

**Bilant ONG-uri (BILANT SCURT)**

Modificari 2023 fata de 2022: intreg formularul F20

Structura fisier XML pentru bilant prescurtat an 2023:

OS,US,CS,NS,RS,QS→UniversalCode=S1015

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

Fisier .ZIP obligatoriu in atasament.

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 2023

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= 2023
	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 exclude 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	Daca caen_AEF=null [ daca bifa_carUM =1 atunci tipBil=US (S1017) daca bifa_carSAL =1 atunci tipBil=CS (S1063) daca bifa_carUT =1 atunci tipBil=NS (S1065) daca bifa_carUN =1 atunci tipBil=RS (S1067) daca bifa_carUNC =1 atunci tipBil=QS (S1069)  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) ] daca Bifa_org =1 atunci tipBil=OS (S1015) daca Bifa_FS=1 atunci tipBil=OS (S1015)
	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)		Verificare CIF intocmit C(10) si C(13)  daca calit_intocmit=(21,22) atunci cif_intocmit#null altfel cif_intocmit=null
	23.	oblig_audi	Entitatea <del>are obligația legală</del> de auditare a situatiilor financiare anuale? (D/N)	C(1)	DA	oblig_audi =(D,N)
	23a	opt_audi	Entitatea <del>a optat voluntar</del> pentru auditarea situatiilor financiare anuale? (D/N)	C(1)	DA	opt_audi =(D,N)
	22b	d_audit	1.Entitatea <del>are obligația legală</del> de auditare a situatiilor financiare anuale? (D/N) 2. Entitatea are obligația legală de verificare a situatiilor financiare anuale de catre cenzori ?	N(1)	DA	d_audit =(1,2)

	24.	den_audi	Nume si prenume auditor persoana fizică/ Denumire firma de audit	C(75)		Daca (d_audit=(1,2)) atunci den_audi #null
	25.	nr_audi	Nr.de inregistrare in Registrul CAER 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)		
	41.	F10_0071	III. INVESTIȚII PE TERMEN SCURT (ct. 501 + 505 + 506 + 508 + 5113 + 5114 – 591– 595 – 596 – 598)	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.

	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)	
<b>F10_3</b>	45.	F10_0091	ACTIVE CIRCULANTE – TOTAL (rd. 05 la 08)	N(15)	F10_0091 = F10_0051 + F10_0061 + F10_0071 + F10_0081
<b>F10_4</b>	46.	F10_0092		N(15)	F10_0092 = F10_0052 + F10_0062 + F10_0072 + F10_0082
<b>F10_30</b>	47.	F10_0101	C.CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	N(15)	F10_0101 = F10_0111 + F10_0121
<b>F10_31</b>	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)	
<b>F10_5</b>	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
<b>F10_6</b>	56.	F10_0142		N(15)	F10_0142 = F10_0092 + F10_0112 – F10_0132 - F10_0202 - F10_0232
<b>F10_7</b>	57.	F10_0151	F.TOTAL ACTIVE MINUS DATORII CURENTE (rd. 04 + 12 + 14)	N(15)	F10_0151 = F10_0041 + F10_0121 + F10_0141
<b>F10_8</b>	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)	
<b>F10_9</b>	63.	F10_0181	I.VENITURI ÎN AVANS (rd. 19 + 22), din care:	N(15)	F10_0181 = F10_0191 + F10_0221
<b>F10_10</b>	64.	F10_0182		N(15)	F10_0182 = F10_0192 + F10_0222
<b>F10_32</b>	65.	F10_0191	1. subventii (rd.20+21)	N(15)	F10_0191 = F10_0201 + F10_0211
<b>F10_33</b>	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)	
<b>F10_34</b>	71.	F10_0221	2. venituri (rd.23+24)	N(15)	$F10_0221 = F10_0231 + F10_0241$
<b>F10_35</b>	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 EXERCITIULUI FINANCIAR (ct. 121) SOLD C	N(15)	
	88.	F10_0302		N(15)	
	89.	F10_0311	SOLD D	N(15)	
	90.	F10_0312		N(15)	
<b>F10_11</b>	91.	F10_0321	Repartizarea excedentului/profitului (ct. 129) (rd. 33+ 34)	N(15)	$F10_0321 = F10_0331 + F10_0341$
<b>F10_12</b>	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)	
<b>F10_13</b>	97.	F10_0351	CAPITALURI PROPRII – TOTAL (rd. 25+26+27+28-29+30-31-32)	N(15)	$F10_0351 = F10_0251 + F10_0261 +$ $F10_0271 + F10_0281 -$ $F10_0291 + F10_0301 -$ $F10_0311 - F10_0321$
<b>F10_14</b>	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	II. Venituri din activitățile fără scop patrimonial - TOTAL, din care:	N(15)	
F10_44	114.	F20_0012		N(15)	
F10_45	115.	F20_0013		N(15)	
F10_46	116.	F20_0021	Venituri din subvenții de exploatare, din care:	N(15)	
F10_47	117.	F20_0022		N(15)	
F10_48	118.	F20_0023		N(15)	
	119.	F20_0031	- finanțări nerambursabile din fonduri publice	N(15)	
	120.	F20_0032		N(15)	
	121.	F20_0033		N(15)	
	122.	F20_0041	Venituri din subvenții pentru investiții	N(15)	
	123.	F20_0042		N(15)	
	124.	F20_0043		N(15)	
	125.	F20_0051	Venituri din despăgubiri	N(15)	
	126.	F20_0052		N(15)	
	127.	F20_0053		N(15)	
	128.	F20_0061	Venituri din donații, sume sau bunuri primite prin sponsorizare și ajutoare	N(15)	
	129.	F20_0062		N(15)	
	130.	F20_0063		N(15)	
	131.	F20_0071	Venituri reprezentând sume pentru sprijinirea organizațiilor cetățenilor aparținând minorităților naționale		
	132.	F20_0072			
	133.	F20_0073			
	134.	F20_0081	II. Cheltuieli privind activitățile fără scop patrimonial - TOTAL (rd. 09 + 12+ 13 + 14 + 15 + 16 + 18 + 19 + 21 + 24 + 27 )	N(15)	F20_0081 = F20_0091 + F20_0121+ F20_0131 + F20_0141+ F20_0151 + F20_0161+ F20_0181 + F20_0191+ F20_0211 + F20_0241+ F20_0271
	135.	F20_0082		N(15)	F20_0082 = F20_0092 + F20_0122+ F20_0132 + F20_0142+ F20_0152 + F20_0162+ F20_0182 + F20_0192+ F20_0212 + F20_0242+ F20_0272
	136.	F20_0083		N(15)	F20_0083 = F20_0093 + F20_0123+ F20_0133 + F20_0143+ F20_0153 + F20_0163+ F20_0183 + F20_0193+ F20_0213 + F20_0243+ F20_0273

	137.	F20_0091	Cheltuieli privind stocurile (ct. 601 + 602 + 603 + 604 + 605 + 606) - total, din care:	N(15)		
	138.	F20_0092		N(15)		
	139.	F20_0093		N(15)		
	140.	F20_0101	- cheltuieli privind consumul de energie (ct. 6051)	N(15)		
	141.	F20_0102		N(15)		
	142.	F20_0103		N(15)		
	143.	F20_0111	- cheltuieli privind consumul de gaze naturale (ct. 6053)	N(15)		
	144.	F20_0112		N(15)		
	145.	F20_0113		N(15)		
	146.	F20_0121	Cheltuieli privind prestațiile externe (ct. 611 + 612 + 613 + 614 + 615)	N(15)		
	147.	F20_0122		N(15)		
	148.	F20_0123		N(15)		
	149.	F20_0131	Cheltuieli aferente drepturilor de proprietate intelectuală (ct. 616)	N(15)		
	150.	F20_0132		N(15)		
	151.	F20_0133		N(15)		
	152.	F20_0141	Cheltuieli de management (ct. 617)	N(15)		
	153.	F20_0142		N(15)		
	154.	F20_0143		N(15)		
	155.	F20_0151	Cheltuieli de consultanță (ct. 618)	N(15)		
	156.	F20_0152		N(15)		
	157.	F20_0153		N(15)		
	158.	F20_0161	Cheltuieli cu alte servicii executate de terți (ct. 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628) - total, din care:	N(15)		
	159.	F20_0162		N(15)		
	160.	F20_0163		N(15)		
	161.	F20_0171	- cheltuieli cu colaboratorii (ct. 621)	N(15)		
	162.	F20_0172		N(15)		
	163.	F20_0173		N(15)		
	164.	F20_0181	Cheltuieli cu alte impozite, taxe și vărsăminte asimilate (ct. 635)	N(15)		
	165.	F20_0182		N(15)		
	166.	F20_0183		N(15)		
	167.	F20_0191	Cheltuieli cu personalul (ct. 641 + 642 + 645 + 646) - total, din care:	N(15)		
	168.	F20_0192		N(15)		
	169.	F20_0193		N(15)		
	170.	F20_0201	- cheltuieli privind asigurările și protecția socială (ct. 645 + 646)	N(15)		
	171.	F20_0202		N(15)		
	172.	F20_0203		N(15)		
	173.	F20_0211	Alte cheltuieli de exploatare (ct. 652+ 653 + 654 + 655 + 656 + 657 + 658) - total, din care:	N(15)		
	174.	F20_0212		N(15)		
	175.	F20_0213		N(15)		
	176.	F20_0221	- cotizații și contribuții datorate de persoana	N(15)		

			juridică fără scop patrimonial (ct. 653)			
	177.	F20_0222		N(15)		
	178.	F20_0223		N(15)		
	179.	F20_0231	- ajutoare și împrumuturi nerambursabile transferate altor persoane juridice fără scop patrimonial (ct. 657)	N(15)		
	180.	F20_0232		N(15)		
	181.	F20_0233		N(15)		
	182.	F20_0241	Cheltuieli financiare (ct. 663 + 664+ 665 + 666 + 667 + 668) - total, din care:	N(15)		
	183.	F20_0242		N(15)		
	184.	F20_0243		N(15)		
	185.	F20_0251	- cheltuieli din diferențe de curs valutar (ct. 665)	N(15)		
	186.	F20_0252		N(15)		
	187.	F20_0253		N(15)		
	188.	F20_0261	- cheltuieli privind dobânzile (ct. 666)	N(15)		
	189.	F20_0262		N(15)		
	190.	F20_0263		N(15)		
	191.	F20_0271	Cheltuieli cu amortizările, provizioanele și ajustările pentru depreciere sau pierdere de valoare (rd. 28 + 29 + 30)	N(15)		F20_0271 = F20_0281 + F20_0291+ F20_0301
	192.	F20_0272		N(15)		F20_0272 = F20_0282 + F20_0292+ F20_0302
	193.	F20_0273		N(15)		F20_0273 = F20_0283 + F20_0293+ F20_0303
	194.	F20_0281	Cheltuieli de exploatare privind amortizarea imobilizărilor (ct. 6811)	N(15)		
	195.	F20_0282		N(15)		
	196.	F20_0283		N(15)		
	197.	F20_0291	Alte cheltuieli (ct. 6812 + 6813 + 6814 + 6817 + 6818)	N(15)		
	198.	F20_0292		N(15)		
	199.	F20_0293		N(15)		
	200.	F20_0301	Cheltuieli financiare privind amortizările și ajustările pentru pierdere de valoare (ct. 686)	N(15)		
	201.	F20_0302		N(15)		
	202.	F20_0303		N(15)		
	203.		III.Rezultatul activităților fără scop patrimonial Rd.31 si 32 se exclud reciproc			Campurile F20_0311,F20_0312,F20_0313,F20_0321, F20_0322,F20_0323 trebuie sa fie >=0  Campurile din perechile (F20_0311,F20_0321), (F20_0312,F20_0322), (F20_0313,F20_0323) se exclud reciproc, nu pot fi ambele >0
F20_1	204.	F20_0311	Excedent (rd 01 – 08)	N(15)		F20_0311 = F20_0011 - F20_0081 >=0
F20_2	205.	F20_0312		N(15)		F20_0312 = F20_0012 - F20_0082 >=0
F20_3	206.	F20_0313		N(15)		F20_0313 = F20_0013 - F20_0083 >=0
F20_4	207.	F20_0321	Deficit (rd. 08 – 01)	N(15)		F20_0321 = F20_0081 - F20_0011 >=0



F20_5	208.	F20_0322		N(15)	F20_0322 = F20_0082 - F20_0012 >=0
F20_6	209.	F20_0323		N(15)	F20_0323 = F20_0083 - F20_0013 >=0
	210.	F20_0331	Venituri din activitățile cu destinație specială	N(15)	
	211.	F20_0332		N(15)	
	212.	F20_0333		N(15)	
	213.	F20_0341	Cheltuieli privind activitățile cu destinație specială	N(15)	
	214.	F20_0342		N(15)	
	215.	F20_0343		N(15)	
	216.		Rezultatul activităților cu destinație specială Rd.35 si 36 se exclud reciproc		
F20_7	217.	F20_0351	Excedent (rd. 33 – 34)	N(15)	F20_0351 = F20_0331 - F20_0341 >=0
F20_8	218.	F20_0352		N(15)	F20_0352 = F20_0332 - F20_0342 >=0
F20_9	219.	F20_0353		N(15)	F20_0353 = F20_0333 - F20_0343 >=0
F20_10	220.	F20_0361	Deficit (rd. 34 – 33)	N(15)	F20_0361 = F20_0341 - F20_0331 >=0
F20_11	221.	F20_0362		N(15)	F20_0362 = F20_0342 - F20_0332 >=0
F20_12	222.	F20_0363		N(15)	F20_0363 = F20_0343 - F20_0333 >=0
	223.	F20_0371	VII.Venituri din activitățile economice *)	N(15)	
	224.	F20_0372		N(15)	
	225.	F20_0373		N(15)	
	226.	F20_0381	VIII.Cheltuieli privind activitățile economice *)	N(15)	
	227.	F20_0382		N(15)	
	228.	F20_0383		N(15)	
	229.		IX.Rezultatul activităților economice Rd.39 si 40 se exclud reciproc		
F20_13	230.	F20_0391	Profit (rd. 37- 38) *)	N(15)	F20_0391 = F20_0371 - F20_0381 >=0
F20_14	231.	F20_0392		N(15)	F20_0392 = F20_0372 - F20_0382 >=0
F20_15	232.	F20_0393		N(15)	F20_0393 = F20_0373 - F20_0383 >=0
F20_16	233.	F20_0401	Pierdere (rd. 38 - 37) *)	N(15)	F20_0401 = F20_0381 - F20_0371 >=0
F20_17	234.	F20_0402		N(15)	F20_0402 = F20_0382 - F20_0372 >=0
F20_18	235.	F20_0403		N(15)	F20_0403 = F20_0383 - F20_0373 >=0
F20_19	236.	F20_0411	X.Venituri totale (rd. 01+ 33 + 37)	N(15)	F20_0411 = F20_0011 + F20_0331 + F20_0371
F20_20	237.	F20_0412		N(15)	F20_0412 = F20_0012 + F20_0332 + F20_0372
F20_21	238.	F20_0413		N(15)	F20_0413 = F20_0013 + F20_0333 + F20_0373
F20_22	239.	F20_0421	XI.Cheltuieli totale (rd. 08+ 34+38)	N(15)	F20_0421 = F20_0081 + F20_0341 + F20_0381
F20_23	240.	F20_0422		N(15)	F20_0422 = F20_0082 + F20_0342 + F20_0382
F20_24	241.	F20_0423		N(15)	F20_0423 = F20_0083 + F20_0343 +

					F20_0383
	242.		XII.Rezultatul net al exercițiului Rd.43 și 44 se exclud reciproc		
F20_25	243.	F20_0431	Excedent / Profit (rd. 41 – 42)	N(15)	$F20_0431 = F20_0411 - F20_0421 \geq 0$
F20_26	244.	F20_0432		N(15)	$F20_0432 = F20_0412 - F20_0422 \geq 0$
F20_27	245.	F20_0433		N(15)	$F20_0433 = F20_0413 - F20_0423 \geq 0$
F20_28	246.	F20_0441	Deficit /Pierdere (rd. 42 - 41)	N(15)	$F20_0441 = F20_0421 - F20_0411 \geq 0$
F20_29	247.	F20_0442		N(15)	$F20_0442 = F20_0422 - F20_0412 \geq 0$
F20_30	248.	F20_0443		N(15)	$F20_0443 = F20_0423 - F20_0413 \geq 0$
	249.	</F20>			
	250.	<F21>	1 aparitie		
F21_1	251.	F21_0011	Excedent/Profit net de repartizat (rd. 02 la 04)	N(15)	$F21_0011 = F21_0021 + F21_0031 + F21_0041$
	252.	F21_0012		N(15)	<del>F21_0012 = null</del>
F21_2	253.	F21_0013		N(15)	$F21_0013 = F21_0023 + F21_0033 + F21_0043$
	254.	F21_0021	- rezerva legală	N(15)	
	255.	F21_0022		N(15)	<del>F21_0022 = null</del>
	256.	F21_0023		N(15)	
	257.	F21_0031	- acoperirea deficitului/pierderii contabil(e)	N(15)	
	258.	F21_0032		N(15)	<del>F21_0032 = null</del>
	259.	F21_0033		N(15)	
	260.	F21_0041	- alte repartizări prevăzute de lege	N(15)	
	261.	F21_0042		N(15)	<del>F21_0042 = null</del>
	262.	F21_0043		N(15)	
	263.	F21_0051	Excedent /Profit nerepartizat	N(15)	
	264.	F21_0052		N(15)	
	265.	F21_0053		N(15)	
F21_3	266.	F21_0061	TOTAL DE CONTROL (rd. 01+05)	N(15)	$F21_0061 = F21_0011 + F21_0051$
F21_4	267.	F21_0062		N(15)	$F21_0062 = F21_0052$
F21_5	268.	F21_0063		N(15)	$F21_0063 = F21_0013 + F21_0053$
	269.	</F21>			
	270.	<F25>	0-1 aparitii		
F25_1	271.	F25_0011	ACTIVE IMOBILIZATE –TOTAL (rd. 02+07+17)	N(15)	$F25_0011 = F25_0021 + F25_0071 + F25_0171$
F25_2	272.	F25_0012		N(15)	$F25_0012 = F25_0022 + F25_0072 + F25_0172$
F25_3	273.	F25_0013		N(15)	$F25_0013 = F25_0023 + F25_0073 + F25_0173$
F25_4	274.	F25_0014		N(15)	$F25_0014 = F25_00174$
F25_5	275.	F25_0015		N(15)	$F25_0015 = F25_0011 + F25_0012 - F25_0013$

F25_6					Corel.dubla F25_0015 = F25_0025 + F25_0075 + F25_0175
F25_7	276.	F25_0016		N(15)	F25_0016 = F25_0026 + F25_0076 + F25_0176
F25_8	277.	F25_0017		N(15)	F25_0017 = F25_0027 + F25_0077 + F25_0177
F25_9	278.	F25_0018		N(15)	F25_0018 = F25_0028 + F25_0078 + F25_0178
F25_10	279.	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	280.	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	281.	F25_0022		N(15)	F25_0022 = F25_0032 + F25_0042 + F25_0052 + F25_0062
F25_14	282.	F25_0023		N(15)	F25_0023 = F25_0033 + F25_0043 + F25_0053 + F25_0063
	<del>283.</del>	F25_0024		<del>N(15)</del>	<del>desfiintat</del>
F25_15	284.	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	285.	F25_0026		N(15)	F25_0026 = F25_0036 + F25_0046 + F25_0056 + F25_0066
F25_18	286.	F25_0027		N(15)	F25_0027 = F25_0037 + F25_0047 + F25_0057 + F25_0067
F25_19	287.	F25_0028		N(15)	F25_0028 = F25_0038 + F25_0048 + F25_0058 + F25_0068
F25_20	288.	F25_0029		N(15)	F25_0029 = F25_0026 + F25_0027 - F25_0028
F25_21					F25_0029 = F25_0039 + F25_0049 + F25_0059 + F25_0069
	289.	F25_0031	Cheltuieli de constituire si cheltuieli de dezvoltare	N(15)	
	290.	F25_0032		N(15)	
	291.	F25_0033		N(15)	
	<del>292.</del>	F25_0034		<del>N(15)</del>	<del>desfiintat</del>
F25_22	293.	F25_0035		N(15)	F25_0035 = F25_0031 + F25_0032 - F25_0033
	294.	F25_0036		N(15)	
	295.	F25_0037		N(15)	
	296.	F25_0038		N(15)	
F25_23	297.	F25_0039		N(15)	F25_0039 = F25_0036 + F25_0037 - F25_0038
	298.	F25_0041	Concesiuni, brevete, licente, marci comerciale , drepturi si active similare	N(15)	
	299.	F25_0042		N(15)	
	300.	F25_0043		N(15)	
	<del>301.</del>	F25_0044		<del>N(15)</del>	<del>desfiintat</del>
F25_24	302.	F25_0045		N(15)	F25_0045 = F25_0041 + F25_0042 - F25_0043
	303.	F25_0046		N(15)	

	<b>304.</b>	F25_0047		N(15)	
	<b>305.</b>	F25_0048		N(15)	
<b>F25_25</b>	<b>306.</b>	F25_0049		N(15)	$F25_{0049} = F25_{0046} + F25_{0047} - F25_{0048}$
	<b>307.</b>	F25_0051	Alte imobilizari necorporale	N(15)	
	<b>308.</b>	F25_0052		N(15)	
	<b>309.</b>	F25_0053		N(15)	
	<del><b>310.</b></del>	<del>F25_0054</del>	<del>X</del>	<del>N(15)</del>	<del>desfiintat</del>
<b>F25_26</b>	<b>311.</b>	F25_0055		N(15)	$F25_{0055} = F25_{0051} + F25_{0052} - F25_{0053}$
	<b>312.</b>	F25_0056		N(15)	
	<b>313.</b>	F25_0057		N(15)	
	<b>314.</b>	F25_0058		N(15)	
<b>F25_27</b>	<b>315.</b>	F25_0059		N(15)	$F25_{0059} = F25_{0056} + F25_{0057} - F25_{0058}$
	<b>316.</b>	F25_0061	Avansuri acordate pentru imobilizări necorporale	N(15)	
	<b>317.</b>	F25_0062		N(15)	
	<b>318.</b>	F25_0063		N(15)	
	<del><b>319.</b></del>	<del>F25_0064</del>	<del>X</del>	<del>N(15)</del>	<del>desfiintat</del>
<b>F25_28</b>	<b>320.</b>	F25_0065		N(15)	$F25_{0065} = F25_{0061} + F25_{0062} - F25_{0063}$
	<b>321.</b>	F25_0066		N(15)	
	<b>322.</b>	F25_0067		N(15)	
	<b>323.</b>	F25_0068		N(15)	
<b>F25_29</b>	<b>324.</b>	F25_0069		N(15)	$F25_{0069} = F25_{0066} + F25_{0067} - F25_{0068}$
<b>F25_30</b>	<b>325.</b>	F25_0071	II. IMOBILIZARI CORPORALE –TOTAL (rd. 08 la 16)	N(15)	$F25_{0071} = F25_{0081} + F25_{0091} + F25_{0101} + F25_{0111} + F25_{0121} + F25_{0131} + F25_{0141} + F25_{0151} + F25_{0161}$
<b>F25_31</b>	<b>326.</b>	F25_0072		N(15)	$F25_{0072} = F25_{0082} + F25_{0092} + F25_{0102} + F25_{0112} + F25_{0122} + F25_{0132} + F25_{0142} + F25_{0152} + F25_{0162}$
<b>F25_32</b>	<b>327.</b>	F25_0073		N(15)	$F25_{0073} = F25_{0083} + F25_{0093} + F25_{0103} + F25_{0113} + F25_{0123} + F25_{0133} + F25_{0143} + F25_{0153} + F25_{0163}$
<b>F25_33</b>	<b>328.</b>	F25_0074		N(15)	$F25_{0074} = F25_{0084} + F25_{0094} + F25_{0104} + F25_{0114} + F25_{0124} + F25_{0134} + F25_{0144} + F25_{0154} + F25_{0164}$
<b>F25_34</b>	<b>329.</b>	F25_0075		N(15)	$F25_{0075} = F25_{0071} + F25_{0072} - F25_{0073}$
<b>F25_35</b>					$F25_{0075} = F25_{0085} + F25_{0095} + F25_{0105} + F25_{0115} + F25_{0125} + F25_{0135} + F25_{0145} + F25_{0155} + F25_{0165}$
<b>F25_36</b>	<b>330.</b>	F25_0076		N(15)	$F25_{0076} = F25_{0086} + F25_{0096} + F25_{0106} + F25_{0116} + F25_{0126} + F25_{0136} + F25_{0146} + F25_{0156} + F25_{0166}$
<b>F25_37</b>	<b>331.</b>	F25_0077		N(15)	$F25_{0077} = F25_{0087} + F25_{0097} + F25_{0107} + F25_{0117} + F25_{0127} + F25_{0137} + F25_{0147} + F25_{0157} + F25_{0167}$
<b>F25_38</b>	<b>332.</b>	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	333.	F25_0079		N(15)	F25_0079 = F25_0076 + F25_0077 – F25_0078
F25_40					<b>Corelatie dubla</b> F25_0079 = F25_0089 + F25_0099 + F25_0109 + F25_0119 + F25_0129 + F25_0139 + F25_0149 + F25_0159+ F25_0169
	334.	F25_0081	Terenuri si amenajari de terenuri	N(15)	
	335.	F25_0082		N(15)	
	336.	F25_0083		N(15)	
	337.	F25_0084		N(15)	
F25_41	338.	F25_0085		N(15)	F25_0085 = F25_0081 + F25_0082 – F25_0083
	339.	F25_0086		N(15)	
	340.	F25_0087		N(15)	
	341.	F25_0088		N(15)	
F25_42	342.	F25_0089		N(15)	F25_0089 = F25_0086 + F25_0087 – F25_0088
	343.	F25_0091	Constructii	N(15)	
	344.	F25_0092		N(15)	
	345.	F25_0093		N(15)	
	346.	F25_0094		N(15)	
F25_43	347.	F25_0095		N(15)	F25_0095 = F25_0091 + F25_0092 – F25_0093
	348.	F25_0096		N(15)	
	349.	F25_0097		N(15)	
	350.	F25_0098		N(15)	
F25_44	351.	F25_0099		N(15)	F25_0099 = F25_0096 + F25_0097 – F25_0098
	352.	F25_0101	Echipamente tehnologice (masini, utilaje si instalatii de lucru)	N(15)	
	353.	F25_0102		N(15)	
	354.	F25_0103		N(15)	
	355.	F25_0104		N(15)	
F25_45	356.	F25_0105		N(15)	F25_0105 = F25_0101 + F25_0102 – F25_0103
	357.	F25_0106		N(15)	
	358.	F25_0107		N(15)	
	359.	F25_0108		N(15)	
F25_46	360.	F25_0109		N(15)	F25_0109 = F25_0106 + F25_0107 – F25_0108
	361.	F25_0111	Aparate si instalatii de masurare, control si reglare	N(15)	
	362.	F25_0112		N(15)	
	363.	F25_0113		N(15)	
	364.	F25_0114		N(15)	
F25_47	365.	F25_0115		N(15)	F25_0115 = F25_0111 + F25_0112 – F25_0113
	366.	F25_0116		N(15)	
	367.	F25_0117		N(15)	
	368.	F25_0118		N(15)	
F25_48	369.	F25_0119		N(15)	F25_0119 = F25_0116 + F25_0117 –

					F25_0118
	370.	F25_0121	Mijloace de transport	N(15)	
	371.	F25_0122		N(15)	
	372.	F25_0123		N(15)	
	373.	F25_0124		N(15)	
F25_49	374.	F25_0125		N(15)	$F25_0125 = F25_0121 + F25_0122 - F25_0123$
	375.	F25_0126		N(15)	
	376.	F25_0127		N(15)	
	377.	F25_0128		N(15)	
F25_50	378.	F25_0129		N(15)	$F25_0129 = F25_0126 + F25_0127 - F25_0128$
	379.	F25_0131	Active biologice productive	N(15)	
	380.	F25_0132		N(15)	
	381.	F25_0133		N(15)	
	382.	F25_0134	X	<del>N(15)</del>	Desfiintat null
F25_51	383.	F25_0135		N(15)	$F25_0135 = F25_0131 + F25_0132 - F25_0133$
	384.	F25_0136		N(15)	
	385.	F25_0137		N(15)	
	386.	F25_0138		N(15)	
F25_52	387.	F25_0139		N(15)	$F25_0139 = F25_0136 + F25_0137 - F25_0138$
	388.	F25_0141	Mobilier, aparatura birotica, echipamente de protectie si alte active corporale	N(15)	
	389.	F25_0142		N(15)	
	390.	F25_0143		N(15)	
	391.	F25_0144		N(15)	
F25_53	392.	F25_0145		N(15)	$F25_0145 = F25_0141 + F25_0142 - F25_0143$
	393.	F25_0146		N(15)	
	394.	F25_0147		N(15)	
	395.	F25_0148		N(15)	
F25_54	396.	F25_0149		N(15)	$F25_0149 = F25_0146 + F25_0147 - F25_0148$
	397.	F25_0151	Imobilizari corporale in curs	N(15)	
	398.	F25_0152		N(15)	
	399.	F25_0153		N(15)	
	400.	F25_0154		N(15)	
F25_55	401.	F25_0155		N(15)	$F25_0155 = F25_0151 + F25_0152 - F25_0153$
	402.	F25_0156		N(15)	
	403.	F25_0157		N(15)	
	404.	F25_0158		N(15)	
F25_56	405.	F25_0159		N(15)	$F25_0159 = F25_0156 + F25_0157 - F25_0158$
	406.	F25_0161	Avansuri acordate pentru imobilizări corporale	N(15)	
	407.	F25_0162		N(15)	
	408.	F25_0163		N(15)	
	409.	F25_0164	X	<del>N(15)</del>	Desfiintat null
F25_57	410.	F25_0165		N(15)	$F25_0165 = F25_0161 + F25_0162 - F25_0163$
	411.	F25_0166		N(15)	
	412.	F25_0167		N(15)	

	413.	F25_0168		N(15)	
F25_58	414.	F25_0169		N(15)	$F25_0169 = F25_0166 + F25_0167 - F25_0168$
	415.	F25_0171	III. IMOBILIZARI FINANCIARE	N(15)	
	416.	F25_0172		N(15)	
	417.	F25_0173		N(15)	
	<del>418.</del>	<del>F25_0174</del>		<del>N(15)</del>	<del>desfiintat</del>
F25_59	419.	F25_0175		N(15)	$F25_0175 = F25_0171 + F25_0172 - F25_0173$
	420.	F25_0176		N(15)	
	421.	F25_0177		N(15)	
	422.	F25_0178		N(15)	
F25_60	423.	F25_0179		N(15)	$F25_0179 = F25_0176 + F25_0177 - F25_0178$
	424.	</F25>			
	425.	<F26>	0-1 aparitii		
F26_1	426.	F26_0011	ACTIVE IMOBILIZATE –TOTAL (rd. 02+07+17)	N(15)	$F26_0011 = F26_0021 + F26_0071 + F26_0171$
F26_2	427.	F26_0012		N(15)	$F26_0012 = F26_0022 + F26_0072 + F26_0172$
F26_3	428.	F26_0013		N(15)	$F26_0013 = F26_0023 + F26_0073 + F26_0173$
F26_4	429.	F26_0014		N(15)	$F26_0014 = F26_0074$
F26_5	430.	F26_0015		N(15)	$F26_0015 = F26_0011 + F26_0012 - F26_0013$
F26_6					$F26_0015 = F26_0025 + F26_0075 + F26_0175$
F26_7	431.	F26_0016		N(15)	$F26_0016 = F26_0026 + F26_0076 + F26_0176$
F26_8	432.	F26_0017		N(15)	$F26_0017 = F26_0027 + F26_0077 + F26_0177$
F26_9	433.	F26_0018		N(15)	$F26_0018 = F26_0028 + F26_0078 + F26_0178$
F26_10	434.	F26_0019		N(15)	$F26_0019 = F26_0016 + F26_0017 - F26_0018$
F26_11					$F26_0019 = F26_0029 + F26_0079 + F26_0179$
F26_12	435.	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	436.	F26_0022		N(15)	$F26_0022 = F26_0032 + F26_0042 + F26_0052 + F26_0062$
F26_14	437.	F26_0023		N(15)	$F26_0023 = F26_0033 + F26_0043 + F26_0053 + F26_0063$
	<del>438.</del>	<del>F26_0024</del>		<del>N(15)</del>	<del>desfiintat</del>
F26_15	439.	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	440.	F26_0026		N(15)	$F26_0026 = F26_0036 + F26_0046 + F26_0056 + F26_0066$
F26_18	441.	F26_0027		N(15)	$F26_0027 = F26_0037 + F26_0047 + F26_0057 + F26_0067$
F26_19	442.	F26_0028		N(15)	$F26_0028 = F26_0038 + F26_0048 + F26_0058 + F26_0068$

F26_20	443.	F26_0029		N(15)		F26_0029 = F26_0026 + F26_0027 – F26_0028
F26_21						F26_0029 = F26_0039 + F26_0049 + F26_0059 + F26_0069
	444.	F26_0031	Cheltuieli de constituire si cheltuieli de dezvoltare	N(15)		
	445.	F26_0032		N(15)		
	446.	F26_0033		N(15)		
	<del>447.</del>	<del>F26_0034</del>		<del>N(15)</del>		<del>desfiintat</del>
F26_22	448.	F26_0035		N(15)		F26_0035 = F26_0031 + F26_0032 – F26_0033
	449.	F26_0036		N(15)		
	450.	F26_0037		N(15)		
	451.	F26_0038		N(15)		
F26_23	452.	F26_0039		N(15)		F26_0039 = F26_0036 + F26_0037 – F26_0038
	453.	F26_0041	Concesiuni, brevete, licente, marci comerciale , drepturi si active similare	N(15)		
	454.	F26_0042		N(15)		
	455.	F26_0043		N(15)		
	<del>456.</del>	<del>F26_0044</del>		<del>N(15)</del>		<del>desfiintat</del>
F26_24	457.	F26_0045		N(15)		F26_0045 = F26_0041 + F26_0042 – F26_0043
	458.	F26_0046		N(15)		
	459.	F26_0047		N(15)		
	460.	F26_0048		N(15)		
F26_25	461.	F26_0049		N(15)		F26_0049 = F26_0046 + F26_0047 – F26_0048
	462.	F26_0051	Alte imobilizari necorporale	N(15)		
	463.	F26_0052		N(15)		
	464.	F26_0053		N(15)		
	<del>465.</del>	<del>F26_0054</del>		<del>N(15)</del>		<del>desfiintat</del>
F26_26	466.	F26_0055		N(15)		F26_0055 = F26_0051 + F26_0052 – F26_0053
	467.	F26_0056		N(15)		
	468.	F26_0057		N(15)		
	469.	F26_0058		N(15)		
F26_27	470.	F26_0059		N(15)		F26_0059 = F26_0056 + F26_0057 – F26_0058
	471.	F26_0061	Avansuri acordate pentru imobilizări necorporale	N(15)		
	472.	F26_0062		N(15)		
	473.	F26_0063		N(15)		
	<del>474.</del>	<del>F26_0064</del>		<del>N(15)</del>		<del>desfiintat</del>
F26_28	475.	F26_0065		N(15)		F26_0065 = F26_0061 + F26_0062 – F26_0063
	476.	F26_0066		N(15)		
	477.	F26_0067		N(15)		
	478.	F26_0068		N(15)		
F26_29	479.	F26_0069		N(15)		F26_0069 = F26_0066 + F26_0067 – F26_0068
F26_30	480.	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	481.	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	482.	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	483.	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	484.	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	485.	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	486.	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	487.	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	488.	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
	489.	F26_0081	Terenuri si amenajari de terenuri	N(15)		
	490.	F26_0082		N(15)		
	491.	F26_0083		N(15)		
	492.	F26_0084		N(15)		
F26_41	493.	F26_0085		N(15)		F26_0085 = F26_0081 + F26_0082 – F26_0083
	494.	F26_0086		N(15)		
	495.	F26_0087		N(15)		
	496.	F26_0088		N(15)		
F26_42	497.	F26_0089		N(15)		F26_0089 = F26_0086 + F26_0087 – F26_0088
	498.	F26_0091	Constructii	N(15)		
	499.	F26_0092		N(15)		
	500.	F26_0093		N(15)		
	501.	F26_0094		N(15)		
F26_43	502.	F26_0095		N(15)		F26_0095 = F26_0091 + F26_0092 – F26_0093
	503.	F26_0096		N(15)		
	504.	F26_0097		N(15)		
	505.	F26_0098		N(15)		

F26_44	506.	F26_0099		N(15)		F26_0099 = F26_0096 + F26_0097 – F26_0098
	507.	F26_0101	Echipamente tehnologice (masini, utilaje si instalatii de lucru)	N(15)		
	508.	F26_0102		N(15)		
	509.	F26_0103		N(15)		
	510.	F26_0104		N(15)		
F26_45	511.	F26_0105		N(15)		F26_0105 = F26_0101 + F26_0102 – F26_0103
	512.	F26_0106		N(15)		
	513.	F26_0107		N(15)		
	514.	F26_0108		N(15)		
F26_46	515.	F26_0109		N(15)		F26_0109 = F26_0106 + F26_0107 – F26_0108
	516.	F26_0111	Aparate si instalatii de masurare, control si reglare	N(15)		
	517.	F26_0112		N(15)		
	518.	F26_0113		N(15)		
	519.	F26_0114		N(15)		
F26_47	520.	F26_0115		N(15)		F26_0115 = F26_0111 + F26_0112 – F26_0113
	521.	F26_0116		N(15)		
	522.	F26_0117		N(15)		
	523.	F26_0118		N(15)		
F26_48	524.	F26_0119		N(15)		F26_0119 = F26_0116 + F26_0117 – F26_0118
	525.	F26_0121	Mijloace de transport	N(15)		
	526.	F26_0122		N(15)		
	527.	F26_0123		N(15)		
	528.	F26_0124		N(15)		
F26_49	529.	F26_0125		N(15)		F26_0125 = F26_0121 + F26_0122 – F26_0123
	530.	F26_0126		N(15)		
	531.	F26_0127		N(15)		
	532.	F26_0128		N(15)		
F26_50	533.	F26_0129		N(15)		F26_0129 = F26_0126 + F26_0127 – F26_0128
	534.	F26_0131	Active biologice productive	N(15)		
	535.	F26_0132		N(15)		
	536.	F26_0133		N(15)		
	537.	F26_0134		N(15)		Desfiintat null
F26_514	538.	F26_0135		N(15)		F26_0135 = F26_0131 + F26_0132 – F26_0133
	539.	F26_0136		N(15)		
	540.	F26_0137		N(15)		
	541.	F26_0138		N(15)		
F26_52	542.	F26_0139		N(15)		F26_0139 = F26_0136 + F26_0137 – F26_0138
	543.	F26_0141	Mobilier, aparatura birotica, echipamente de protectie si alte active corporale	N(15)		
	544.	F26_0142		N(15)		
	545.	F26_0143		N(15)		
	546.	F26_0144		N(15)		

F26_53	547.	F26_0145		N(15)		F26_0145 = F26_0141 + F26_0142 – F26_0143
	548.	F26_0146		N(15)		
	549.	F26_0147		N(15)		
	550.	F26_0148		N(15)		
F26_54	551.	F26_0149		N(15)		F26_0149 = F26_0146 + F26_0147 – F26_0148
	552.	F26_0151	Imobilizari corporale in curs	N(15)		
	553.	F26_0152		N(15)		
	554.	F26_0153		N(15)		
	555.	F26_0154		N(15)		
F26_55	556.	F26_0155		N(15)		F26_0155 = F26_0151 + F26_0152 – F26_0153
	557.	F26_0156		N(15)		
	558.	F26_0157		N(15)		
	559.	F26_0158		N(15)		
F26_56	560.	F26_0159		N(15)		F26_0159 = F26_0156 + F26_0157 – F26_0158
	561.	F26_0161	Avansuri acordate pentru imobilizări corporale	N(15)		
	562.	F26_0162		N(15)		
	563.	F26_0163		N(15)		
	564.	F26_0164	X	<del>N(15)</del>		Desfiintat null
F25_57	565.	F26_0165		N(15)		F26_0165 = F26_0161 + F26_0162 – F26_0163
	566.	F26_0166		N(15)		
	567.	F26_0167		N(15)		
	568.	F26_0168		N(15)		
F25_58	569.	F26_0169		N(15)		F26_0169 = F26_0166 + F26_0167 – F26_0168
	570.	F26_0171	III. IMOBILIZARI FINANCIARE	N(15)		
	571.	F26_0172		N(15)		
	572.	F26_0173		N(15)		
	573.	F26_0174	X	<del>N(15)</del>		desfiintat
F26_59	574.	F26_0175		N(15)		F26_0175 = F26_0171 + F26_0172 – F26_0173
	575.	F26_0176		N(15)		
	576.	F26_0177		N(15)		
	577.	F26_0178		N(15)		
F26_60	578.	F26_0179		N(15)		F26_0179 = F26_0176 + F26_0177 – F26_0178
	579.	</F26>				
	580.	</Bilant1015>				

**Formule de calcul suplimentare:**

	Bifa_publica, Bifa_org, bifa_carUM, bifa_carSAL, bifa_carUT, bifa_carUN, bifa_carUNC, Bifa_FS se exclud reciproc
F10_18	
F10_19	
F10_24	F10_0281 >=0, F10_0282 >=0
F10_25	F10_0291 >=0, F10_0292 >=0
F10_26	F10_0301 >=0, F10_0302 >=0
F10_27	F10_0311 >=0, F10_0312 >=0

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

<b>01</b>	Alba	<b>22</b>	Iasi
<b>02</b>	Arad	<b>23</b>	Ilfov
<b>03</b>	Arges	<b>24</b>	Maramures
<b>04</b>	Bacau	<b>25</b>	Mehedinti
<b>05</b>	Bihor	<b>26</b>	Mures
<b>06</b>	Bistrita-Nasaud	<b>27</b>	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	