

Bilant ONG-uri (BILANT SCURT)

2021 → declaratie:v2

Atentie ! Din 2021, de cand s-a introdus Raportarea contabila, s-a modificat semnificatia coloanelor pentru formularul F20. F20_nnn1(an precedent), F20_nnn2(an curent), F20_nnn3(prevederi) in 2021 F20_nnn2(an precedent), F20_nnn3(an curent), F20_nnn1(prevederi) in 2020

Campuri noi:

10a	Bifa_FS	PJFSP care au activitati economice si forma prescurtata
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Randuri noi: rd.16 in F25, rd.16 in F26

Structura fișier XML pentru bilant prescurtat an 2021:

OS,US,CS,NS,RS,QS→UniversalCode=S1015

Formulare **F10**(41,2), **F20**(21,3), **F21**, **F25**, **F26**

Fișier .ZIP obligatoriu in atasament.

Tabela tipuri ONG

in recipisa	tipBIL	UniversalCode	Formulare
S1015	OS	S1015	F10,F20,F21,F25,F26
S1017	US	S1015	F10,F20,F21,F25,F26
S1063	CS	S1015	F10,F20,F21,F25,F26
S1065	NS	S1015	F10,F20,F21,F25,F26
S1067	RS	S1015	F10,F20,F21,F25,F26
S1069	QS	S1015	F10,F20,F21,F25,F26

Cod formula		Elemente/attribute	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
	3.	an	Perioada de raportare - An	N(4)	DA	an= 2021
	4.	tip_rap	Situatie financiara	N(1)	DA	tip_rap=0
	5.	cui	Cod unic de inregistrare	N(10)	DA	Verificare CUI operator
	6.	den	Denumire entitate	C(50)		
	7.	adresa	Adresa domiciliu fiscal	C(200)		
	8.	telefon	Telefon	C(15)		
	9.	Bifa_publica	PJ fara scop patrimonial de utilitate publica	N(1)	DA	Bifa_publica=0 Bifa_publica, Bifa_org, bifa_carUM,bifa_carSAL, Bifa_FS,bifa_carUT, bifa_carUN, bifa_carUNC se exclud reciproc
	10.	Bifa_org	Organizatii sindicale si patronale	N(1)	DA	Bifa_org=(0,1) Bifa_org=1 (S1015)

	10a	Bifa_FS	PJFSP care au activitati economice si forma prescurtata	N(1)	DA	Bifa_FS=(0,1) Bifa_FS=1 (S1015)
	11.	bifa_carUM	Bifa pt. CAR Unitati Militare	N(1)	DA	bifa_carUM =(0,1) bifa_carUM =1 (S1017)
	11a	bifa_carSAL	Bifa pt. CAR salariat	N(1)	DA	bifa_carUM =(0,1) bifa_carUM =1 (S1063)
	11b	bifa_carUT	Bifa pt. CAR uniuni teritoriale salariat	N(1)	DA	bifa_carUM =(0,1) bifa_carUM =1 (S1065)
	11c	bifa_carUN	Bifa pt. UNCARSR	N(1)	DA	bifa_carUN =(0,1) bifa_carUN =1 pt. UNCARSR (S1067)
	11d	bifa_carUNC	Bifa pt. UNCARSR - centralizat	N(1)	DA	bifa_carUNC =(0,1) bifa_carUNC =1 pt. UNCARSR – centralizat (S1069)
	11e	bifa_aprob	Bifa - Situatiile financiare anuale au fost aprobate potrivit legii	N(1)	DA	bifa_aprob=1 altfel eroare
	12.	caen_AFSP	Cod CAEN AFSP	N(4)	DA	Nomenclator CAEN AFSP
	13.	caen_AEF	Cod CAEN AEF	N(4)	NU	Nomenclator CAEN AEF
	14.	efectiv_AFSP	Efectivul de personal AFSP	N(8)	DA	
	15.	efectiv_AEF	Efectivul de personal AEF	N(8)		
	16.	durata	Durata efectiva de functionare (nr. luni) in anul de raportare	N(2)	DA	
	17.	tipBIL	Tip bilant	C(2)	DA	<p>Daca caen_AEF=null</p> <p>[</p> <p>daca bifa_carUM =1 atunci tipBil=US (S1017)</p> <p>daca bifa_carSAL =1 atunci tipBil=CS (S1063)</p> <p>daca bifa_carUT =1 atunci tipBil=NS (S1065)</p> <p>daca bifa_carUN =1 atunci tipBil=RS (S1067)</p> <p>daca bifa_carUNC =1 atunci tipBil=QS (S1069)</p> <p>daca (Bifa_publica=0 si Bifa_org =0 si bifa_carUM =0 si bifa_carSAL =0 si bifa_carUT =0 si bifa_carUN =0 si bifa_carUNC =0 si Bifa_FS=0) atunci tipBil=OS (S1015)</p> <p>]</p> <p>daca Bifa_org =1 atunci tipBil=OS (S1015)</p> <p>daca Bifa_FS=1 atunci tipBil=OS (S1015)</p>
	18.	codTT	Cod judet sediu (fara cod 41)	N(2)	DA	Nomenclator Judete
	19.	nume_admin	Nume si prenume Administrator	C(75)	DA	
	20.	nume_intocmit	Nume si prenume Intocmit	C(75)	DA	
	21.	calit_intocmit	Calitate intocmit	N(2)	DA	Nomenclator calitate - Intocmit
	22.	nri_intocmit	Numar de inreg.in org.profesional	C(15)		
	22a	cif_intocmit	CIF intocmit	C(13)		<p>Verificare CIF intocmit C(10) si C(13)</p> <p>daca calit_intocmit=(21,22) atunci cif_intocmit#null altfel cif_intocmit=null</p>
	23.	oblig_audi	Entitatea are obligația legală de auditare a situatiilor financiare anuale? (D/N)	C(1)	DA	oblig_audi =(D,N)

	23a	opt_audi	Entitatea a optat voluntar pentru auditarea situatiilor financiare anuale? (D/N)	C(1)	DA	opt_audi =(D,N)
	24.	den_audi	Nume si prenume auditor persoana fizică/ Denumire firma de audit	C(75)		Daca (oblig_audi=D sau opt_audi=D) atunci den_audi#null
	25.	nr_audi	Nr.de inregistrare in Registrul GAFR ASPAAS	C(50)		
	26.	cif_audi	CNP/CUI	C(13)		Verificare CF sau varificare CNP auditor
	27.	totalPlata_A	Suma de control formular		DA	totalPlata_A = F10_0252
	28.	<F10>	1 aparitie			
	29.	F10_0011	A.ACTIVE IMOBILIZATE I. IMOBILIZĂRI NECORPORALE (ct. 201 + 203 + 205 + 207 + 208 + 233 + 234 – 280 – 290 – 293*)	N(15)		
	30.	F10_0012		N(15)		
	31.	F10_0021	II. IMOBILIZĂRI CORPORALE (ct. 211 + 212 + 213 + 214 + 231 + 232 – 281 – 291 – 293*)	N(15)		
	32.	F10_0022		N(15)		
	33.	F10_0031	III. IMOBILIZĂRI FINANCIARE (ct. 261 + 263 + 265 + 267* – 296*)	N(15)		
	34.	F10_0032		N(15)		
F10_1	35.	F10_0041	ACTIVE IMOBILIZATE – TOTAL (rd. 01 la 03)	N(15)		F10_0041 = F10_0011 + F10_0021 + F10_0031
F10_2	36.	F10_0042		N(15)		F10_0042 = F10_0012 + F10_0022 + F10_0032
	37.	F10_0051	B.ACTIVE CIRCULANTE I. STOCURI (ct. 301 + 302 + 303 +/- 308 + 331 + 332 + 341 + 345 + 346 +/- 348 + 351 + 354 + 356 + 357 + 358 + 361 +/- 368 + 371 +/- 378 + 381 +/- 388 – 391 – 392 – 393 – 394 – 395 – 396 – 397 – 398 + 4091 – 4428)	N(15)		
	38.	F10_0052		N(15)		
	39.	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)		
	40.	F10_0062		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.

	41.	F10_0071	III. INVESTIȚII PE TERMEN SCURT (ct. 501 + 505 + 506 + 508 + 5113 + 5114 – 591 – 595 – 596 – 598)	N(15)	
	42.	F10_0072		N(15)	
	43.	F10_0081	IV. CASA ȘI CONTURI LA BĂNCI (ct. 5112 + 512 + 531 + 532 + 541 + 542+ 550)	N(15)	
	44.	F10_0082		N(15)	
F10_3	45.	F10_0091	ACTIVE CIRCULANTE – TOTAL (rd. 05 la 08)	N(15)	$F10_0091 = F10_0051 + F10_0061 + F10_0071 + F10_0081$
F10_4	46.	F10_0092		N(15)	$F10_0092 = F10_0052 + F10_0062 + F10_0072 + F10_0082$
F10_30	47.	F10_0101	C.CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	N(15)	$F10_0101 = F10_0111 + F10_0121$
F10_31	48.	F10_0102		N(15)	$F10_0102 = F10_0112 + F10_0122$
	49.	F10_0111	-sume	N(15)	
	50.	F10_0112		N(15)	
	51.	F10_0121	-sume	N(15)	
	52.	F10_0122		N(15)	
	53.	F10_0131	D.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)	
	54.	F10_0132		N(15)	
F10_5	55.	F10_0141	E.ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd. 09 + 11 - 13 – 20 - 23)	N(15)	$F10_0141 = F10_0091 + F10_0111 – F10_0131 - F10_0201 - F10_0231$
F10_6	56.	F10_0142		N(15)	$F10_0142 = F10_0092 + F10_0112 – F10_0132 - F10_0202 - F10_0232$
F10_7	57.	F10_0151	F.TOTAL ACTIVE MINUS DATORII CURENTE (rd. 04 + 12 + 14)	N(15)	$F10_0151 = F10_0041 + F10_0121 + F10_0141$
F10_8	58.	F10_0152		N(15)	$F10_0152 = F10_0042 + F10_01221 + F10_0142$
	59.	F10_0161	G.DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ MAI MARE DE 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)	
	60.	F10_0162		N(15)	
	61.	F10_0171	H.PROVIZIOANE (ct. 151)	N(15)	
	62.	F10_0172		N(15)	
F10_9	63.	F10_0181	I.VENITURI ÎN AVANS (rd. 19 + 22), din care:	N(15)	$F10_0181 = F10_0191 + F10_0221$
F10_10	64.	F10_0182		N(15)	$F10_0182 = F10_0192 + F10_0222$

F10_32	65.	F10_0191	1. subventii (rd.20+21)	N(15)		F10_0191 = F10_0201 + F10_0211
F10_33	66.	F10_0192		N(15)		F10_0192 = F10_0202 + F10_0212
	67.	F10_0201	-sume	N(15)		
	68.	F10_0202		N(15)		
	69.	F10_0211	-sume	N(15)		
	70.	F10_0212		N(15)		
F10_34	71.	F10_0221	2. venituri (rd.23+24)	N(15)		F10_0221 = F10_0231 + F10_0241
F10_35	72.	F10_0222		N(15)		F10_0222 = F10_0232 + F10_0242
	73.	F10_0231	-sume	N(15)		
	74.	F10_0232		N(15)		
	75.	F10_0241	-sume	N(15)		
	76.	F10_0242		N(15)		
	77.	F10_0251	I. CAPITAL (ct. 101)	N(15)		
	78.	F10_0252		N(15)		
	79.	F10_0261	II. REZERVE DIN REEVALUARE(ct. 105)	N(15)		
	80.	F10_0262		N(15)		
	81.	F10_0271	III. REZERVE (ct. 106)	N(15)		
	82.	F10_0272		N(15)		
	83.	F10_0281	IV. EXCEDENTUL/PROFITUL SAU DEFICITUL/PIERDEREA REPORTAT(Ă) (ct. 117) SOLD C	N(15)		
	84.	F10_0282		N(15)		
	85.	F10_0291	SOLD D	N(15)		
	86.	F10_0292		N(15)		
	87.	F10_0301	V. EXCEDENTUL/PROFITUL SAU DEFICITUL/PIERDEREA EXERCİȚIULUI FINANCIAR (ct. 121) SOLD C	N(15)		
	88.	F10_0302		N(15)		
	89.	F10_0311	SOLD D	N(15)		
	90.	F10_0312		N(15)		
F10_11	91.	F10_0321	Repartizarea excedentului/profitului (ct. 129) (rd. 33+ 34)	N(15)		F10_0321 = F10_0331 + F10_0341
F10_12	92.	F10_0322		N(15)		F10_0322 = F10_0332 + F10_0342
	93.	F10_0331	Repartizarea excedentului privind activitățile fără scop patrimonial (ct. 1291.01)	N(15)		
	94.	F10_0332		N(15)		
	95.	F10_0341	Repartizarea profitului privind activitățile economice (ct. 1292)	N(15)		
	96.	F10_0342		N(15)		
F10_13	97.	F10_0351	CAPITALURI PROPRII – TOTAL (rd. 25+26+27+28-29+30-31-32)	N(15)		F10_0351 = F10_0251 + F10_0261 + F10_0271 + F10_0281 – F10_0291 + F10_0301 – F10_0311 - F10_0321
F10_14	98.	F10_0352		N(15)		F10_0352 = F10_0252 + F10_0262 + F10_0272 + F10_0282 – F10_0292 + F10_0302 – F10_0312 - F10_0322
	99.	F10_0361	Fondul social al membrilor Caselor de Ajutor Reciproc (C.A.R.) (ct. 113)	N(15)		
	100.	F10_0362		N(15)		

	101.	F10_0371	Fondul pentru ajutor în caz de deces al membrilor Caselor de Ajutor Reciproc (C.A.R.) (ct. 114)	N(15)	
	102.	F10_0372		N(15)	
	103.	F10_0381	Fondul de rulment al membrilor asociațiilor de proprietari (ct. 115)	N(15)	
	104.	F10_0382		N(15)	
	105.	F10_0391	Alte fonduri privind activitățile fără scop patrimonial (ct. 116)	N(15)	
	106.	F10_0392		N(15)	
	107.	F10_0401	Patrimoniul privat (ct.107)	N(15)	
	108.	F10_0402		N(15)	
F10_15	109.	F10_0411	CAPITALURI – TOTAL (rd. 35 la 40)	N(15)	$F10_0411 = F10_0351 + F10_0361 + F10_0371 + F10_0381 + F10_0391 + F10_0401$
F10_16	110.	F10_0412		N(15)	$F10_0412 = F10_0352 + F10_0362 + F10_0372 + F10_0382 + F10_0392 + F10_0402$
	111.	</F10>			
	112.	<F20>	1 aparitie		
F10_43	113.	F20_0011	I.Venituri din activitățile fără scop patrimonial (rd.02+05+06) ,din care: -prevederi	N(15)	$F20_0011 = F20_0021 + F20_0051 + F20_0061$
F10_44	114.	F20_0012	-an curent	N(15)	$F20_0012 = F20_0022 + F20_0052 + F20_0062$
F10_45	115.	F20_0013	-prevederi	N(15)	$F20_0013 = F20_0023 + F20_0053 + F20_0063$
F10_46	116.	F20_0021	1.subventii (rd.03+04) -prevederi	N(15)	$F20_0021 = F20_0031 + F20_0041 + F20_0051$
F10_47	117.	F20_0022	-an curent	N(15)	$F20_0022 = F20_0032 + F20_0042 + F20_0052$
F10_48	118.	F20_0023	-prevederi	N(15)	$F20_0023 = F20_0033 + F20_0043 + F20_0053$
	119.	F20_0031	Venituri din subventii de exploatare, din care:	N(15)	
	120.	F20_0032		N(15)	
	121.	F20_0033		N(15)	
	121a	F20_3011	- finantari nerambursabile din fonduri publice	N(15)	
	121b	F20_3012		N(15)	
	121c	F20_3013		N(15)	
	122.	F20_0041	Venituri din subventii pentru investitii	N(15)	
	123.	F20_0042		N(15)	
	124.	F20_0043		N(15)	
	125.	F20_0051	2.venituri din despagubiri	N(15)	
	126.	F20_0052		N(15)	
	127.	F20_0053		N(15)	
	128.	F20_0061	3.venituri din donatii	N(15)	
	129.	F20_0062		N(15)	
	130.	F20_0063		N(15)	
	131.	F20_0071	II.Cheltuieli privind activitățile fără scop patrimonial	N(15)	
	132.	F20_0072		N(15)	
	133.	F20_0073		N(15)	
F20_1	134.	F20_0081	III.Rezultatul activităților fără scop patrimonial Excedent (rd. 01 – 07)	N(15)	$F20_0081 = F20_0011 - F20_0071$ Rd.08 si 09 se exclud reciproc
F20_2	135.	F20_0082		N(15)	$F20_0082 = F20_0012 - F20_0072$

						Rd.08 si 09 se exclud reciproc
F20_3	136.	F20_0083		N(15)		F20_0083 = F20_0013 - F20_0073 Rd.08 si 09 se exclud reciproc
F20_4	137.	F20_0091	Deficit (rd. 07 – 01)	N(15)		F20_0091 = F20_0071 - F20_0011 Rd.08 si 09 se exclud reciproc
F20_5	138.	F20_0092		N(15)		F20_0092 = F20_0072 - F20_0012 Rd.08 si 09 se exclud reciproc
F20_6	139.	F20_0093		N(15)		F20_0093 = F20_0073 - F20_0013 Rd.08 si 09 se exclud reciproc
	140.	F20_0101	Venituri din activitățile cu destinație specială	N(15)		
	141.	F20_0102		N(15)		
	142.	F20_0103		N(15)		
	143.	F20_0111	Cheltuieli privind activitățile cu destinație specială	N(15)		
	144.	F20_0112		N(15)		
	145.	F20_0113		N(15)		
F20_7	146.	F20_0121	Rezultatul activităților cu destinație specială Excedent (rd. 10 – 11)	N(15)		F20_0121 = F20_0101 - F20_0111 Rd.12 si 13 se exclud reciproc
F20_8	147.	F20_0122		N(15)		F20_0122 = F20_0102 - F20_0112 Rd.12 si 13 se exclud reciproc
F20_9	148.	F20_0123		N(15)		F20_0123 = F20_0103 - F20_0113 Rd.12 si 13 se exclud reciproc
F20_10	149.	F20_0131	Deficit (rd. 11 – 10)	N(15)		F20_0131 = F20_0111 - F20_0101 Rd.12 si 13 se exclud reciproc
F20_11	150.	F20_0132		N(15)		F20_0132 = F20_0112 - F20_0102 Rd.12 si 13 se exclud reciproc
F20_12	151.	F20_0133		N(15)		F20_0133 = F20_0113 - F20_0103 Rd.12 si 13 se exclud reciproc
	152.	F20_0141	VII.Venituri din activitățile economice *)	N(15)		
	153.	F20_0142		N(15)		
	154.	F20_0143		N(15)		
	155.	F20_0151	VIII.Cheltuieli privind activitățile economice *)	N(15)		
	156.	F20_0152		N(15)		
	157.	F20_0153		N(15)		
F20_13	158.	F20_0161	IX.Rezultatul activităților economice Profit (rd. 14 - 15) *)	N(15)		F20_0161 = F20_0141 - F20_0151 Rd.16 si 17 se exclud reciproc
F20_14	159.	F20_0162		N(15)		F20_0162 = F20_0142 - F20_0152 Rd.16 si 17 se exclud reciproc
F20_15	160.	F20_0163		N(15)		F20_0163 = F20_0143 - F20_0153 Rd.16 si 17 se exclud reciproc
F20_16	161.	F20_0171	Pierdere (rd. 15 - 14) *)	N(15)		F20_0171 = F20_0151 - F20_0141 Rd.16 si 17 se exclud reciproc
F20_17	162.	F20_0172		N(15)		F20_0172 = F20_0152 - F20_0142 Rd.16 si 17 se exclud reciproc
F20_18	163.	F20_0173		N(15)		F20_0173 = F20_0153 - F20_0143 Rd.16 si 17 se exclud reciproc
F20_19	164.	F20_0181	X.Venituri totale (rd. 01+ 10 + 14)	N(15)		F20_0181 = F20_0011 + F20_0101 + F20_0141
F20_20	165.	F20_0182		N(15)		F20_0182 = F20_0012 + F20_0102 + F20_0142
F20_21	166.	F20_0183		N(15)		F20_0183 = F20_0013 + F20_0103 + F20_0143
F20_22	167.	F20_0191	XI.Cheltuieli totale (rd. 07+ 11+15)	N(15)		F20_0191 = F20_0071 + F20_0111 + F20_0151
F20_23	168.	F20_0192		N(15)		F20_0192 = F20_0072 + F20_0112 + F20_0152
F20_24	169.	F20_0193		N(15)		F20_0193 = F20_0073 + F20_0113 +

F20_0153					
F20_25	170.	F20_0201	XII.Rezultatul net al exercițiului Excedent / Profit (rd. 18 – 19)	N(15)	F20_0201 = F20_0181 - F20_0191 Rd.20 si 21 se exclud reciproc
F20_26	171.	F20_0202		N(15)	F20_0202 = F20_0182 - F20_0192 Rd.20 si 21 se exclud reciproc
F20_27	172.	F20_0203		N(15)	F20_0203 = F20_0183 - F20_0193 Rd.20 si 21 se exclud reciproc
F20_28	173.	F20_0211	Deficit /Pierdere (rd. 19 - 18)	N(15)	F20_0211 = F20_0191 - F20_0181 Rd.20 si 21 se exclud reciproc
F20_29	174.	F20_0212		N(15)	F20_0212 = F20_0192 - F20_0182 Rd.20 si 21 se exclud reciproc
F20_30	175.	F20_0213		N(15)	F20_0213 = F20_0193 - F20_0183 Rd.20 si 21 se exclud reciproc
	176.	</F20>			
	177.	<F21>	1 aparitie		
F21_1	178.	F21_0011	Excedent/Profit net de repartizat (rd. 02 la 04)	N(15)	F21_0011 = F21_0021 + F21_0031 + F21_0041
	179.	F21_0012		N(15)	F21_0012 = null
F21_2	180.	F21_0013		N(15)	F21_0013 = F21_0023 + F21_0033 + F21_0043
	181.	F21_0021	- rezerva legală	N(15)	
	182.	F21_0022		N(15)	F21_0022 = null
	183.	F21_0023		N(15)	
	184.	F21_0031	- acoperirea deficitului/pierderii contabil(e)	N(15)	
	185.	F21_0032		N(15)	F21_0032 = null
	186.	F21_0033		N(15)	
	187.	F21_0041	- alte repartizări prevăzute de lege	N(15)	
	188.	F21_0042		N(15)	F21_0042 = null
	189.	F21_0043		N(15)	
	190.	F21_0051	Excedent /Profit nerepartizat	N(15)	
	191.	F21_0052		N(15)	
	192.	F21_0053		N(15)	
F21_3	193.	F21_0061	TOTAL DE CONTROL (rd. 01+05)	N(15)	F21_0061 = F21_0011 + F21_0051
F21_4	194.	F21_0062		N(15)	F21_0062 = F21_0052
F21_5	195.	F21_0063		N(15)	F21_0063 = F21_0013 + F21_0053
	196.	</F21>			
	197.	<F25>	0-1 aparitii		
F25_1	198.	F25_0011	ACTIVE IMOBILIZATE –TOTAL (rd. 02+07+17)	N(15)	F25_0011 = F25_0021 + F25_0071 + F25_0171
F25_2	199.	F25_0012		N(15)	F25_0012 = F25_0022 + F25_0072 + F25_0172
F25_3	200.	F25_0013		N(15)	F25_0013 = F25_0023 + F25_0073 + F25_0173
F25_4	201.	F25_0014		N(15)	F25_0014 = F25_00174
F25_5	202.	F25_0015		N(15)	F25_0015 = F25_0011 + F25_0012 – F25_0013 Corel.dubla

F25_6					F25_0015 = F25_0025 + F25_0075 + F25_0175
F25_7	203.	F25_0016		N(15)	F25_0016 = F25_0026 + F25_0076 + F25_0176
F25_8	204.	F25_0017		N(15)	F25_0017 = F25_0027 + F25_0077 + F25_0177
F25_9	205.	F25_0018		N(15)	F25_0018 = F25_0028 + F25_0078 + F25_0178
F25_10	206.	F25_0019		N(15)	F25_0019 = F25_0016 + F25_0017 - F25_0018
F25_11					Corel.dubla F25_0019 = F25_0029 + F25_0079 + F25_0179
F25_12	207.	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	208.	F25_0022		N(15)	F25_0022 = F25_0032 + F25_0042 + F25_0052 + F25_0062
F25_14	209.	F25_0023		N(15)	F25_0023 = F25_0033 + F25_0043 + F25_0053 + F25_0063
	210.	F25_0024		N(15)	F25_0024 = null
F25_15	211.	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	212.	F25_0026		N(15)	F25_0026 = F25_0036 + F25_0046 + F25_0056 + F25_0066
F25_18	213.	F25_0027		N(15)	F25_0027 = F25_0037 + F25_0047 + F25_0057 + F25_0067
F25_19	214.	F25_0028		N(15)	F25_0028 = F25_0038 + F25_0048 + F25_0058 + F25_0068
F25_20	215.	F25_0029		N(15)	F25_0029 = F25_0026 + F25_0027 - F25_0028
F25_21					F25_0029 = F25_0039 + F25_0049 + F25_0059 + F25_0069
	216.	F25_0031	Cheltuieli de constituire si cheltuieli de dezvoltare	N(15)	
	217.	F25_0032		N(15)	
	218.	F25_0033		N(15)	
	219.	F25_0034		N(15)	F25_0034 = null
F25_22	220.	F25_0035		N(15)	F25_0035 = F25_0031 + F25_0032 - F25_0033
	221.	F25_0036		N(15)	
	222.	F25_0037		N(15)	
	223.	F25_0038		N(15)	
F25_23	224.	F25_0039		N(15)	F25_0039 = F25_0036 + F25_0037 - F25_0038
	225.	F25_0041	Concesiuni, brevete, licente, marci comerciale , drepturi si active similare	N(15)	
	226.	F25_0042		N(15)	
	227.	F25_0043		N(15)	
	228.	F25_0044		N(15)	F25_0044 = null
F25_24	229.	F25_0045		N(15)	F25_0045 = F25_0041 + F25_0042 - F25_0043
	230.	F25_0046		N(15)	
	231.	F25_0047		N(15)	

	232.	F25_0048		N(15)	
F25_25	233.	F25_0049		N(15)	F25_0049 = F25_0046 + F25_0047 – F25_0048
	234.	F25_0051	Alte imobilizari necorporale	N(15)	
	235.	F25_0052		N(15)	
	236.	F25_0053		N(15)	
	237.	F25_0054		N(15)	F25_0054 = null
F25_26	238.	F25_0055		N(15)	F25_0055 = F25_0051 + F25_0052 – F25_0053
	239.	F25_0056		N(15)	
	240.	F25_0057		N(15)	
	241.	F25_0058		N(15)	
F25_27	242.	F25_0059		N(15)	F25_0059 = F25_0056 + F25_0057 – F25_0058
	243.	F25_0061	Avansuri acordate pentru imobilizări necorporale	N(15)	
	244.	F25_0062		N(15)	
	245.	F25_0063		N(15)	
	246.	F25_0064		N(15)	F25_0064 = null
F25_28	247.	F25_0065		N(15)	F25_0065 = F25_0061 + F25_0062 – F25_0063
	248.	F25_0066		N(15)	
	249.	F25_0067		N(15)	
	250.	F25_0068		N(15)	
F25_29	251.	F25_0069		N(15)	F25_0069 = F25_0066 + F25_0067 – F25_0068
F25_30	252.	F25_0071	II. IMOBILIZARI CORPORALE –TOTAL (rd. 08 la 16)	N(15)	F25_0071 = F25_0081 + F25_0091 + F25_0101 + F25_0111 + F25_0121 + F25_0131 + F25_0141 + F25_0151+ F25_0161
F25_31	253.	F25_0072		N(15)	F25_0072 = F25_0082 + F25_0092 + F25_0102 + F25_0112 + F25_0122 + F25_0132 + F25_0142 + F25_0152+ F25_0162
F25_32	254.	F25_0073		N(15)	F25_0073 = F25_0083 + F25_0093 + F25_0103 + F25_0113 + F25_0123 + F25_0133 + F25_0143 + F25_0153+ F25_0163
F25_33	255.	F25_0074		N(15)	F25_0074 = F25_0084 + F25_0094 + F25_0104 + F25_0114 + F25_0124 + F25_0134 + F25_0144 + F25_0154+ F25_0164
F25_34	256.	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_0165
F25_36	257.	F25_0076		N(15)	F25_0076 = F25_0086 + F25_0096 + F25_0106 + F25_0116 + F25_0126 + F25_0136 + F25_0146 + F25_0156+ F25_0166
F25_37	258.	F25_0077		N(15)	F25_0077 = F25_0087 + F25_0097 + F25_0107 + F25_0117 + F25_0127 + F25_0137 + F25_0147 + F25_0157+ F25_0167
F25_38	259.	F25_0078		N(15)	F25_0078 = F25_0088 + F25_0098 + F25_0108 + F25_0118 +

					F25_0128 + F25_0138 + F25_0148 + F25_0158+ F25_0168
F25_39	260.	F25_0079		N(15)	F25_0079 = F25_0076 + F25_0077 – F25_0078
F25_40					Corelatie dubla F25_0079 = F25_0089 + F25_0099 + F25_0109 + F25_0119 + F25_0129 + F25_0139 + F25_0149 + F25_0159+ F25_0169
	261.	F25_0081	Terenuri si amenajari de terenuri	N(15)	
	262.	F25_0082		N(15)	
	263.	F25_0083		N(15)	
	264.	F25_0084		N(15)	
F25_41	265.	F25_0085		N(15)	F25_0085 = F25_0081 + F25_0082 – F25_0083
	266.	F25_0086		N(15)	
	267.	F25_0087		N(15)	
	268.	F25_0088		N(15)	
F25_42	269.	F25_0089		N(15)	F25_0089 = F25_0086 + F25_0087 – F25_0088
	270.	F25_0091	Constructii	N(15)	
	271.	F25_0092		N(15)	
	272.	F25_0093		N(15)	
	273.	F25_0094		N(15)	
F25_43	274.	F25_0095		N(15)	F25_0095 = F25_0091 + F25_0092 – F25_0093
	275.	F25_0096		N(15)	
	276.	F25_0097		N(15)	
	277.	F25_0098		N(15)	
F25_44	278.	F25_0099		N(15)	F25_0099 = F25_0096 + F25_0097 – F25_0098
	279.	F25_0101	Echipamente tehnologice (masini, utilaje si instalatii de lucru)	N(15)	
	280.	F25_0102		N(15)	
	281.	F25_0103		N(15)	
	282.	F25_0104		N(15)	
F25_45	283.	F25_0105		N(15)	F25_0105 = F25_0101 + F25_0102 – F25_0103
	284.	F25_0106		N(15)	
	285.	F25_0107		N(15)	
	286.	F25_0108		N(15)	
F25_46	287.	F25_0109		N(15)	F25_0109 = F25_0106 + F25_0107 – F25_0108
	288.	F25_0111	Aparate si instalatii de masurare, control si reglare	N(15)	
	289.	F25_0112		N(15)	
	290.	F25_0113		N(15)	
	291.	F25_0114		N(15)	
F25_47	292.	F25_0115		N(15)	F25_0115 = F25_0111 + F25_0112 – F25_0113
	293.	F25_0116		N(15)	
	294.	F25_0117		N(15)	
	295.	F25_0118		N(15)	
F25_48	296.	F25_0119		N(15)	F25_0119 = F25_0116 + F25_0117 – F25_0118

	297.	F25_0121	Mijloace de transport	N(15)		
	298.	F25_0122		N(15)		
	299.	F25_0123		N(15)		
	300.	F25_0124		N(15)		
F25_49	301.	F25_0125		N(15)		$F25_0125 = F25_0121 + F25_0122 - F25_0123$
	302.	F25_0126		N(15)		
	303.	F25_0127		N(15)		
	304.	F25_0128		N(15)		
F25_50	305.	F25_0129		N(15)		$F25_0129 = F25_0126 + F25_0127 - F25_0128$
	306.	F25_0131	Active biologice productive	N(15)		
	307.	F25_0132		N(15)		
	308.	F25_0133		N(15)		
	309.	F25_0134		N(15)		
F25_51	310.	F25_0135		N(15)		$F25_0135 = F25_0131 + F25_0132 - F25_0133$
	311.	F25_0136		N(15)		
	312.	F25_0137		N(15)		
	313.	F25_0138		N(15)		
F25_52	314.	F25_0139		N(15)		$F25_0139 = F25_0136 + F25_0137 - F25_0138$
	315.	F25_0141	Mobilier, aparatura birou, echipamente de protectie si alte active corporale	N(15)		
	316.	F25_0142		N(15)		
	317.	F25_0143		N(15)		
	318.	F25_0144		N(15)		
F25_53	319.	F25_0145		N(15)		$F25_0145 = F25_0141 + F25_0142 - F25_0143$
	320.	F25_0146		N(15)		
	321.	F25_0147		N(15)		
	322.	F25_0148		N(15)		
F25_54	323.	F25_0149		N(15)		$F25_0149 = F25_0146 + F25_0147 - F25_0148$
	324.	F25_0151	Imobilizari corporale in curs	N(15)		
	325.	F25_0152		N(15)		
	326.	F25_0153		N(15)		
	327.	F25_0154		N(15)		
F25_55	328.	F25_0155		N(15)		$F25_0155 = F25_0151 + F25_0152 - F25_0153$
	329.	F25_0156		N(15)		
	330.	F25_0157		N(15)		
	331.	F25_0158		N(15)		
F25_56	332.	F25_0159		N(15)		$F25_0159 = F25_0156 + F25_0157 - F25_0158$
	333.	F25_0161	Avansuri acordate pentru imobilizări corporale	N(15)		
	334.	F25_0162		N(15)		
	335.	F25_0163		N(15)		
	336.	F25_0164		N(15)		
F25_57	337.	F25_0165		N(15)		$F25_0165 = F25_0161 + F25_0162 - F25_0163$
	338.	F25_0166		N(15)		
	339.	F25_0167		N(15)		
	340.	F25_0168		N(15)		

F25_58	341.	F25_0169		N(15)		F25_0169 = F25_0166 + F25_0167 – F25_0168
	342.	F25_0171	III. IMOBILIZARI FINANCIARE	N(15)		
	343.	F25_0172		N(15)		
	344.	F25_0173		N(15)		
	345.	F25_0174		N(15)		F25_0174 = null
F25_59	346.	F25_0175		N(15)		F25_0175 = F25_0171 + F25_0172 – F25_0173
	347.	F25_0176		N(15)		
	348.	F25_0177		N(15)		
	349.	F25_0178		N(15)		
F25_60	350.	F25_0179		N(15)		F25_0179 = F25_0176 + F25_0177 – F25_0178
	351.	</F25>				
	352.	<F26>	0-1 aparitii			
F26_1	353.	F26_0011	ACTIVE IMOBILIZATE –TOTAL (rd. 02+07+17)	N(15)		F26_0011 = F26_0021 + F26_0071 + F26_0171
F26_2	354.	F26_0012		N(15)		F26_0012 = F26_0022 + F26_0072 + F26_0172
F26_3	355.	F26_0013		N(15)		F26_0013 = F26_0023 + F26_0073 + F26_0173
F26_4	356.	F26_0014		N(15)		F26_0014 = F26_0074
F26_5	357.	F26_0015		N(15)		F26_0015 = F26_0011 + F26_0012 – F26_0013
F26_6						F26_0015 = F26_0025 + F26_0075 + F26_0175
F26_7	358.	F26_0016		N(15)		F26_0016 = F26_0026 + F26_0076 + F26_0176
F26_8	359.	F26_0017		N(15)		F26_0017 = F26_0027 + F26_0077+ F26_0177
F26_9	360.	F26_0018		N(15)		F26_0018 = F26_0028 + F26_0078 + F26_0178
F26_10	361.	F26_0019		N(15)		F26_0019 = F26_0016 + F26_0017 – F26_0018
F26_11						F26_0019 = F26_0029 + F26_0079 + F26_0179
F26_12	362.	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	363.	F26_0022		N(15)		F26_0022 = F26_0032 + F26_0042 + F26_0052 + F26_0062
F26_14	364.	F26_0023		N(15)		F26_0023 = F26_0033 + F26_0043 + F26_0053 + F26_0063
	365.	F26_0024		N(15)		F26_0024 = null
F26_15	366.	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	367.	F26_0026		N(15)		F26_0026 = F26_0036 + F26_0046 + F26_0056 + F26_0066
F26_18	368.	F26_0027		N(15)		F26_0027 = F26_0037 + F26_0047 + F26_0057 + F26_0067
F26_19	369.	F26_0028		N(15)		F26_0028 = F26_0038 + F26_0048 + F26_0058 + F26_0068
F26_20	370.	F26_0029		N(15)		F26_0029 = F26_0026 + F26_0027 –

					F26_0028
F26_21					F26_0029 = F26_0039 + F26_0049 + F26_0059 + F26_0069
	371.	F26_0031	Cheltuieli de constituire si cheltuieli de dezvoltare	N(15)	
	372.	F26_0032		N(15)	
	373.	F26_0033		N(15)	
	374.	F26_0034		N(15)	F26_0034 = null
F26_22	375.	F26_0035		N(15)	F26_0035 = F26_0031 + F26_0032 – F26_0033
	376.	F26_0036		N(15)	
	377.	F26_0037		N(15)	
	378.	F26_0038		N(15)	
F26_23	379.	F26_0039		N(15)	F26_0039 = F26_0036 + F26_0037 – F26_0038
	380.	F26_0041	Concesiuni, brevete, licente, marci comerciale , drepturi si active similare	N(15)	
	381.	F26_0042		N(15)	
	382.	F26_0043		N(15)	
	383.	F26_0044		N(15)	F26_0044 = null
F26_24	384.	F26_0045		N(15)	F26_0045 = F26_0041 + F26_0042 – F26_0043
	385.	F26_0046		N(15)	
	386.	F26_0047		N(15)	
	387.	F26_0048		N(15)	
F26_25	388.	F26_0049		N(15)	F26_0049 = F26_0046 + F26_0047 – F26_0048
	389.	F26_0051	Alte imobilizari necorporale	N(15)	
	390.	F26_0052		N(15)	
	391.	F26_0053		N(15)	
	392.	F26_0054		N(15)	F26_0054 = null
F26_26	393.	F26_0055		N(15)	F26_0055 = F26_0051 + F26_0052 – F26_0053
	394.	F26_0056		N(15)	
	395.	F26_0057		N(15)	
	396.	F26_0058		N(15)	
F26_27	397.	F26_0059		N(15)	F26_0059 = F26_0056 + F26_0057 – F26_0058
	398.	F26_0061	Avansuri acordate pentru imobilizări necorporale	N(15)	
	399.	F26_0062		N(15)	
	400.	F26_0063		N(15)	
	401.	F26_0064		N(15)	F26_0064 = null
F26_28	402.	F26_0065		N(15)	F26_0065 = F26_0061 + F26_0062 – F26_0063
	403.	F26_0066		N(15)	
	404.	F26_0067		N(15)	
	405.	F26_0068		N(15)	
F26_29	406.	F26_0069		N(15)	F26_0069 = F26_0066 + F26_0067 – F26_0068
F26_30	407.	F26_0071	II. IMOBILIZARI CORPORALE –TOTAL (rd. 08 la 16)	N(15)	F26_0071 = F26_0081 + F26_0091 + F26_0101 + F26_0111 + F26_0121 + F26_0131 + F26_0141 + F26_0151+ F26_0161
F26_31	408.	F26_0072		N(15)	F26_0072 = F26_0082 + F26_0092 +

					F26_0102 + F26_0112 + F26_0122 + F26_0132 + F26_0142 + F26_0152+ F26_0162
F26_32	409.	F26_0073		N(15)	F26_0073 = F26_0083 + F26_0093 + F26_0103 + F26_0113 + F26_0123 + F26_0133 + F26_0143 + F26_0153+ F26_0163
F26_33	410.	F26_0074		N(15)	F26_0074 = F26_0084 + F26_0094 + F26_0104 + F26_0114 + F26_0124 + F26_0134 + F26_0144 + F26_0154+ F26_0164
F26_34	411.	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_0165
F26_36	412.	F26_0076		N(15)	F26_0076 = F26_0086 + F26_0096 + F26_0106 + F26_0116 + F26_0126 + F26_0136 + F26_0146 + F26_0156+ F26_0166
F26_37	413.	F26_0077		N(15)	F26_0077 = F26_0087 + F26_0097 + F26_0107 + F26_0117 + F26_0127 + F26_0137 + F26_0147 + F26_0157+ F26_0167
F26_38	414.	F26_0078		N(15)	F26_0078 = F26_0088 + F26_0098 + F26_0108 + F26_0118 + F26_0128 + F26_0138 + F26_0148 + F26_0158+ F26_0168
F26_39	415.	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+ F26_0169
	416.	F26_0081	Terenuri si amenajari de terenuri	N(15)	
	417.	F26_0082		N(15)	
	418.	F26_0083		N(15)	
	419.	F26_0084		N(15)	
F26_41	420.	F26_0085		N(15)	F26_0085 = F26_0081 + F26_0082 – F26_0083
	421.	F26_0086		N(15)	
	422.	F26_0087		N(15)	
	423.	F26_0088		N(15)	
F26_42	424.	F26_0089		N(15)	F26_0089 = F26_0086 + F26_0087 – F26_0088
	425.	F26_0091	Constructii	N(15)	
	426.	F26_0092		N(15)	
	427.	F26_0093		N(15)	
	428.	F26_0094		N(15)	
F26_43	429.	F26_0095		N(15)	F26_0095 = F26_0091 + F26_0092 – F26_0093
	430.	F26_0096		N(15)	
	431.	F26_0097		N(15)	
	432.	F26_0098		N(15)	
F26_44	433.	F26_0099		N(15)	F26_0099 = F26_0096 + F26_0097 –

					F26_0098
	434.	F26_0101	Echipamente tehnologice (masini, utilaje si instalatii de lucru)	N(15)	
	435.	F26_0102		N(15)	
	436.	F26_0103		N(15)	
	437.	F26_0104		N(15)	
F26_45	438.	F26_0105		N(15)	$F26_0105 = F26_0101 + F26_0102 - F26_0103$
	439.	F26_0106		N(15)	
	440.	F26_0107		N(15)	
	441.	F26_0108		N(15)	
F26_46	442.	F26_0109		N(15)	$F26_0109 = F26_0106 + F26_0107 - F26_0108$
	443.	F26_0111	Aparate si instalatii de masurare, control si reglare	N(15)	
	444.	F26_0112		N(15)	
	445.	F26_0113		N(15)	
	446.	F26_0114		N(15)	
F26_47	447.	F26_0115		N(15)	$F26_0115 = F26_0111 + F26_0112 - F26_0113$
	448.	F26_0116		N(15)	
	449.	F26_0117		N(15)	
	450.	F26_0118		N(15)	
F26_48	451.	F26_0119		N(15)	$F26_0119 = F26_0116 + F26_0117 - F26_0118$
	452.	F26_0121	Mijloace de transport	N(15)	
	453.	F26_0122		N(15)	
	454.	F26_0123		N(15)	
	455.	F26_0124		N(15)	
F26_49	456.	F26_0125		N(15)	$F26_0125 = F26_0121 + F26_0122 - F26_0123$
	457.	F26_0126		N(15)	
	458.	F26_0127		N(15)	
	459.	F26_0128		N(15)	
F26_50	460.	F26_0129		N(15)	$F26_0129 = F26_0126 + F26_0127 - F26_0128$
	461.	F26_0131	Active biologice productive	N(15)	
	462.	F26_0132		N(15)	
	463.	F26_0133		N(15)	
	464.	F26_0134		N(15)	
F26_514	465.	F26_0135		N(15)	$F26_0135 = F26_0131 + F26_0132 - F26_0133$
	466.	F26_0136		N(15)	
	467.	F26_0137		N(15)	
	468.	F26_0138		N(15)	
F26_52	469.	F26_0139		N(15)	$F26_0139 = F26_0136 + F26_0137 - F26_0138$
	470.	F26_0141	Mobilier, aparatura birotica, echipamente de protectie si alte active corporale	N(15)	
	471.	F26_0142		N(15)	
	472.	F26_0143		N(15)	
	473.	F26_0144		N(15)	
F26_53	474.	F26_0145		N(15)	$F26_0145 = F26_0141 + F26_0142 -$

					F26_0143
	475.	F26_0146		N(15)	
	476.	F26_0147		N(15)	
	477.	F26_0148		N(15)	
F26_54	478.	F26_0149		N(15)	$F26_0149 = F26_0146 + F26_0147 - F26_0148$
	479.	F26_0151	Imobilizari corporale in curs	N(15)	
	480.	F26_0152		N(15)	
	481.	F26_0153		N(15)	
	482.	F26_0154		N(15)	
F26_55	483.	F26_0155		N(15)	$F26_0155 = F26_0151 + F26_0152 - F26_0153$
	484.	F26_0156		N(15)	
	485.	F26_0157		N(15)	
	486.	F26_0158		N(15)	
F26_56	487.	F26_0159		N(15)	$F26_0159 = F26_0156 + F26_0157 - F26_0158$
	488.	F26_0161	Avansuri acordate pentru imobilizări corporale	N(15)	
	489.	F26_0162		N(15)	
	490.	F26_0163		N(15)	
	491.	F26_0164		N(15)	
F25_57	492.	F26_0165		N(15)	$F26_0165 = F26_0161 + F26_0162 - F26_0163$
	493.	F26_0166		N(15)	
	494.	F26_0167		N(15)	
	495.	F26_0168		N(15)	
F25_58	496.	F26_0169		N(15)	$F26_0169 = F26_0166 + F26_0167 - F26_0168$
	497.	F26_0171	III. IMOBILIZARI FINANCIARE	N(15)	
	498.	F26_0172		N(15)	
	499.	F26_0173		N(15)	
	500.	F26_0174		N(15)	F26_0174 = null
F26_59	501.	F26_0175		N(15)	$F26_0175 = F26_0171 + F26_0172 - F26_0173$
	502.	F26_0176		N(15)	
	503.	F26_0177		N(15)	
	504.	F26_0178		N(15)	
F26_60	505.	F26_0179		N(15)	$F26_0179 = F26_0176 + F26_0177 - F26_0178$
	506.	</F26>			
	507.	</Bilant1015>			

Formule de calcul suplimentare:

	Bifa_publica, Bifa_org, bifa_carUM, bifa_carSAL, bifa_carUT, bifa_carUN, bifa_carUNC, Bifa_FS se exclude reciproc
F10_18	
F10_19	
F10_24	$F10_0281 \geq 0, F10_0282 \geq 0$
F10_25	$F10_0291 \geq 0, F10_0292 \geq 0$
F10_26	$F10_0301 \geq 0, F10_0302 \geq 0$
F10_27	$F10_0311 \geq 0, F10_0312 \geq 0$

	Capital total=A+B+C-D-G-H-I (corel.dubla)
F10_28	F10_0411 = F10_0041+ F10_0091+ F10_0101- F10_0131- F10_0161- F10_0171-F10_0181(corel.dubla)
F10_29	F10_0412 = F10_0042+ F10_0092+ F10_0102- F10_0132- F10_0162- F10_0172-F10_0182 (corel.dubla)
F20_31	Daca F20_0091>0 atunci F20_0081=0 si daca F20_0081>0 atunci F20_0091=0
F20_32	Daca F20_0092>0 atunci F20_0082=0 si daca F20_0082>0 atunci F20_0092=0
F20_33	Daca F20_0093>0 atunci F20_0083=0 si daca F20_0083>0 atunci F20_0093=0
F20_34	Daca F20_0131>0 atunci F20_0121=0 si daca F20_0121>0 atunci F20_0131=0
F20_35	Daca F20_0132>0 atunci F20_0122=0 si daca F20_0122>0 atunci F20_0132=0
F20_36	Daca F20_0133>0 atunci F20_0123=0 si daca F20_0123>0 atunci F20_0133=0
F20_37	Daca F20_0171>0 atunci F20_0161=0 si daca F20_0161>0 atunci F20_0171=0
F20_38	Daca F20_0172>0 atunci F20_0162=0 si daca F20_0162>0 atunci F20_0172=0
F20_39	Daca F20_0173>0 atunci F20_0163=0 si daca F20_0163>0 atunci F20_0173=0
F20_40	Daca F20_0211>0 atunci F20_0201=0 si daca F20_0201>0 atunci F20_0211=0
F20_41	Daca F20_0212>0 atunci F20_0202=0 si daca F20_0202>0 atunci F20_0212=0
F20_42	Daca F20_0213>0 atunci F20_0203=0 si daca F20_0203>0 atunci F20_0213=0
F10_F20_1	F10_0301= F20_0201 pentru bifa_carUNC=0 (an precedent)
F10_F20_2	F10_0311= F20_0211 pentru bifa_carUNC=0 (an precedent)
F10_F20_3	F10_0302= F20_0202 pentru bifa_carUNC=0 (an current)
F10_F20_4	F10_0312= F20_0212 pentru bifa_carUNC=0 (an current)
F10_F21_1	F21_0011=F10_0332 (repartizare excedent AFSP)
F10_F21_2	F21_0013=F10_0342 (repartizare profit AE)
F20_F21_3	F21_0061= F20_0082 (repartizare excedent AFSP) pentru bifa_carUNC=0
F20_F21_4	F21_0062= F20_0122 (repartizare excedent DS) pentru bifa_carUNC=0
F20_F21_5	F21_0063= F20_0162 (repartizare profit AE) pentru bifa_carUNC=0
	Id1=F10_0352 (capitaluri proprii)
	Id2=F10_0302-F10_0312 (V. excedent/profit - deficit/pierdere)

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	Doj	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	