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

Randuri noi: rd.16 in F25, rd.16 in F26

Structura fişier XML pentru bilant prescurtat an 2021:
OS,US,CS,NS,RS,QS→UniversalCode=S1015

Formulare **F10**(41,2), **F20**(21,3), **F21, F25**, **F26**
Fisier .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/ 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
	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 salariati	N(1)	DA	bifa_carUM =(0,1) bifa_carUM =1 (S1063)
	11b	bifa_carUT	Bifa pt. CAR uniuni teritoriale salariati	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 **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 ~~CAFR~~ 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. CREANŢE♦ (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 şi preluate din contul 267 reprezintă creanţele aferente contractelor de leasing financiar şi altor contracte asimilate, precum şi alte creanţe imobilizate, scadente într-o perioadă mai mică de 12 luni.

	41.	F10_0071	III. INVESTIŢII 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 ŞI 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 EXERCIŢIULUI 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 activităţile fără scop patrimonial (ct. 1291.01)	N(15)		
	94.	F10_0332		N(15)		
	95.	F10_0341	Repartizarea profitului privind activităţile 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 asociaţiilor de proprietari (ct. 115)	N(15)		
	104.	F10_0382		N(15)		
	105.	F10_0391	Alte fonduri privind activităţile 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 activităţile 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 donatiii	N(15)		
	129.	F20_0062		N(15)		
	130.	F20_0063		N(15)		
	131.	F20_0071	II.Cheltuieli privind activităţile fără scop patrimonial	N(15)		
	132.	F20_0072		N(15)		
	133.	F20_0073		N(15)		
F20_1	**134.**	F20_0081	III.Rezultatul activităţilor 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 activităţile cu destinaţie specială	N(15)		
	141.	F20_0102		N(15)		
	142.	F20_0103		N(15)		
	143.	F20_0111	Cheltuieli privind activităţile cu destinaţie specială	N(15)		
	144.	F20_0112		N(15)		
	145.	F20_0113		N(15)		
F20_7	**146.**	F20_0121	Rezultatul activităţilor cu destinaţie 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 activităţile economice *)	N(15)		
	153.	F20_0142		N(15)		
	154.	F20_0143		N(15)		
	155.	F20_0151	VIII.Cheltuieli privind activităţile economice *)	N(15)		
	156.	F20_0152		N(15)		
	157.	F20_0153		N(15)		
F20_13	**158.**	F20_0161	IX.Rezultatul activităţilor 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 exerciţiului 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 **F25_11**	**206.**	F25_0019		N(15)		F25_0019 = F25_0016 + F25_0017 – F25_0018 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 **F25_16**	**211.**	F25_0025		N(15)		F25_0025 = F25_0021 + F25_0022 – F25_0023 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 **F25_21**	**215.**	F25_0029		N(15)		F25_0029 = F25_0026 + F25_0027 – F25_0028 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 **F25_35**	**256.**	F25_0075		N(15)		F25_0075 = F25_0071 + F25_0072 – F25_0073 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 **F25_40**	**260.**	F25_0079		N(15)		F25_0079 = F25_0076 + F25_0077 – F25_0078 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 birotica, 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_21						F26_0028 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 **F26_35**	**411.**	F26_0075		N(15)		F26_0075 = F26_0071 + F26_0072 – F26_0073 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 **F26_40**	**415.**	F26_0079		N(15)		F26_0079 = F26_0076 + F26_0077 – F26_0078 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 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)
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	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		