

Controls and autosums in questionnaire: EKOMAR M731

Code of the questionnaire: 13332021
Periodicity: Annual

Is submitted: 01.07.2021, data about 2020

Statistics Estonia guarantees the full protection of data submitted.

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
17463	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
17464	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
17465	{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
17466	(({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
17467	{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
17468	{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
17469	{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
17470	{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
17471	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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17472	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
17473	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
17474	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
26280	{(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
26281	{(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
26285	{(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
26287	{(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
26288	{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
26289	{(ENT_C_011_1)}>={ENT_C_013_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 of self-manufactured goods and industrial services to non-residents (Table C1 row C_013_1).	Error
26292	{(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
26293	{(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
26294	{(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
26295	{(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
26300	{(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
26582	{(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_755_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	Error

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	C_757_1))	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).	
26583	{{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 membership fees (Table C1 rows C_780_1, C_785_1, C_790_1).	Error
26584	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
26588	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
26590	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
26695	KUI ({{ENT_C_545_12}>0} JA ({ENT_C_545_12}/({ENT_KA_250_1}*100>=10)), SIIS ({ENT_C_545_2_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
26887	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
27921	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
27922	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
27923	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
29727	{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
26282	{{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_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
26283	{{ENT_KA_410_1}={ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{E	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,	Error

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	NT_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})	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)	
26284	{(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})	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, C_430_23, C_460_23, C_470_23, C_550_23, C_545_23)	Error
26286	{(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
26290	{(ENT_C_010_2)}>={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
26291	{(ENT_C_011_2)}>={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
26296	{(ENT_C_430_2)}>={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
26297	{(ENT_C_450_2)}>={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
26298	{(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
26299	{(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
26581	{(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
26585	{(ENT_C_755_2)}>={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
26586	{(ENT_C_770_2)}>={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
26587	KUI ({ENT_C_020_2}>0), SIIS ({ENT_C_020_S2}!=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
26589	KUI ({ENT_C_805_2})+{ENT_C_835_2}>0), SIIS ({ENT_C_855_2})!=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
26693	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
26696	KUI ({ENT_C_545_21}>0) JA ({ENT_C_545_21})/({ENT_KA_390_1}*100)>=10), SIIS ({ENT_C_545_21}!=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
26697	KUI ({ENT_C_545_22}>0) JA	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other	Error

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	$\{(\{ENT_C_545_22\}/\{ENT_Ka_410_1\} * 100) \geq 3\}$, SIIS $\{(\{ENT_C_545_2_22\}) \neq NULL\}$	expenses (Table C2 row C_545_2_22). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	
26698	KUI $\{(\{ENT_C_545_23\}) > 0\}$ JA $\{(\{ENT_C_545_23\}/\{ENT_Ka_420_1\} * 100) \geq 10\}$, SIIS $\{(\{ENT_C_545_2_23\}) \neq NULL\}$	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
26888	KUI $\{(\{ENT_C_010_2\}) > 0\}$, SIIS $\{(\{ENT_KA_390_1\} + \{ENT_KA_410_1\} + \{ENT_KA_420_1\}) > 0\}$	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
27924	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 or C_400_22 or C_400_23 column 1.	Warning
27925	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
27926	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
29728	$\{ENT_C_835_2\} \geq \{ENT_C_836_2\}$	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
17461	$APPROX(\{ENT_D_45_47_1\}, \{ENT_D_47_1\} + \{ENT_D_46_2_9_1\} + \{ENT_D_461_1\}, 1)$	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
17462	$\{ENT_D_731_1\} = \{ENT_D_73111_1\} + \{ENT_D_73121_1\}$	Inconsistent data. Advertising (Table D row D_731) should be equal to the total of advertising services provided and sales of advertising space and time (Table D rows D_73111 and D_73121).	Error
27634	$\{ENT_D_68_1\} \geq \{ENT_D_681_1\} + \{ENT_D_682_1\}$	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
27785	$\{(\{ENT_D_10_35_1\}) = (\{ENT_D_10_35_1_1\} + \{ENT_D_10_35_2_1\} + \{ENT_D_10_35_3_1\})\}$	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

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
17494	$APPROX(\{ENT_H_030_15\}, \{ENT_H_031_15\} + \{ENT_H_032_15\}, 1)$	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_32 column 15).	Error

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17495	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
17496	{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
17503	((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
17505	((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
17506	((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
17508	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
17509	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
17511	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
17512	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
21255	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
21256	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
21257	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
29763	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
29764	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
29765	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
29766	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
30163	((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
30164	((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
30165	APPROX({ENT_H_130_28},{ENT_H_020_28}+{ENT_H_030_28}+{ENT_H_050_28}+{ENT_H_070_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	Error

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	$0_{28} + \{ENT_H_090_28\} + \{ENT_H_110_28\} - \{ENT_H_060_28\} - \{ENT_H_100_28\}, 1)$	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).	
30166	$APPROX(\{ENT_H_130_29\}, \{ENT_H_020_29\} + \{ENT_H_030_29\} + \{ENT_H_050_29\} + \{ENT_H_070_29\} + \{ENT_H_080_29\} + \{ENT_H_090_29\} + \{ENT_H_110_29\} - \{ENT_H_060_29\} - \{ENT_H_100_29\}, 1)$	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 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).	Error
30167	$APPROX(\{ENT_H_020_14\}, \{ENT_H_020_15\} + \{ENT_H_020_16\} + \{ENT_H_020_28\} + \{ENT_H_020_29\}, 1)$	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
30168	$APPROX(\{ENT_H_030_14\}, \{ENT_H_030_15\} + \{ENT_H_030_16\} + \{ENT_H_030_28\} + \{ENT_H_030_29\}, 1)$	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
30169	$APPROX(\{ENT_H_050_14\}, \{ENT_H_050_15\} + \{ENT_H_050_16\} + \{ENT_H_050_28\} + \{ENT_H_050_29\}, 1)$	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
30170	$APPROX(\{ENT_H_060_14\}, \{ENT_H_060_15\} + \{ENT_H_060_16\} + \{ENT_H_060_28\} + \{ENT_H_060_29\}, 1)$	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
30171	$APPROX(\{ENT_H_070_14\}, \{ENT_H_070_15\} + \{ENT_H_070_16\} + \{ENT_H_070_28\} + \{ENT_H_070_29\}, 1)$	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
30172	$APPROX(\{ENT_H_075_14\}, \{ENT_H_075_15\} + \{ENT_H_075_16\} + \{ENT_H_075_28\} + \{ENT_H_075_29\}, 1)$	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
30173	$APPROX(\{ENT_H_080_14\}, \{ENT_H_080_15\} + \{ENT_H_080_16\} + \{ENT_H_080_28\} + \{ENT_H_080_29\}, 1)$	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
30174	$APPROX(\{ENT_H_090_14\}, \{ENT_H_090_15\} + \{ENT_H_090_16\} + \{ENT_H_090_28\} + \{ENT_H_090_29\}, 1)$	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
30175	$APPROX(\{ENT_H_100_14\}, \{ENT_H_100_15\} + \{ENT_H_100_16\} + \{ENT_H_100_28\} + \{ENT_H_100_29\}, 1)$	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
30176	$APPROX(\{ENT_H_110_14\}, \{ENT_H_110_15\} + \{ENT_H_110_16\} + \{ENT_H_110_28\} + \{ENT_H_110_29\}, 1)$	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
30177	$APPROX(\{ENT_H_130_14\}, \{ENT_H_130_15\} + \{ENT_H_130_16\} + \{ENT_H_130_28\} + \{ENT_H_130_29\}, 1)$	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
30178	$APPROX(\{ENT_H_140_14\}, \{ENT_H_140_15\} + \{ENT_H_140_16\} + \{ENT_H_140_28\} + \{ENT_H_140_29\}, 1)$	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
17514	$APPROX(\{ENT_H_020_1\}, \{ENT_H_020_2\} + \{ENT_H_020_3\} + \{ENT_H_020_40\} + \{ENT_H_020_8\} + \{ENT_H_020_41\} + \{ENT_H_020_45\}, 1)$	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	Error

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		(row H_020 column 41), right-of-use assets (Table H1 row H_020 column 45).	
17515	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
17518	{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
17519	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
17520	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
17521	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
17522	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
17523	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
17526	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
17527	{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
17528	{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
17529	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
17530	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
17533	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
17534	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
17537	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	Error

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		H_060 column 45).	
17538	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
17541	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
17542	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
17543	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
17544	APPROX({ENT_H_075_40},{ENT_H_075_4}+{ENT_H_075_5_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
17545	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
17546	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
17549	{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
17550	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
17551	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
17552	{(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
17553	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
17554	{(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
17555	{(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

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17557	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
17565	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
17566	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
17567	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
17568	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
17569	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
17570	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
17571	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
17572	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
17575	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
17576	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
17577	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
17580	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).	
17581	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
19041	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
19042	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
19043	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
19044	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
19045	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
19046	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
19047	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
19048	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
19049	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
19050	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
19051	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
19052	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
19053	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
19106	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
20003	{(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
21258	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).	
21259	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
21260	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
21261	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
21262	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
21263	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
21264	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
21265	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
21267	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
21268	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
21269	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
30256	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
31265	{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
17584	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
17585	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
17586	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
17587	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
17588	APPROX({ENT_H_130_31},{ENT_H_130_32}+{ENT_H_130_33},1)	Inconsistent data. Total intangible assets (Table H2 row H_130 column 31) should be the total of various	Error

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30_33)+{ENT_H_130_34})+{ENT_H_130_35})+{ENT_H_130_37})+{ENT_H_130_38},1)	intangible assets (Table H2 row H_130 columns 32, 33, 34, 35, 37, 38).
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Controls in table I1. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
17593	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
17594	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
17595	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
17596	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
17599	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
17600	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
17601	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
17603	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
17605	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
17606	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
17609	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
17610	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
17611	APPROX({ENT_I_250_1},{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},1)	Inconsistent data. Total liabilities (Table I2 row I_250 column 1) should be the total of short-term and long-term liabilities (Table I2 rows I_210, I_230 column 1).	Error

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17612	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},1)	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
17613	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},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
17614	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},1)	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
17615	APPROX({ENT_I_500_1},{ENT_I_250_1}+{ENT_I_390_1},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
17616	APPROX({ENT_I_500_2},{ENT_I_250_2}+{ENT_I_390_2},1)	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
17618	KUI (({ENT_K_R1_056}='24') VÕI ({ENT_K_R1_056}='25') VÕI ({ENT_K_R1_056}='26')), SIIS (({ENT_K_R1_020}!=NULL JA {ENT_K_R1_030}!=NULL JA {ENT_K_R1_040}!=NULL JA {ENT_K_R1_061}!=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
17619	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
17620	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
17621	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
17622	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
17623	KUI ({ENT_K_R1_120}>0),SIIS ({ENT_K_R1_160}>0)	Empty field. If wages and salaries (Table K column 20) have been filled in, then normally, the hours worked in the local KAU (Table K row 160) should also be filled in.	Warning
17624	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
17626	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
28591	KUI ({ENT_K_R1_056}='25' VÕI {ENT_K_R1_056}='26'),SIIS (({ENT_K_R1_059}!=NULL) JA ({ENT_K_R1_060}!=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
28592	KUI({ENT_K_R1_020}!=NULL JA {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)	Empty field. If you have filled in the name of a local KAU (Table K row 020), economic activity of a local KAU (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.	Warning

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	{ENT_K_R1_056}!="26"), SIIS ({ENT_K_R1_150}>0)		
28593	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
28594	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
20089	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20090	{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
20091	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

Controls across tables

Control ID	Control formula	Clarification	Type of error
17602	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
17604	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
19320	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the beginning of the reference year in Table H2 (row H_020 column 13) should be equal to biological (productive) assets at the end of the previous reference year in Table I1 (row I_140 column 2).	Error
19321	{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
19322	{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
19323	{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
19324	{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
19325	{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 (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).	Error

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19326	{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
19327	{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
26455	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
26456	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
26457	KUI (({ENT_C_440_1}>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
26458	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
26459	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
26460	KUI ({ENT_C_440_2}>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
26766	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
26767	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
26768	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_47_1}+{ENT_D_462_9_1})>0)), SIIS ({ENT_C_100_11}>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
26769	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}+{ENT_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
26770	KUI (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{	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

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	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)		
26771	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
26883	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)<=(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
26884	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
26885	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_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
26886	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
27060	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_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
27061	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_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 biological asset (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 13) either.	Warning
27062	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
27063	KUI	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table	Warning

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	$\{ENT_C_010_1\} + \{ENT_KA_110_1\} + \{ENT_KA_250_1\} + \{ENT_C_430_1\} + \{ENT_C_460_1\} + \{ENT_C_755_1\} + \{ENT_C_770_1\} + \{ENT_C_855_1\} + \{ENT_C_900_1\} = 0$, 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)	C2, row C_760_2 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	
27064	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
27065	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
27066	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
27141	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 ($\{ENT_C_100_11\} + \{ENT_C_120_11\} \geq \{ENT_I_054_2\} - \{ENT_I_054_1\}$)	Empty field. Decrease in inventories (Table I1) should normally be included in expenses (Table C1).	Warning
27142	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 ($\{ENT_C_100_21\} + \{ENT_C_120_21\} \geq \{ENT_I_054_2\} - \{ENT_I_054_1\}$)	Empty field. Decrease in inventories (Table I1) should normally be included in expenses (Table C2).	Warning
27143	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 ($\{ENT_C_460_1\} \geq \{ENT_H_060_1\} + \{ENT_H_060_14\} + \{ENT_H_060_13\}$)	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
27144	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 ($\{ENT_C_460_21\} + \{ENT_C_460_22\} + \{ENT_C_460_23\} \geq \{ENT_H_060_1\} + \{ENT_H_060_14\} + \{ENT_H_060_13\}$)	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

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27243	KUI $((\{ENT_C_010_2\}+\{ENT_KA_390_1\}+\{ENT_KA_410_1\}+\{ENT_KA_420_1\}+\{ENT_C_755_2\}+\{ENT_C_770_2\}+\{ENT_T_C_855_2\}+\{ENT_C_900_2\}=0)$, 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
27244	KUI $((\{ENT_C_010_2\}+\{ENT_KA_390_1\}+\{ENT_KA_410_1\}+\{ENT_KA_420_1\}+\{ENT_C_755_2\}+\{ENT_C_770_2\}+\{ENT_T_C_855_2\}+\{ENT_C_900_2\}=0)$, 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
27245	KUI $((\{ENT_C_010_2\}+\{ENT_KA_390_1\}+\{ENT_KA_410_1\}+\{ENT_KA_420_1\}+\{ENT_C_755_2\}+\{ENT_C_770_2\}+\{ENT_T_C_855_2\}+\{ENT_C_900_2\}=0)$ 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
27246	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
27247	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
27248	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
27249	KUI $((\{ENT_C_010_2\}+\{ENT_KA_390_1\}+\{ENT_KA_410_1\}+\{ENT_KA_420_1\}+\{ENT_C_755_2\}+\{ENT_C_770_2\}+\{ENT_T_C_855_2\}+\{ENT_C_900_2\}=0)$ 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
27250	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 $((\{ENT_D_452_1\}+\{ENT_D_951_1\}+\{ENT_D_952_1\}+\{ENT_D_56_1\}>0))$, SIIS $((\{ENT_C_210_21\}>0)$	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
27615	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 $((\{ENT_C_010_2\}+\{ENT_KA_390_1\}+\{ENT_KA_410_1\}+\{ENT_KA_420_1\}+\{ENT_C_755_2\}+\{ENT_C_770_2\}+\{ENT_T_C_855_2\}+\{ENT_C_900_2\}=0)$	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.	Error
27616	KUI $((\{ENT_C_010_2\}+\{ENT_KA_390_1\}+\{ENT_KA_410_1\}+\{ENT_KA_420_1\}+\{ENT_C_755_2\}+\{ENT_C_770_2\}+\{ENT_T_C_855_2\}+\{ENT_C_900_2\})!=0)$, SIIS $((\{ENT_C_010_1\}+\{ENT_KA_110_1\}+\{ENT_KA_250_1\}+\{ENT_C_430_1\}+\{ENT_C_460_1\}+\{ENT_C_755_1\}+\{ENT_C_770_1\}+\{ENT_C_855_1\}+\{ENT_C_900_1\})!=0)$	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.	Error

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27626	<p>C 770 1)+(ENT C 855 1)+(ENT C 900 1)=0)</p> <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_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
27627	<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_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
27628	<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_013_1)<=((ENT_D_10_35_1_1)+(ENT_D_10_35_2_1)+(ENT_D_10_35_3_1)))</p>	<p>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).</p>	Error
27629	<p>KUI ((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_013_2)<=((ENT_D_10_35_1_1)+(ENT_D_10_35_2_1)+(ENT_D_10_35_3_1)))</p>	<p>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).</p>	Error

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	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_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}))	D_10_35).	
27630	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_47_1}+{ENT_D_462_9_1}>0), SIIS ((ENT_C_100_11}>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
28097	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
28098	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
28170	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}<={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
28171	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}<={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
31331	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
31332	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
31333	KUI ((ESTAT_3}>0), SIIS (APPROX((ESTAT_3},{ENT_C_440_0_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
31334	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)

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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})	
..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})	

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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_731111_1}+{ENT_D_731112_1}+{ENT_D_731113_1}+{ENT_D_731114_1}+{ENT_D_731211_1}+{ENT_D_731212_1}+{ENT_D_731213_1}+{ENT_D_731214_1}+{ENT_D_731219_1}+{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_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_41_43_1}+{ENT_D_47_1}+{ENT_D_462_9_1}+{ENT_D_461_1}+{ENT_D_452_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_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}	
..provision of advertising services	Euros	{ENT_D_731111_1}+{ENT_D_731112_1}+{ENT_D_731113_1}+{ENT_D_731114_1}	
..sale of advertisement space and time for a fee on contract basis	Euros	{ENT_D_731211_1}+{ENT_D_731212_1}+{ENT_D_731213_1}+{ENT_D_731214_1}+{ENT_D_731219_1}	
Travel agency and tour operator activities	Euros	{ENT_D_79_1_1}+{ENT_D_79_2_1}	

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)

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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}	
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}	

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	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}	
	from column 43 work in progress	{ENT_H_030_41}	
	from column 43 unfinished (uninstalled) machinery and equipment	{ENT_H_030_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}

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Investment (calculated)	including transport equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}	
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	{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1}	

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	period		
	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}	