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If the data you entered are inconsistent internally or with the prefilled data, an error message appears upon checking. If errors and warnings appear, check the data carefully and make corrections.

CONTROLS

Controls across tables

Control ID	Control formula	Clarification	Type of error
18140	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
18142	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
19213	{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
19214	{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
19215	{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
19217	{ENT_H_130_14}={ENT_I_115_1}	Inconsistent data. Total investment properties at the end of the reference period at residual cost/fair value (Table 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).	Error
19218	{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
19219	{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
26407	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
26408	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	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, wages and salaries (Table 3.1 row C_440) should also be filled in.	Error

	T_C_855_2}+{ENT_C_900_2}=0) JA ({ENT_B_020}>0)), SIIS ({ENT_C_440_1}>0)		
26409	KUI (({ENT_C_440_1}>0) JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_B_020}>0)	Empty field. If you have filled in wages and salaries (Table 3.1 row C_440_1), you should also fill in the annual average number of employees (Table 2 row B_020).	Error
26410	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
26411	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
26412	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
26413	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_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
26414	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
26737	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
26738	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA (({ENT_D_47_1}+{ENT_D_462_9_1})>0)), SIIS ({ENT_C_100_11}>0)	Empty field. If you have filled in wholesale (Table 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
26739	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
26740	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
26741	KUI ({ENT_D_47_1}+{ENT_D_462_9_1}=0), SIIS	Inconsistent data. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row	Error

26741	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.	
26835	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
26836	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
26837	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
26838	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
26839	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
27010	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
27011	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
27012	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
27117	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
27118	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	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}))		
27197	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
27198	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
27199	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
27200	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
27503	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
27603	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
27604	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})!=0), SIIS (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})=0)	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 scheme 1 (Table 3.1) and vice versa.	Error
28156	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
28157	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

32273	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the end of the previous reference year (Table 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).	Error
32274	{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
32277	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
32278	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
32279	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 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
32280	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 n Table 6.1 and row H_060 column 13 in Table 6.4) should be included in the income statement (in Table 3.2).	Warning
34062	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
34063	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
34064	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