F26_0055 + F26_0065 |
| F26_17 | **325.** | F26_0026 | | N(15) | F26_0026 = F26_0036 + F26_0046 + F26_0056 + F26_0066 |
| F26_18 | **326.** | F26_0027 | | N(15) | F26_0027 = F26_0037 + F26_0047 + F26_0057 + F26_0067 |
| F26_19 | **327.** | F26_0028 | | N(15) | F26_0028 = F26_0038 + F26_0048 + F26_0058 + F26_0068 |
| F26_20 | **328.** | F26_0029 | | N(15) | F26_0029 = F26_0026 + F26_0027 – F26_0028 |
| F26_21 | | | | | F26_0029 = F26_0039 + F26_0049 + |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | F26_0059 + F26_0069 |
| | | **329.** | F26_0031 | Cheltuieli de constituire si cheltuieli de dezvoltare | N(15) | |
| | | **330.** | F26_0032 | | N(15) | |
| | | **331.** | F26_0033 | | N(15) | |
| | | **332.** | F26_0034 | | N(15) | F26_0034 = null |
| | F26_22 | **333.** | F26_0035 | | N(15) | F26_0035 = F26_0031 + F26_0032 – F26_0033 |
| | | **334.** | F26_0036 | | N(15) | |
| | | **335.** | F26_0037 | | N(15) | |
| | | **336.** | F26_0038 | | N(15) | |
| | F26_23 | **337.** | F26_0039 | | N(15) | F26_0039 = F26_0036 + F26_0037 – F26_0038 |
| | | **338.** | F26_0041 | Concesiuni, brevete, licente, marci comerciale si alte drepturi si valori similare | N(15) | |
| | | **339.** | F26_0042 | | N(15) | |
| | | **340.** | F26_0043 | | N(15) | |
| | | **341.** | F26_0044 | | N(15) | F26_0044 = null |
| | F26_24 | **342.** | F26_0045 | | N(15) | F26_0045 = F26_0041 + F26_0042 – F26_0043 |
| | | **343.** | F26_0046 | | N(15) | |
| | | **344.** | F26_0047 | | N(15) | |
| | | **345.** | F26_0048 | | N(15) | |
| | F26_25 | **346.** | F26_0049 | | N(15) | F26_0049 = F26_0046 + F26_0047 – F26_0048 |
| | | **347.** | F26_0051 | Alte imobilizari necorporale | N(15) | |
| | | **348.** | F26_0052 | | N(15) | |
| | | **349.** | F26_0053 | | N(15) | |
| | | **350.** | F26_0054 | | N(15) | F26_0054 = null |
| | F26_26 | **351.** | F26_0055 | | N(15) | F26_0055 = F26_0051 + F26_0052 – F26_0053 |
| | | **352.** | F26_0056 | | N(15) | |
| | | **353.** | F26_0057 | | N(15) | |
| | | **354.** | F26_0058 | | N(15) | |
| | F26_27 | **355.** | F26_0059 | | N(15) | F26_0059 = F26_0056 + F26_0057 – F26_0058 |
| | | **356.** | F26_0061 | Imobilizari necorporale in curs | N(15) | |
| | | **357.** | F26_0062 | | N(15) | |
| | | **358.** | F26_0063 | | N(15) | |
| | | **359.** | F26_0064 | | N(15) | F26_0064 = null |
| | F26_28 | **360.** | F26_0065 | | N(15) | F26_0065 = F26_0061 + F26_0062 – F26_0063 |
| | | **361.** | F26_0066 | | N(15) | |
| | | **362.** | F26_0067 | | N(15) | |
| | | **363.** | F26_0068 | | N(15) | |
| | F26_29 | **364.** | F26_0069 | | N(15) | F26_0069 = F26_0066 + F26_0067 – F26_0068 |
| | F26_30 | **365.** | F26_0071 | II. IMOBILIZARI CORPORALE –TOTAL (rd. 08 la 15) | N(15) | F26_0071 = F26_0081 + F26_0091 + F26_0101 + F26_0111 + F26_0121 + F26_0131 + F26_0141 + F26_0151 |
| | F26_31 | **366.** | F26_0072 | | N(15) | F26_0072 = F26_0082 + F26_0092 + F26_0102 + F26_0112 + F26_0122 + F26_0132 + F26_0142 + F26_0152 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **F26_32** | **367.** | F26_0073 | | N(15) | | F26_0073 = F26_0083 + F26_0093 + F26_0103 + F26_0113 + F26_0123 + F26_0133 + F26_0143 + F26_0153 |
| **F26_33** | **368.** | F26_0074 | | N(15) | | F26_0074 = F26_0084 + F26_0094 + F26_0104 + F26_0114 + F26_0124 + F26_0134 + F26_0144 + F26_0154 |
| **F26_34** | **369.** | F26_0075 | | N(15) | | F26_0075 = F26_0071 + F26_0072 – F26_0073 |
| **F26_35** | | | | | | F26_0075 = F26_0085 + F26_0095 + F26_0105 + F26_0115 + F26_0125 + F26_0135 + F26_0145 + F26_0155 |
| **F26_36** | **370.** | F26_0076 | | N(15) | | F26_0076 = F26_0086 + F26_0096 + F26_0106 + F26_0116 + F26_0126 + F26_0136 + F26_0146 + F26_0156 |
| **F26_37** | **371.** | F26_0077 | | N(15) | | F26_0077 = F26_0087 + F26_0097 + F26_0107 + F26_0117 + F26_0127 + F26_0137 + F26_0147 + F26_0157 |
| **F26_38** | **372.** | F26_0078 | | N(15) | | F26_0078 = F26_0088 + F26_0098 + F26_0108 + F26_0118 + F26_0128 + F26_0138 + F26_0148 + F26_0158 |
| **F26_39** | **373.** | F26_0079 | | N(15) | | F26_0079 = F26_0076 + F26_0077 – F26_0078 |
| **F26_40** | | | | | | F26_0079 = F26_0089 + F26_0099 + F26_0109 + F26_0119 + F26_0129 + F26_0139 + F26_0149 + F26_0159 |
| | **374.** | F26_0081 | Terenuri si amenajari de terenuri | N(15) | | |
| | **375.** | F26_0082 | | N(15) | | |
| | **376.** | F26_0083 | | N(15) | | |
| | **377.** | F26_0084 | | N(15) | | |
| **F26_41** | **378.** | F26_0085 | | N(15) | | F26_0085 = F26_0081 + F26_0082 – F26_0083 |
| | **379.** | F26_0086 | | N(15) | | |
| | **380.** | F26_0087 | | N(15) | | |
| | **381.** | F26_0088 | | N(15) | | |
| **F26_42** | **382.** | F26_0089 | | N(15) | | F26_0089 = F26_0086 + F26_0087 – F26_0088 |
| | **383.** | F26_0091 | Constructii | N(15) | | |
| | **384.** | F26_0092 | | N(15) | | |
| | **385.** | F26_0093 | | N(15) | | |
| | **386.** | F26_0094 | | N(15) | | |
| **F26_43** | **387.** | F26_0095 | | N(15) | | F26_0095 = F26_0091 + F26_0092 – F26_0093 |
| | **388.** | F26_0096 | | N(15) | | |
| | **389.** | F26_0097 | | N(15) | | |
| | **390.** | F26_0098 | | N(15) | | |
| **F26_44** | **391.** | F26_0099 | | N(15) | | F26_0099 = F26_0096 + F26_0097 – F26_0098 |
| | **392.** | F26_0101 | Echipamente tehnologice (masini, utilaje si instalatii de | N(15) | | |

| | | | | | lucru) | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 393. | F26_0102 | | | N(15) | | | |
| | | 394. | F26_0103 | | | N(15) | | | |
| | | 395. | F26_0104 | | | N(15) | | | |
| | F26_45 | 396. | F26_0105 | | | N(15) | | F26_0105 = F26_0101 + F26_0102 – F26_0103 | |
| | | 397. | F26_0106 | | | N(15) | | | |
| | | 398. | F26_0107 | | | N(15) | | | |
| | | 399. | F26_0108 | | | N(15) | | | |
| | F26_46 | 400. | F26_0109 | | | N(15) | | F26_0109 = F26_0106 + F26_0107 – F26_0108 | |
| | | 401. | F26_0111 | Aparate si instalatii de masurare, control si reglare | | N(15) | | | |
| | | 402. | F26_0112 | | | N(15) | | | |
| | | 403. | F26_0113 | | | N(15) | | | |
| | | 404. | F26_0114 | | | N(15) | | | |
| | F26_47 | 405. | F26_0115 | | | N(15) | | F26_0115 = F26_0111 + F26_0112 – F26_0113 | |
| | | 406. | F26_0116 | | | N(15) | | | |
| | | 407. | F26_0117 | | | N(15) | | | |
| | | 408. | F26_0118 | | | N(15) | | | |
| | F26_48 | 409. | F26_0119 | | | N(15) | | F26_0119 = F26_0116 + F26_0117 – F26_0118 | |
| | | 410. | F26_0121 | Mijloace de transport | | N(15) | | | |
| | | 411. | F26_0122 | | | N(15) | | | |
| | | 412. | F26_0123 | | | N(15) | | | |
| | | 413. | F26_0124 | | | N(15) | | | |
| | F26_49 | 414. | F26_0125 | | | N(15) | | F26_0125 = F26_0121 + F26_0122 – F26_0123 | |
| | | 415. | F26_0126 | | | N(15) | | | |
| | | 416. | F26_0127 | | | N(15) | | | |
| | | 417. | F26_0128 | | | N(15) | | | |
| | F26_50 | 418. | F26_0129 | | | N(15) | | F26_0129 = F26_0126 + F26_0127 – F26_0128 | |
| | | 419. | F26_0131 | Animale si plantatii | | N(15) | | | |
| | | 420. | F26_0132 | | | N(15) | | | |
| | | 421. | F26_0133 | | | N(15) | | | |
| | | 422. | F26_0134 | | | N(15) | | | |
| | F26_514 | 423. | F26_0135 | | | N(15) | | F26_0135 = F26_0131 + F26_0132 – F26_0133 | |
| | | 424. | F26_0136 | | | N(15) | | | |
| | | 425. | F26_0137 | | | N(15) | | | |
| | | 426. | F26_0138 | | | N(15) | | | |
| | F26_52 | 427. | F26_0139 | | | N(15) | | F26_0139 = F26_0136 + F26_0137 – F26_0138 | |
| | | 428. | F26_0141 | Mobilier, aparatura birotica, echipamente de protectie si alte active corporale | | N(15) | | | |
| | | 429. | F26_0142 | | | N(15) | | | |
| | | 430. | F26_0143 | | | N(15) | | | |
| | | 431. | F26_0144 | | | N(15) | | | |
| | F26_53 | 432. | F26_0145 | | | N(15) | | F26_0145 = F26_0141 + F26_0142 – F26_0143 | |
| | | 433. | F26_0146 | | | N(15) | | | |
| | | 434. | F26_0147 | | | N(15) | | | |

| | | | | | N(15) | | |
|---|---|---|---|---|---|---|---|
| | | 435. | F26_0148 | | N(15) | | |
| | F26_54 | 436. | F26_0149 | | N(15) | | F26_0149 = F26_0146 + F26_0147 – F26_0148 |
| | | 437. | F26_0151 | Imobilizari corporale in curs | N(15) | | |
| | | 438. | F26_0152 | | N(15) | | |
| | | 439. | F26_0153 | | N(15) | | |
| | | 440. | F26_0154 | | N(15) | | |
| | F26_55 | 441. | F26_0155 | | N(15) | | F26_0155 = F26_0151 + F26_0152 – F26_0153 |
| | | 442. | F26_0156 | | N(15) | | |
| | | 443. | F26_0157 | | N(15) | | |
| | | 444. | F26_0158 | | N(15) | | |
| | F26_56 | 445. | F26_0159 | | N(15) | | F26_0159 = F26_0156 + F26_0157 – F26_0158 |
| | | 446. | F26_0161 | III. IMOBILIZARI FINANCIARE | N(15) | | |
| | | 447. | F26_0162 | | N(15) | | |
| | | 448. | F26_0163 | | N(15) | | |
| | | 449. | F26_0164 | | N(15) | | F26_0164 = null |
| | F26_57 | 450. | F26_0165 | | N(15) | | F26_0165 = F26_0161 + F26_0162 – F26_0163 |
| | | 451. | F26_0166 | | N(15) | | |
| | | 452. | F26_0167 | | N(15) | | |
| | | 453. | F26_0168 | | N(15) | | |
| | F26_58 | 454. | F26_0169 | | N(15) | | F26_0169 = F26_0166 + F26_0167 – F26_0168 |
| | | 455. | </F26> | | | | |
| | | 456. | </Bilant1015> | | | | |

**Formule de calcul suplimentare:**

| | | |
|---|---|---|
| F10_18 | F10_0341= F10_0131 - F10_0141 - F10_0151 | |
| F10_19 | F10_0342= F10_0132 - F10_0142 - F10_0152 | |
| | | |
| F10_24 | F10_0221 >=0, F10_0222 >=0 | |
| F10_25 | F10_0231 >=0, F10_0232 >=0 | |
| F10_26 | F10_0241 >=0, F10_0242 >=0 | |
| F10_27 | F10_0251 >=0, F10_0252 >=0 | |
| | | |
| F20_31 | Daca F20_0041>0 atunci F20_0031=0  si daca F20_0031>0 atunci F210_0041=0 | |
| F20_32 | Daca F20_0042>0 atunci F20_0032=0  si daca F20_0032>0 atunci F210_0042=0 | |
| F20_33 | Daca F20_0043>0 atunci F20_0033=0  si daca F20_0033>0 atunci F210_0043=0 | |
| | | |
| F20_34 | Daca F20_0081>0 atunci F20_0071=0  si daca F20_0071>0 atunci F210_0081=0 | |
| F20_35 | Daca F20_0082>0 atunci F20_0072=0  si daca F20_0072>0 atunci F210_0082=0 | |
| F20_36 | Daca F20_0083>0 atunci F20_0073=0  si daca F20_0073>0 atunci F210_0083=0 | |
| | | |
| F20_37 | Daca F20_0121>0 atunci F20_0111=0  si daca F20_0111>0 atunci F210_0121=0 | |
| F20_38 | Daca F20_0122>0 atunci F20_0112=0  si daca F20_0112>0 atunci F210_0122=0 | |
| F20_39 | Daca F20_0123>0 atunci F20_0113=0  si daca F20_0113>0 atunci F210_0123=0 | |
| | | |
| F20_40 | Daca F20_0161>0 atunci F20_0151=0  si daca F20_0151>0 atunci F210_0161=0 | |
| F20_41 | Daca F20_0162>0 atunci F20_0152=0  si daca F20_0152>0 atunci F210_0162=0 | |
| F20_42 | Daca F20_0163>0 atunci F20_0153=0  si daca F20_0153>0 atunci F210_0163=0 | |
| | | |

| | |
|---|---|
| **F20_43** | F10_0031 >=0, F10_0032 >=0 |
| **F20_44** | F10_0041 >=0, F10_0042 >=0 |
| **F20_45** | F10_0071 >=0, F10_0072 >=0 |
| **F20_46** | F10_0081 >=0, F10_0082 >=0 |
| **F20_47** | F10_0111 >=0, F10_0112 >=0 |
| **F20_48** | F10_0121 >=0, F10_0122 >=0 |
| **F20_49** | F10_0131 >=0, F10_0132 >=0 |
| **F20_50** | F10_0141 >=0, F10_0142 >=0 |
| | |
| **F10_F20_1** | F10_0241= F20_0032 + F20_0072 + F20_0112 |
| **F10_F20_2** | F10_0251= F20_0042 + F20_0082 + F20_0122 |
| **F10_F20_3** | F10_0242= F20_0033 + F20_0073 + F20_0113 |
| **F10_F20_4** | F10_0252= F20_0043 + F20_0083 + F20_0123 |
| **F10_F21_1** | F21_0011= F10_0272 |
| **F10_F21_2** | F21_0013= F10_0282 |
| **F20_F21_3** | F21_0061= F20_0033 |
| **F20_F21_4** | F21_0062= F20_0073 |
| **F20_F21_5** | F21_0063= F20_0113 |

**Nomenclator calitate - Intocmit**

| | |
|---|---|
| 11 | DIRECTOR ECONOMIC |
| 12 | CONTABIL SEF |
| 13 | ALTA PERSOANA IMPUTERNICITA, POTRIVIT LEGII |
| 21 | PERSOANE FIZICE AUTORIZATE, MEMBRE CECCAR |
| 22 | PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR |

**Nomenclator ordonatori - Judete**

| | | | |
|---|---|---|---|
| 01 | Alba | 22 | Iasi |
| 02 | Arad | 23 | Ilfov |
| 03 | Arges | 24 | Maramures |
| 04 | Bacau | 25 | Mehedinti |
| 05 | Bihor | 26 | Mures |
| 06 | Bistrita-Nasaud | 27 | Neamt |
| 07 | Botosani | 28 | Olt |
| 08 | Brasov | 29 | Prahova |
| 09 | Braila | 30 | Satu Mare |
| 10 | Buzau | 31 | Salaj |
| 11 | Caras-Severin | 32 | Sibiu |
| 51 | Calarasi | 33 | Suceava |
| 12 | Cluj | 34 | Teleorman |
| 13 | Constanta | 35 | Timis |
| 14 | Covasna | 36 | Tulcea |
| 15 | Dambovita | 37 | Vaslui |
| 16 | Dolj | 38 | Valcea |
| 17 | Galati | 39 | Vrancea |
| 52 | Giurgiu | 40 | Municipiul Bucuresti |
| 18 | Gorj | 41 | DGAMC |
| 19 | Harghita | | |
| 20 | Hunedoara | | |
| 21 | Ialomita | | |

**Coduri CAEN activitati economice sau financiare – lista de valori**

| CAEN | CAEN | CAEN | CAEN | CAEN | CAEN | CAEN |
|------|------|------|------|------|------|------|
| 0111 | 1414 | 2562 | 3900 | 4771 | 7211 | 9523 |
| 0112 | 1419 | 2571 | 4110 | 4772 | 7219 | 9524 |
| 0113 | 1420 | 2572 | 4120 | 4773 | 7220 | 9525 |
| 0114 | 1431 | 2573 | 4211 | 4774 | 7311 | 9529 |
| 0115 | 1439 | 2591 | 4212 | 4775 | 7312 | 9601 |
| 0116 | 1511 | 2592 | 4213 | 4776 | 7320 | 9602 |
| 0119 | 1512 | 2593 | 4221 | 4777 | 7410 | 9603 |
| 0121 | 1520 | 2594 | 4222 | 4778 | 7420 | 9604 |
| 0122 | 1610 | 2599 | 4291 | 4779 | 7430 | 9609 |
| 0123 | 1621 | 2611 | 4299 | 4781 | 7490 | 9700 |
| 0124 | 1622 | 2612 | 4311 | 4782 | 7500 | 9900 |
| 0125 | 1623 | 2620 | 4312 | 4789 | 7711 | 8422 |
| 0126 | 1624 | 2630 | 4313 | 4791 | 7712 | 5122 |
| 0127 | 1629 | 2640 | 4321 | 4799 | 7721 | 9810 |
| 0128 | 1711 | 2651 | 4322 | 4910 | 7722 | 9820 |
| 0129 | 1712 | 2652 | 4329 | 4920 | 7729 | |
| 0130 | 1721 | 2660 | 4331 | 4931 | 7731 | |
| 0141 | 1722 | 2670 | 4332 | 4932 | 7732 | |
| 0142 | 1723 | 2680 | 4333 | 4939 | 7733 | |
| 0143 | 1724 | 2711 | 4334 | 4941 | 7734 | |
| 0144 | 1729 | 2712 | 4339 | 4942 | 7735 | |
| 0145 | 1811 | 2720 | 4391 | 4950 | 7739 | |
| 0146 | 1812 | 2731 | 4399 | 5010 | 7740 | |
| 0147 | 1813 | 2732 | 4511 | 5020 | 7810 | |
| 0149 | 1814 | 2733 | 4519 | 5030 | 7820 | |
| 0150 | 1820 | 2740 | 4520 | 5040 | 7830 | |
| 0161 | 1910 | 2751 | 4531 | 5110 | 7911 | |
| 0162 | 1920 | 2752 | 4532 | 5121 | 7912 | |
| 0163 | 2011 | 2790 | 4540 | 5210 | 7990 | |
| 0164 | 2012 | 2811 | 4611 | 5221 | 8010 | |
| 0170 | 2013 | 2812 | 4612 | 5222 | 8020 | |
| 0210 | 2014 | 2813 | 4613 | 5223 | 8030 | |
| 0220 | 2015 | 2814 | 4614 | 5224 | 8110 | |
| 0230 | 2016 | 2815 | 4615 | 5229 | 8121 | |
| 0240 | 2017 | 2821 | 4616 | 5310 | 8122 | |
| 0311 | 2020 | 2822 | 4617 | 5320 | 8129 | |
| 0312 | 2030 | 2823 | 4618 | 5510 | 8130 | |
| 0321 | 2041 | 2824 | 4619 | 5520 | 8211 | |

| | | | | | |
|---|---|---|---|---|---|
| 0322 | 2042 | 2825 | 4621 | 5530 | 8219 |
| 0510 | 2051 | 2829 | 4622 | 5590 | 8220 |
| 0520 | 2052 | 2830 | 4623 | 5610 | 8230 |
| 0610 | 2053 | 2841 | 4624 | 5621 | 8291 |
| 0620 | 2059 | 2849 | 4631 | 5629 | 8292 |
| 0710 | 2060 | 2891 | 4632 | 5630 | 8299 |
| 0721 | 2110 | 2892 | 4633 | 5811 | 8411 |
| 0729 | 2120 | 2893 | 4634 | 5812 | 8412 |
| 0811 | 2211 | 2894 | 4635 | 5813 | 8413 |
| 0812 | 2219 | 2895 | 4636 | 5814 | 8421 |
| 0891 | 2221 | 2896 | 4637 | 5819 | 8423 |
| 0892 | 2222 | 2899 | 4638 | 5821 | 8424 |
| 0893 | 2223 | 2910 | 4639 | 5829 | 8425 |
| 0899 | 2229 | 2920 | 4641 | 5911 | 8430 |
| 0910 | 2311 | 2931 | 4642 | 5912 | 8510 |
| 0990 | 2312 | 2932 | 4643 | 5913 | 8520 |
| 1011 | 2313 | 3011 | 4644 | 5914 | 8531 |
| 1012 | 2314 | 3012 | 4645 | 5920 | 8532 |
| 1013 | 2319 | 3020 | 4646 | 6010 | 8541 |
| 1020 | 2320 | 3030 | 4647 | 6020 | 8542 |
| 1031 | 2331 | 3040 | 4648 | 6110 | 8551 |
| 1032 | 2332 | 3091 | 4649 | 6120 | 8552 |
| 1039 | 2341 | 3092 | 4651 | 6130 | 8553 |
| 1041 | 2342 | 3099 | 4652 | 6190 | 8559 |
| 1042 | 2343 | 3101 | 4661 | 6201 | 8560 |
| 1051 | 2344 | 3102 | 4662 | 6202 | 8610 |
| 1052 | 2349 | 3103 | 4663 | 6203 | 8621 |
| 1061 | 2351 | 3109 | 4664 | 6209 | 8622 |
| 1062 | 2352 | 3211 | 4665 | 6311 | 8623 |
| 1071 | 2361 | 3212 | 4666 | 6312 | 8690 |
| 1072 | 2362 | 3213 | 4669 | 6391 | 8710 |
| 1073 | 2363 | 3220 | 4671 | 6399 | 8720 |
| 1081 | 2364 | 3230 | 4672 | 6411 | 8730 |
| 1082 | 2365 | 3240 | 4673 | 6419 | 8790 |
| 1083 | 2369 | 3250 | 4674 | 6420 | 8810 |
| 1084 | 2370 | 3291 | 4675 | 6430 | 8891 |
| 1085 | 2391 | 3299 | 4676 | 6491 | 8899 |
| 1086 | 2399 | 3311 | 4677 | 6492 | 9001 |
| 1089 | 2410 | 3312 | 4690 | 6499 | 9002 |
| 1091 | 2420 | 3313 | 4711 | 6511 | 9003 |
| 1092 | 2431 | 3314 | 4719 | 6512 | 9004 |
| 1101 | 2432 | 3315 | 4721 | 6520 | 9101 |

| 1102 | 2433 | 3316 | 4722 | 6530 | 9102 |
|------|------|------|------|------|------|
| 1103 | 2434 | 3317 | 4723 | 6611 | 9103 |
| 1104 | 2441 | 3319 | 4724 | 6612 | 9104 |
| 1105 | 2442 | 3320 | 4725 | 6619 | 9200 |
| 1106 | 2443 | 3511 | 4726 | 6621 | 9311 |
| 1107 | 2444 | 3512 | 4729 | 6622 | 9312 |
| 1200 | 2445 | 3513 | 4730 | 6629 | 9313 |
| 1310 | 2446 | 3514 | 4741 | 6630 | 9319 |
| 1320 | 2451 | 3521 | 4742 | 6810 | 9321 |
| 1330 | 2452 | 3522 | 4743 | 6820 | 9329 |
| 1391 | 2453 | 3523 | 4751 | 6831 | 9411 |
| 1392 | 2454 | 3530 | 4752 | 6832 | 9412 |
| 1393 | 2511 | 3600 | 4753 | 6910 | 9420 |
| 1394 | 2512 | 3700 | 4754 | 6920 | 9491 |
| 1395 | 2521 | 3811 | 4759 | 7010 | 9492 |
| 1396 | 2529 | 3812 | 4761 | 7021 | 9499 |
| 1399 | 2530 | 3821 | 4762 | 7022 | 9511 |
| 1411 | 2540 | 3822 | 4763 | 7111 | 9512 |
| 1412 | 2550 | 3831 | 4764 | 7112 | 9521 |
| 1413 | 2561 | 3832 | 4765 | 7120 | 9522 |

**Coduri CAEN activitati fara scop patrimonial – lista de valori**

| CAEN | CAEN | CAEN | CAEN | CAEN |
|------|------|------|------|------|
| 0162 | 7500 | 8559 | 8899 | 9319 |
| 5911 | 7810 | 8610 | 9001 | 9321 |
| 5912 | 7990 | 8621 | 9002 | 9329 |
| 5913 | 8510 | 8622 | 9003 | 9411 |
| 5914 | 8520 | 8623 | 9004 | 9412 |
| 5920 | 8531 | 8690 | 9101 | 9420 |
| 6010 | 8532 | 8710 | 9102 | 9491 |
| 6020 | 8541 | 8720 | 9103 | 9492 |
| 6391 | 8542 | 8730 | 9104 | 9499 |
| 6492 | 8551 | 8790 | 9200 | |
| 6499 | 8552 | 8810 | 9311 | |
| 7420 | 8553 | 8891 | 9312 | |