

## Controls and autosums in questionnaire: EKOMAR G47

Code of the questionnaire: 10452021  
Periodicity: Annual

Is submitted: 05.07.2021, data about 2020

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A field with a grey background has been automatically filled online. The data in this field cannot be changed, they are visible after saving. Mandatory fields in the questionnaire are marked with a red asterisk.

### CONTROLS

#### Controls in table A. AFFILIATION TO A GROUP (as at 2019)

Control ID	Control formula	Clarification	Type of error
18181	KUI ({ENT_A_20_1}='1'),SIIS ({ENT_A_30_1}!=NULL) JA ({ENT_A_30_3}!=NULL)	Empty field. If your enterprise is affiliated to a group (Table A column 01 is marked "Yes"), also fill in columns 1-3 in Table A.	Error
18182	KUI ({ENT_A_20_1}='2'),SIIS ({ENT_A_30_1}=NULL) JA ({ENT_A_30_2}=NULL) JA ({ENT_A_30_3}=NULL)	Inconsistent data. If your enterprise is not affiliated to a group (Table A column 01 is marked "No"), you need not fill in the name of the parent enterprise, the country where the parent enterprise is registered (Table A columns 1-3).	Error

#### Controls in table B. EMPLOYMENT, HOURS WORKED

Control ID	Control formula	Clarification	Type of error
18183	{ENT_B_010}>={ENT_B_020}	Inconsistent data. Annual average number of persons employed (Table B row B_010) cannot be smaller than annual average number of employees (Table B row B_020).	Error
18184	(({ENT_B_010}-{ENT_B_020})<3	Inconsistent data. The difference between the annual average number of persons employed (Table B row B_010) and annual average number of employees (Table B row B_020) is the proprietors and their family members who are not on the payroll.	Warning
18185	{ENT_B_020}>={ENT_B_030}	Inconsistent data. Annual average number of employees (Table B row B_020) cannot be smaller than the number of part-time employees (Table B row B_030).	Error
18186	{ENT_B_020}>={ENT_B_080}	Inconsistent data. Annual average number of employees (Table B row B_020) cannot be smaller than the average number of employees in full-time equivalent units (Table B row B_080).	Error
18187	{ENT_B_070}<=2250*{ENT_B_080}/1000	Inconsistent data. The number of hours worked (Table B row B_070) cannot be bigger than 2,250 hours per employee in a year (i.e. 40 hours per week x 52 weeks, or on average 169 hours per month).	Error
18188	{ENT_B_080}>=({ENT_B_020}-{ENT_B_030})	Inconsistent data. Average number of employees in full-time equivalent units (Table B row B_080) cannot be smaller than the difference between the annual average number of employees (Table B row B_020) and annual average number of part-time employees (Table B row B_030).	Error
18189	KUI ({ENT_B_020}>0),SIIS ({ENT_B_070}>0)	Empty field. If the annual average number of employees (Table B row B_020) has been filled in, the number of hours worked (Table B row B_070) should also be filled in.	Error

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18190	KUI ({ENT_B_020}>0),SIIS ({ENT_B_080}>0)	Empty field. If the annual average number of employees (Table B row B_020) has been filled in, the average number of employees in full-time equivalent units (Table B row B_080) should also be filled in.	Error
18191	KUI ({ENT_B_070}>0),SIIS ({ENT_B_020}>0)	Empty field. If the number of hours worked (Table B row B_070) has been filled in, the annual average number of employees (Table B row B_020) should also be filled in.	Error
18192	KUI ({ENT_B_080} = {ENT_B_020}),SIIS {ENT_B_030}<2	Inconsistent data. If the annual average number of part-time employees (Table B row B_030) has been filled in, the annual average number of employees (Table B row B_020) cannot be equal to the average number of employees in full-time equivalent units (Table B row B_080).	Warning

### Controls in table C1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Control ID	Control formula	Clarification	Type of error
26160	{ENT_KA_110_1}={ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11}	Inconsistent data. Your enterprise is using income statement scheme 1. Total raw materials and consumables used (Table C1 row KA_110_1) should be the total of various expenses (Table C1 rows C_210_11, C_100_11, C_120_11, C_110_11, C_400_11, C_410_11, C_420_11, C_320_11, C_260_11, C_330_11, C_340_11, C_345_11, C_350_11, C_470_11)	Error
26161	{ENT_KA_250_1}={ENT_C_280_12}+{ENT_C_330_12}+{ENT_C_400_12}+{ENT_C_410_12}+{ENT_C_420_12}+{ENT_C_560_12}+{ENT_C_515_12}+{ENT_C_530_12}+{ENT_C_550_12}+{ENT_C_340_12}+{ENT_C_345_12}+{ENT_C_350_12}+{ENT_C_545_12}	Inconsistent data. Your enterprise is using income statement scheme 1. Total of various operating expenses (Table C1 row KA_250_1) should be the total of various expenses (Table C rows C_280_12, C_330_12, C_400_12, C_410_12, C_420_12, C_560_12, C_515_12, C_530_12, C_550_12, C_340_12, C_345_12, C_350_12, C_545_12)	Error
26165	{ENT_C_900_1}={ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_KA_110_1}-{ENT_KA_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_C_770_1}-{ENT_C_890_1}-{ENT_KA_275_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Profit (loss) (Table C1 row C_900_1 column 1) should be the total of revenues (Table C1 rows C_010_1, C_022_1, C_035_1, C_040_1, KA_70_1, C_755_1 and C_855_1) less expenses and income tax (Table C1 rows KA_110_1, KA_250_1, C_430_1, C_460_1, C_770_1, C_890_1, KA_275_1).	Error
26167	{ENT_C_010_1}>={ENT_C_011_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Turnover (Table C1 row C_010_1) cannot be smaller than total sales to non-residents (Table C1 row C_011_1).	Error
26168	{ENT_C_011_1}>={ENT_C_012_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales to non-residents (Table C1 row C_011_1) cannot be smaller than sales to European Union member states (excluding Estonia) (Table C1 row C_012_1).	Error
26169	{ENT_C_011_1}>={ENT_C_013_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales1 to non-residents (Table C1 row C_011_) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table C1 row C_013_1).	Error
26177	{ENT_C_430_1}>={ENT_C_440_1}+{ENT_C_450_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Personnel expenses (Table C1 row C_430_1) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table C1 rows C_440_1, C_450_1).	Error
26178	{ENT_C_450_1}>={ENT_C_440_1}*31/100)	Your enterprise is using income statement scheme 1. The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26179	{ENT_C_430_1}>0 JA {ENT_C_440_1}>0 VÕI {ENT_C_430_1}=0 JA {ENT_C_440_1}=0	Empty field. Your enterprise is using income statement scheme 1. If personnel expenses (Table C1 row C_430_1) have been filled in, wages and salaries (Table C1 row C_440_1) should also be filled in.	Warning
26180	{ENT_C_430_1}>0 JA {ENT_C_450_1}>0 VÕI {ENT_C_430_1}=0 JA {ENT_C_450_1}=0	Empty field. Your enterprise is using income statement scheme 1. If personnel expenses (Table C1 row C_430_1) have been filled in, social security tax and employer's unemployment insurance premium (Table C1 row C_450_1) should also be filled in.	Warning
26185	{ENT_C_430_1}={ENT_C_440_1}+{ENT_C_450_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Normally, personnel expenses (Table C1 row C_430_1) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table C1 rows C_440_1, C_450_1).	Warning
26513	{ENT_C_770_1}>={ENT_C_780_1}+{ENT_C_785_1}+{ENT_C_790_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating expenses (Table C1 row C_770_1) cannot be smaller than total loss from the sale of fixed assets, revaluations and	Error

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		membership fees (Table C1 rows C_780_1, C_785_1, C_790_1).	
26514	KUI ({ENT_C_020_1}>0), SIIS ({ENT_C_020_S1}!=NULL)	Empty field. Your enterprise is using income statement scheme 1. If grants related to income (Table C1 row C_020_1) have been filled in, also fill in the clarification of the grant (Table C1 row C_020_SELGITUS_S1).	Error
26518	KUI ({ENT_C_805_1}+{ENT_C_835_1}>0), SIIS ({ENT_C_855_1}=0)	Empty field. Your enterprise is using income statement scheme 1. If interest income (Table C1 row C_805_1) and/or interest expenses (Table C1 row C_835_1) has been filled in, also fill in total financial income and expenses (Table C1 row C_855_1).	Warning
26520	KUI ({ENT_C_890_1}>0), SIIS ({ENT_C_910_1}>0)	Empty field. Your enterprise is using income statement scheme 1. If income tax (Table C1 row C_890_1) has been filled in, also fill in dividends (Table C1 row C_910_1).	Warning
26646	KUI (({ENT_C_545_12}>0) JA ({ENT_C_545_12}/({ENT_KA_250_1}*100)>=10)), SIIS ({ENT_C_545_12}!=NULL)	Empty field. Your enterprise is using income statement scheme 1. Please specify the content of other expenses (Table C1 row C_545_2_12). NB! Other purchased services are filled in row C_350_12 (Other purchased services).	Error
27879	KUI (({ENT_C_400_1_101}>0) JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_C_400_11}+{ENT_C_400_12}>0)	Empty field. If you have filled in the cost of electricity (column 101 row C_400_11 in Table C1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_11 or C_400_12 column 1.	Warning
27880	KUI (({ENT_C_420_1_101}>0) JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_C_420_11}+{ENT_C_420_12}>0)	Empty field. If you have filled in the cost of heat (column 101 row C_420_11 in Table C1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_11 or C_420_12 column 1.	Warning
27881	KUI (({ENT_C_410_1_101}>0) JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_C_410_11}+{ENT_C_410_12}>0)	Empty field. If you have filled in the cost of fuel (column 101 row C_410_11 in Table C1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_11 or C_410_12 column 1.	Warning
29743	{ENT_C_835_1}>={ENT_C_836_1}	Inconsistent data. Interest expenses (Table C1 row C_835_1) cannot be smaller than interest expenses from operating lease (Table C1 C_836_1).	Error

### Controls in table C2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Control ID	Control formula	Clarification	Type of error
26162	{ENT_KA_390_1}={ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21}	Inconsistent data. Your enterprise is using income statement scheme 2. Total cost of sales (products, services) (Table C2 row KA_390_1) should be the total of various expenses (Table C2 rows C_100_21, C_110_21, C_120_21, C_210_21, C_280_21, C_330_21, C_340_21, C_345_21, C_320_21, C_260_21, C_350_21, C_560_21, C_400_21, C_410_21, C_420_21, C_430_21, C_460_21, C_470_21, C_550_21, C_515_21, C_530_21, C_545_21).	Error
26163	{ENT_KA_410_1}={ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22}	Inconsistent data. Your enterprise is using income statement scheme 2. Total distribution costs (Table C2 row KA_410_1 column 1) should be the total of various expenses (Table C2 rows C_280_22, C_330_22, C_340_22, C_345_22, C_350_22, C_560_22, C_400_22, C_410_22, C_420_22, C_515_22, C_530_22, C_430_22, C_460_22, C_470_22, C_550_22, C_545_22).	Error
26164	{ENT_KA_420_1}={ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}	Inconsistent data. Your enterprise is using income statement scheme 2. Total overhead expenses (Table C2 row KA_420_1) should be the total of various expenses (Table C2 rows C_280_23, C_330_23, C_340_23, C_345_23, C_350_23, C_560_23, C_400_23, C_410_23, C_420_23, C_515_23, ENT_C_530_23,	Error

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	$T\_C\_420\_23 + \{ENT\_C\_515\_23\} + \{ENT\_C\_530\_23\} + \{ENT\_C\_430\_23\} + \{ENT\_C\_460\_23\} + \{ENT\_C\_550\_23\} + \{ENT\_C\_545\_23\}$	C_430_23, C_460_23, C_470_23, C_550_23, C_545_23)	
26166	$\{ENT\_C\_900\_2\} = \{ENT\_C\_010\_2\} + \{ENT\_C\_035\_2\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_855\_2\} - \{ENT\_KA\_390\_1\} - \{ENT\_KA\_410\_1\} - \{ENT\_KA\_420\_1\} - \{ENT\_C\_770\_2\} - \{ENT\_C\_890\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Profit (loss) (Table C2 row C_900_2) should be the total of revenues (Table C2 rows C_010_2, C_035_2, C_755_2, C_855_2) less expenses and income tax (Table C2 rows KA_390_1, KA_410_1, KA_420_1, C_770_2, C_890_2).	Error
26170	$\{ENT\_C\_010\_2\} \geq \{ENT\_C\_011\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Turnover (Table C2 row C_010_2) cannot be smaller than total sales to non-residents (Table C2 row C_011_2).	Error
26171	$\{ENT\_C\_011\_2\} \geq \{ENT\_C\_012\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Total sales to non-residents (Table C2 row C_011_2) cannot be smaller than sales to European Union member states (excluding Estonia) (Table C2 row C_012_2).	Error
26181	$\{ENT\_C\_430\_2\} \geq \{ENT\_C\_440\_2\} + \{ENT\_C\_450\_2\}$	Empty field. Your enterprise is using income statement scheme 2. Personnel expenses (Table C2 row C_430_2) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table C2 rows C_440_2, C_450_2).	Error
26182	$\{ENT\_C\_450\_2\} \geq \{ENT\_C\_440\_2\} * 31 / 100$	The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26183	$\{ENT\_C\_430\_2\} > 0$ JA $\{ENT\_C\_440\_2\} > 0$ VÕI $\{ENT\_C\_430\_2\} = 0$ JA $\{ENT\_C\_440\_2\} = 0$	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table C2 row C_430_2) have been filled in, wages and salaries (Table C2 row C_440_2) should also be filled in.	Warning
26184	$\{ENT\_C\_430\_2\} > 0$ JA $\{ENT\_C\_450\_2\} > 0$ VÕI $\{ENT\_C\_430\_2\} = 0$ JA $\{ENT\_C\_450\_2\} = 0$	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table C2 row C_430_2) have been filled in, the social security tax and employer's unemployment insurance premium (Table C2 row C_450_2) should also be filled in.	Warning
26511	$\{ENT\_C\_430\_2\} = \{ENT\_C\_440\_2\} + \{ENT\_C\_450\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Normally, personnel expenses (Table C2 row C_430_2) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table C2 rows C_440_2, C_450_2).	Warning
26515	$\{ENT\_C\_755\_2\} \geq \{ENT\_C\_760\_2\} + \{ENT\_C\_765\_2\} + \{ENT\_C\_020\_2\} + \{ENT\_C\_023\_2\} + \{ENT\_C\_756\_2\} + \{ENT\_C\_757\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating revenue (Table C2 row C_755_2) cannot be smaller than total revenue from sales of fixed assets, revaluation, grants (incl. grants related to income), licence fees, renting and leasing (Table C2 rows C_760_2; C_765_2; C_020_2; C_023_2; C_756_2; C_757_2).	Error
26516	$\{ENT\_C\_770\_2\} \geq \{ENT\_C\_780\_2\} + \{ENT\_C\_785\_2\} + \{ENT\_C\_790\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating expenses (Table C2 row C_770_2) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table C2 rows C_780_2, C_785_2, C_790_2).	Error
26517	KUI $\{ENT\_C\_020\_2\} > 0$ , SIIS $\{ENT\_C\_020\_S2\} \neq \text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. If grants related to income (Table C2 row C_020_2) have been filled in, also fill in the clarification of the grant (Table C2 row C_020_S2).	Error
26519	KUI $\{ENT\_C\_805\_2\} + \{ENT\_C\_835\_2\} > 0$ , SIIS $\{ENT\_C\_855\_2\} \neq 0$	Empty field. Your enterprise is using income statement scheme 2. If interest income (Table C2 row C_805_2) and/or interest expenses (Table C2 row C_835_2) has been filled in, also fill in total financial income and expenses (Table C2 row C_855_2).	Warning
26644	KUI $\{ENT\_C\_890\_2\} > 0$ , SIIS $\{ENT\_C\_910\_2\} > 0$	Empty field. Your enterprise is using income statement scheme 2. If income tax (Table C2 row C_890_2) has been filled in, also fill in dividends (Table C2 row C_910_2).	Warning
26647	KUI $\{ENT\_C\_545\_21\} > 0$ JA $\{ENT\_C\_545\_21\} / \{ENT\_KA\_390\_1\} * 100 \geq 10$ , SIIS $\{ENT\_C\_545\_21\} \neq \text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table C2 row C_545_2_21). NB! Other purchased services are filled in row C_350_21 (Other purchased services).	Error
26648	KUI $\{ENT\_C\_545\_22\} > 0$ JA $\{ENT\_C\_545\_22\} / \{ENT\_KA\_410\_1\} * 100 \geq 3$ , SIIS $\{ENT\_C\_545\_22\} \neq \text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table C2 row C_545_2_22). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
26649	KUI $\{ENT\_C\_545\_23\} > 0$ JA $\{ENT\_C\_545\_23\} / \{ENT\_KA\_420\_1\} * 100 \geq 10$ , SIIS $\{ENT\_C\_545\_23\} \neq \text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table C2 row C_545_2_23). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
26832	KUI $\{ENT\_C\_010\_2\} > 0$ , SIIS $\{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\}$	Empty field. Your enterprise is using income statement scheme 2. If you have filled in turnover (Table C2 row C_010_2), also fill in the expenses (Table C2 rows KA_390_1, KA_410_1 and KA_420_1).	Warning

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	>0)		
27882	KUI ((({ENT_C_400_2_101}>0) JA {ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+ {ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT _C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0)), SIIS {ENT_C_400_21}+{ENT_C_400_22}+{ENT_C_400_23}> 0)	Empty field. If you have filled in the cost of electricity (column 101 row C_400_21 in Table C2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_21, C_400_22 or C_400_23 column 1.	Warning
27883	KUI ((({ENT_C_420_2_101}>0) JA {ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+ {ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT _C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0)), SIIS {ENT_C_420_21}+{ENT_C_420_22}+{ENT_C_420_23}> 0)	Empty field. If you have filled in the cost of heat (column 101 row C_420_21 in Table C2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_21 or C_420_22 or C_420_23 column 1.	Warning
27884	KUI ((({ENT_C_410_2_101}>0) JA {ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+ {ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT _C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0)), SIIS {ENT_C_410_21}+{ENT_C_410_22}+{ENT_C_410_23}> 0)	Empty field. If you have filled in the cost of fuel (column 101 row C_410_21 in Table C2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_21 or C_410_22 or C_410_23 column 1.	Warning
29744	{ENT_C_835_2}>={ENT_C_836_2}	Inconsistent data. Interest expenses (Table C2 row C_835_2) cannot be smaller than interest expenses from operating lease (Table C2 C_836_2).	Error

### Controls in table D. TURNOVER BY ECONOMIC ACTIVITY

Control ID	Control formula	Clarification	Type of error
18178	APPROX({ENT_D_45_47_1},{ENT_D_47_1}+{ENT_D_46 2_9_1}+{ENT_D_461_1},1)	Inconsistent data. Wholesale and retail trade (Table D row D_45_47) should be the total of retail sale, wholesale and commission trade (Table D rows D_47, D_462_9, D_461 column 1).	Error
18180	{ENT_D_56_1}>={ENT_D_56_1_1}	Inconsistent data. Food service activities (Table D row D_56 column 1) cannot be smaller than sales of alcoholic beverages and tobacco products (Table D row D_56_1 column 1).	Error
27717	{ENT_D_68_1}>={ENT_D_681_1}+{ENT_D_682_1}	Inconsistent data. Real estate activities, rental of real estate (Table D row D_68) cannot be smaller than the total of real estate sales and rental of real estate (Table D rows D_681 and D_682).	Error
27778	(({ENT_D_10_35_1})=({ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}))	Inconsistent data. Sales of industrial products and industrial services (Table D row D_10_35) should be the total of industrial activities (Table D rows D_10_35_1, D_10_35_2, D_10_35_3).	Error
31238	{ENT_D_47_1}={ENT_D_4721_9_1}+{ENT_D_4725_2_1} +{ENT_D_4726_1}+{ENT_D_473_1}+{ENT_D_4751_477_1} +{ENT_D_4776_1}+{ENT_D_474_479_1}	Contradictory data. Wholesale and retail trade (Table D row D_47) should be the sum of retail sales of various goods (Table D rows D_4721_9, D_4725_2, D_4726, D_473, D_4751_477, D_4776, D_474_479 column 1).	Error

### Controls in table H0. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES AND BIOLOGICAL ASSETS, EUROS (fill in if there are investment properties or biological assets on the balance sheet)

Control ID	Control formula	Clarification	Type of error
18212	APPROX({ENT_H_030_15},{ENT_H_031_15}+{ENT_H_032_15},1)	Inconsistent data. Acquisitions and additions (Table H0 row H_030 column 15) should be the total of acquisitions of land and buildings, and additions (Table H0 row H_031, H_032 column 15).	Error
18213	APPROX({ENT_H_030_16},{ENT_H_031_16}+{ENT_H_032_16},1)	Inconsistent data. Acquisitions and additions (Table H0 row H_030 column 16) should be the total of acquisitions of land and buildings, and additions (Table H0 row H_031, H_032 column 16).	Error
18214	{ENT_H_032_16}>={ENT_H_033_16}	Inconsistent data. Acquisition of buildings, new building, renovations (Table H0 row H_032 column 16) cannot be smaller than construction production and renovations (Table H0 row H_033 column 16).	Error

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18221	{(ENT_H_100_13)>0 JA (ENT_H_140_13)>0} VÕI {(ENT_H_100_13)=0 JA (ENT_H_140_13)=0}	Empty field. If you have filled in sales (Table H0 row H_100 column 13), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 13) and vice versa.	Error
18223	{(ENT_H_100_15)=0 JA (ENT_H_140_15)=0} VÕI {(ENT_H_100_15)>0 JA (ENT_H_140_15)>0}	Empty field. If you have filled in sales (Table H0 row H_100 column 15), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 15) and vice versa.	Error
18224	{(ENT_H_100_16)=0 JA (ENT_H_140_16)=0} VÕI {(ENT_H_100_16)>0 JA (ENT_H_140_16)>0}	Empty field. If you have filled in sales (Table H0 row H_100 column 16), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 16) and vice versa.	Error
18226	APPROX({ENT_H_130_13},{ENT_H_020_13}+{ENT_H_030_13}+{ENT_H_050_13}+{ENT_H_070_13}+{ENT_H_110_13}-{ENT_H_060_13}-{ENT_H_100_13},1)	Inconsistent data. Biological assets at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 13) should be the total of biological (productive) assets (Table H0 rows H_020, H_030, H_050, H_070, H_110 column 13) less depreciation and sales (Table H0 rows H_060, H_100 column 13).	Error
18227	APPROX({ENT_H_130_14},{ENT_H_020_14}+{ENT_H_030_14}+{ENT_H_050_14}+{ENT_H_070_14}+{ENT_H_080_14}+{ENT_H_090_14}+{ENT_H_110_14}-{ENT_H_060_14}-{ENT_H_100_14},1)	Inconsistent data. Total investment properties at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 14) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 14) less depreciation and sales (Table H0 rows H_060, H_100 column 14).	Error
18229	APPROX({ENT_H_130_15},{ENT_H_020_15}+{ENT_H_030_15}+{ENT_H_050_15}+{ENT_H_070_15}+{ENT_H_080_15}+{ENT_H_090_15}+{ENT_H_110_15}-{ENT_H_060_15}-{ENT_H_100_15},1)	Inconsistent data. Land recognised as investment property at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 15) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 15) less depreciation and sales (Table H0 rows H_060, H_100 column 15).	Error
18230	APPROX({ENT_H_130_16},{ENT_H_020_16}+{ENT_H_030_16}+{ENT_H_050_16}+{ENT_H_070_16}+{ENT_H_080_16}+{ENT_H_090_16}+{ENT_H_110_16}-{ENT_H_060_16}-{ENT_H_100_16},1)	Inconsistent data. Buildings and civil engineering works recognised as investment property at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 16) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 16) less depreciation and sales (Table H0 rows H_060, H_100 column 16).	Error
21156	APPROX({ENT_H_075_14},{ENT_H_080_14}+{ENT_H_090_14},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 14) should be the total of reclassifications from prepayments (Table H0 row H_080 column 14) and other reclassifications (Table H0 row H_090 column 14).	Error
21157	APPROX({ENT_H_075_15},{ENT_H_080_15}+{ENT_H_090_15},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 15) should be the total of reclassifications from prepayments (Table H0 row H_080 column 15) and other reclassifications (Table H0 row H_090 column 15).	Error
21158	APPROX({ENT_H_075_16},{ENT_H_080_16}+{ENT_H_090_16},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 16) should be the total of reclassifications from prepayments (Table H0 row H_080 column 16) and other reclassifications (Table H0 row H_090 column 16).	Error
29795	APPROX({ENT_H_075_28},{ENT_H_080_28}+{ENT_H_090_28},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 28) should be the total of reclassifications from prepayments (Table H0 row H_080 column 28) and other reclassifications (Table H0 row H_090 column 28).	Error
29796	APPROX({ENT_H_075_29},{ENT_H_080_29}+{ENT_H_090_29},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 29) should be the total of reclassifications from prepayments (Table H0 row H_080 column 29) and other reclassifications (Table H0 row H_090 column 29).	Error
29797	APPROX({ENT_H_030_28},{ENT_H_031_28}+{ENT_H_032_28},1)	Inconsistent data. Acquisitions and additions (Table H0 row H_030 column 28) should be the total of acquisitions of land and buildings, and additions (Table H0 row H_031, H_032 column 28).	Error
29798	APPROX({ENT_H_030_29},{ENT_H_031_29}+{ENT_H_032_29},1)	Inconsistent data. Acquisitions and additions (Table H0 row H_030 column 29) should be the total of acquisitions of land and buildings, and additions (Table H0 row H_031, H_032 column 29).	Error
30019	{(ENT_H_100_28)=0 JA (ENT_H_140_28)=0} VÕI {(ENT_H_100_28)>0 JA (ENT_H_140_28)>0}	Empty field. If you have filled in sales (Table H0 row H_100 column 28), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 28) and vice versa.	Warning
30020	{(ENT_H_100_29)=0 JA (ENT_H_140_29)=0} VÕI {(ENT_H_100_29)>0 JA (ENT_H_140_29)>0}	Empty field. If you have filled in sales (Table H0 row H_100 column 29), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 29) and vice versa.	Warning
30021	APPROX({ENT_H_130_28},{ENT_H_020_28}+{ENT_H_030_28}+{ENT_H_050_28}+{ENT_H_070_28}+{ENT_H_080_28}+{ENT_H_090_28}+{ENT_H_110_28}-{ENT_H_060_28}-{ENT_H_100_28},1)	Inconsistent data. Land recognised as investment property at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 28) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 28) less depreciation and sales (Table H0 rows H_060, H_100 column 28).	Error
30022	APPROX({ENT_H_130_29},{ENT_H_020_29}+{ENT_H_030_29}+{ENT_H_050_29}+{ENT_H_070_29}+{ENT_H_080_29}+{ENT_H_090_29}+{ENT_H_110_29}-{ENT_H_060_29}-{ENT_H_100_29},1)	Inconsistent data. Buildings and civil engineering works recognised as investment property at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 29) should be the total of	Error

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	$0\_29)+\{ENT\_H\_090\_29\}+\{ENT\_H\_110\_29\}-\{ENT\_H\_060\_29\}-\{ENT\_H\_100\_29\},1)$	investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 29) less depreciation and sales (Table H0 rows H_060, H_100 column 29).	
30023	$APPROX(\{ENT\_H\_020\_14\},\{ENT\_H\_020\_15\}+\{ENT\_H\_020\_16\}+\{ENT\_H\_020\_28\}+\{ENT\_H\_020\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_020 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_020 columns 15, 16, 28, 29).	Error
30024	$APPROX(\{ENT\_H\_030\_14\},\{ENT\_H\_030\_15\}+\{ENT\_H\_030\_16\}+\{ENT\_H\_030\_28\}+\{ENT\_H\_030\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_030 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_030 columns 15, 16, 28, 29).	Error
30025	$APPROX(\{ENT\_H\_050\_14\},\{ENT\_H\_050\_15\}+\{ENT\_H\_050\_16\}+\{ENT\_H\_050\_28\}+\{ENT\_H\_050\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_050 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_050 columns 15, 16, 28, 29).	Error
30026	$APPROX(\{ENT\_H\_060\_14\},\{ENT\_H\_060\_15\}+\{ENT\_H\_060\_16\}+\{ENT\_H\_060\_28\}+\{ENT\_H\_060\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_060 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_060 columns 15, 16, 28, 29).	Error
30027	$APPROX(\{ENT\_H\_070\_14\},\{ENT\_H\_070\_15\}+\{ENT\_H\_070\_16\}+\{ENT\_H\_070\_28\}+\{ENT\_H\_070\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_070 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_070 columns 15, 16, 28, 29).	Error
30028	$APPROX(\{ENT\_H\_075\_14\},\{ENT\_H\_075\_15\}+\{ENT\_H\_075\_16\}+\{ENT\_H\_075\_28\}+\{ENT\_H\_075\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_075 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_075 columns 15, 16, 28, 29).	Error
30029	$APPROX(\{ENT\_H\_080\_14\},\{ENT\_H\_080\_15\}+\{ENT\_H\_080\_16\}+\{ENT\_H\_080\_28\}+\{ENT\_H\_080\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_080 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_080 columns 15, 16, 28, 29).	Error
30030	$APPROX(\{ENT\_H\_090\_14\},\{ENT\_H\_090\_15\}+\{ENT\_H\_090\_16\}+\{ENT\_H\_090\_28\}+\{ENT\_H\_090\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_090 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_090 columns 15, 16, 28, 29).	Error
30031	$APPROX(\{ENT\_H\_100\_14\},\{ENT\_H\_100\_15\}+\{ENT\_H\_100\_16\}+\{ENT\_H\_100\_28\}+\{ENT\_H\_100\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_100 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_100 columns 15, 16, 28, 29).	Error
30032	$APPROX(\{ENT\_H\_110\_14\},\{ENT\_H\_110\_15\}+\{ENT\_H\_110\_16\}+\{ENT\_H\_110\_28\}+\{ENT\_H\_110\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_110 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_110 columns 15, 16, 28, 29).	Error
30033	$APPROX(\{ENT\_H\_130\_14\},\{ENT\_H\_130\_15\}+\{ENT\_H\_130\_16\}+\{ENT\_H\_130\_28\}+\{ENT\_H\_130\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_130 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_130 columns 15, 16, 28, 29).	Error
30034	$APPROX(\{ENT\_H\_140\_14\},\{ENT\_H\_140\_15\}+\{ENT\_H\_140\_16\}+\{ENT\_H\_140\_28\}+\{ENT\_H\_140\_29\},1)$	Inconsistent data. Total investment properties (Table H0 row H_140 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_140 columns 15, 16, 28, 29).	Error

### Controls in table H1. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS

Control ID	Control formula	Clarification	Type of error
18234	$APPROX(\{ENT\_H\_020\_1\},\{ENT\_H\_020\_2\}+\{ENT\_H\_020\_3\}+\{ENT\_H\_020\_40\}+\{ENT\_H\_020\_8\}+\{ENT\_H\_020\_41\}+\{ENT\_H\_020\_45\},1)$	Inconsistent data. Total property, plant and equipment (Table H1 row H_020 column 1) should be the total of land (row H_020 column 2), buildings (row H_020 column 3), other property, plant and equipment (row H_020 column 8), machinery and equipment (row H_020 column 40), work in progress and prepayments (row H_020 column 41), right-of-use assets (Table H1 row H_020 column 45).	Error
18235	$APPROX(\{ENT\_H\_020\_40\},\{ENT\_H\_020\_4\}+\{ENT\_H\_020\_6\}+\{ENT\_H\_020\_7\},1)$	Inconsistent data. Machinery and equipment (Table H1 row H_020 column 40) should be the total of transport equipment (Table H1 row H_020 column 4), computers and computer systems (Table H1 row H_020 column 6) and other machinery and equipment (Table H1 row H_020 column 7).	Error

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18238	{ENT_H_030_10}={ENT_H_032_10}	Inconsistent data. Acquisitions and additions / construction work in progress (Table H1 row H_030 column 10) should be equal to acquisition of buildings, new building, renovations (Table H1 row H_032 column 10).	Error
18239	APPROX({ENT_H_030_1},{ENT_H_030_2}+{ENT_H_030_3}+{ENT_H_030_40}+{ENT_H_030_8}+{ENT_H_030_41}+{ENT_H_030_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_030 column 1) should be the total of land (Table H1 row H_030 column 2), buildings (Table H1 row H_030 column 3), other property, plant and equipment (Table H1 row H_030 column 8), machinery and equipment (Table H1 row H_030 column 40), work in progress and prepayments (Table H1 row H_030 column 41), right-of-use assets (Table H1 row H_030 column 45).	Error
18240	APPROX({ENT_H_030_2},{ENT_H_031_2}+{ENT_H_032_2},1)	Inconsistent data. Acquisitions and additions (Table H1 row H_030 column 2) should be the total of land and buildings (except new) (Table H1 row H_031 column 2) and new construction and additions (Table H1 row H_032 column 2).	Error
18241	APPROX({ENT_H_030_3},{ENT_H_031_3}+{ENT_H_032_3},1)	Inconsistent data. Acquisitions and additions (Table H1 row H_030 column 3) should be the total of land and buildings (except new) (Table H1 row H_031 column 3) and new construction and additions (Table H1 row H_032 column 3).	Error
18242	APPROX({ENT_H_030_40},{ENT_H_030_4}+{ENT_H_030_6}+{ENT_H_030_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_030 column 40) should be the total of transport equipment (Table H1 row H_030 column 4), computers and computer systems (Table H1 row H_030 column 6) and other machinery and equipment (Table H1 row H_030 column 7).	Error
18243	APPROX({ENT_H_030_41},{ENT_H_030_43}+{ENT_H_030_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_030 column 41) should be the total of work in progress (Table H1 row H_030 column 43) and prepayments for fixed assets (Table H1 row H_030 column 12).	Error
18246	APPROX({ENT_H_031_1},{ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_031 column 1) should be the total of land (Table H1 row H_031 column 2), buildings (Table H1 row H_031 column 3) and right-of-use assets (Table H1 row H_031 column 45).	Error
18247	{ENT_H_032_10}>={ENT_H_033_10}	Inconsistent data. Acquisition of buildings, new building, renovations (Table H1 row H_032 column 10) cannot be smaller than construction production and renovations (Table H1 row H_033 column 10).	Error
18248	{ENT_H_032_3}>={ENT_H_033_3}	Inconsistent data. Acquisition of buildings, new building, renovations (Table H1 row H_032 column 3) cannot be smaller than construction production and renovations (Table H1 row H_033 column 3).	Error
18249	APPROX({ENT_H_040_1},{ENT_H_040_2}+{ENT_H_040_3}+{ENT_H_040_8}+{ENT_H_040_40}+{ENT_H_040_41}+{ENT_H_040_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_040 column 1) should be the total of land (Table H1 row H_040 column 2), buildings (Table H1 row H_040 column 3), other property, plant and equipment (Table H1 row H_040 column 8), machinery and equipment (Table H1 row H_040 column 40), work in progress and prepayments (Table H1 row H_040 column 41), right-of-use assets (Table H1 row H_040 column 45).	Error
18250	APPROX({ENT_H_040_40},{ENT_H_040_4}+{ENT_H_040_6}+{ENT_H_040_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_040 column 40) should be the total of transport equipment (Table H1 row H_040 column 4), computers and computer systems (Table H1 row H_040 column 6) and other machinery and equipment (Table H1 row H_040 column 7).	Error
18253	APPROX({ENT_H_050_1},{ENT_H_050_2}+{ENT_H_050_3}+{ENT_H_050_8}+{ENT_H_050_40}+{ENT_H_050_41}+{ENT_H_050_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_050 column 1) should be the total of land (Table H1 row H_050 column 2), buildings (Table H1 row H_050 column 3), other property, plant and equipment (Table H1 row H_050 column 8), machinery and equipment (Table H1 row H_050 column 40), work in progress and prepayments (Table H1 row H_050 column 41), right-of-use assets (Table H1 row H_050 column 45).	Error
18254	APPROX({ENT_H_050_40},{ENT_H_050_4}+{ENT_H_050_6}+{ENT_H_050_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_050 column 40) should be the total of transport equipment (Table H1 row H_050 column 4), computers and computer systems (Table H1 row H_050 column 6) and other machinery and equipment (Table H1 row H_050 column 7).	Error
18257	APPROX({ENT_H_060_1},{ENT_H_060_2}+{ENT_H_060_3}+{ENT_H_060_8}+{ENT_H_060_40}+{ENT_H_060_41}+{ENT_H_060_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_060 column 1) should be the total of land (Table H1 row H_060 column 2), buildings (Table H1 row H_060 column 3), other property, plant and equipment (Table H1 row H_060 column 8), machinery and equipment (Table H1 row H_060 column 40), work in progress and prepayments (Table H1 row H_060 column 41), right-of-use assets (Table H1 row H_060 column 45).	Error
18258	APPROX({ENT_H_060_40},{ENT_H_060_4}+{ENT_H_060_6}+{ENT_H_060_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_060 column 40) should be the total of transport equipment (Table H1 row H_060 column 4), computers and computer systems (Table H1 row H_060 column 6) and other machinery and equipment (Table H1 row H_060 column 7).	Error



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18261	APPROX({ENT_H_070_1},{ENT_H_070_2}+{ENT_H_070_3}+{ENT_H_070_8}+{ENT_H_070_40}+{ENT_H_070_41}+{ENT_H_070_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_070 column 1) should be the total of land (Table H1 row H_070 column 2), buildings (Table H1 row H_070 column 3), other property, plant and equipment (Table H1 row H_070 column 8), machinery and equipment (Table H1 row H_070 column 40), work in progress and prepayments (Table H1 row H_070 column 41), right-of-use assets (Table H1 row H_070 column 45).	Error
18262	APPROX({ENT_H_070_40},{ENT_H_070_4}+{ENT_H_070_6}+{ENT_H_070_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_070 column 40) should be the total of transport equipment (Table H1 row H_070 column 4), computers and computer systems (Table H1 row H_070 column 6) and other machinery and equipment (Table H1 row H_070 column 7).	Error
18263	APPROX({ENT_H_075_1},{ENT_H_075_2}+{ENT_H_075_3}+{ENT_H_075_8}+{ENT_H_075_40}+{ENT_H_075_41}+{ENT_H_075_45},1)	Inconsistent data. Total property, plant and equipment (Table H1(row H_075 column 1) should be the total of land (Table H1 row H_075 column 2), buildings (Table H1 row H_075 column 3), other property, plant and equipment (Table H1 row H_075 column 8), machinery and equipment (Table H1 row H_075 column 40), work in progress and prepayments (Table H1 row H_075 column 41), right-of-use assets (Table H1 row H_075 column 45).	Error
18264	APPROX({ENT_H_075_40},{ENT_H_075_4}+{ENT_H_075_6}+{ENT_H_075_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_075 column 40) should be the total of transport equipment (Table H1 row H_075 column 4), computers and computer systems (Table H1 row H_075 column 6) and other machinery and equipment (Table H1 row H_075 column 7).	Error
18265	APPROX({ENT_H_080_1},{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_8}+{ENT_H_080_40}+{ENT_H_080_41}+{ENT_H_080_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_080 column 1) should be the total of land (Table H1 row H_080 column 2), buildings (Table H1 row H_080 column 3), other property, plant and equipment (Table H1 row H_080 column 8), machinery and equipment (Table H1 row H_080 column 40), work in progress and prepayments (Table H1 row H_080 column 41), right-of-use assets (Table H1 row H_080 column 45).	Error
18266	APPROX({ENT_H_080_40},{ENT_H_080_4}+{ENT_H_080_6}+{ENT_H_080_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_080 column 40) should be the total of transport equipment (Table H1 row H_080 column 4), computers and computer systems (Table H1 row H_080 column 6) and other machinery and equipment (Table H1 row H_080 column 7).	Error
18269	{ENT_H_090_12}>=0	Inconsistent data. Reclassification from prepayments for fixed assets (Table H1 column 12) should be filled in row reclassifications from prepayments (Table H1 row H_080).	Error
18270	APPROX({ENT_H_090_1},{ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_8}+{ENT_H_090_40}+{ENT_H_090_41}+{ENT_H_090_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_090 column 1) should be the total of land (Table H1 row H_090 column 2), buildings (Table H1 row H_090 column 3), other property, plant and equipment (Table H1 row H_090 column 8), machinery and equipment (Table H1 row H_090 column 40), work in progress and prepayments (Table H1 row H_090 column 41), right-of-use assets (Table H1 row H_090 column 45).	Error
18271	APPROX({ENT_H_090_40},{ENT_H_090_4}+{ENT_H_090_6}+{ENT_H_090_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_090 column 40) should be the total of transport equipment (Table H1 row H_090 column 4), computers and computer systems (Table H1 row H_090 column 6) and other machinery and equipment (Table H1 row H_090 column 7).	Error
18272	{(ENT_H_100_12)>0 JA (ENT_H_140_12)>0} VÕI {(ENT_H_100_12)=0 JA (ENT_H_140_12)=0}	Empty field. If you have filled in sales (Table H1 row H_100 column 12), also fill in fixed assets sold at selling prices (Table H1 row H_140 column 12) and vice versa.	Error
18273	APPROX({ENT_H_100_1},{ENT_H_100_2}+{ENT_H_100_3}+{ENT_H_100_8}+{ENT_H_100_40}+{ENT_H_100_41}+{ENT_H_100_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_100 column 1) should be the total of land (Table H1 row H_100 column 2), buildings (Table H1 row H_100 column 3), other property, plant and equipment (Table H1 row H_100 column 8), machinery and equipment (Table H1 row H_100 column 40), work in progress and prepayments (Table H1 row H_100 column 41), right-of-use assets (Table H1 row H_100 column 45).	Error
18274	{(ENT_H_100_2)>0 JA (ENT_H_140_2)>0} VÕI {(ENT_H_100_2)=0 JA (ENT_H_140_2)=0}	Empty field. If you have filled in sales (Table H1 row H_100 column 2), also fill in fixed assets sold at selling prices (Table H1 row H_140 column 2) and vice versa.	Error
18275	{(ENT_H_100_3)>0 JA (ENT_H_140_3)>0} VÕI {(ENT_H_100_3)=0 JA (ENT_H_140_3)>0} VÕI {(ENT_H_100_3)=0 JA (ENT_H_140_3)=0}	Empty field. If you have filled in sales (Table H1 row H_100 column 3), also fill in fixed assets sold at selling prices (Table H1 row H_140 column 3) and vice versa.	Error
18277	APPROX({ENT_H_100_40},{ENT_H_100_4}+{ENT_H_100_6}+{ENT_H_100_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_100 column 40) should be the total of transport equipment (Table H1 row H_100 column 4), computers and computer systems (Table H1 row H_100 column 6) and other machinery and equipment (Table H1 row H_100 column 7).	Error
18285	APPROX({ENT_H_110_1},{ENT_H_110_2}+{ENT_H_110_3}+{ENT_H_110_8}+{ENT_H_110_40}+{ENT_H_110_41}+{ENT_H_110_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_110 column 1) should be the total of land (Table H1 row H_110 column 2), buildings (Table H1 row H_110 column 3), other property, plant and equipment (Table H1 row H_110 column 8), machinery and equipment (Table H1 row H_110 column 40), work in progress and prepayments (Table H1 row H_110 column 41), right-of-use assets (Table H1 row H_110 column 45).	Error

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	$\_3\}+\{ENT\_H\_110\_8\}+\{ENT\_H\_110\_40\}+\{ENT\_H\_110\_41\}+\{ENT\_H\_110\_45\},1)$	land (Table H1 row H_110 column 2), buildings (Table H1 row H_110 column 3), other property, plant and equipment (Table H1 row H_110 column 8), machinery and equipment (Table H1 row H_110 column 40), work in progress and prepayments (Table H1 row H_110 column 41), right-of-use assets (Table H1 row H_110 column 45).	
18286	$APPROX(\{ENT\_H\_110\_40\},\{ENT\_H\_110\_4\}+\{ENT\_H\_110\_6\}+\{ENT\_H\_110\_7\},1)$	Inconsistent data. Machinery and equipment (Table H1 row H_110 column 40) should be the total of transport equipment (Table H1 row H_110 column 4), computers and computer systems (Table H1 row H_110 column 6) and other machinery and equipment (Table H1 row H_110 column 7).	Error
18287	$APPROX(\{ENT\_H\_130\_12\},\{ENT\_H\_020\_12\}+\{ENT\_H\_030\_12\}+\{ENT\_H\_040\_12\}+\{ENT\_H\_050\_12\}+\{ENT\_H\_070\_12\}+\{ENT\_H\_080\_12\}+\{ENT\_H\_090\_12\}+\{ENT\_H\_110\_12\}-\{ENT\_H\_060\_12\}-\{ENT\_H\_100\_12\},1)$	Inconsistent data. Prepayments for fixed assets at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 12) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 12) less depreciation and sales (Table H1 rows H_060, H_100 column 12).	Error
18288	$APPROX(\{ENT\_H\_130\_1\},\{ENT\_H\_130\_2\}+\{ENT\_H\_130\_3\}+\{ENT\_H\_130\_8\}+\{ENT\_H\_130\_40\}+\{ENT\_H\_130\_41\}+\{ENT\_H\_130\_45\},1)$	Inconsistent data. Total property, plant and equipment (Table H1 row H_130 column 1) should be the total of land (Table H1 row H_130 column 2), buildings (Table H1 row H_130 column 3), other property, plant and equipment (Table H1 row H_130 column 8), machinery and equipment (Table H1 row H_130 column 40), work in progress and prepayments (Table H1 row H_130 column 41), right-of-use assets (Table H1 row H_130 column 45).	Error
18289	$APPROX(\{ENT\_H\_130\_2\},\{ENT\_H\_020\_2\}+\{ENT\_H\_030\_2\}+\{ENT\_H\_040\_2\}+\{ENT\_H\_050\_2\}+\{ENT\_H\_070\_2\}+\{ENT\_H\_080\_2\}+\{ENT\_H\_090\_2\}+\{ENT\_H\_110\_2\}-\{ENT\_H\_060\_2\}-\{ENT\_H\_100\_2\},1)$	Inconsistent data. Land at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 2) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 2) less depreciation and sales (Table H1 rows H_060, H_100 column 2).	Error
18290	$APPROX(\{ENT\_H\_130\_3\},\{ENT\_H\_020\_3\}+\{ENT\_H\_030\_3\}+\{ENT\_H\_040\_3\}+\{ENT\_H\_050\_3\}+\{ENT\_H\_070\_3\}+\{ENT\_H\_080\_3\}+\{ENT\_H\_090\_3\}+\{ENT\_H\_110\_3\}-\{ENT\_H\_060\_3\}-\{ENT\_H\_100\_3\},1)$	Inconsistent data. Buildings at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 3) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 3) less depreciation and sales (Table H1 rows H_060, H_100 column 3).	Error
18291	$APPROX(\{ENT\_H\_130\_40\},\{ENT\_H\_130\_4\}+\{ENT\_H\_130\_6\}+\{ENT\_H\_130\_7\},1)$	Inconsistent data. Machinery and equipment (Table H1 row H_130 column 40) should be the total of transport equipment (Table H1 row H_130 column 4), computers and computer systems (Table H1 row H_130 column 6) and other machinery and equipment (Table H1 row H_130 column 7).	Error
18292	$APPROX(\{ENT\_H\_130\_4\},\{ENT\_H\_020\_4\}+\{ENT\_H\_030\_4\}+\{ENT\_H\_040\_4\}+\{ENT\_H\_050\_4\}+\{ENT\_H\_070\_4\}+\{ENT\_H\_080\_4\}+\{ENT\_H\_090\_4\}+\{ENT\_H\_110\_4\}-\{ENT\_H\_060\_4\}-\{ENT\_H\_100\_4\},1)$	Inconsistent data. Transport equipment at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 4) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 4) less depreciation and sales (Table H1 rows H_060, H_100 column 4).	Error
18294	$APPROX(\{ENT\_H\_130\_5\},\{ENT\_H\_020\_5\}+\{ENT\_H\_030\_5\}+\{ENT\_H\_040\_5\}+\{ENT\_H\_050\_5\}+\{ENT\_H\_070\_5\}+\{ENT\_H\_080\_5\}+\{ENT\_H\_090\_5\}+\{ENT\_H\_110\_5\}-\{ENT\_H\_060\_5\}-\{ENT\_H\_100\_5\},1)$	Inconsistent data. Railway, air and water transport equipment at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 5) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 5) less depreciation and sales (Table H1 rows H_060, H_100 column 5).	Error
18295	$APPROX(\{ENT\_H\_130\_6\},\{ENT\_H\_020\_6\}+\{ENT\_H\_030\_6\}+\{ENT\_H\_040\_6\}+\{ENT\_H\_050\_6\}+\{ENT\_H\_070\_6\}+\{ENT\_H\_080\_6\}+\{ENT\_H\_090\_6\}+\{ENT\_H\_110\_6\}-\{ENT\_H\_060\_6\}-\{ENT\_H\_100\_6\},1)$	Inconsistent data. Computers and computer systems at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 6) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 6) less depreciation and sales (Table H1 rows H_060, H_100 column 6).	Error
18296	$APPROX(\{ENT\_H\_130\_7\},\{ENT\_H\_020\_7\}+\{ENT\_H\_030\_7\}+\{ENT\_H\_040\_7\}+\{ENT\_H\_050\_7\}+\{ENT\_H\_070\_7\}+\{ENT\_H\_080\_7\}+\{ENT\_H\_090\_7\}+\{ENT\_H\_110\_7\}-\{ENT\_H\_060\_7\}-\{ENT\_H\_100\_7\},1)$	Inconsistent data. Other machinery and equipment at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 7) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 7) less depreciation and sales (Table H1 rows H_060, H_100 column 7).	Error
18297	$APPROX(\{ENT\_H\_130\_8\},\{ENT\_H\_020\_8\}+\{ENT\_H\_030\_8\}+\{ENT\_H\_040\_8\}+\{ENT\_H\_050\_8\}+\{ENT\_H\_070\_8\}+\{ENT\_H\_080\_8\}+\{ENT\_H\_090\_8\}+\{ENT\_H\_110\_8\}-\{ENT\_H\_060\_8\}-\{ENT\_H\_100\_8\},1)$	Inconsistent data. Other property, plant and equipment at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 8) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 8) less depreciation and sales (Table H1 rows H_060, H_100 column 8).	Error
18300	$APPROX(\{ENT\_H\_140\_1\},\{ENT\_H\_140\_2\}+\{ENT\_H\_140\_3\}+\{ENT\_H\_140\_8\}+\{ENT\_H\_140\_40\}+\{ENT\_H\_140\_41\}+\{ENT\_H\_140\_45\},1)$	Inconsistent data. Total property, plant and equipment (Table H1 row H_140 column 1) should be the total of land (Table H1 row H_140 column 2), buildings (Table H1 row H_140 column 3), other property, plant and equipment (Table H1 row H_140 column 8), machinery and equipment (Table H1 row H_140 column 40),	Error

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		work in progress and prepayments (Table H1 row H_140 column 41), right-of-use assets (Table H1 row H_140 column 45).	
18301	APPROX({ENT_H_140_40},{ENT_H_140_4}+{ENT_H_140_6}+{ENT_H_140_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_140 column 40) should be the total of transport equipment (Table H1 row H_140 column 4), computers and computer systems (Table H1 row H_140 column 6) and other machinery and equipment (Table H1 row H_140 column 7).	Error
18952	APPROX({ENT_H_020_41},{ENT_H_020_43}+{ENT_H_020_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_020 column 41) should be the total of work in progress (Table H1 row H_020 column 43) and prepayments for fixed assets (Table H1 row H_020 column 12).	Error
18953	APPROX({ENT_H_030_43},{ENT_H_030_10}+{ENT_H_030_11},1)	Inconsistent data. Work in progress in Table H1 (row H_030 column 43) should be the total of construction work in progress (row H_030 column 10) and uninstalled machinery and equipment (row H_030 column 11).	Error
18954	APPROX({ENT_H_040_41},{ENT_H_040_43}+{ENT_H_040_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_040 column 41) should be the total of work in progress (Table H1 row H_040 column 43) and prepayments for fixed assets (Table H1 row H_040 column 12).	Error
18955	APPROX({ENT_H_050_41},{ENT_H_050_43}+{ENT_H_050_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_050 column 41) should be the total of work in progress (Table H1 row H_050 column 43) and prepayments for fixed assets (Table H1 row H_050 column 12).	Error
18956	APPROX({ENT_H_060_41},{ENT_H_060_43}+{ENT_H_060_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_060 column 41) should be the total of work in progress (Table H1 row H_060 column 43) and prepayments for fixed assets (Table H1 row H_060 column 12).	Error
18957	APPROX({ENT_H_070_41},{ENT_H_070_43}+{ENT_H_070_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_070 column 41) should be the total of work in progress (Table H1 row H_070 column 43) and prepayments for fixed assets (Table H1 row H_070 column 12).	Error
18958	APPROX({ENT_H_075_41},{ENT_H_075_43}+{ENT_H_075_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_075 column 41) should be the total of work in progress (Table H1 row H_075 column 43) and prepayments for fixed assets (Table H1 row H_075 column 12).	Error
18959	APPROX({ENT_H_080_41},{ENT_H_080_43}+{ENT_H_080_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_080 column 41) should be the total of work in progress (Table H1 row H_080 column 43) and prepayments for fixed assets (Table H1 row H_080 column 12).	Error
18960	APPROX({ENT_H_090_41},{ENT_H_090_43}+{ENT_H_090_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_090 column 41) should be the total of work in progress (Table H1 row H_090 column 43) and prepayments for fixed assets (Table H1 row H_090 column 12).	Error
18961	APPROX({ENT_H_100_41},{ENT_H_100_43}+{ENT_H_100_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_100 column 41) should be the total of work in progress (Table H1 row H_100 column 43) and prepayments for fixed assets (Table H1 row H_100 column 12).	Error
18962	APPROX({ENT_H_110_41},{ENT_H_110_43}+{ENT_H_110_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_110 column 41) should be the total of work in progress (Table H1 row H_110 column 43) and prepayments for fixed assets (Table H1 row H_110 column 12).	Error
18963	APPROX({ENT_H_130_41},{ENT_H_130_43}+{ENT_H_130_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_130 column 41) should be the total of work in progress (Table H1 row H_130 column 43) and prepayments for fixed assets (Table H1 row H_130 column 12).	Error
18964	APPROX({ENT_H_140_41},{ENT_H_140_43}+{ENT_H_140_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_140 column 41) should be the total of work in progress (Table H1 row H_140 column 43) and prepayments for fixed assets (Table H1 row H_140 column 12).	Error
19098	APPROX({ENT_H_130_43},{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_040_43}+{ENT_H_050_43}+{ENT_H_070_43}+{ENT_H_080_43}+{ENT_H_090_43}+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43},1)	Inconsistent data. Work in progress at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 43) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 43) less depreciation and sales (Table H1 rows H_060, H_100 column 43).	Error
19948	{(ENT_H_100_43}>0 JA {ENT_H_140_43}>0} VÕI {(ENT_H_100_43}=0 JA {ENT_H_140_43}=0}	Empty field. If you have filled in sales (Table H1 row H_100 column 43), also fill in fixed assets sold at selling prices (Table H1 row H_140 column 43) and vice versa.	Error
21159	APPROX({ENT_H_075_12},{ENT_H_080_12}+{ENT_H_0	Inconsistent data. Total reclassifications (Table H1 row H_075 column 12) should be the total of	Error

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	90_12},1)	reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 12).	
21160	APPROX({ENT_H_075_1},{ENT_H_080_1}+{ENT_H_090_1},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 1) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 1).	Error
21161	APPROX({ENT_H_075_2},{ENT_H_080_2}+{ENT_H_090_2},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 2) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 2).	Error
21162	APPROX({ENT_H_075_3},{ENT_H_080_3}+{ENT_H_090_3},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 3) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 3).	Error
21163	APPROX({ENT_H_075_40},{ENT_H_080_40}+{ENT_H_090_40},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 40) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 40).	Error
21164	APPROX({ENT_H_075_41},{ENT_H_080_41}+{ENT_H_090_41},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 41) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 41).	Error
21165	APPROX({ENT_H_075_43},{ENT_H_080_43}+{ENT_H_090_43},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 43) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 43).	Error
21166	APPROX({ENT_H_075_4},{ENT_H_080_4}+{ENT_H_090_4},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 4) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 4).	Error
21167	APPROX({ENT_H_075_5},{ENT_H_080_5}+{ENT_H_090_5},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 5) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 5).	Error
21168	APPROX({ENT_H_075_6},{ENT_H_080_6}+{ENT_H_090_6},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 6) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 6).	Error
21169	APPROX({ENT_H_075_7},{ENT_H_080_7}+{ENT_H_090_7},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 7) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 7).	Error
21170	APPROX({ENT_H_075_8},{ENT_H_080_8}+{ENT_H_090_8},1)	Inconsistent data. Total reclassifications (Table H1 row H_075 column 8) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 8).	Error
30248	APPROX({ENT_H_130_45},{ENT_H_020_45}+{ENT_H_030_45}+{ENT_H_040_45}+{ENT_H_050_45}+{ENT_H_070_45}+{ENT_H_080_45}+{ENT_H_090_45}+{ENT_H_110_45}-{ENT_H_060_45}-{ENT_H_100_45},1)	Inconsistent data. Right-of-use assets: residual cost / fair value at the end of the reference period (Table H1 row H_130 column 45) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 45) less depreciation and sales (Table H1 rows H_060, H_100 column 45).	Error
31258	{ENT_H_030_45}>={ENT_H_031_45}+{ENT_H_032_45}	Inconsistent data. Acquisitions and additions (Table H1 row H_030 column 45) cannot be less than the total of land and buildings (except new) (Table H1 row H_031 column 45) and new construction and additions (Table H1 row H_032 column 45).	Error

### Controls in table H2. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS

Control ID	Control formula	Clarification	Type of error
18302	APPROX({ENT_H_020_31},{ENT_H_020_32}+{ENT_H_020_33}+{ENT_H_020_34}+{ENT_H_020_35}+{ENT_H_020_37}+{ENT_H_020_38},1)	Inconsistent data. Total intangible assets (Table H2 row H_020 column 31) should be the total of various intangible assets (Table H2 row H_020 columns 32, 33, 34, 35, 37, 38).	Error
18303	APPROX({ENT_H_030_31},{ENT_H_030_32}+{ENT_H_030_33}+{ENT_H_030_34}+{ENT_H_030_35}+{ENT_H_030_37}+{ENT_H_030_38},1)	Inconsistent data. Total intangible assets (Table H3 row H_030 column 31) should be the total of various intangible assets (Table H3 row H_030 columns 32, 33, 34, 35, 37, 38).	Error
18304	APPROX({ENT_H_040_31},{ENT_H_040_34}+{ENT_H_040_38},1)	Inconsistent data. Total intangible assets (Table H3 row H_040 column 31) should be the total of software, work in progress and prepayments (Table H3 row H_040 columns 34, 38).	Error
18305	APPROX({ENT_H_080_31},{ENT_H_080_32}+{ENT_H_080_33}+{ENT_H_080_34}+{ENT_H_080_35}+{ENT_H_080_37}+{ENT_H_080_38},1)	Inconsistent data. Total intangible assets (Table H2 row H_080 column 31) should be the total of various intangible assets (Table H2 row H_080 columns 32, 33, 34, 35, 37, 38).	Error

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	0_37)+{ENT_H_080_38},1)		
18306	APPROX({ENT_H_130_31},{ENT_H_130_32}+{ENT_H_130_33}+{ENT_H_130_34}+{ENT_H_130_35}+{ENT_H_130_37}+{ENT_H_130_38},1)	Inconsistent data. Total intangible assets (Table H2 row H_130 column 31) should be the total of various intangible assets (Table H2 row H_130 columns 32, 33, 34, 35, 37, 38).	Error

### Controls in table I1. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
18311	APPROX({ENT_I_050_1},{ENT_I_051_1}+{ENT_I_052_1}+{ENT_I_053_1}+{ENT_I_054_1}+{ENT_I_055_1},1)	Inconsistent data. Total inventories (Table I1 row I_050 column 1) should be the total of various inventories (Table I1 rows I_051, I_052, I_053, I_054, I_055 column 1).	Error
18312	APPROX({ENT_I_050_2},{ENT_I_051_2}+{ENT_I_052_2}+{ENT_I_053_2}+{ENT_I_054_2}+{ENT_I_055_2},1)	Inconsistent data. Total inventories (Table I1 row I_050 column 2) should be the total of various inventories (Table I1 rows I_051, I_052, I_053, I_054, I_055 column 2).	Error
18313	APPROX({ENT_I_070_1},{ENT_I_010_1}+{ENT_I_015_1}+{ENT_I_040_1}+{ENT_I_050_1}+{ENT_I_060_1}+{ENT_I_065_1},1)	Inconsistent data. Total current assets (Table I1 row I_070 column 1) should be the total of various current assets (Table I1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 1).	Error
18314	APPROX({ENT_I_070_2},{ENT_I_010_2}+{ENT_I_015_2}+{ENT_I_040_2}+{ENT_I_050_2}+{ENT_I_060_2}+{ENT_I_065_2},1)	Inconsistent data. Total current assets (Table I1 row I_070 column 2) should be the total of various current assets (Table I1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 2).	Error
18317	APPROX({ENT_I_150_1},{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_140_1}+{ENT_I_130_1},1)	Inconsistent data. Total fixed assets (Table I1 row I_150 column 1) should be the total of various fixed assets (Table I1 rows I_110, I_115, I_120, I_130, I_140 column 1).	Error
18318	APPROX({ENT_I_150_2},{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_140_2}+{ENT_I_130_2},1)	Inconsistent data. Total fixed assets (Table I1 row I_150 column 2) should be the total of various fixed assets (Table I1 rows I_110, I_115, I_120, I_130, I_140 column 2).	Error
18319	APPROX({ENT_I_400_1},{ENT_I_010_1}+{ENT_I_015_1}+{ENT_I_040_1}+{ENT_I_050_1}+{ENT_I_060_1}+{ENT_I_065_1}+{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1},1)	Inconsistent data. Total assets (Table I1 row I_400 column 1) should be the total of current assets and fixed assets (Table I1 rows I_070, I_050 column 1).	Error
18321	APPROX({ENT_I_400_2},{ENT_I_010_2}+{ENT_I_015_2}+{ENT_I_040_2}+{ENT_I_050_2}+{ENT_I_060_2}+{ENT_I_065_2}+{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_2},1)	Inconsistent data. Total assets (Table I1 row I_400 column 2) should be the total of current assets and fixed assets (Table I1 rows I_070, I_050 column 2).	Error

### Controls in table I2. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
18323	APPROX({ENT_I_210_1},{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1},1)	Inconsistent data. Total short-term liabilities (Table I2 row I_210 column 1) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table I2 rows I_211, I_216, I_218 column 1).	Error
18324	APPROX({ENT_I_210_2},{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2},1)	Inconsistent data. Total short-term liabilities (Table I2 row I_210 column 2) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table I2 rows I_211, I_216, I_218 column 2).	Error
18327	APPROX({ENT_I_230_1},{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1},1)	Inconsistent data. Total long-term liabilities (Table I2 row I_230 column 1) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table I2 rows I_231, I_232, I_233, I_234 column 1).	Error
18328	APPROX({ENT_I_230_2},{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2},1)	Inconsistent data. Total long-term liabilities (Table I2 row I_230 column 2) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table I2 rows I_231, I_232, I_233, I_234 column 2).	Error
18329	APPROX({ENT_I_250_1},{ENT_I_211_1}+{ENT_I_216_1})	Inconsistent data. Total liabilities (Table I2 row I_250 column 1) should be the total of short-term and long-	Error

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	$\{ENT\_I\_218\_1\}+\{ENT\_I\_231\_1\}+\{ENT\_I\_232\_1\}+\{ENT\_I\_233\_1\}+\{ENT\_I\_234\_1\}$	term liabilities (Table I2 rows I_210, I_230 column 1).	
18330	$APPROX(\{ENT\_I\_250\_2\},\{ENT\_I\_211\_2\}+\{ENT\_I\_216\_2\}+\{ENT\_I\_218\_2\}+\{ENT\_I\_231\_2\}+\{ENT\_I\_232\_2\}+\{ENT\_I\_233\_2\}+\{ENT\_I\_234\_2\})$	Inconsistent data. Total liabilities (Table I2 row I_250 column 2) should be the total of short-term and long-term liabilities (Table I2 rows I_210, I_230 column 2).	Error
18331	$APPROX(\{ENT\_I\_390\_1\},\{ENT\_I\_310\_1\}+\{ENT\_I\_315\_1\}+\{ENT\_I\_320\_1\}+\{ENT\_I\_350\_1\}+\{ENT\_I\_360\_1\}+\{ENT\_I\_370\_1\}-\{ENT\_I\_351\_1\}-\{ENT\_I\_352\_1\}-\{ENT\_I\_380\_1\})$	Inconsistent data. Total equity (Table I2 row I_390 column 1) should be the total of rows I_310, I_315, I_320, I_350, I_360, I_370 (column 1, Table I2) less rows I_351, I_352, I_380 (column 1) from Table I2.	Error
18332	$APPROX(\{ENT\_I\_390\_2\},\{ENT\_I\_310\_2\}+\{ENT\_I\_315\_2\}+\{ENT\_I\_320\_2\}+\{ENT\_I\_350\_2\}+\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}-\{ENT\_I\_351\_2\}-\{ENT\_I\_352\_2\}-\{ENT\_I\_380\_2\})$	Inconsistent data. Total equity (Table I2 row I_390 column 2) should be the total of rows I_310, I_315, I_320, I_350, I_360, I_370 (column 2, Table I2) less rows I_351, I_352, I_380 (column 2) from Table I2.	Error
18333	$APPROX(\{ENT\_I\_500\_1\},\{ENT\_I\_250\_1\}+\{ENT\_I\_390\_1\})$	Inconsistent data. Total liabilities and equity (Table I2 row I_500 column 1) should be the total of liabilities and equity (Table I2 rows I_250, I_390 column 1).	Error
18334	$APPROX(\{ENT\_I\_500\_2\},\{ENT\_I\_250\_2\}+\{ENT\_I\_390\_2\})$	Inconsistent data. Total liabilities and equity (Table I2 row I_500 column 2) should be the total of liabilities and equity (Table I2 rows I_250, I_390 column 2).	Error

### Controls in table K1. LOCAL KIND-OF-ACTIVITY UNITS (LOCAL KAU) in the statistical register(for the enterprise employing at least 20 persons, with more than one activity and/or local unit).

Control ID	Control formula	Clarification	Type of error
18336	$KUI(\{ENT\_K\_R1\_056\}='24') \vee \{ENT\_K\_R1\_056\}='25') \vee \{ENT\_K\_R1\_056\}='26')$ , SIIS $(\{ENT\_K\_R1\_020\} \neq NULL \vee \{ENT\_K\_R1\_030\} \neq NULL \vee \{ENT\_K\_R1\_040\} \neq NULL \vee \{ENT\_K\_R1\_061\} \neq NULL)$	Empty field. If “cessation of a local KAU”, “sale of a local KAU” or “transfer of a local KAU” has been selected in Table K row 056, the name of the local KAU (Table K row 020), activity of the local KAU (Table K row 030), address of the local KAU (Table K row 040) and the date of creation, acquisition or takeover of the local KAU (Table K row 061) should also be filled in.	Error
18337	$KUI(\{ENT\_K\_R1\_120\}=0), SIIS(\{ENT\_K\_R1\_130\}=0)$	Inconsistent data. If wages and salaries have not been filled in (Table K row 120), then normally social security tax (Table K row 130) should not be filled in either.	Warning
18338	$KUI(\{ENT\_K\_R1\_120\}>0), SIIS(\{ENT\_K\_R1\_130\}>0)$	Empty field. If wages and salaries have been filled in (Table K row 120), then normally social security tax (Table K row 130) should also be filled in.	Warning
18339	$KUI(\{ENT\_K\_R1\_120\}>0), SIIS(\{ENT\_K\_R1\_150\}>0)$	Empty field. If wages and salaries (Table K column 120) have been filled in, then normally the annual average number of persons employed in the local KAU (Table K row 150) should also be filled in.	Warning
18340	$KUI(\{ENT\_K\_R1\_120\}=0), SIIS(\{ENT\_K\_R1\_160\}=0)$	Inconsistent data. If wages and salaries (Table K column 120) have not been filled in, then normally the hours worked in the local KAU (Table K row 160) should not be filled in either.	Warning
18341	$KUI(\{ENT\_K\_R1\_120\}>0), SIIS(\{ENT\_K\_R1\_160\}>0)$	Empty field. If wages and salaries (Table K column 120) have been filled in, then normally, the hours worked in the local KAU (Table K row 160) should also be filled in.	Warning
18342	$KUI(\{ENT\_K\_R1\_150\}=0), SIIS(\{ENT\_K\_R1\_160\}=0)$	Inconsistent data. If the annual average number of persons employed in a local KAU (Table K row 150) has not been filled in, then normally the number of hours worked in the local KAU (Table K row 160) should not be filled in either.	Warning
18344	$KUI(\{ENT\_K\_R1\_120\}=0), SIIS(\{ENT\_K\_R1\_150\}=0)$	Inconsistent data. If wages and salaries (Table K column 120) have not been filled in, then normally the annual average number of persons employed in the local KAU (Table K row 150) should not be filled in either.	Warning
28555	$KUI(\{ENT\_K\_R1\_056\}='25' \vee \{ENT\_K\_R1\_056\}='26'), SIIS(\{ENT\_K\_R1\_059\} \neq NULL \vee \{ENT\_K\_R1\_060\} \neq NULL)$	Empty field. If “sale of a local KAU” or “transfer of a local KAU” has been selected in Table K row 056, the name of the enterprise to whom the local KAU was transferred/sold (Table K row 059) and the commercial registry code of the enterprise to whom the local KAU was transferred/sold (Table K row 060) should also be filled in.	Error
28556	$KUI(\{ENT\_K\_R1\_020\} \neq NULL \vee \{ENT\_K\_R1\_020\} \neq NULL)$	Empty field. If you have filled in the name of a local KAU (Table K row 020), economic activity of a local KAU	Warning

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	{ENT_K_R1_030}!=NULL JA {ENT_K_R1_040}!=NULL JA {ENT_K_R1_056}!="24" JA {ENT_K_R1_056}!="25" JA {ENT_K_R1_056}!="26"), SIIS ({ENT_K_R1_150}>0)	(Table K row 030) and address / place of activity of a local KAU (Table K row 040), the number of persons employed in the local KAU should also be filled in.	
28557	KUI({ENT_K_R1_051}='21' VÕI {ENT_K_R1_051}='22' VÕI {ENT_K_R1_051}='23'), SIIS ({ENT_K_R1_020}!=NULL JA {ENT_K_R1_030}!=NULL JA {ENT_K_R1_040}!=NULL JA {ENT_K_R1_041}!=NULL JA {ENT_K_R1_042}!=NULL JA {ENT_K_R1_061}!=NULL)	Empty field. If "creation of a local KAU", "acquisition of a local KAU" or "takeover of a local KAU" has been selected in Table K row 051, the name of the local KAU (Table K row 020), activity of the local KAU (Table K row 030), address of the local KAU (Table K row 040, 041, 042) and the date of creation, acquisition or takeover of the local KAU (Table K row 061) should also be filled in.	Error
28558	KUI({ENT_K_R1_051}='22' VÕI {ENT_K_R1_051}='23'), SIIS ((({ENT_K_R1_054}!=NULL) JA ({ENT_K_R1_055}!=NULL))	Empty field. If "acquisition of a local KAU" or "takeover of a local KAU" has been selected in Table K row 051, the name of the enterprise from whom the local KAU was taken over / acquired (Table K row 054) and the commercial registry code of the enterprise from whom the local KAU was taken over / acquired (Table K row 055) should also be filled in.	Error

### Controls in table zz. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE

Control ID	Control formula	Clarification	Type of error
20065	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20066	{TAITMISEAEGTUNDI}+{TAITMISEAEGMINUTIT}>0	The time spent on filling in the questionnaire must be recorded and the sum of hours and minutes must be more than 0. The time spent means time spent by all employees to read questionnaire instructions, collect and prepare data and fill in the questionnaire.	Error
20067	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

### Controls across tables

Control ID	Control formula	Clarification	Type of error
18320	APPROX({ENT_I_400_1},{ENT_I_500_1},1)	Inconsistent data. Total assets (Table I1 row I_400 column 1) should be equal to total liabilities and equity (Table I2 row I_500 column 1).	Error
18322	APPROX({ENT_I_400_2},{ENT_I_500_2},1)	Inconsistent data. Total assets (Table I1 row I_400 column 2) should be equal to total liabilities and equity (Table I2 row I_500 column 2).	Error
19280	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the end of the previous reference year (Table H row H_020 column 13) should be equal to biological (productive) assets at the end of the previous reference period (Table I1 row I_140 column 2).	Error
19281	{ENT_H_020_14}={ENT_I_115_2}	Inconsistent data. Total investment properties at the end of the previous reference period at residual cost/fair value (Table H0 row H_020 column 14) should be equal to investment properties at the end of the previous reference period (Table I1 row I_115 column 2).	Error
19282	{ENT_H_020_1}={ENT_I_120_2}	Inconsistent data. Total property, plant and equipment at residual cost /fair value at the end of the previous reference period (Table H1 row H_020 column 1) should be equal to property, plant and equipment at the end of the previous reference period (Table I1 row I_120 column 2).	Error
19283	{ENT_H_020_31}={ENT_I_130_2}	Inconsistent data. Total intangible assets at the end of the end of the previous reference period at residual cost (Table H2 row H_020 column 31) should be equal to intangible assets at the end of the previous reference period (Table I1 row I_130 column 2).	Error
19284	{ENT_H_130_13}={ENT_I_140_1}	Inconsistent data. Biological assets at residual cost /fair value at the end of the reference year (Table H0 row H_130 column 13) should be equal to biological (productive) assets at the end of the reference period (Table I1 row I_140 column 1).	Error
19285	{ENT_H_130_14}={ENT_I_115_1}	Inconsistent data. Total investment properties at the end of the reference period at residual cost/fair value	Error

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		(Table H0 (row H_130 column 14) should be equal to investment properties at the end of the reference period (Table I1 row I_115 column 1).	
19286	{ENT_H_130_1}={ENT_I_120_1}	Inconsistent data. Total property, plant and equipment at residual cost /fair value at the end of the reference year (Table H1 row H_130 column 1) should be equal to property, plant and equipment at the end of the reference year (Table I1 row I_120 column 1).	Error
19287	{ENT_H_130_31}={ENT_I_130_1}	Inconsistent data. Total intangible assets at residual cost /fair value at the end of the reference period (Table H2 row H_130 column 31) should be equal to intangible assets at the end of the reference period (Table I1 row I_130 column 1).	Error
26399	KUI (((ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_900_1)>0)), SIIS ((ENT_B_010)>=1)	Annual average number of persons employed (Table B row B_010) in an operating enterprise should be at least 1 (sum of rows KA_110_1, KA_250_1 and C_900_1 in Table C1 >0).	Error
26400	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA ((ENT_B_020)>0)), SIIS ((ENT_C_440_1)>0)	Empty field. If the annual average number of employees (Table B row B_020) has been filled in, wages and salaries (Table C1 row C_440) should also be filled in.	Error
26401	KUI ((ENT_C_440_1)>0) JA ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0)), SIIS ((ENT_B_020)>0)	Empty field. If you have filled in wages and salaries (Table C1 row C_440_1), you should also fill in the annual average number of employees (Table B row B_020).	Error
26402	KUI (((ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_900_2)>0), SIIS ((ENT_B_010)>=1)	Annual average number of persons employed (Table B row B_010) in an operating enterprise should be at least 1 (sum of rows KA_390_1, KA_410_1, KA_420_1 and C_900_2 in Table C2 >0).	Error
26403	KUI (((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0) JA ((ENT_B_020)>0), SIIS ((ENT_C_440_2)>0)	Empty field. If the annual average number of employees (Table B row B_020) has been filled in, wages and salaries (Table C2 row C_440_2) should also be filled in.	Error
26404	KUI ((ENT_C_440_2)>0) JA (((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0)), SIIS ((ENT_B_020)>0)	Empty field. If you have filled in wages and salaries (Table C2 row C_440_2), you should also fill in the annual average number of employees (Table B row B_020) and vice versa.	Error
26512	((ENT_C_755_1)>=(ENT_C_760_1)+(ENT_C_765_1)+(ENT_C_020_1)+(ENT_C_023_1)+(ENT_C_756_1)+(ENT_C_757_1))	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating revenue (Table C1 row C_755_1) cannot be smaller than total gains from sales of fixed assets, revaluation, grants (incl. grants related to income), licence fees, renting and leasing (Table C1 rows C_760_1; C_765_1; C_020_1; C_023_1; C_756_1; C_757_1).	Error
26730	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0), SIIS ((ENT_C_100_11)<=((ENT_D_47_1)+(ENT_D_462_9_1)))	Inconsistent data. Normally, the cost of merchandise (Table C1 row C_100_11) should be smaller than the total of retail sales (Table D row D_47) and wholesales (Table D rows D_462_9).	Warning
26731	KUI (((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS((ENT_C_100_21)<=((ENT_D_47_1)+(ENT_D_462_9_1)))	Inconsistent data. Normally, the cost of merchandise (Table C2 row C_100_21) should be smaller than the total of retail sales (Table D row D_47) and wholesales (Table D rows D_462_9).	Warning
26732	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_C_100_11)>0) JA ((ENT_D_47_1)+(ENT_D_462_9_1)>0))	Empty field. If you have filled in wholesale (Table D row D_462_9) and/or retail sale (Table D row D_47) of goods, also fill in in goods purchased for resale (Table C1 row C_100_11).	Error



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	ENT_KA_420_1)+{ENT_C_755_2)+{ENT_C_770_2)+{ENT_C_855_2)+{ENT_C_900_2}=0) JA (((ENT_D_47_1)+{ENT_D_462_9_1})>0)), SIIS {ENT_C_100_11}>0)		
26733	KUI (({ENT_D_47_1)+{ENT_D_462_9_1}=0) JA {ENT_C_010_2)+{ENT_KA_390_1)+{ENT_KA_410_1)+ {ENT_KA_420_1)+{ENT_C_755_2)+{ENT_C_770_2)+{EN T_C_855_2)+{ENT_C_900_2}=0)), SIIS {ENT_C_100_11}=0)	Inconsistent data. If you have not filled in wholesale (Table D row D_462_9) and/or retail sale (Table D row D_47), you cannot fill in goods purchased for resale (Table C1 row C_100_11) either.	Error
26734	KUI (((ENT_C_010_1)+{ENT_KA_110_1)+{ENT_KA_250_1)+ {ENT_C_430_1)+{ENT_C_460_1)+{ENT_C_755_1)+{ENT _C_770_1)+{ENT_C_855_1)+{ENT_C_900_1}=0) JA (((ENT_D_47_1)+{ENT_D_462_9_1})>0)), SIIS {ENT_C_100_21}>0)	Empty field. If you have filled in wholesale (Table D row D_462_9) and/or retail sale (Table D row D_47), also fill in goods purchased for resale (Table C2 row C_100_21).	Error
26735	KUI (({ENT_D_47_1)+{ENT_D_462_9_1}=0) JA {ENT_C_010_1)+{ENT_KA_110_1)+{ENT_KA_250_1)+ {ENT_C_430_1)+{ENT_C_460_1)+{ENT_C_755_1)+{ENT _C_770_1)+{ENT_C_855_1)+{ENT_C_900_1}=0)), SIIS {ENT_C_100_21}=0)	Inconsistent data. If you have not filled in wholesale (Table D row D_462_9) and/or retail sale (Table D row D_47), you cannot fill in goods purchased for resale (Table C2 row C_100_21) either.	Error
26827	KUI {ENT_C_010_2)+{ENT_KA_390_1)+{ENT_KA_410_1)+ {ENT_KA_420_1)+{ENT_C_755_2)+{ENT_C_770_2)+{EN T_C_855_2)+{ENT_C_900_2}=0), SIIS {ENT_C_013_1}<={ENT_D_10_35_1}	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C1 row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	Error
26828	KUI {ENT_C_010_1)+{ENT_KA_110_1)+{ENT_KA_250_1)+ {ENT_C_430_1)+{ENT_C_460_1)+{ENT_C_755_1)+{ENT _C_770_1)+{ENT_C_855_1)+{ENT_C_900_1}=0), SIIS {ENT_C_013_2}<={ENT_D_10_35_1}	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C2 row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	Error
26829	KUI {ENT_C_010_2)+{ENT_KA_390_1)+{ENT_KA_410_1)+ {ENT_KA_420_1)+{ENT_C_755_2)+{ENT_C_770_2)+{EN T_C_855_2)+{ENT_C_900_2}=0), SIIS {ENT_I_370_1}={ENT_C_900_1}	Inconsistent data. Net profit (loss) in the reference year (Table I2(row I_370 column 1) should be equal to net profit (loss) (Table C1 row C_900_1).	Error
26830	KUI {ENT_C_010_1)+{ENT_KA_110_1)+{ENT_KA_250_1)+ {ENT_C_430_1)+{ENT_C_460_1)+{ENT_C_755_1)+{ENT _C_770_1)+{ENT_C_855_1)+{ENT_C_900_1}=0), SIIS {ENT_I_370_1}={ENT_C_900_2}	Inconsistent data. Net profit (loss) in the reference year (Table I2 row I_370 column 1) should be equal to net profit (loss) (Table C2 row C_900_2).	Error
26831	KUI ({ENT_C_010_1}>0), SIIS (((ENT_KA_110_1)+{ENT_KA_250_1)+{ENT_C_430_1)+ {ENT_C_460_1})>0)	Empty field. Your enterprise is using income statement scheme 1. If you have filled in turnover (Table C1 row C_010_1), also fill in the expenses (Table C1 rows KA_110_1, KA_250_1, C_430_1 and C_460_1).	Warning
26997	KUI {ENT_C_010_2)+{ENT_KA_390_1)+{ENT_KA_410_1)+ {ENT_KA_420_1)+{ENT_C_755_2)+{ENT_C_770_2)+{EN T_C_855_2)+{ENT_C_900_2}=0) JA (((ENT_C_765_1)+{ENT_C_785_1})>0), SIIS (((ENT_H_070_14)+{ENT_H_070_13}))!=0)	Empty field. If you have filled in profit or loss from revaluation (Table C1 row C_765_1 and/or C_785_1), also fill in write-downs and write-ups of investment properties and /or biological assets (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 13).	Warning
26998	KUI (((ENT_C_010_2)+{ENT_KA_390_1)+{ENT_KA_410_1)+ {ENT_C_765_1)+{ENT_C_785_1})>0), SIIS (((ENT_H_070_14)+{ENT_H_070_13}))!=0)	Inconsistent data. If you have not filled in profit or loss from revaluation (Table C1 row C_765_1 and C_785_1), do not fill in write-downs and write-ups of investment properties and /or property, plant and	Warning

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	ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA ({ENT_C_765_1}+{ENT_C_785_1})=0), SIIS (((ENT_H_070_14}+{ENT_H_070_13})=0)	equipment (Table H0 row H_070 column 14 and/or Table H0 row H_070 column 13) either.	
26999	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS APPROX(((ENT_C_760_1}- {ENT_C_780_1}),({ENT_H_140_1}- {ENT_H_100_1}+{ENT_H_140_14}- {ENT_H_100_14})+{ENT_H_140_13}- {ENT_H_100_13})),1)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table C1, row C_760_1 or C_780_1, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
27000	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS APPROX(((ENT_C_760_2}- {ENT_C_780_2}),({ENT_H_140_1}- {ENT_H_100_1}+{ENT_H_140_14}- {ENT_H_100_14})+{ENT_H_140_13}- {ENT_H_100_13})),1)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table C2, row C_760_2 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
27001	KUI (({ENT_C_035_1}>0)), SIIS (((ENT_I_060_1}+{ENT_I_060_2}+{ENT_I_140_1}+{ENT_I_140_2})>0)	Empty field. If you have filled in profit/loss from biological assets (Table C1 row C_035_1), also fill in biological (consumable) assets at the end of the reference period and /or at the end of the previous reference period (table I1 row I_060 column 1 and /or row I_060 column 2) or biological (productive) assets at the end of the reference period and/or at the end of the previous reference period (Table I1 row I_140 column 1 and/or I_140 column 2).	Warning
27002	KUI ({ENT_C_035_2}>0), SIIS ({ENT_I_060_1}+{ENT_I_060_2}+{ENT_I_140_1}+{ENT_I_140_2})>0)	Empty field. If you have filled in profit/loss from biological assets (Table C2 row C_035_2), also fill in biological (consumable) assets at the end of the reference period and /or at the end of the previous reference period (table I1 row I_060 column 1 and /or row I_060 column 2) or biological (productive) assets at the end of the reference period and/or at the end of the previous reference period (Table I1 row I_140 column 1 and/or I_140 column 2).	Warning
27003	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS {ENT_C_022_1}={ENT_I_052_1}- {ENT_I_052_2}+{ENT_I_053_1}-{ENT_I_053_2})	Change in finished goods and work in progress inventories (Table I1 row I_052 column 1 - row I_052 column 2 + row I_053 column 1 - row I_053 column 2) should be included in expenses (Table C1 row C_022_1).	Warning
27113	KUI (((ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA (({ENT_I_054_2}- {ENT_I_054_1})>2000)), SIIS (((ENT_C_100_11}+{ENT_C_120_11})>={ENT_I_054_2}- {ENT_I_054_1}))	Empty field. Decrease in inventories (Table I1) should normally be included in expenses (Table C1).	Warning
27114	KUI (((ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA (((ENT_I_054_2}-{ENT_I_054_1})>2000)), SIIS (((ENT_C_100_21}+{ENT_C_120_21})>={ENT_I_054_2}-	Empty field. Decrease in inventories (Table I1) should normally be included in expenses (Table C2).	Warning

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27115	KUI ((ENT_C_010_2)+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS(((ENT_C_460_1))>={ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table H1, and row H_060 column 14 and row H_060 column 13 in Table H0) should be included in the income statement (in Table C1 row C_460_1, which may be bigger due to the value of intangible assets or fixed assets written off).	Warning
27116	KUI ((ENT_C_010_1)+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS(((ENT_C_460_21)+{ENT_C_460_22}+{ENT_C_460_23})>={ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table H1, and row H_060 column 14 and row H_060 column 13 in Table H0) should be included in the income statement (in Table C2).	Warning
27187	KUI ((ENT_C_010_2)+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS (((ENT_C_110_11))<={ENT_D_354_1}+{ENT_D_68_1}+{ENT_D_49_51_1}+{ENT_D_79_1}))	Normally, expenses of services purchased for resale (Table C1 row C_110_11 column 1) should be smaller than income from sale of these services, i.e. electricity, heat, gas and water purchased and resold (Table D row D_354) and /or real estate activities, renting of real estate (Table D row D_68) and /or transportation services (Table D row D_49_51) and /or travel agency and tour operator activities (Table D row D_79).	Warning
27188	KUI ((ENT_C_010_2)+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS (((ENT_C_110_21))<={ENT_D_354_1}+{ENT_D_68_1}+{ENT_D_49_51_1}+{ENT_D_79_1}))	Normally, expenses of services purchased for resale (Table C1 row C_110_21 column 1) should be smaller than income from sale of these services, i.e. electricity, heat, gas and water purchased and resold (Table D row D_354) and /or real estate activities, renting of real estate (Table D row D_68) and /or transportation services (Table D row D_49_51) and /or travel agency and tour operator activities (Table D row D_79).	Warning
27189	KUI ((ENT_C_010_2)+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA ((ENT_D_681_1)>0), SIIS ((ENT_C_120_11)>0)	Empty field. If you have filled in real estate purchased for resale (Table C1 row C_120_11), also fill in sales of real estate (Table D row D_681).	Warning
27190	KUI ((ENT_D_681_1)=0), SIIS ((ENT_C_120_11)=0)	Inconsistent data. If you have not filled in real estate purchased for resale (Table C1 row C_120_11), you cannot fill in sales of real estate (Table D row D_681) either.	Warning
27191	KUI (((ENT_C_010_1)+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA ((ENT_D_681_1)>0), SIIS ((ENT_C_120_21)>0)	Empty field. If you have filled in real estate purchased for resale (Table C2 row C_120_21), also fill in sales of real estate (Table D row D_681).	Warning
27192	KUI ((ENT_D_681_1)=0), SIIS ((ENT_C_120_21)=0)	Inconsistent data. If you have not filled in real estate purchased for resale (Table C2 row C_120_21), you cannot fill in sales of real estate (Table D row D_681) either.	Warning
27193	KUI (((ENT_C_010_2)+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA (((ENT_D_452_1)+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_56_1})>0), SIIS ((ENT_C_210_11)>0)	Empty field. If you have filled in turnover from economic activities (Table D_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table C1 row C_210_11).	Warning
27194	KUI (((ENT_C_010_1)+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA (((ENT_D_452_1)+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_56_1})>0)	Empty field. If you have filled in turnover from economic activities (Table D_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table C2 row C_210_21).	Warning

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27601	<p>T D 56 1})&gt;0)). SIIS ((ENT C 210 21}&gt;0)</p> <p>KUI                  (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})!=0), SIIS                  ((ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})=0)</p>	<p>Inconsistent data. If your enterprise is using income statement scheme 1 (you have filled in Table C1 rows C_010_1, KA_110_1, KA_250_1, C_430_1, C_460_1, C_755_1, C_770_1, C_855_1, C_900_1), you cannot fill in scheme 2 (Table C2) and vice versa.</p>	Error
27602	<p>KUI                  (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})!=0), SIIS                  (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})=0)</p>	<p>Inconsistent data. If your enterprise is using income statement scheme 2 (you have filled in Table C2 rows C_010_2, KA_390_1, KA_410_1, KA_420_1, C_755_2, C_770_2, C_855_2, C_900_2), you cannot fill in scheme 1 (Table C1) and vice versa.</p>	Error
27713	<p>KUI                  ((ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})=0), SIIS                  APPROX(((ENT_C_010_1}),({ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_10_35_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_41_43_1}+{ENT_D_45_47_1}+{ENT_D_452_1}+{ENT_D_49_51_1}+{ENT_D_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_639_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_691_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}),1)</p>	<p>Inconsistent data. Turnover in Table C1 (row C_010_1) should be the sum of all economic activities in Table D (rows D_1, D_2, D_3, D_10_35, D_354, D_36, D_37, D_38_39, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003).</p>	Error
27714	<p>KUI                  ((ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})=0), SIIS                  APPROX(((ENT_C_010_2}),({ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_10_35_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_41_43_1}+{ENT_D_45_47_1}+{ENT_D_452_1}+{ENT_D_49_51_1}+{ENT_D_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_639_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_691_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}),1)</p>	<p>Inconsistent data. Turnover in Table C2 (row C_010_2) should be the sum of all economic activities in Table D (rows D_1, D_2, D_3, D_10_35, D_354, D_36, D_37, D_38_39, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003).</p>	Error

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	$\{ENT\_D\_75\_1\}+\{ENT\_D\_77\_1\}+\{ENT\_D\_78\_1\}+\{ENT\_D\_79\_1\}+\{ENT\_D\_80\_1\}+\{ENT\_D\_81\_1\}+\{ENT\_D\_82\_1\}+\{ENT\_D\_85\_1\}+\{ENT\_D\_86\_1\}+\{ENT\_D\_87\_88\_1\}+\{ENT\_D\_90\_92\_1\}+\{ENT\_D\_93\_1\}+\{ENT\_D\_951\_1\}+\{ENT\_D\_952\_1\}+\{ENT\_D\_96\_1\}+\{ENT\_D\_9001\_1\}+\{ENT\_D\_9002\_1\}+\{ENT\_D\_9003\_1\},1)$		
27716	KUI $\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0$ , SIIS $\{ENT\_C\_100\_21\}\leq(\{ENT\_D\_47\_1\}+\{ENT\_D\_462\_9\_1\})$	Inconsistent data. Normally, the cost of merchandise (Table C2 row C_100_21) should be smaller than the total of retail sales (Table D row D_47) and wholesales (Table D rows D_462_9).	Warning
27755	KUI $\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0$ , SIIS $\{ENT\_C\_013\_1\}\leq(\{ENT\_D\_10\_35\_1\_1\}+\{ENT\_D\_10\_35\_2\_1\}+\{ENT\_D\_10\_35\_3\_1\})$	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C1 row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	Error
27756	KUI $\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0$ , SIIS $\{ENT\_C\_013\_2\}\leq(\{ENT\_D\_10\_35\_1\_1\}+\{ENT\_D\_10\_35\_2\_1\}+\{ENT\_D\_10\_35\_3\_1\})$	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C2 row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	Error
28083	KUI $\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0$ JA $\{ENT\_C\_765\_2\}+\{ENT\_C\_785\_2\}>0$ , SIIS $\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\}=0$	Empty field. If you have filled in profit or loss from revaluation (Table C2 row C_765_2 and/or C_785_2), also fill in write-downs and write-ups of investment properties and /or biological assets (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 13).	Warning
28084	KUI $\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0$ JA $\{ENT\_C\_765\_2\}+\{ENT\_C\_785\_2\}=0$ , SIIS $\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\}=0$	Inconsistent data. If you have not filled in profit or loss from revaluation (Table C2 row C_765_2 and C_785_2), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 13) either.	Warning
28155	KUI $\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0$ JA $\{ENT\_C\_910\_1\}>0$ , SIIS $\{ENT\_C\_910\_1\}\leq(\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}+\{ENT\_I\_370\_1\})$	Inconsistent data. Normally, dividends (Table C1 row C_910_1) cannot be bigger than profit (Table I2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
28160	KUI $\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0$ JA $\{ENT\_C\_910\_2\}>0$ , SIIS $\{ENT\_C\_910\_2\}\leq(\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}+\{ENT\_I\_370\_1\})$	Inconsistent data. Normally, dividends (Table C2 row C_910_2) cannot be bigger than profit (Table I2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
31311	KUI $\{ESTAT\_1\}>0$ , SIIS $\{ESTAT\_1\}=\{ENT\_B\_010\}$	Contradictory data. Total number of persons employed in local KAUs (Table K column 150) should be equal to the number of persons employed in the enterprise (Table B row B_010).	Error

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31312	KUI({ESTAT_2}>0), SIIS(APPROX({ESTAT_2},{ENT_B_070},0.1))	Contradictory data. Total number of hours worked in local KAUs (table K column 160) should be equal to the number of hours worked in the enterprise (Table B row B_070).	Error
31313	KUI({ESTAT_3}>0),SIIS(APPROX({ESTAT_3},{ENT_C_440_1}+{ENT_C_440_2},100))	Contradictory data. Total wages and salaries of local KAUs (table K column 160) should be equal to the wages and salaries in the enterprise (Table C row C_440).	Error
31314	KUI({ESTAT}>0),SIIS (APPROX({ESTAT},{ENT_C_450_1}+{ENT_C_450_2},100))	Contradictory data. Total social security tax and unemployment insurance premiums paid by employers of local KAUs (table K column 130) should be equal to the social security tax and unemployment insurance premiums paid by employers in the enterprise (Table C row C_450).	Error

## AUTOSUMS

### Autosums in table C1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Row name	Column name	Formula	Clarification
Raw materials and consumables (calculated automatically)	Euro (scheme 1)	{ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11}	
Raw materials and consumables (calculated automatically)		{ENT_KA_110_1}- ({ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11})	
..electricity		{ENL_1_1_3}+{EN_1_2_2}	
..heat energy		{ENL_1_2_3}+{EN_2_12_2}	
..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Other operating expenses (calculated automatically)	Euro (scheme 1)	{ENT_C_280_12}+{ENT_C_330_12}+{ENT_C_400_12}+{ENT_C_410_12}+{ENT_C_420_12}+{ENT_C_560_12}+{ENT_C_515_12}+{ENT_C_530_12}+{ENT_C_550_12}+{ENT_C_340_12}+{ENT_C_345_12}+{ENT_C_350_12}+{ENT_C_545_12}	
Other operating expenses (calculated automatically)		{ENT_KA_250_1}- ({ENT_C_280_12}+{ENT_C_330_12}+{ENT_C_400_12}+{ENT_C_410_12}+{ENT_C_420_12}+{ENT_C_560_12}+{ENT_C_515_12}+{ENT_C_530_12}+{ENT_C_550_12}+{ENT_C_340_12}+{ENT_C_345_12}+{ENT_C_350_12}+{ENT_C_545_12})	
Profit (loss) for the reference year is calculated automatically to check row C_900_1	Euro (scheme 1)	{ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_Ka_110_1}-{ENT_Ka_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_KA_275_1}-{ENT_C_770_1}-{ENT_C_890_1}	
Profit (loss) for the reference year is calculated automatically to check row C_900_1		{ENT_C_900_1}- ({ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_Ka_110_1}-{ENT_Ka_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_KA_275_1}-{ENT_C_770_1}-{ENT_C_890_1})	

### Autosums in table C2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Row name	Column name	Formula	Clarification
Cost of sales (goods, services) (is calculated automatically)	Euro (scheme 2)	{ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21}	
Cost of sales (goods, services) (is calculated automatically)		{ENT_KA_390_1}- ({ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21})	

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		{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21}	
..electricity		{ENL_1_1_3}+{EN_1_2_2}	
..heat energy		{ENL_1_2_3}+{EN_2_12_2}	
..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Total distribution costs (is calculated automatically)	Euro (scheme 2)	{ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22}	
Total distribution costs (is calculated automatically)		{ENT_KA_410_1}-({ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22})	
Total administrative expenses (are calculated automatically)	Euro (scheme 2)	{ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT_C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT_C_545_23}	
Total administrative expenses (are calculated automatically)		{ENT_KA_420_1}-({ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT_C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT_C_545_23})	
Profit (loss) for the reference year is calculated automatically to check row C_900_2	Euro (scheme 2)	{ENT_C_010_2}+{ENT_C_035_2}+{ENT_C_755_2}+{ENT_C_855_2}-{ENT_Ka_390_1}-{ENT_Ka_410_1}-{ENT_Ka_420_1}-{ENT_C_770_2}-{ENT_C_890_2}	
Profit (loss) for the reference year is calculated automatically to check row C_900_2		{ENT_C_900_2}-({ENT_C_010_2}+{ENT_C_035_2}+{ENT_C_755_2}+{ENT_C_855_2}-{ENT_Ka_390_1}-{ENT_Ka_410_1}-{ENT_Ka_420_1}-{ENT_C_770_2}-{ENT_C_890_2})	
PERSONNEL EXPENSES	Euro (scheme 2)	{ENT_C_430_21}+{ENT_C_430_22}+{ENT_C_430_23}	

**Autosums in table D. TURNOVER BY ECONOMIC ACTIVITY**

Row name	Column name	Formula	Clarification
Turnover (prefilled value displayed from Table C1 row C_010_1)	Euros	{ENT_C_010_1}	
Turnover (prefilled value displayed from Table C2 row C_010_2)	Euros	{ENT_C_010_2}	
	Euros	{ENT_D_4721_9_1}+{ENT_D_4725_2_1}+{ENT_D_4726_1}+{ENT_D_473_1}+{ENT_D_4751_477_1}+{ENT_D_4776_1}+{ENT_D_474_479_1}+{ENT_D_462_9_1}+{ENT_D_461_1}+{ENT_D_452_1}+{ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_41_43_1}+{ENT_D_49_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_639_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_691_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1_1}+{ENT_D_79_2_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}	

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Travel agency and tour operator activities	Euros	{ENT_D_79_1_1}+{ENT_D_79_2_1}	
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### Autosums in table H0. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES AND BIOLOGICAL ASSETS, EUROS (fill in if there are investment properties or biological assets on the balance sheet)

Row name	Column name	Formula	Clarification
..acquisition of land and buildings (except new)	Total investment properties	{ENT_H_031_15}+{ENT_H_031_16}+{ENT_H_031_28}+{ENT_H_031_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
..acquisition of buildings, new building, renovations	Total investment properties	{ENT_H_032_15}+{ENT_H_032_16}+{ENT_H_032_28}+{ENT_H_032_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
....construction production and renovations	Total investment properties	{ENT_H_033_16}	Column 14 (Investment properties total) should be = columns 16.
Investment (calculated)	Biological assets	{ENT_H_030_13}	

### Autosums in table H1. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS

Row name	Column name	Formula	Clarification
Residual cost/fair value at the end of the previous reference period		{ENT_H_020_2}+{ENT_H_020_3}+{ENT_H_020_40}+{ENT_H_020_8}+{ENT_H_020_41}+{ENT_H_020_45}	
Acquisitions and additions		{ENT_H_030_2}+{ENT_H_030_3}+{ENT_H_030_40}+{ENT_H_030_8}+{ENT_H_030_41}+{ENT_H_030_45}	
..acquisition of land and buildings (except new)		{ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45}	
..acquisition of buildings, new building, renovations		{ENT_H_032_2}+{ENT_H_032_3}+{ENT_H_032_10}+{ENT_H_032_45}	
....construction production and renovations	Work in progress and prepayments	{ENT_H_033_10}	Work in progress and prepayments = construction works in progress
....construction production and renovations	Total property, plant and equipment	{ENT_H_033_3}+{ENT_H_033_10}	Property, plant and equipment total = construction works + construction works in progress
Capitalised loan expenses		{ENT_H_040_2}+{ENT_H_040_3}+{ENT_H_040_8}+{ENT_H_040_40}+{ENT_H_040_41}+{ENT_H_040_45}	
Additions through business combinations		{ENT_H_050_2}+{ENT_H_050_3}+{ENT_H_050_8}+{ENT_H_050_40}+{ENT_H_050_41}+{ENT_H_050_45}	
Depreciation		{ENT_H_060_2}+{ENT_H_060_3}+{ENT_H_060_8}+{ENT_H_060_40}+{ENT_H_060_41}+{ENT_H_060_45}	
Write-downs and write-ups		{ENT_H_070_2}+{ENT_H_070_3}+{ENT_H_070_8}+{ENT_H_070_40}+{ENT_H_070_41}+{ENT_H_070_45}	
Sales		{ENT_H_100_2}+{ENT_H_100_3}+{ENT_H_100_8}+{ENT_H_100_40}+{ENT_H_100_41}+{ENT_H_100_45}	
Total reclassifications		{ENT_H_075_2}+{ENT_H_075_3}+{ENT_H_075_8}+{ENT_H_075_40}+{ENT_H_075_41}+{ENT_H_075_45}	
..reclassifications from prepayments		{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_8}+{ENT_H_080_40}+{ENT_H_080_41}+{ENT_H_080_45}	
..other reclassifications		{ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_8}+{ENT_H_090_40}+{ENT_H_090_41}+{ENT_H_090_45}	
Other changes, profit (loss) from changes in fair value		{ENT_H_110_2}+{ENT_H_110_3}+{ENT_H_110_8}+{ENT_H_110_40}+{ENT_H_110_41}+{ENT_H_110_45}	



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Residual cost/fair value at the end of the reference period		{ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_8}+{ENT_H_130_40}+{ENT_H_130_41}+{ENT_H_130_45}	
	Land	{ENT_H_020_2}+{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_050_2}+{ENT_H_070_2}+{ENT_H_080_2}+{ENT_H_090_2}+{ENT_H_110_2}-{ENT_H_060_2}-{ENT_H_100_2}	
	Construction works	{ENT_H_020_3}+{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_050_3}+{ENT_H_070_3}+{ENT_H_080_3}+{ENT_H_090_3}+{ENT_H_110_3}-{ENT_H_060_3}-{ENT_H_100_3}	
	Machinery and equipment	{ENT_H_020_40}+{ENT_H_030_40}+{ENT_H_040_40}+{ENT_H_050_40}+{ENT_H_070_40}+{ENT_H_080_40}+{ENT_H_090_40}+{ENT_H_110_40}-{ENT_H_060_40}-{ENT_H_100_40}	
	including transport equipment	{ENT_H_020_4}+{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_050_4}+{ENT_H_070_4}+{ENT_H_080_4}+{ENT_H_090_4}+{ENT_H_110_4}-{ENT_H_060_4}-{ENT_H_100_4}	
	including computers and computer systems	{ENT_H_020_6}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_050_6}+{ENT_H_070_6}+{ENT_H_080_6}+{ENT_H_090_6}+{ENT_H_110_6}-{ENT_H_060_6}-{ENT_H_100_6}	
	including other machinery and equipment	{ENT_H_020_7}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_050_7}+{ENT_H_070_7}+{ENT_H_080_7}+{ENT_H_090_7}+{ENT_H_110_7}-{ENT_H_060_7}-{ENT_H_100_7}	
	Other property, plant and equipment	{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_050_8}+{ENT_H_070_8}+{ENT_H_080_8}+{ENT_H_090_8}+{ENT_H_110_8}-{ENT_H_060_8}-{ENT_H_100_8}	
	Work in progress and prepayments	{ENT_H_020_41}+{ENT_H_030_41}+{ENT_H_040_41}+{ENT_H_050_41}+{ENT_H_070_41}+{ENT_H_080_41}+{ENT_H_090_41}+{ENT_H_110_41}-{ENT_H_060_41}-{ENT_H_100_41}	
	including	{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_040_43}+{ENT_H_050_43}+{ENT_H_070_43}+{ENT_H_080_43}+{ENT_H_090_43}+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43}	
	including prepayments for fixed assets	{ENT_H_020_12}+{ENT_H_030_12}+{ENT_H_040_12}+{ENT_H_050_12}+{ENT_H_070_12}+{ENT_H_080_12}+{ENT_H_090_12}+{ENT_H_110_12}-{ENT_H_060_12}-{ENT_H_100_12}	
	Right-of-use assets (operating leases according to IFRS 16 "Leases" or ASBG 9 clause 31b)	{ENT_H_020_45}+{ENT_H_030_45}+{ENT_H_040_45}+{ENT_H_050_45}+{ENT_H_070_45}+{ENT_H_080_45}+{ENT_H_090_45}+{ENT_H_110_45}-{ENT_H_060_45}-{ENT_H_100_45}	
	Total property, plant and equipment	{ENT_H_020_1}+{ENT_H_030_1}+{ENT_H_040_1}+{ENT_H_050_1}+{ENT_H_070_1}+{ENT_H_080_1}+{ENT_H_090_1}+{ENT_H_110_1}-{ENT_H_060_1}-{ENT_H_100_1}	
Fixed assets sold, at selling price		{ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_8}+{ENT_H_140_40}+{ENT_H_140_41}+{ENT_H_140_45}	
Investment (calculated)	Land	{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{ENT_H_030_15}+{ENT_H_080_15}	
Investment (calculated)	Construction works	{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_080_3}+{ENT_H_030_10}+{ENT_H_040_43}+{ENT_H_080_43}+{ENT_H_030_16}+{ENT_H_080_16}	
Investment (calculated)	Machinery and equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	
Investment (calculated)	including	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}	

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	transport equipment		
Investment (calculated)	including computers and computer systems	{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}	
Investment (calculated)	including other machinery and equipment	{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	
Investment (calculated)	Other property, plant and equipment	{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_080_8}	
Investment (calculated)	Total property, plant and equipment	{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_080_3}+{ENT_H_030_10}+{ENT_H_040_43}+{ENT_H_080_43}+{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_080_8}+{ENT_H_030_15}+{ENT_H_080_15}+{ENT_H_030_16}+{ENT_H_080_16}	

### Autosums in table H2. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS

Row name	Column name	Formula	Clarification
Investment (calculated)	Goodwill	{ENT_H_030_32}+{ENT_H_080_32}	
Investment (calculated)	Development expenses	{ENT_H_030_33}+{ENT_H_080_33}	
Investment (calculated)	Computer software	{ENT_H_030_34}+{ENT_H_040_34}+{ENT_H_080_34}	
Investment (calculated)	Concessions, patents, licences, trade marks	{ENT_H_030_35}+{ENT_H_080_35}	
Investment (calculated)	Other intangible assets	{ENT_H_030_37}+{ENT_H_080_37}	
Investment (calculated)	Total intangible assets	{ENT_H_030_31}+{ENT_H_040_31}+{ENT_H_080_31}-{ENT_H_030_38}-{ENT_H_040_38}-{ENT_H_080_38}	

### Autosums in table I1. ASSETS, LIABILITIES AND EQUITY, EUROS

Row name	Column name	Formula	Clarification
	At the end of the reference period	{ENT_I_010_1}+{ENT_I_015_1}+{ENT_I_040_1}+{ENT_I_050_1}+{ENT_I_060_1}+{ENT_I_065_1}	
	At the end of the previous reference period	{ENT_I_010_2}+{ENT_I_015_2}+{ENT_I_040_2}+{ENT_I_050_2}+{ENT_I_060_2}+{ENT_I_065_2}	
	At the end of the reference period	{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1}	

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	At the end of the previous reference period	{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_2}	
	At the end of the reference period	{ENT_I_010_1}+{ENT_I_015_1}+{ENT_I_040_1}+{ENT_I_050_1}+{ENT_I_060_1}+{ENT_I_065_1}+{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1}	
	At the end of the previous reference period	{ENT_I_010_2}+{ENT_I_015_2}+{ENT_I_040_2}+{ENT_I_050_2}+{ENT_I_060_2}+{ENT_I_065_2}+{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_2}	

**Autosums in table I2. ASSETS, LIABILITIES AND EQUITY, EUROS**

Row name	Column name	Formula	Clarification
	At the end of the reference period	{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1}+{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1}	
	At the end of the previous reference period	{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2}+{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2}	
	At the end of the reference period	{ENT_I_310_1}+{ENT_I_315_1}+{ENT_I_320_1}+{ENT_I_350_1}+{ENT_I_360_1}+{ENT_I_370_1}- {ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1}	
	At the end of the previous reference period	{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}- {ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2}	
	At the end of the reference period	{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1}+{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1}+{ENT_I_310_1}+{ENT_I_315_1}+{ENT_I_320_1}+{ENT_I_350_1}+{ENT_I_360_1}+{ENT_I_370_1}- {ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1}	
	At the end of the previous reference period	{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2}+{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2}+{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}- {ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2}	