Contact person: Help desk (contact centre) / Phone: 6259 300 / E-mail: klienditugi@stat.ee / Postal address: Vabaduse plats 2, 71020 Viljandi

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A field with a grey background has been automatically filled online. The data in this field cannot be changed, they are visible after saving.
If the data you entered are inconsistent internally or with the prefilled data, an error message appears upon checking. If errors (warnings) appear, check the data carefully and make corrections.

CONTROLS

Controls in table 1. AFFILIATION TO A GROUP (as at previous year)

Control ID	Control formula	Clarification	Type of error
16660	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 1 column 01 is marked “Yes”), also fill in columns 1-3 in Table 1.	Error
16661	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 1 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 1 columns 1-3).	Error
27673	{ENT_D_68_1}>={ENT_D_681_1}+{ENT_D_682_1}	Inconsistent data. Real estate activities, rental of real estate (Table 5 row D_68) cannot be smaller than the total of real estate sales and rental of real estate (Table 5 rows D_681 and D_682).	Error

Controls in table 2. EMPLOYMENT, HOURS WORKED

Control ID	Control formula	Clarification	Type of error
16662	{ENT_B_010}>={ENT_B_020}	Inconsistent data. Annual average number of persons employed (Table 2 row B_010) cannot be smaller than annual average number of employees (Table 2 row B_020).	Error
16663	({ENT_B_010}-{ENT_B_020})<3	Inconsistent data. The difference between the annual average number of persons employed (Table 2 row B_010) and annual average number of employees (Table 2 row B_020) is the proprietors and their family members who are not on the payroll.	Warning
16664	{ENT_B_020}>={ENT_B_030}	Inconsistent data. Annual average number of employees (Table 2 row B_020) cannot be smaller than the number of part-time employees (Table 2 row B_030).	Error
16665	{ENT_B_020}>={ENT_B_080}	Inconsistent data. Annual average number of employees (Table 2 row B_020) cannot be smaller than the average number of employees in full-time equivalent units (Table 2 row B_080).	Error
16666	{ENT_B_070}<=2250*{ENT_B_080}/1000	Inconsistent data. The number of hours worked (Table 2 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
16667	{ENT_B_080}>=({ENT_B_020}-{ENT_B_030})	Inconsistent data. Average number of employees in full-time equivalent units (Table 2 row B_080) cannot be smaller than the difference between the annual average number of employees (Table 2 row B_020) and annual average number of part-time employees (Table 2 row B_030).	Error

16668	KUI ({ENT_B_020}>0),SIIS ({ENT_B_070}>0)	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, the number of hours worked (Table 2 row B_070) should also be filled in.	Error
16669	KUI ({ENT_B_020}>0),SIIS ({ENT_B_080}>0)	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, the average number of employees in full-time equivalent units (Table 2 row B_080) should also be filled in.	Error
16670	KUI ({ENT_B_070}>0),SIIS ({ENT_B_020}>0)	Empty field. If the number of hours worked (Table 2 row B_070) has been filled in, the annual average number of employees (Table 2 row B_020) should also be filled in.	Error
16671	KUI ({ENT_B_080} = {ENT_B_020}),SIIS {ENT_B_030}<2	Inconsistent data. If the annual average number of part-time employees (Table 2 row B_030) has been filled in, the annual average number of employees (Table 2 row B_020) cannot be equal to the average number of employees in full-time equivalent units (Table 2 row B_080).	Warning
32462	KUI ({ENT_B_080}>2), SIIS ({ENT_B_070}>{ENT_B_080}*840/1000)	Inconsistent data. Please check the number of hours worked (Table 2 row B_070). The number of annual working hours in the reference year was 2023, i.e. 2.0 thousand hours per employee.	Warning

Controls in table 3.1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Control ID	Control formula	Clarification	Type of error
26081	({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 3.1 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
26082	({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 3.1 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
26086	({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 3.1 row C_900_1 column 1) should be the total of revenues (Table 3.1 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 3.1 rows KA_110_1, KA_250_1, C_430_1, C_460_1, C_770_1, C_890_1, KA_275_1).	Error
26088	({ENT_C_010_1}>={ENT_C_011_1})	Inconsistent data. Your enterprise is using income statement scheme 1. Turnover (Table 3.1 row C_010_1) cannot be smaller than total sales to non-residents (Table 3.1 row C_011_1).	Error
26089	({ENT_C_011_1}>={ENT_C_012_1})	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales to non-residents (Table 3.1 row C_011_1) cannot be smaller than sales to European Union member states (excluding Estonia) (Table 3.1 row C_012_1).	Error
26090	({ENT_C_011_1}>={ENT_C_013_1})	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales1 to non-residents (Table 3.1 row C_011_) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table 3.1 row C_013_1).	Error
26094	({ENT_C_260_11}>={ENT_C_265_11})	Inconsistent data. Your enterprise is using income statement scheme 1. Payments to subcontractors for construction activities (Table 3.1 row C_260_11) cannot be smaller than payments to subcontractors for the construction of buildings (Table 3.1 row C_265_11).	Error
26096	({ENT_C_260_11}>={ENT_C_270_11})	Inconsistent data. Your enterprise is using income statement scheme 1. Payments to subcontractors for construction activities (Table 3.1 row C_260_11) cannot be smaller than payments to subcontractors for construction activities in foreign countries (Table 3.1 row C_270_11).	Error
26098	({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 3.1 row C_430_1) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.1 rows C_440_1, C_450_1).	Error
26099	({ENT_C_450_1}>=({ENT_C_440_1}*29/100))	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

26100	({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 3.1 row C_430_1) have been filled in, wages and salaries (Table 3.1 row C_440_1) should also be filled in.	Warning
26101	({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 3.1 row C_430_1) have been filled in, social security tax and employer's unemployment insurance premium (Table 3.1 row C_450_1) should also be filled in.	Warning
26106	({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 3.1 row C_430_1) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.1 rows C_440_1, C_450_1).	Warning
26482	({ENT_C_755_1}>={ENT_C_760_1}+{ENT_C_765_1}+{ENT_C_020_1}+{ENT_C_023_1}+{ENT_C_756_1}+{ENT_C_757_1})	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating revenue (Table 3.1 row C_755_1) cannot be smaller than total gains from sales of fixed assets, revaluation, grants (incl. grants related to income), licence fees, renting and leasing (Table 3.1 rows C_760_1; C_765_1; C_020_1; C_023_1; C_756_1; C_757_1).	Error
26483	({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 3.1 row C_770_1) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table 3.1 rows C_780_1, C_785_1, C_790_1).	Error
26484	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 3.1 row C_020_1) have been filled in, also fill in the clarification of the grant (Table 3.1 row C_020_SELGITUS_S1).	Error
26488	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 3.1 row C_805_1) and/or interest expenses (Table 3.1 row C_835_1) has been filled in, also fill in total financial income and expenses (Table 3.1 row C_855_1).	Warning
26490	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 3.1 row C_890_1) has been filled in, also fill in dividends (Table 3.1 row C_910_1).	Warning
26625	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 3.1 row C_545_2_12). NB! Other purchased services are filled in row C_350_12 (Other purchased services).	Error
26807	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 3.1 row C_010_1), also fill in the expenses (Table 3.1 rows KA_110_1, KA_250_1, C_430_1 and C_460_1).	Warning
27864	KUI (({ENT_C_400_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>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_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_21, C_400_22 or C_400_23 column 1.	Warning
27865	KUI (({ENT_C_420_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>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_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_21, C_420_22 or C_420_23 column 1.	Warning
27866	KUI (({ENT_C_410_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>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_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_21, C_410_22 or C_410_23column 1.	Warning
29719	{ENT_C_835_1}>={ENT_C_836_1}	Inconsistent data. Interest expenses (Table 3.1 row C_835_1) cannot be smaller than interest expenses from operating lease (Table 3.1 C_836_1).	Error

Controls in table 3.2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Control ID	Control formula	Clarification	Type of error
26083	({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	Inconsistent data. Your enterprise is using income statement scheme 2. Total cost of sales (products, services) (Table 3.2 row KA_390_1) should be the total of various expenses (Table 3.2 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

	_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21})		
26084	({ENT_KA_410_1}={ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22})	Inconsistent data. Your enterprise is using income statement scheme 2. Total distribution costs (Table 3.2 row KA_410_1 column 1) should be the total of various expenses (Table 3.2 rows C_280_22, C_330_22, C_340_22, C_345_22, C_350_22, C_560_22, C_400_22, C_410_22, C_420_22, C_515_22, C_530_22, C_430_22, C_460_22, C_470_22, C_550_22, C_545_22	Error
26085	({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 3.2 row KA_420_1) should be the total of various expenses (Table 3.2 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
26087	({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 3.2 row C_900_2) should be the total of revenues (Table 3.2 rows C_010_2, C_035_2, C_755_2, C_855_2) less expenses and income tax (Table 3.2 rows KA_390_1, KA_410_1, KA_420_1, C_770_2, C_890_2).	Error
26091	({ENT_C_010_2}>={ENT_C_011_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Turnover (Table 3.2 row C_010_2) cannot be smaller than total sales to non-residents (Table 3.2 row C_011_2).	Error
26092	({ENT_C_011_2}>={ENT_C_012_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Total sales to non-residents (Table 3.2 row C_011_2) cannot be smaller than sales to European Union member states (excluding Estonia) (Table 3.2 row C_012_2).	Error
26095	({ENT_C_260_21}>={ENT_C_265_21})	Inconsistent data. Your enterprise is using income statement scheme 2. Payments to subcontractors for construction activities (Table 3.2 row C_260_21) cannot be smaller than payments to subcontractors for the construction of buildings (Table 3.2 row C_265_21).	Error
26097	({ENT_C_260_21}>={ENT_C_270_21})	Inconsistent data. Your enterprise is using income statement scheme 2. Payments to subcontractors for construction activities (Table 3.2 row C_260_21) cannot be smaller than payments to subcontractors for construction activities in foreign countries (Table 3.2 row C_270_21).	Error
26102	({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 3.2 row C_430_2) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.2 rows C_440_2, C_450_2).	Error
26103	(({ENT_C_450_2})>=({ENT_C_440_2}*29/100))	The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26104	({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 3.2 row C_430_2) have been filled in, wages and salaries (Table 3.2 row C_440_2) should also be filled in.	Warning
26105	({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 3.2 row C_430_2) have been filled in, the social security tax and employer's unemployment insurance premium (Table 3.2 row C_450_2) should also be filled in.	Warning
26481	({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 3.2 row C_430_2) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.2 rows C_440_2, C_450_2).	Warning
26485	({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 3.2 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 3.2 rows C_760_2; C_765_2; C_020_2; C_023_2; C_756_2; C_757_2).	Error
26486	({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 3.2 row C_770_2) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table 3.2 rows C_78_20, C_785_2, C_790_2).	Error
26487	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 3.2 row	Error

		C_020_2) have been filled in, also fill in the clarification of the grant (Table 3.2 row C_020_S2).	
26489	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 3.2 row C_805_2) and/or interest expenses (Table 3.2 row C_835_2) has been filled in, also fill in total financial income and expenses (Table 3.2 row C_855_2).	Warning
26623	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 3.2 row C_890_2) has been filled in, also fill in dividends (Table 3.2 row C_910_2).	Warning
26626	KUI (({ENT_C_545_21}>0) JA ({ENT_C_545_21}/{ENT_KA_390_1}*100>=10)), SIIS ({ENT_C_545_2_21}!=NULL)	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2 row C_545_2_21). NB! Other purchased services are filled in row C_350_21 (Other purchased services).	Error
26627	KUI ({ENT_C_545_22}>0) JA ({ENT_C_545_22}/{ENT_Ka_410_1}*100>=3), SIIS ({ENT_C_545_2_22}!=NULL)	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2 row C_545_2_22). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
26628	KUI ({ENT_C_545_23}>0) JA ({ENT_C_545_23}/{ENT_Ka_420_1}*100>=10), SIIS ({ENT_C_545_2_23}!=NULL)	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2 row C_545_2_23). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
26808	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 3.2 row C_010_2), also fill in the expenses (Table 3.2 rows KA_390_1, KA_410_1 and KA_420_1).	Warning
27861	KUI (({ENT_C_400_2_101}>0) JA ({ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_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_11 in Table 3.1) in questionnaire “Energy 1025” or “Consumption of fuel and energy 1251”, you should also fill in row C_400_11 and/or C_400_12 column 1.	Warning
27862	KUI (({ENT_C_420_2_101}>0) JA ({ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_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_11 in Table 3.1) in questionnaire “Energy 1025” or “Consumption of fuel and energy 1251”, you should also fill in row C_420_11 and/or C_420_12 column 1.	Warning
27863	KUI (({ENT_C_410_2_101}>0) JA ({ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_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_11 in Table 3.1) 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
29720	{ENT_C_835_2}>={ENT_C_836_2}	Inconsistent data. Interest expenses (Table 3.2 row C_835_2) cannot be smaller than interest expenses from operating lease (Table 3.2 C_836_2).	Error

Controls in table 5. TURNOVER BY ECONOMIC ACTIVITY

Control ID	Control formula	Clarification	Type of error
16691	{ENT_D_41_1}>={ENT_D_41_1_1}	Inconsistent data. Construction of buildings in Estonia and in foreign countries (Table 5 row D_41) cannot be smaller than repair and reconstruction of buildings (Table 5 row D_41_1).	Error
16692	{ENT_D_41_43_1}={ENT_D_41_1}+{ENT_D_42_1}	Inconsistent data. Construction (Table 5 row D_41_43) should be the total of construction of buildings and civil engineering works (Table 5 rows D_41 and D_42 column 1).	Error
16693	{ENT_D_41_43_1}>={ENT_D_41_1}	Inconsistent data. Construction (Table 5 row D_41_43) cannot be smaller than construction of buildings in Estonia and in foreign countries (Table 5 rows D_41).	Error
16694	{ENT_D_41_43_1}>={ENT_D_41_43_V_1}	Inconsistent data. Construction (Table 5 row D_41_43) cannot be smaller than construction of buildings in foreign countries (Table 5 row D_41_43_v column 1).	Error
16695	{ENT_D_41_43_1}>={ENT_D_42_1}	Inconsistent data. Construction (Table 5 row D_41_43) cannot be smaller than construction of civil engineering works in Estonia and in foreign countries (Table 5 row D_42).	Error

16696	{ENT_D_42_1}>={ENT_D_42_1_1}	Inconsistent data. Construction of civil engineering works in Estonia and in foreign countries (Table 5 row D_42) cannot be smaller than repair and reconstruction of civil engineering works (Table 5 rows D_42_1).	Error
16697	APPROX({ENT_D_45_47_1},{ENT_D_47_1}+{ENT_D_462_9_1}+{ENT_D_461_1},1)	Inconsistent data. Wholesale and retail trade (Table 5 row D_45_47) should be the total of retail sale, wholesale and commission trade (Table 5 rows D_47, D_462_9, D_461 column 1).	Error
27775	({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 5 row D_10_35) should be the total of industrial activities (Table 5 rows D_10_35_1, D_10_35_2, D_10_35_3).	Error
32421	KUI({ENT_D_9001_1}>0), SIIS({ENT_D_9001_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9001 sum of activity 1, also fill row in D_9001_NIMETUS.	Error
32422	KUI({ENT_D_9002_1}>0), SIIS({ENT_D_9002_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9002 sum of activity 2, also fill row in D_9002_NIMETUS.	Error
32423	KUI({ENT_D_9003_1}>0), SIIS({ENT_D_9003_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9003 sum of activity 3, also fill row in D_9003_NIMETUS.	Error
33433	KUI({ENT_D_10_35_1_1}>0),SIIS({ENT_D_10_35_1_1A}!=NULL)	Empty field. If you have filled Table 5 row D_10_35_1sum of activity 1, also fill row in D_10_35_1_NIMETUS.	Error
33434	KUI({ENT_D_10_35_2_1}>0),SIIS({ENT_D_10_35_2_1A}!=NULL)	Empty field. If you have filled Table 5 row D_10_35_2 sum of activity 1, also fill row in D_10_35_2_NIMETUS.	Error
33435	KUI({ENT_D_10_35_3_1}>0),SIIS({ENT_D_10_35_3_1A}!=NULL)	Empty field. If you have filled Table 5 row D_10_35_3 sum of activity 1, also fill row in D_10_35_3_NIMETUS.	Error

Controls in table 6.1. 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
16707	APPROX({ENT_H_030_15},{ENT_H_031_15}+{ENT_H_032_15},1)	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 15) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_32 column 15).	Error
16708	APPROX({ENT_H_030_16},{ENT_H_031_16}+{ENT_H_032_16},1)	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 16) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_32 column 16).	Error
16709	{ENT_H_032_16}>={ENT_H_033_16}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.1 row H_032 column 16) cannot be smaller than construction production and renovations (Table 6.1 row H_033 column 16).	Error
16718	({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 6.1 row H_100 column 15), also fill in fixed assets sold at selling prices (Table 6.1 row H_140 column 15) and vice versa.	Error
16719	({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 6.1 row H_100 column 16), also fill in fixed assets sold at selling prices (Table 6.1 row H_140 column 16) and vice versa.	Error
16722	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 6.1 row H_130 column 14) should be the total of investment properties (Table 6.1 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
16724	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 6.1 row H_130 column 15) should be the total of investment properties (Table 6.1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 15) less depreciation and sales (Table 6.1 rows H_060, H_100 column 15).	Error
16725	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 6.1 row H_130 column 16) should be the total of investment properties (Table 6.1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 16) less depreciation and sales (Table 6.1 rows H_060, H_100 column 16).	Error
21107	APPROX({ENT_H_075_14},{ENT_H_080_14}+{ENT_H_090_14},1)	Inconsistent data. Total reclassifications (Table 6.1 row H_075 column 14) should be the total of reclassifications from prepayments Table 6.1 row H_080 column 14) and other reclassifications (Table 6.1 row H_090 column 14).	Error

21108	APPROX({ENT_H_075_15},{ENT_H_080_15}+{ENT_H_090_15},1)	Inconsistent data. Total reclassifications (Table 6.1 row H_075 column 15) should be the total of reclassifications from prepayments (Table 6.1 row H_080 column 15) and other reclassifications (Table 6.1 row H_090 column 15).	Error
21109	APPROX({ENT_H_075_16},{ENT_H_080_16}+{ENT_H_090_16},1)	Inconsistent data. Total reclassifications (Table 6.1 row H_075 column 16) should be the total of reclassifications from prepayments (Table 6.1 row H_080 column 16) and other reclassifications (Table 6.1 row H_090 column 16).	Error
29807	APPROX({ENT_H_075_28},{ENT_H_080_28}+{ENT_H_090_28},1)	Inconsistent data. Total reclassifications (Table 6.1 row H_075 column 28) should be the total of reclassifications from prepayments (Table 6.1 row H_080 column 28) and other reclassifications (Table 6.1 row H_090 column 28).	Error
29808	APPROX({ENT_H_075_29},{ENT_H_080_29}+{ENT_H_090_29},1)	Inconsistent data. Total reclassifications (Table 6.1 row H_075 column 29) should be the total of reclassifications from prepayments (Table 6.1 row H_080 column 29) and other reclassifications (Table 6.1 row H_090 column 29).	Error
29809	APPROX({ENT_H_030_28},{ENT_H_031_28}+{ENT_H_032_28},1)	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 28) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_32 column 28).	Error
29810	APPROX({ENT_H_030_29},{ENT_H_031_29}+{ENT_H_032_29},1)	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 29) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_32 column 29).	Error
29971	({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 6.1 row H_100 column 28), also fill in fixed assets sold at selling prices (Table 6.1 row H_140 column 28) and vice versa.	Warning
29972	({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 6.1 row H_100 column 29), also fill in fixed assets sold at selling prices (Table 6.1 row H_140 column 29) and vice versa.	Warning
29973	APPROX({ENT_H_130_28},{ENT_H_020_28}+{ENT_H_030_28}+{ENT_H_050_28}+{ENT_H_070_28}+{ENT_H_080_28}+{ENT_H_090_28}+{ENT_H_110_28}-{ENT_H_060_28}-{ENT_H_100_28},1)	Inconsistent data. Land recognised as investment property at residual cost / fair value at the end of the reference period (Table 6.1 row H_130 column 28) should be the total of investment properties (Table 6.1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 28) less depreciation and sales (Table 6.1 rows H_060, H_100 column 28).	Error
29974	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 6.1 row H_130 column 29) should be the total of investment properties (Table 6.1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 29) less depreciation and sales (Table 6.1 rows H_060, H_100 column 29).	Error
29975	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 6.1 row H_020 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_020 columns 15, 16, 28, 29).	Error
29976	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 6.1 row H_030 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_030 columns 15, 16, 28, 29).	Error
29977	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 6.1 row H_050 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_050 columns 15, 16, 28, 29).	Error
29978	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 6.1 row H_060 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_060 columns 15, 16, 28, 29).	Error
29979	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 6.1 row H_070 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_070 columns 15, 16, 28, 29).	Error
29980	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 6.1 row H_075 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_075 columns 15, 16, 28, 29).	Error
29981	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 6.1 row H_080 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_080 columns 15, 16, 28, 29).	Error
29982	APPROX({ENT_H_090_14},{ENT_H_090_15}+{ENT_H_0	Inconsistent data. Total investment properties (Table 6.1 row H_090 column 14) should be the total of land,	Error

	90_16}+{ENT_H_090_28}+{ENT_H_090_29},1)	buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_090 columns 15, 16, 28, 29).	
29983	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 6.1 row H_100 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_100 columns 15, 16, 28, 29).	Error
29984	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 6.1 row H_110 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_110 columns 15, 16, 28, 29).	Error
29985	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 6.1 row H_130 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_130 columns 15, 16, 28, 29).	Error
29986	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 6.1 row H_140 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_140 columns 15, 16, 28, 29).	Error

Controls in table 6.2. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS

Control ID	Control formula	Clarification	Type of error
16727	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 6.2 row H_020 column 1) should be the total of land (row H_020 column 2), buildings (row H_020 column 3), other property, plant and equipment (row H_020 column 8), machinery and equipment (row H_020 column 40), work in progress and prepayments (row H_020 column 41), right-of-use assets (row H_020 column 45).	Error
16728	APPROX({ENT_H_020_40},{ENT_H_020_4}+{ENT_H_020_6}+{ENT_H_020_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_020 column 40) should be the total of transport equipment (Table 6.2 row H_020 column 4), computers and computer systems (Table 6.2 row H_020 column 6) and other machinery and equipment (Table 6.2 row H_020 column 7).	Error
16731	{ENT_H_030_10}={ENT_H_032_10}	Inconsistent data. Acquisitions and additions / construction work in progress (Table 6.2 row H_030 column 10) should be equal to acquisition of buildings, new building, renovations (Table 6.2 row H_032 column 10).	Error
16732	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 6.2 row H_030 column 1) should be the total of land (Table 6.2 row H_030 column 2), buildings (Table 6.2 row H_030 column 3), other property, plant and equipment (Table 6.2 row H_030 column 8), machinery and equipment (Table 6.2 row H_030 column 40), and work in progress and prepayments (Table 6.2 row H_030 column 41), right-of-use assets (Table 6.2 row H_030 column 45).	Error
16733	APPROX({ENT_H_030_2},{ENT_H_031_2}+{ENT_H_032_2},1)	Inconsistent data. Acquisitions and additions (Table 6.2 row H_030 column 2) should be the total of land and buildings (except new) (Table 6.2 row H_031 column 2) and new construction and additions (Table 6.2 row H_032 column 2).	Error
16734	APPROX({ENT_H_030_3},{ENT_H_031_3}+{ENT_H_032_3},1)	Inconsistent data. Acquisitions and additions (Table 6.2 row H_030 column 3) should be the total of land and buildings (except new) (Table 6.2 row H_031 column 3) and new construction and additions (Table 6.2 row H_032 column 3).	Error
16735	APPROX({ENT_H_030_40},{ENT_H_030_4}+{ENT_H_030_6}+{ENT_H_030_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_030 column 40) should be the total of transport equipment (Table 6.2 row H_030 column 4), computers and computer systems (Table 6.2 row H_030 column 6) and other machinery and equipment (Table 6.2 row H_030 column 7).	Error
16736	APPROX({ENT_H_030_41},{ENT_H_030_43}+{ENT_H_030_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_030 column 41) should be the total of work in progress (Table 6.2 row H_030 column 43) and prepayments for fixed assets (Table 6.2 row H_030 column 12).	Error
16739	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 6.2 row H_031 column 1) should be the total of land (Table 6.2 row H_31 column 2), buildings (Table 6.2 row H_031 column 3) and right-of-use assets (Table 6.2 row H_031 column 45).	Error
16740	{ENT_H_032_10}>={ENT_H_033_10}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.2 row H_032 column 10) cannot be smaller than construction production and renovations (Table 6.2 row H_033 column 10).	Error

16741	{ENT_H_032_3}>={ENT_H_033_3}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.2 row H_032 column 3) cannot be smaller than construction production and renovations (Table 6.2 row H_033 column 3).	Error
16742	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 6.2 row H_040 column 1) should be the total of land (Table 6.2 row H_040 column 2), buildings (Table 6.2 row H_040 column 3), other property, plant and equipment (Table 6.2 row H_040 column 8), machinery and equipment (Table 6.2 row H_040 column 40), work in progress and prepayments (Table 6.2 row H_040 column 41), right-of-use assets (Table 6.2 row H_040 column 45).	Error
16743	APPROX({ENT_H_040_40},{ENT_H_040_4}+{ENT_H_040_6}+{ENT_H_040_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_040 column 40) should be the total of transport equipment (Table 6.2 row H_040 column 4), computers and computer systems (Table 6.2 row H_040 column 6) and other machinery and equipment (Table 6.2 row H_040 column 7).	Error
16746	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 6.2 row H_050 column 1) should be the total of land (Table 6.2 row H_050 column 2), buildings (Table 6.2 row H_050 column 3), other property, plant and equipment (Table 6.2 row H_050 column 8), machinery and equipment (Table 6.2 row H_050 column 40), work in progress and prepayments (Table 6.2 row H_050 column 41), right-of-use assets (Table 6.2 row H_050 column 45).	Error
16747	APPROX({ENT_H_050_40},{ENT_H_050_4}+{ENT_H_050_6}+{ENT_H_050_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_050 column 40) should be the total of transport equipment (Table 6.2 row H_050 column 4), computers and computer systems (Table 6.2 row H_050 column 6) and other machinery and equipment (Table 6.2 row H_050 column 7).	Error
16750	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 6.2 row H_060 column 1) should be the total of land (Table 6.2 row H_060 column 2), buildings (Table 6.2 row H_060 column 3), other property, plant and equipment (Table 6.2 row H_060 column 8), machinery and equipment (Table 6.2 row H_060 column 40), work in progress and prepayments (Table 6.2 row H_060 column 41), right-of-use assets (Table 6.2 row H_060 column 45).	Error
16751	APPROX({ENT_H_060_40},{ENT_H_060_4}+{ENT_H_060_6}+{ENT_H_060_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_060 column 40) should be the total of transport equipment (Table 6.2 row H_060 column 4), computers and computer systems (Table 6.2 row H_060 column 6) and other machinery and equipment (Table 6.2 row H_060 column 7).	Error
16754	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 6.2 row H_070 column 1) should be the total of land (Table 6.2 row H_070 column 2), buildings (Table 6.2 row H_070 column 3), other property, plant and equipment (Table 6.2 row H_070 column 8), machinery and equipment (Table 6.2 row H_070 column 40), work in progress and prepayments (Table 6.2 row H_070 column 41), right-of-use assets (Table 6.2 row H_070 column 45).	Error
16755	APPROX({ENT_H_070_40},{ENT_H_070_4}+{ENT_H_070_6}+{ENT_H_070_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_070 column 40) should be the total of transport equipment (Table 6.2 row H_070 column 4), computers and computer systems (Table 6.2 row H_070 column 6) and other machinery and equipment (Table 6.2 row H_070 column 7).	Error
16756	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 6.2 row H_075 column 1) should be the total of land (Table 6.2 row H_075 column 2), buildings (Table 6.2 row H_075 column 3), other property, plant and equipment (Table 6.2 row H_075 column 8), machinery and equipment (Table 6.2 row H_075 column 40), work in progress and prepayments (Table 6.2 row H_075 column 41), right-of-use assets (Table 6.2 row H_075 column 45).	Error
16757	APPROX({ENT_H_075_40},{ENT_H_075_4}+{ENT_H_075_6}+{ENT_H_075_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_075 column 40) should be the total of transport equipment (Table 6.2 row H_075 column 4), computers and computer systems (Table 6.2 row H_075 column 6) and other machinery and equipment (Table 6.2 row H_075 column 7).	Error
16758	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 6.2 row H_080 column 1) should be the total of land (Table 6.2 row H_080 column 2), buildings (Table 6.2 row H_080 column 3), other property, plant and equipment (Table 6.2 row H_080 column 8), machinery and equipment (Table 6.2 row H_080 column 40), work in progress and prepayments (Table 6.2 row H_080 column 41), right-of-use assets (Table 6.2 row H_080 column 45).	Error
16759	APPROX({ENT_H_080_40},{ENT_H_080_4}+{ENT_H_080_6}+{ENT_H_080_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_080 column 40) should be the total of transport equipment (Table 6.2 row H_080 column 4), computers and computer systems (Table 6.2 row H_080 column 6) and other machinery and equipment (Table 6.2 row H_080 column 7).	Error

16762	{ENT_H_090_12}>=0	Inconsistent data. Reclassification from prepayments for fixed assets (Table 6.2 column 12) should be filled in row reclassifications from prepayments (Table 6.2 row H_080).	Error
16763	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 6.2 row H_090 column 1) should be the total of land (Table 6.2 row H_090 column 2), buildings (Table 6.2 row H_090 column 3), other property, plant and equipment (Table 6.2 row H_090 column 8), machinery and equipment (Table 6.2 row H_090 column 40), work in progress and prepayments (Table 6.2 row H_090 column 41), right-of-use assets (Table 6.2 row H_090 column 45).	Error
16764	APPROX({ENT_H_090_40},{ENT_H_090_4}+{ENT_H_090_6}+{ENT_H_090_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_090 column 40) should be the total of transport equipment (Table 6.2 row H_090 column 4), computers and computer systems (Table 6.2 row H_090 column 6) and other machinery and equipment (Table 6.2 row H_090 column 7).	Error
16765	({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 6.2 row H_100 column 12), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 12) and vice versa.	Error
16766	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 6.2 row H_100 column 1) should be the total of land (Table 6.2 row H_100 column 2), buildings (Table 6.2 row H_100 column 3), other property, plant and equipment (Table 6.2 row H_100 column 8), machinery and equipment (Table 6.2 row H_100 column 40), work in progress and prepayments (Table 6.2 row H_100 column 41), right-of-use assets (Table 6.2 row H_100 column 45).	Error
16767	({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 6.2 row H_100 column 2), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 2) and vice versa.	Error
16768	({ENT_H_100_3}>0 JA {ENT_H_140_3}>0) VÕI ({ENT_H_100_3}=0 JA {ENT_H_140_3}>0) VÕI ({ENT_H_100_3}=0 JA {ENT_H_140_3}=0)	Empty field. If you have filled in sales (Table 6.2 row H_100 column 3), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 3) and vice versa.	Error
16770	APPROX({ENT_H_100_40},{ENT_H_100_4}+{ENT_H_100_6}+{ENT_H_100_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_100 column 40) should be the total of transport equipment (Table 6.2 row H_100 column 4), computers and computer systems (Table 6.2 row H_100 column 6) and other machinery and equipment (Table 6.2 row H_100 column 7).	Error
16778	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 6.2 row H_110 column 1) should be the total of land (Table 6.2 row H_110 column 2), buildings (Table 6.2 row H_110 column 3), other property, plant and equipment (Table 6.2 row H_110 column 8), machinery and equipment (Table 6.2 row H_110 column 40), work in progress and prepayments (Table 6.2 row H_110 column 41), right-of-use assets (Table 6.2 row H_110 column 45).	Error
16779	APPROX({ENT_H_110_40},{ENT_H_110_4}+{ENT_H_110_6}+{ENT_H_110_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_110 column 40) should be the total of transport equipment (Table 6.2 row H_110 column 4), computers and computer systems (Table 6.2 row H_110 column 6) and other machinery and equipment (Table 6.2 row H_110 column 7).	Error
16780	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 6.2 row H_130 column 12) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 12) less depreciation and sales (Table 6.2 rows H_060, H_100 column 12).	Error
16781	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 6.2 row H_130 column 1) should be the total of land (Table 6.2 row H_130 column 2), buildings (Table 6.2 row H_130 column 3), other property, plant and equipment (Table 6.2 row H_130 column 8), machinery and equipment (Table 6.2 row H_130 column 40), work in progress and prepayments (Table 6.2 row H_130 column 41), right-of-use assets (Table 6.2 row H_130 column 45).	Error
16782	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 6.2 row H_130 column 2) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 2) less depreciation and sales (Table 6.2 rows H_060, H_100 column 2).	Error
16783	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 6.2 row H_130 column 3) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 3) less depreciation and sales (Table 6.2 rows H_060, H_100 column 3).	Error

16784	APPROX({ENT_H_130_40},{ENT_H_130_4}+{ENT_H_130_6}+{ENT_H_130_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_130 column 40) should be the total of transport equipment (Table 6.2 row H_130 column 4), computers and computer systems (Table 6.2 row H_130 column 6) and other machinery and equipment (Table 6.2 row H_130 column 7).	Error
16785	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 6.2 row H_130 column 4) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 4) less depreciation and sales (Table 6.2 rows H_060, H_100 column 4).	Error
16788	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 6.2 row H_130 column 6) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 6) less depreciation and sales (Table 6.2 rows H_060, H_100 column 6).	Error
16789	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 6.2 row H_130 column 7) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 7) less depreciation and sales (Table 6.2 rows H_060, H_100 column 7).	Error
16790	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 6.2 row H_130 column 8) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 8) less depreciation and sales (Table 6.2 rows H_060, H_100 column 8).	Error
16793	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 6.2 row H_140 column 1) should be the total of land (Table 6.2 row H_140 column 2), buildings (Table 6.2 row H_140 column 3), other property, plant and equipment (Table 6.2 row H_140 column 8), machinery and equipment (Table 6.2 row H_140 column 40), work in progress and prepayments (Table 6.2 row H_140 column 41), right-of-use assets (Table 6.2 row H_140 column 45).	Error
16794	APPROX({ENT_H_140_40},{ENT_H_140_4}+{ENT_H_140_6}+{ENT_H_140_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_140 column 40) should be the total of transport equipment (Table 6.2 row H_140 column 4), computers and computer systems (Table 6.2 row H_140 column 6) and other machinery and equipment (Table 6.2 row H_140 column 7).	Error
18900	APPROX({ENT_H_020_41},{ENT_H_020_43}+{ENT_H_020_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_020 column 41) should be the total of work in progress (Table 6.2 row H_020 column 43) and prepayments for fixed assets (Table 6.2 row H_020 column 12).	Error
18901	APPROX({ENT_H_040_41},{ENT_H_040_43}+{ENT_H_040_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_040 column 41) should be the total of work in progress (Table 6.2 row H_040 column 43) and prepayments for fixed assets (Table 6.2 row H_040 column 12).	Error
18902	APPROX({ENT_H_050_41},{ENT_H_050_43}+{ENT_H_050_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_050 column 41) should be the total of work in progress (Table 6.2 row H_050 column 43) and prepayments for fixed assets (Table 6.2 row H_050 column 12).	Error
18903	APPROX({ENT_H_060_41},{ENT_H_060_43}+{ENT_H_060_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_060 column 41) should be the total of work in progress (Table 6.2 row H_060 column 43) and prepayments for fixed assets (Table 6.2 row H_060 column 12).	Error
18904	APPROX({ENT_H_070_41},{ENT_H_070_43}+{ENT_H_070_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_070 column 41) should be the total of work in progress (Table 6.2 row H_070 column 43) and prepayments for fixed assets (Table 6.2 row H_070 column 12).	Error
18905	APPROX({ENT_H_075_41},{ENT_H_075_43}+{ENT_H_075_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_075 column 41) should be the total of work in progress (Table 6.2 row H_075 column 43) and prepayments for fixed assets (Table 6.2 row H_075 column 12).	Error
18906	APPROX({ENT_H_080_41},{ENT_H_080_43}+{ENT_H_080_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_080 column 41) should be the total of work in progress (Table 6.2 row H_080 column 43) and prepayments for fixed assets (Table 6.2 row H_080 column 12).	Error
18907	APPROX({ENT_H_090_41},{ENT_H_090_43}+{ENT_H_090_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_090 column 41) should be the total of work in progress (Table 6.2 row H_090 column 43) and prepayments for fixed assets (Table 6.2 row	Error

		H_090 column 12).	
18908	APPROX({ENT_H_100_41},{ENT_H_100_43}+{ENT_H_100_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_100 column 41) should be the total of work in progress (Table 6.2 row H_100 column 43) and prepayments for fixed assets (Table 6.2 row H_100 column 12).	Error
18909	APPROX({ENT_H_110_41},{ENT_H_110_43}+{ENT_H_110_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_110 column 41) should be the total of work in progress (Table 6.2 row H_110 column 43) and prepayments for fixed assets (Table 6.2 row H_110 column 12).	Error
18910	APPROX({ENT_H_130_41},{ENT_H_130_43}+{ENT_H_130_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_130 column 41) should be the total of work in progress (Table 6.2 row H_130 column 43) and prepayments for fixed assets (Table 6.2 row H_130 column 12).	Error
18911	APPROX({ENT_H_140_41},{ENT_H_140_43}+{ENT_H_140_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_140 column 41) should be the total of work in progress (Table 6.2 row H_140 column 43) and prepayments for fixed assets (Table 6.2 row H_140 column 12).	Error
18912	APPROX({ENT_H_030_43},{ENT_H_030_10}+{ENT_H_030_11},1)	Inconsistent data. Work in progress in Table 6.2 (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
19095	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 6.2 row H_130 column 43) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 43) less depreciation and sales (Table 6.2 rows H_060, H_100 column 43).	Error
19940	({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 6.2 row H_100 column 43), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 43) and vice versa.	Error
21110	APPROX({ENT_H_075_1},{ENT_H_080_1}+{ENT_H_090_1},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 1) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 1).	Error
21111	APPROX({ENT_H_075_2},{ENT_H_080_2}+{ENT_H_090_2},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 2) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 2).	Error
21112	APPROX({ENT_H_075_3},{ENT_H_080_3}+{ENT_H_090_3},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 3) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 3).	Error
21113	APPROX({ENT_H_075_4},{ENT_H_080_4}+{ENT_H_090_4},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 4) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 4).	Error
21115	APPROX({ENT_H_075_6},{ENT_H_080_6}+{ENT_H_090_6},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 6) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 6).	Error
21116	APPROX({ENT_H_075_7},{ENT_H_080_7}+{ENT_H_090_7},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 7) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 7).	Error
21117	APPROX({ENT_H_075_8},{ENT_H_080_8}+{ENT_H_090_8},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 8) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 8).	Error
21119	APPROX({ENT_H_075_12},{ENT_H_080_12}+{ENT_H_090_12},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 12) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 12).	Error
21120	APPROX({ENT_H_075_40},{ENT_H_080_40}+{ENT_H_090_40},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 40) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 40).	Error
21121	APPROX({ENT_H_075_41},{ENT_H_080_41}+{ENT_H_090_41},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 41) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 41).	Error
21122	APPROX({ENT_H_075_43},{ENT_H_080_43}+{ENT_H_090_43},1)	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 43) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 43).	Error
30245	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	Inconsistent data. Right-of-use assets: residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 45) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 45) less depreciation and sales (Table 6.2 rows	Error

	_45}-{ENT_H_060_45}-{ENT_H_100_45},1)	H_060, H_100 column 45).	
31257	{ENT_H_030_45}>=({ENT_H_031_45}+{ENT_H_032_45})	Inconsistent data. Acquisitions and additions (Table 6.2 row H_030 column 45) cannot be less than the total of land and buildings (except new) (Table 6.2 row H_031 column 45) and new construction and additions (Table 6.2 row H_032 column 45).	Error

Controls in table 6.3. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS (sales, accumulated depreciation and write-downs are not included here)

Control ID	Control formula	Clarification	Type of error
16797	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 6.3 row H_020 column 31) should be the total of various intangible assets (Table 6.3 row H_020 columns 32, 33, 34, 35, 37, 38).	Error
16798	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 6.3 row H_030 column 31) should be the total of various intangible assets (Table 6.3 row H_030 columns 32, 33, 34, 35, 37, 38).	Error
16799	APPROX({ENT_H_040_31},{ENT_H_040_34}+{ENT_H_040_38},1)	Inconsistent data. Total intangible assets (Table 6.3 row H_040 column 31) should be the total of software, work in progress and prepayments (Table 6.3 row H_040 columns 34, 38).	Error
16800	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 6.3 row H_080 column 31) should be the total of various intangible assets (Table 6.3 row H_080 columns 32, 33, 34, 35, 37, 38).	Error
16801	APPROX({ENT_H_130_31},{ENT_H_130_32}+{ENT_H_130_33}+{ENT_H_130_34}+{ENT_H_130_35}+{ENT_H_130_37}+{ENT_H_130_38},1)	Inconsistent data. Total intangible assets (Table 6.3 row H_130 column 31) should be the total of various intangible assets (Table 6.3 row H_130 columns 32, 33, 34, 35, 37, 38).	Error

Controls in table 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL ASSETS, EUROS

Control ID	Control formula	Clarification	Type of error
32215	({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 6.4 row H_100 column 13), also fill in fixed assets sold at selling prices (Table 6.4 row H_140 column 13) and vice versa.	Error
32402	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_106_13}-{ENT_H_060_13}-{ENT_H_100_13}-{ENT_H_105_13},1)	Inconsistent data. Residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 13) must be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 13) less depreciation, sales and impairment losses (Table 6.4 rows H_060, H_100, H_105 column 13).	Error

Controls in table 7.1. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
16806	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 7.1 row I_050 column 1) should be the total of various inventories (Table 7.1 rows I_051, I_052, I_053, I_054, I_055 column 1).	Error
16807	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 7.1 row I_050 column 2) should be the total of various inventories (Table 7.1 rows I_051, I_052, I_053, I_054, I_055 column 2).	Error
16808	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 7.1 row I_070 column 1) should be the total of various current assets (Table 7.1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 1).	Error
16809	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 7.1 row I_070 column 2) should be the total of various current assets (Table 7.1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 2).	Error

16812	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 7.1 row I_150 column 1) should be the total of various fixed assets (Table 7.1 rows I_110, I_115, I_120, I_130, I_140 column 1).	Error
16813	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 7.1 row I_150 column 2) should be the total of various fixed assets (Table 7.1 rows I_110, I_115, I_120, I_130, I_140 column 2).	Error
16814	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 7.1 row I_400 column 1) should be the total of current assets and fixed assets (Table 7.1 rows I_070, I_050 column 1).	Error
16816	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 7.1 row I_400 column 2) should be the total of current assets and fixed assets (Table 7.1 rows I_070, I_050 column 2).	Error

Controls in table 7.2. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
16818	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 7.2 row I_210 column 1) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table 7.2 rows I_211, I_216, I_218 column 1).	Error
16819	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 7.2 row I_210 column 2) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table 7.2 rows I_211, I_216, I_218 column 2).	Error
16822	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 7.2 row I_230 column 1) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table 7.2 rows I_231, I_232, I_233, I_234 column 1).	Error
16823	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 7.2 row I_230 column 2) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table 7.2 rows I_231, I_232, I_233, I_234 column 2).	Error
16824	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 7.2 row I_250 column 1) should be the total of short-term and long-term liabilities (Table 7.2 rows I_210, I_230 column 1).	Error
16825	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 7.2 row I_250 column 2) should be the total of short-term and long-term liabilities (Table 7.2 rows I_210, I_230 column 2).	Error
16826	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 7.2 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 7.2) less rows I_351, I_352, I_380 (column 1) from Table 7.2.	Error
16827	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 7.2 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 7.2) less rows I_351, I_352, I_380 (column 2) from Table 7.2.	Error
16828	APPROX({ENT_I_500_1},{ENT_I_250_1}+{ENT_I_390_1},1)	Inconsistent data. Total liabilities and equity (Table 7.2 row I_500 column 1) should be the total of liabilities and equity (Table 7.2 rows I_250, I_390 column 1).	Error
16829	APPROX({ENT_I_500_2},{ENT_I_250_2}+{ENT_I_390_2},1)	Inconsistent data. Total liabilities and equity (Table 7.2 row I_500 column 2) should be the total of liabilities and equity (Table 7.2 rows I_250, I_390 column 2).	Error

Controls in table 8.1. COST OF CONSTRUCTION PRODUCTION IN ESTONIA BY TYPE OF CONSTRUCTION, INCLUDING BUILDING INSTALLATION

Control ID	Control formula	Clarification	Type of error
16700	{ENT_O_300}={ENT_O_010}+{ENT_O_020}+{ENT_O_030}+{ENT_O_040}+{ENT_O_100}+{ENT_O_110}+{ENT_O_120}+{ENT_O_130}+{ENT_O_140}+{ENT_O_150}+{ENT_O_160}+{ENT_O_220}+{ENT_O_230}+{ENT_O_240}+{ENT_O_250}	Inconsistent data. Total cost of construction production in Estonia (Table 8.1 row O_300) should be the total costs of residential and non-residential buildings and civil engineering (Table 8.1 rows O_050, O_170 and O_260).	Error
34675	{ENT_O_050}={ENT_O_055}+{ENT_O_065}	Inconsistent data. Total residential buildings (Table 8.1 row O_050) should be the total of new residential construction and reconstruction, repair and extension of residential buildings (Table 8.1 columns 2 and 3).	Error
34676	{ENT_O_170}={ENT_O_175}+{ENT_O_185}	Vastuolulised andmed. Mitteeluhooned kokku (tabel 8.1 rida O_170) peab olema mitteeluhoonete uusehituse ja nende laiendamise, rekonstrueerimise ning hooldusremondi (tabel 8.1 columns 2 and 3) summa.	Error
34678	{ENT_O_290}<={ENT_O_240}	Inconsistent data. Repair and reconstruction of transport infrastructure (Table 8.1 row O_240 column 3) cannot be bigger than transport infrastructure (Table 8.1 row O_240column 1).	Error
34679	{ENT_O_290}<={ENT_O_275}	Inconsistent data. Reconstruction and repair of transport infrastructure (Table 8.1 row O_240 column 3) cannot be bigger than repair and reconstruction of civil engineering objects (Table 8.1 row O_260 column 3).	Error
34680	{ENT_O_260}={ENT_O_265}+{ENT_O_275}	Inconsistent data. Total civil engineering works (Table 8.1 row O_260) should be the total of new civil engineering projects and their reconstruction and repair (Table 8.1 column2 and 3) .	Error

Controls in table 10.TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

Control ID	Control formula	Clarification	Type of error
20030	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20031	{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
20035	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

Controls across tables

Control ID	Control formula	Clarification	Type of error
16815	APPROX({ENT_I_400_1},{ENT_I_500_1},1)	Inconsistent data. Total assets (Table 7.1 row I_400 column 1) should be equal to total liabilities and equity (Table 7.2 row I_500 column 1).	Error
16817	APPROX({ENT_I_400_2},{ENT_I_500_2},1)	Inconsistent data. Total assets (Table 7.1 row I_400 column 2) should be equal to total liabilities and equity (Table 7.2 row I_500 column 2).	Error
19236	{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 6.1 row H_020 column 14) should be equal to investment properties at the end of the previous reference period (Table 7.1 row I_115 column 2).	Error
19237	{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 6.2 row H_020 column 1) should be equal to property, plant and equipment at the end of the previous reference period (Table 7.1 row I_120 column 2).	Error
19238	{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 6.3 row H_020 column 31) should be equal to intangible assets at the end of the previous reference period (Table 7.1 row I_130 column 2).	Error
19240	{ENT_H_130_14}={ENT_I_115_1}	Inconsistent data. Total investment properties at the end of the reference period at residual cost/fair value	Error

		(Table 6.1 (row H_130 column 14) should be equal to investment properties at the end of the reference period (Table 7.1 row I_115 column 1).	
19241	{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 6.2 row H_130 column 1) should be equal to property, plant and equipment at the end of the reference year (Table 7.1 row I_120 column 1).	Error
19242	{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 6.3 row H_130 column 31) should be equal to intangible assets at the end of the reference period (Table 7.1 row I_130 column 1).	Error
26375	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 2 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 3.1 >0).	Error
26376	KUI (({ENT_B_020}>0) JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{EN T_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_C_440_1}>0)	Empty field. If you have filled in the annual average number of employees (Table 2 row B_010), you should also fill in wages and salaries (Table 3.1 row C_440_1).	Error
26377	KUI (({ENT_C_440_1}>0)), SIIS ({ENT_B_020}>0)	Empty field. If you have filled in wages and salaries (Table 3.1 row C_440_1), you should also fill in the annual average number of employees (Table 2 row B_020).	Error
26378	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 2 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 3.2 >0).	Error
26379	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 2 row B_020) has been filled in, wages and salaries (Table 3.2 row C_440_2) should also be filled in.	Error
26380	KUI ({ENT_C_440_2}>0), SIIS ({ENT_B_020}>0)	Empty field. If you have filled in wages and salaries (Table 3.2 row C_440_2), you should also fill in the annual average number of employees (Table 2 row B_020) and vice versa.	Error
26381	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{EN T_C_855_2}+{ENT_C_900_2}=0), SIIS (({ENT_C_440_1}/12/({ENT_B_020}-{ENT_B_030}/2)>= 820) JA ({ENT_C_440_1}/12/{ENT_B_020})<=10000)	Minimum monthly wage upon full-time employment is 820 euros.	Warning
26382	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_440_2}/12/({ENT_B_020}-{ENT_B_030}/2)>= 820) JA ({ENT_C_440_2}/12/{ENT_B_020})<=10000)	Minimum monthly wage upon full-time employment is 820 euros.	Warning
26713	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 3.2 row C_100_21) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).	Warning
26714	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{EN T_C_855_2}+{ENT_C_900_2}=0) JA	Empty field. If you have filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47) of goods, also fill in in goods purchased for resale (Table 3.1 row C_100_11).	Error

	(({ENT_D_47_1}+{ENT_D_462_9_1})>0)), SIIS ({ENT_C_100_11}>0)		
26715	KUI (({ENT_D_47_1}+{ENT_D_462_9_1}=0)), SIIS ({ENT_C_100_11}=0)	Inconsistent data. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), you cannot fill in goods purchased for resale (Table 3.1 row C_100_11) either.	Error
26716	KUI (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA (({ENT_D_47_1}+{ENT_D_462_9_1})>0)), SIIS ({ENT_C_100_21}>0)	Empty field. If you have filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), also fill in goods purchased for resale (Table 3.2 row C_100_21).	Error
26717	KUI ({ENT_D_47_1}+{ENT_D_462_9_1}=0), SIIS ({ENT_C_100_21}=0)	Inconsistent data. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), you cannot fill in goods purchased for resale (Table 3.2 row C_100_21) either.	Error
26803	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 3.1 row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
26804	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 3.2 row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
26805	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 7.2(row I_370 column 1) should be equal to net profit (loss) (Table 3.1 row C_900_1).	Error
26806	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 7.2 row I_370 column 1) should be equal to net profit (loss) (Table 3.2 row C_900_2).	Error
26809	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_011_1}-{ENT_C_013_1})<= ({ENT_C_010_1}-{ENT_D_10_35_1}))	Inconsistent data. Sales to non-residents, excluding sales of self-manufactured goods and industrial services to non-residents (difference between rows C_011_1 and C_013_1, Table 3.1) should not be greater than turnover of other than manufactured goods (difference between rows C_010_1, Table 3.1 and row D_10_35, Table 5).	Warning
26810	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_011_2}-{ENT_C_013_2})<=({ENT_C_010_2}-{ENT_D_10_35_1}))	Inconsistent data. Sales to non-residents, excluding sales of self-manufactured goods and industrial services to non-residents (difference between rows C_011_2 and C_013_2, Table 3.2) should not be greater than turnover of other than manufactured goods (difference between rows C_010_2, Table 3.2 and row D_10_35, Table 5).	Warning
26915	({ENT_C_260_21}<={ENT_D_41_43_1})	Inconsistent data. Payments to subcontractors for construction activities (Table 3.2 row C_260_21) cannot be smaller than turnover of construction activities (Table 5 row D_41_43).	Warning
26916	({ENT_C_270_21}<={ENT_D_41_43_1})	Inconsistent data. Payments to subcontractors for construction activities (Table 3.2 row C_270_21) cannot be bigger than turnover of construction activities in foreign countries (Table 5 row D_41_43).	Warning
26917	({ENT_C_260_11}<={ENT_D_41_43_1})	Inconsistent data. Payments to subcontractors for construction activities (Table 3.1 row C_260_11) cannot be smaller than turnover of construction activities (Table 5 row D_41_43).	Warning
26919	({ENT_C_270_11}<={ENT_D_41_43_1})	Inconsistent data. Payments to subcontractors for construction activities in foreign countries (Table 3.1 row	Warning

		C_270_11) cannot be smaller than turnover from construction activities in foreign countries (Table 5 row D_41_43).	
26920	KUI ({ENT_C_260_11}-{ENT_C_265_11}>0), SIIS ({ENT_O_260}>0)	Empty field. If ALL specified payments to subcontractors for construction work ARE NOT in buildingss (rows C_260_11 and C_265_11 in Table 3.1 are not equal), you should also fill in the cost of construction production in civil engineering projects in Estonia (Table 8.1 row O_260).	Warning
26974	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 3.1 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 7.1 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 7.1 row I_140 column 1 and/or I_140 column 2).	Warning
26975	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 3.2 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 7.1 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 7.1 row I_140 column 1 and/or I_140 column 2).	Warning
26976	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_022_1}, ({ENT_I_052_1}-{ENT_I_052_2}+{ENT_I_053_1}-{ENT_I_053_2}),5))	Change in finished goods and work in progress inventories (Table 7.1 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 3.1 row C_022_1).	Warning
27087	KUI ({ENT_C_260_11}-{ENT_C_265_11}>0), SIIS ({ENT_D_42_1}>0)	Empty field. If you have filled in payments to subcontractors for construction activities in civil engineering projects (rows C_260_11 and C_265_11 in Table 3.1 are not equal), you should also fill in turnover of construction activities in civil engineering projects in Estonia and in foreign countries (Table 5 row D_42).	Warning
27088	KUI ({ENT_C_260_21}-{ENT_C_265_21}>0), SIIS ({ENT_O_260}>0)	Empty field. If ALL specified payments to subcontractors for construction work ARE NOT buildings (rows C_260_21 and C_265_21 in Table 3.2 are not equal), you should also fill in the cost of construction production in civil engineering projects in Estonia (Table 8.1 row O_260).	Warning
27089	KUI ({ENT_C_260_21}-{ENT_C_265_21}>0), SIIS ({ENT_D_42_1}>0)	Empty field. If you have filled in payments to subcontractors for construction activities in civil engineering projects (rows C_260_11 and C_265_11 in Table 3.2 are not equal), you should also fill in turnover of construction activities in civil engineering projects in Estonia and in foreign countries (Table 5 row D_42).	Warning
27093	KUI ((({ENT_D_41_43_1}-{ENT_D_41_43_V_1}+{ENT_C_040_1}+{ENT_I_052_1}-{ENT_I_052_2}+{ENT_I_053_1}-{ENT_I_053_2}-{ENT_C_260_11}+{ENT_C_270_11})>0)), SIIS ({ENT_O_300}>0)	If your enterprise has done construction works with its own staff in Estonia, you should also fill in Table 8.1	Warning
27094	KUI ((({ENT_D_41_43_1}-{ENT_D_41_43_V_1}+{ENT_I_052_1}-{ENT_I_052_2}+{ENT_I_053_1}-{ENT_I_053_2}-{ENT_C_260_21}+{ENT_C_270_21})>0)), SIIS ({ENT_O_300}>0)	If your enterprise has done construction works with its own staff in Estonia, you should also fill in Table 8.1. The cost of construction production in Estonia by type of construction, including building installation.	Warning
27101	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA (({ENT_I_054_2}-{ENT_I_054_1})>2000)), SIIS (({ENT_C_100_11}+{ENT_C_120_11})>=({ENT_I_054_2}-{ENT_I_054_1}))	Empty field. Decrease in inventories (Table 7.1) should normally be included in expenses (Table 3.1).	Warning
27102	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	Empty field. Decrease in inventories (Table 7.1) should normally be included in expenses (Table 3.2).	Warning

	_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA (({ENT_I_054_2}-{ENT_I_054_1})>2000)), SIIS (({ENT_C_100_21}+{ENT_C_120_21})>=({ENT_I_054_2}-{ENT_I_054_1}))		
27163	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS (({ENT_C_110_11})<=({ENT_D_354_1}+{ENT_D_68_1}+{ENT_D_49_51_1}+{ENT_D_79_1}))	Normally, expenses of services purchased for resale (Table 3.1 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 5 row D_354) and /or real estate activities, renting of real estate (Table 5 row D_68) and /or transportation services (Table 5 row D_49_51) and /or travel agency and tour operator activities (Table 5 row D_79).	Warning
27164	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS (({ENT_C_110_21})<=({ENT_D_354_1}+{ENT_D_68_1}+{ENT_D_49_51_1}+{ENT_D_79_1}))	Normally, expenses of services purchased for resale (Table 3.1 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 5 row D_354) and /or real estate activities, renting of real estate (Table 5 row D_68) and /or transportation services (Table 5 row D_49_51) and /or travel agency and tour operator activities (Table 5 row D_79).	Warning
27165	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 3.2 row C_120_21), also fill in sales of real estate (Table 5 row D_681).	Warning
27166	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 3.1 row C_120_11), you cannot fill in sales of real estate (Table 5 row D_681) either.	Warning
27167	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA ({ENT_D_681_1}>0)), SIIS ({ENT_C_120_11}>0)	Empty field. If you have filled in real estate purchased for resale (Table 3.1 row C_120_11), also fill in sales of real estate (Table 5 row D_681).	Warning
27168	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 3.2 row C_120_21), you cannot fill in sales of real estate (Table 5 row D_681) either.	Warning
27169	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA (({ENT_D_452_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_56_1})>0)), SIIS ({ENT_C_210_11}>0)	Empty field. If you have filled in turnover from economic activities (Table 5 row D_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table 3.1 row C_210_11).	Warning
27170	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 5 row D_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table 3.2 row C_210_21).	Warning
27595	KUI (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})!=0), SIIS ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)	Inconsistent data. If your enterprise is using income statement scheme 1 (you have filled in Table 3.1 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 3.2) and vice versa.	Error
27596	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{	Inconsistent data. If your enterprise is using income statement scheme 2 (you have filled in Table 3.2 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	Error

	ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})!=0), SIIS (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})=0)	scheme 1 (Table 3.1) and vice versa.	
27667	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)	Inconsistent data. Turnover in Table 3.1 (row C_010_1) should be the sum of all economic activities in Table 5 (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_702, 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).	Error
27668	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)	Inconsistent data. Turnover in Table 3.2 (row C_010_2) should be the sum of all economic activities in Table 5 (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).	Error
27669	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	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table 3.1 row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error

	({ENT_C_013_1}<=({ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}))		
27670	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_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1})	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table 3.2 row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
27671	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 3.1 row C_100_11) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).	Warning
27672	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 3.2 row C_100_21) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).	Warning
28132	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 3.1 row C_910_1) cannot be bigger than profit (Table 7.2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
28133	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 3.2 row C_910_2) cannot be bigger than profit (Table 7.2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
31270	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}>0) JA ({ENT_D_41_43_V_1}>0)), SIIS({ENT_C_011_1}>0)	Empty field. If you have filled in construction in foreign countries (table 5 row D_41_43_V), you should also fill in total sales to non-residents (table 3.1 row C_011_1) and vice versa. If the construction was carried out in European Union Member States (except Estonia), then also to European Union member states (except Estonia) (table 3.1 row C_012_1) should be filled in.	Error
31271	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}>0) JA ({ENT_D_41_43_V_1}>0)), SIIS({ENT_C_011_2}>0)	Empty field. If you have filled in construction in foreign countries (table 5 row D_41_43_V), you should also fill in total sales to non-residents (table 3.2 row C_011_2) and vice versa. If the construction was carried out in European Union Member States (except Estonia), then also to European Union member states (except Estonia) (table 3.2 row C_012_2) should be filled in.	Error
31996	KUI ({ENT_C_010_1}={ENT_D_41_43_1} JA {ENT_C_010_1}>0 JA {ENT_C_011_1}>0), SIIS ({ENT_D_41_43_V_1}>0)	Inconsistent data. If all of the turnover of a construction enterprise (Table 3.1 row C_010_1 or Table 3.2 row C_010_2, depending on the scheme used) comes from construction activities (Table D row D_41_43) and you have indicated sales to non-residents (Table 3.1 row C_011_1 or Table 3.2 row C_011_2, depending on the scheme), you must also indicate construction in foreign countries (Table 5 row D_41_43_V)	Error
31997	KUI ({ENT_C_010_2}={ENT_D_41_43_1} JA {ENT_C_010_2}>0 JA {ENT_C_011_2}>0), SIIS ({ENT_D_41_43_V_1}>0)	Inconsistent data. If all of the turnover of a construction enterprise (ENT_C_010_1 or ENT_C_010_2, depending on the scheme used) comes from construction activities (ENT_D_41_43_1) and you have indicated sales to non-residents (ENT_C_011_1 or ENT_C_011_2, depending on the scheme), you must also indicate construction in foreign countries (ENT_D_41_43_V_1)	Error
32217	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the end of the previous reference year	Error

		(Table 6.4 row H_020 column 13) should be equal to biological (productive) assets at the end of the previous reference period (Table 7.1 row I_140 column 2).	
32218	{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 6.4 row H_130 column 13) should be equal to biological (productive) assets at the end of the reference period (Table 7.1 row I_140 column 1).	Error
32219	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 3.1 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 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13).	Warning
32220	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 3.1 row C_765_1 and C_785_1), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13) either6.1	Warning
32221	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})),1)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.1, row C_760_1 or C_780_1, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32222	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS APPROX(({ENT_C_760_2}-{ENT_C_780_2}),({ENT_H_140_1}-{ENT_H_100_1}+({ENT_H_140_14}-{ENT_H_100_14})),1)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.2, row C_760_2 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32223	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS(({ENT_C_460_1})>=({ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2, and row H_060 column 14 in Table 6.1 and row H_060 column 13 in Table 6.4) should be included in the income statement (in Table 3.1 row C_460_1, which may be bigger due to the value of intangible assets or fixed assets written off).	Warning
32224	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS(({ENT_C_460_21}+{ENT_C_460_22}+{ENT_C_460_23})>=({ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2, and row H_060 column 14 in Table 6.1 and row H_060 column 13 in Table 6.4) should be included in the income statement (in Table 3.2 row C_460_21, C_460_22, C_460_23).	Warning
32225	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 3.2 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 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13).	Warning
32226	KUI	Inconsistent data. If you have not filled in profit or loss from revaluation (Table 3.2 row C_765_2 and	Warning

	({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)	C_785_2), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table 6.10 row H_070 column 14 and/or Table 6.4 row H_070 column 13) either.	
34033	KUI ((({ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}) > 100000) JA (({ENT_H_130_3}+{ENT_H_130_16}) > 20000)), SIIS (({ENT_C_400_11}+{ENT_C_400_12}+{ENT_C_400_21}+{ENT_C_400_22}+{ENT_C_400_23}) > 0)	Inconsistent data. If there are buildings as of the end of the reporting period (Table 6.1 row H_130 column 16 or Table 6.2 row H_130 column 3), then there should also be expenses for electricity (Table 3.1 row C_400_11 or C_400_12 or Table 3.2 row C_400_21 or C_400_22 or C_400_23). As an exception, payments for electricity may be included in rent and lease costs.	Warning
34034	KUI ((({ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}) > 100000) JA ({ENT_H_130_4} > 20000)), SIIS (({ENT_C_410_11}+{ENT_C_410_12}+{ENT_C_410_21}+{ENT_C_410_22}+{ENT_C_410_23}) > 0)	Inconsistent data. If there is transport equipment as of the end of the reporting period (Table 6.1 row H_130 column 4), then there should also be expenses for fuels (Table 3.1 row C_410_11 or C_410_12 or Table 3.2 row C_410_21 or C_410_22 or C_410_23). An exception may be if the transport equipment uses electricity.	Warning
34037	KUI ({ENT_D_354_1}>0), SIIS (({ENT_C_110_11}+{ENT_C_110_21}) > 0)	Inconsistent data. If there is turnover from electricity and heat, gas and water, purchased and resold (Table 5 row D_354), then there should also be corresponding costs of services purchased for resale (Table 3.1 row C_110_11 or Table 3.2 row C_110_21).	Warning
34755	KUI (({ENT_D_41_43_V_1} < 1) VÕI (({ENT_D_41_43_V_1} > 5) JA ((({ENT_I_052_1}-{ENT_I_052_2})+({ENT_I_053_1}-{ENT_I_053_2})) > -5)) VÕI ((({ENT_I_052_1}-{ENT_I_052_2})+({ENT_I_053_1}-{ENT_I_053_2})) <5)), SIIS (APPROX({ENT_D_41_43_1}-{ENT_D_41_43_V_1}+{ENT_C_040_1}+({ENT_I_052_1}-{ENT_I_052_2})+({ENT_I_053_1}-{ENT_I_053_2})-{ENT_C_260_11}+{ENT_C_270_11}-{ENT_C_260_21}+{ENT_C_270_21}, {ENT_O_010}+{ENT_O_020}+{ENT_O_030}+{ENT_O_040}+{ENT_O_100}+{ENT_O_110}+{ENT_O_120}+{ENT_O_130}+{ENT_O_140}+{ENT_O_150}+{ENT_O_160}+{ENT_O_220}+{ENT_O_230}+{ENT_O_240}+{ENT_O_250},5))	The actual cost of construction production in Estonia may differ from the calculated cost in the case of inventories of finished goods and work in progress located abroad.	Warning
34775	KUI (({ENT_D_41_43_V_1} < 1) VÕI (({ENT_D_41_43_V_1} > 5) JA ((({ENT_I_052_1}-{ENT_I_052_2})+({ENT_I_053_1}-{ENT_I_053_2})) > -5)) VÕI ((({ENT_I_052_1}-{ENT_I_052_2})+({ENT_I_053_1}-{ENT_I_053_2})) <5)), SIIS (APPROX({ENT_D_41_43_1}-{ENT_D_41_43_V_1}+({ENT_I_052_1}-{ENT_I_052_2})+({ENT_I_053_1}-{ENT_I_053_2})-{ENT_C_260_11}+{ENT_C_270_11}-{ENT_C_260_21}+{ENT_C_270_21}, {ENT_O_010}+{ENT_O_020}+{ENT_O_030}+{ENT_O_040}+{ENT_O_100}+{ENT_O_110}+{ENT_O_120}+{ENT_O_130}+{ENT_O_140}+{ENT_O_150}+{ENT_O_160}+{ENT_O_220}+{ENT_O_230}+{ENT_O_240}+{ENT_O_250},5))	The actual cost of construction production in Estonia may differ from the calculated cost in the case of inventories of finished goods and work in progress located abroad.	Warning
35415	KUI(APPROX({ENT_C_010_1},{ENT_D_41_43_1},5) JA ({ENT_C_011_1}>0)), SIIS({ENT_D_41_43_V_1}>0)	Empty field. If the turnover (Table 3.1, row C_010_1) of a construction enterprise comes from construction activities (Table 5, row D_41_43) and you have indicated sales to non-residents (Table 3.1, row C_011_1), you must also indicate construction in foreign countries (Table 5, row D_41_43_V_1).	Error

35416	KUI(APPROX({ENT_C_010_2},{ENT_D_41_43_1},5) JA ({ENT_C_011_2}>0)), SIIS({ENT_D_41_43_V_1}>0)	Empty field. If the turnover (Table 3.1, row C_010_2) of a construction enterprise comes from construction activities (Table 5, row D_41_43) and you have indicated sales to non-residents (Table 3.1, row C_011_2), you must also indicate construction in foreign countries (Table 5, row D_41_43_V_1).	Error

AUTOSUMS

Autosums in table 3.1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

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

Autosums in table 3.2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Row name	Column name	Formula	Clarification
Cost of sales (goods, services). Sum displayed after saving.	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). Sum displayed after saving.		{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}	
Distribution costs. Sum displayed after saving.	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}	
Distribution costs. Sum displayed after saving.		{ENT_KA_410_1}-({ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22})	
Total administrative expenses. Sum displayed after saving.	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. Sum displayed after saving.		{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. Value displayed after saving.	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. Value displayed after saving.		{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})	
Total personnel expenses (sum of rows C_430_21, C_430_22 and C_430_23). Sum displayed after saving.	Euro (scheme 2)	{ENT_C_430_21}+{ENT_C_430_22}+{ENT_C_430_23}	

Autosums in table 5. TURNOVER BY ECONOMIC ACTIVITY

Row name	Column name	Formula	Clarification
Turnover (prefilled value displayed from Table 3.1 row C_010_1))	Euros	{ENT_C_010_1}	
Turnover (prefilled value displayed from Table 3.2 row C_010_2)	Euros	{ENT_C_010_2}	
	Euros	{ENT_D_41_43_1}+{ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_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_56_1}+{ENT_D_68_1}+{ENT_D_711_1}+{ENT_D_77_1}+{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_74_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_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_639_1}+{ENT_D_691_1}+{ENT_D_732_1}+{ENT_D_75_1}+{ENT_D_951_1}+{ENT_D_952_1}	
Total construction		{ENT_D_41_1} + {ENT_D_42_1}	
Wholesale and retail trade		{ENT_D_47_1}+{ENT_D_462_9_1}+{ENT_D_461_1}	
Travel agency and tour operator activities. Sum of rows D_79_1 and D_79_2.	Euros	{ENT_D_79_1_1}+{ENT_D_79_2_1}	

Sum displayed after saving.			

Autosums in table 6.1. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES AND BIOLOGICAL ASSETS, EUROS (fill in if there are investment properties or biological assets on the balance sheet)

Row name	Column name	Formula	Clarification
..acquisition of land and buildings (except new)	Total investment properties	{ENT_H_031_15}+{ENT_H_031_16}+{ENT_H_031_28}+{ENT_H_031_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
..acquisition of buildings, new building, renovations	Total investment properties	{ENT_H_032_15}+{ENT_H_032_16}+{ENT_H_032_28}+{ENT_H_032_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
....construction production and renovations	Total investment properties	{ENT_H_033_16}	Column 14 (Investment properties total) should be = columns 16.
Auto-calculated sum for row H_130	Land	{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}	
Auto-calculated sum for row H_130	Construction works	{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}	
Auto-calculated sum for row H_130	Work in progress and prepayments	{ENT_H_020_28}+{ENT_H_030_28}+{ENT_H_050_28}+{ENT_H_070_28}+{ENT_H_080_28}+{ENT_H_090_28}+{ENT_H_110_28}-{ENT_H_060_28}-{ENT_H_100_28}	
Auto-calculated sum for row H_130	Right-of-use assets (operating leases according to IFRS 16 “Leases” or ASBG 9 clause 31b)	{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}	
Auto-calculated sum for row H_130	Total investment properties	{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}	

Autosums in table 6.2. 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}	
	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 work in progress	{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_040_43}+{ENT_H_050_43}+{ENT_H_070_43}+{ENT_H_080_43}+{ENT_H_090_43}+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43}	
	including prepayments for fixed assets	{ENT_H_020_12}+{ENT_H_030_12}+{ENT_H_040_12}+{ENT_H_050_12}+{ENT_H_070_12}+{ENT_H_080_12}+{ENT_H_090_12}+{ENT_H_110_12}-{ENT_H_060_12}-{ENT_H_100_12}	
	Right-of-use assets (operating leases	{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}	

	according to IFRS 16 “Leases” or ASBG 9 clause 31b)		
	Total property, plant and equipment	{ENT_H_020_1}+{ENT_H_030_1}+{ENT_H_040_1}+{ENT_H_050_1}+{ENT_H_070_1}+{ENT_H_080_1}+{ENT_H_090_1}+{ENT_H_110_1}-{ENT_H_060_1}-{ENT_H_100_1}	
Fixed assets sold, at selling price		{ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_8}+{ENT_H_140_40}+{ENT_H_140_41}+{ENT_H_140_45}	
Investment (calculated)	Land	{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{ENT_H_030_15}+{ENT_H_080_15}	
Investment (calculated)	Construction works	{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_080_3}+{ENT_H_030_10}+{ENT_H_040_43}+{ENT_H_080_43}+{ENT_H_030_16}+{ENT_H_080_16}	
Investment (calculated)	Machinery and equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	
Investment (calculated)	including 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 6.3. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS (sales, accumulated depreciation and write-downs are not included here)

Row name	Column name	Formula	Clarification
Residual cost /fair value at the end of the previous reference period		{ENT_H_020_32}+{ENT_H_020_33}+{ENT_H_020_34}+{ENT_H_020_35}+{ENT_H_020_37}+{ENT_H_020_38}	
Acquisitions and additions		{ENT_H_030_32}+{ENT_H_030_33}+{ENT_H_030_34}+{ENT_H_030_35}+{ENT_H_030_37}+{ENT_H_030_38}	
Capitalised loan expenses		{ENT_H_040_34}+{ENT_H_040_38}	
Reclassifications from prepayments		{ENT_H_080_32}+{ENT_H_080_33}+{ENT_H_080_34}+{ENT_H_080_35}+{ENT_H_080_37}+{ENT_H_080_38}	
Residual cost/fair value at the end of the reference period		{ENT_H_130_32}+{ENT_H_130_33}+{ENT_H_130_34}+{ENT_H_130_35}+{ENT_H_130_37}+{ENT_H_130_38}	
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 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL ASSETS, EUROS

Row name	Column name	Formula	Clarification
Auto-calculated sum for row H_130	Biological assets total	{ENT_H_020_13}+{ENT_H_030_13}+{ENT_H_050_13}+{ENT_H_070_13}+{ENT_H_110_13}+{ENT_H_106_13}-{ENT_H_060_13}-{ENT_H_100_13}-{ENT_H_105_13}	
Investment (calculated)	Biological assets total	{ENT_H_030_13}+{ENT_H_106_13}	

Autosums in table 7.1. ASSETS, LIABILITIES AND EQUITY, EUROS

Row name	Column name	Formula	Clarification
	At the end of the reference period	{ENT_I_010_1}+{ENT_I_015_1}+{ENT_I_040_1}+{ENT_I_050_1}+{ENT_I_060_1}+{ENT_I_065_1}	
	At the end of the previous reference period	{ENT_I_010_2}+{ENT_I_015_2}+{ENT_I_040_2}+{ENT_I_050_2}+{ENT_I_060_2}+{ENT_I_065_2}	
	At the end of the reference period	{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1}	
	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 7.2. 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}	

Autosums in table 8.1. COST OF CONSTRUCTION PRODUCTION IN ESTONIA BY TYPE OF CONSTRUCTION, INCLUDING BUILDING INSTALLATION

Row name	Column name	Formula	Clarification
TOTAL COST OF CONSTRUCTION PRODUCTION IN ESTONIA. Sum displayed after saving.	Euros	{ENT_O_010}+{ENT_O_020}+{ENT_O_030}+{ENT_O_040}+{ENT_O_100}+{ENT_O_110}+{ENT_O_120}+{ENT_O_130}+{ENT_O_140}+{ENT_O_150}+{ENT_O_160}+{ENT_O_220}+{ENT_O_230}+{ENT_O_240}+{ENT_O_250}	
TOTAL COST OF CONSTRUCTION PRODUCTION IN ESTONIA (the prefilled value is found on the basis of Tables 3.1 or 3.2 , 5 and 7.1).	Euros	{ENT_D_41_43_1}-{ENT_D_41_43_V_1}+{ENT_C_040_1}+({ENT_I_052_1}-{ENT_I_052_2})+({ENT_I_053_1}-{ENT_I_053_2})-{ENT_C_260_11}+{ENT_C_270_11}-{ENT_C_260_21} + {ENT_C_270_21}	
RESIDENTIAL BUILDINGS TOTAL . Sum displayed after saving.	Euros	{ENT_O_010}+{ENT_O_020}+{ENT_O_030}+{ENT_O_040}	Residential buildings total is the sum of O_010, O_020, O_030 and O_040
NON-RESIDENTIAL BUILDINGS TOTAL . Sum displayed after saving.	Euros	{ENT_O_100}+{ENT_O_110}+{ENT_O_120}+{ENT_O_130}+{ENT_O_140}+{ENT_O_150}+{ENT_O_160}	NON-RESIDENTIAL BUILDINGS TOTAL is the sum of rows O_100, O_110, O_120, O_130, O_140, O_150 and O_160
CIVIL ENGINEERING WORKS TOTAL. Sum displayed after saving.	Euros	{ENT_O_220}+{ENT_O_230}+{ENT_O_240}+{ENT_O_250}	CIVIL ENGINEERING WORKS TOTAL is the sum of rows O_220, O_230, O_240 and O_250.