SAP Local Version for Romania

1 Quick Facts
1.1 Key Strengths

- The SAP Local Version for Financials & Operations for Romania is part of SAP standard beginning with SAP ERP 6.0 EhP8. It supports legal compliance features at various business transactions enabling businesses to run better.

1.2 Challenges

- The note 537272 is relevant for general local information.
- At 01.01.2007 Romania become member of the European Union, and for this fact some of settings must be checked.

1.3 Legal Compliance

<table>
<thead>
<tr>
<th>Law Complexity Ranking</th>
<th>FI / Logistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Medium Complexity</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Frequency of Legal Changes</th>
<th>Dynamic, mostly at year beginning</th>
</tr>
</thead>
<tbody>
<tr>
<td>Official Local Language</td>
<td>Romanian</td>
</tr>
</tbody>
</table>

- Every year can be available some legal changes. In order to check it access SAP Legal Change Notification.

1.4 Language

- All Core components are translated into Romanian language.
- All the newest support packages obtained by downloading from SAPNet contain also the Romanian language.

2 Recommendations and General Information

SAP Localization for Romania is based on accounting rules, fiscal rules, register rules and reporting rules.

- Accounting regulations: From an accounting perspective, foreign entities that have been permanently established in Romania have the obligation to prepare annual financial statements and accounting reports as required by the Accounting Law 82/1991 with all changes. Also applicable is Law 1802/2014 for applying European Directive in Accounting – with all changes.
  - The financial or accounting year can be different from the calendar year.
- Fiscal code regulations: Title VI of the Fiscal Code covers the VAT regime applicable in Romania and the EU VAT Directive’s provisions (Directive 2006/112/EC).
  - The fiscal year must be the calendar year.
- Register and documents/forms regulations: The provisions concerning financial forms, documents, and register are contained in Governments Decision nr. 2634/2015.
- Reporting regulations:
  - *Semester reporting*: For example, Financial statement, 394 Declaration
  - *Monthly reporting*: VIES 390 (EU Sales and Purchase List), VAT reporting, Intrastat reporting, Specific registers.

For more details about taxes, accounting, and reporting rules, refer to the links shown here:
- Fiscal Authority
- Finance Minister
- National Institutes of Statistics

2.1 General Settings
2.1.1 Settings for RON currency

- In case of your system where you are using SAP for Romania is not defining new currency RON, only old currency ROL follow steps from the note 791997 referring created new currency RON.

2.1.2 Settings for IBAN

- In Romania there is a regulation of the National Bank of Romania concerning the IBAN codes. We are recommending the use of the standard SAP notes about customizing the IBAN codes.
- This new field must be maintained in SAP Master Data of the customer: house banks, accounts receivables, payables, business partners and other data which assume filling out of the field depending on activity specific and their use in the payment documents. For getting the optimum results, please check the last patches and versions and the appropriate notes.

2.1.3 Settings for new GL

- In Financial accounting Old GL is replaced by : New General Ledger (New GL). It allows you obtaining information according with ledger defined in customizing.
• Currency evaluation – program FAGL_FC_VALUATION which for open items the evaluation is automatically reversed at the beginning of the year/period. For avoid reversal at the beginning of the year or period please read details in the SAP standard notes.
• All local specific developments are updated to the New GL functionalities.
• The New GL is usefully for the companies which have to manage more local group accounting procedures.

2.1.4 Settings regarding EU joining

• The note 998451 was relevant for EU joining: Local RO settings in SAP, Customizing INTRASTAT code 066. In transaction: OY01 – Check activation flag: EU member, Customizing local specific settings: Length for VAT registration number: RO + 1-10 digits

2.2 General -Customizing specific for Romania

2.2.1 Company code

• In Romania in this moment Companies must respect the Accounting Law 82/1991 (with all up-to-date modifications). We have the model RO01 in this respect created. In the attachment of the note 537272 is the relevant file (e.g. CEEC_ROFI_RO01_2018.zip ) which are containing BC-set for activating this template.

2.2.2 Reverse posting in accounting (red/black)

• In Romania the reversal of a „red storno“ operation is not imposed by the law as a requirement, being allowed to be used black storno or red storno method.
• The SAP system allows both possibilities according to the method used by the customer.
• We recommend, once the reverse method chosen, these operations have be made only as standard SAP in order to have the reports showing exactly what was registered in the accounts too, through the corresponding transaction.

2.2.3 VAT settings

2.2.3.1 Tax procedure

• The tax procedure for Romania is TAXRO and includes the predefined tax codes. Relevant in this case is the note 851487 – referring to tax procedure for Romania with BC-set including tax procedure TAXRO named /CEECV/ROFI_TAXES.Tax procedure TAXRO was updated accordingly with last requirements. (Law 227/2015 – Fiscal Code).
  o If you are defining the tax code like as E8 and you did not display value tax base in Sales Journals then you can exclude it using selections in the program:

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Sales/purchases code</th>
</tr>
</thead>
<tbody>
<tr>
<td>E8</td>
<td>E8</td>
</tr>
<tr>
<td>ESA</td>
<td>ESA</td>
</tr>
</tbody>
</table>

*Figure 1: Exclude transaction from Journals*

• Similar were created Z5, Z6 only for transaction ESE and Z7, Z8 only for ESA.
• With 2013 year, tax deferred is applicable and some example included.(e.g. F6,F7,F8,I7,I8,I9)
• Details are in SAP Note number 1764295,1809832.
• With 2016 year Fiscal code was changed, new tax rate:20% is available and some examples are included. With 01.01.2017 tax rate :19% is using (2224430 Note, 2414041 Note).

2.2.3.2 Adjustment deductible VAT

• Accordingly with Fiscal code is necessary to adjust deductible VAT in case of acquisition capital goods.
  o Input VAT for capital goods, when is not applying the rules regarding own delivering is subject of adjustment, in situation specified in fiscal code:
    ▪ For 5 years, for capital goods for purchased or produced, other than goods mentioned in fiscal code.
    ▪ For 20 years, for construction or purchasing a real estate assets, or for transforming/modernization an asset, if the value of the transformation/modernization is at least 20% from total value of the good.
  o In SAP this fact is reflecting in the application part in the section: General Ledger/Reporting/Tax Reports/Tax on Sales and Purchases: Pro rata Adjustments
  o In customizing in Implementation Guide: General Ledger/Closing/Reporting/Sales/Purchases TAX – Pro rata adjustments.

2.2.4 Witholding tax

• According to the legal demands (Fiscal Code) the following income types are:

Art. 223. Taxable incomes obtained from Romania -some points are mentioned bellow:

(1) Taxable income derived from Romania, whether incomes received in Romania or abroad, are:

a) Dividends from a resident;

b) Interest from a resident;

c) Interest from a non-resident has a permanent establishment in Romania, if interest is an expense of the permanent establishment / permanent establishment designated;

d) Royalties from a resident;

e) Royalties from a non-resident has a permanent establishment in Romania, if the royalty is an expense of the permanent establishment / permanent establishment designated;

f) Commissions from a resident;

....

• For defining above codes you can use OBC7 transaction for defined applicable tax codes and rates.
• On a similar basis one can defines other specific taxes – depending on the customer needs.
2.2.5 General accounting

2.2.5.1 Chart of accounts

- Because there are legal demands in Romania for the general chart of accounts, we have defined the localized chart of accounts: CARO – Chart of accounts according to local requirements. In the SAP system, the accounts are dividing in two categories: balance sheet accounts and profit and loss accounts. This distinction is made in the actual practice in Romania assimilating the 1–5 account classes for balance account sheets and 6th and 7th account classes for profit and loss accounts. Relevant for this delivering is the file attached to 537272 notes: CEEC_ROFI_RO01_2018.zip – contains the BC-SET which by activating is possible to use chart of accounts CARO in your system.

2.2.5.2 Account determination

- This package includes the corresponding settings to determine automatically the accounts for underlying transactions such as:
  - Tax accounts
  - Valuation and revaluation accounts
  - Regrouping accounts – receivables and payables (important for drawing up the yearly financial statement versions for receivables and payables)
  - Other accounts used for necessary operations to elaborate a financial status
- In the attachment of the 537272 Note, you can find the file CEEC_ROFI_RO01_2018.zip which contains the BC-set with these account determinations.

2.2.6 Receivables and Payables Accounting

- This version contains the following configuration settings for Payments this section: Payments, Account definition for discounts, over–payments/under–payments, bank charges, rounding differences, exchange rate differences and other settings. All settings for the accounts referring to these points were made to obtain the yearly financial status. The settings for account determination can be activated with the BC-set contained in the 537272 note.
- Payment Methods - Were defined for Romania and settled for model companies with the following payment methods – checker – cash payment, L – domestic payment – budget, U – domestic payment – other institutions – through banks.
- Down payments - Accounts for received down payments and made down payments were defined.
- Closing - Accounts for: Annual evaluation, provisions, regrouping account receivable and payable was defined.

2.2.7 Petty cash accounting

Petty Cash journal

- For obtaining petty cash journal the following settings are delivering for Romania:
Cash journal settings in customizing: e.g. RO01 for RON (local currency) and RO02, RO03 for foreign currency (Please pay attention: use one different account from chart of accounts for each cash journal defined in customizing)

Cash Receipt

- Settings for printing the receipt – the template company RO01 was allocated to the program: /CEECV/RO_RPCASH00 with the format SAPRO for printing the receipt in LEI and in foreign currency.
- Type of correspondence SAPRO will be created in your system using SAP18 such as model.

2.2.8 Assets accounting

2.2.8.1 Chart of depreciation

- For Romania was created: ORO – chart of depreciation with predefined depreciation areas. Usually are defining more depreciation areas function of customer requirements and assets class can be generated automatically function of assets account defined in customer chart of accounts. Relevant in this scope is the BC- set attached to the 537272 note.

2.2.8.2 Assets Historic Sheet

- For Romania was created and delivering the assets historic sheet BARO.
  - This version is using for carrying out: Annex for balance sheet: Assets Statements. (form 40)
  - The assets historic sheet version BARO can be obtained by activating the BC- set from 537272 note.
  - The BARO is using such as template and you must complete your customizing with all assets transactions used in customer implementation.

3 Supported Legal Requirements

3.1 Cross-Function Requirements

In Romania there is a VAT declaration (394 Declaration) which require to report number range. We provide this alternative based on ODN - SAP Note 2316687 - RO: ODN (Official Document Numbering).

3.2 Financial Accounting (FI)

3.2.1 General

- The business processes in Romania can be found among the standard SAP processes defined in SAP modules and created for every transaction category (see the standard online SAP documentation).

The specific programs for Romania were created in the same standard SAP vision.
So, be sure that business processes of the customer were defined correctly in the same vision for assuring the expected results when using the standard and Romanian specific programs.

The provisions concerning financial forms, documents and register are comprised in the Governments Decision nr. 2634/2015. The presented version had in mind to adapt the forms as foreseen by the legal demands mentioned above (it doesn’t include the client-specific forms).

Taking into consideration the above mentioned and the legal demands concerning the issuing of documents with the aid of computer technology, namely chapter – Minimal requirements for computer software used in the financial–accounting area, letter m) – they have to assure the compliance of the information foreseen in the form templates approved by the Ministry of Finance, in case they are edited with help of computer software the common forms can be found in the standard SAP forms – the special module for handling the respective economic phenomenon.

- However, the forms defined in the above regulations have a compulsory character, their SAP standard form has been modified into the one especially requested by the Romanian law, their main purpose being the enhanced accessibility for all Romanian users (accountants, economists, managing team, specialist inspector, etc.)
- That’s why the following programs created for Romania (see Figure :2)

![Figure 2: Romania menu](image)

- From new law 2634/2015 point of view: The electronic document means the document containing the information required by these rules and has been issued and received electronically
- The download from spool to PDF proceed:
- Print the document into spool (SAPScript or Smartform)
- Call report RSTXPDFT4

- The report converts spool request into PDF format and downloads it to local folder as entered in selection screen.

### 3.2.1.1 Account Statement

- The program named /CEECV/RO_ACCOUNT_CARD creates the account sheet for general ledger accounts, clients and vendors. This program creates, according to the legal demands, the account sheet in the requested formats: code 14–6–22 and 14–6–22/a. The program makes the account sheet according to the legal demands and depending on the parameters introduced in the selection screen, of which we mention:

  - Function type program (value 1: for 14–6–22 or 2 for 14–6–22/a )
  - If you wish you can fill in the „document type” column – document type or it’s description (the description corresponds with the description of the document type in customizing)
  - In the document no. column, the document number of the SAP system or the information from the reference document field can be entered. (If you select the option: □ Print ref.doc.no.)
  - Total per currency and other facilities offered by standard SAP
  - The Information regarding the column Explanation will be displayed only if you maintain it at document level (in the header)
  - Display initial balance (see the possible values)
    1. Sold deschidere cu cifre cr şi db (you will use total debit and credit)
    2. Sold deschidere (you will use the previous month balance)

**Important:** This program solves the composite formulas cases (because there are no specific regulations for the handling of these situations, some specific SAP algorithms have been defined for Romania)

- When composite formulas in the clients accounting postings are using to determine the amount for each contra account, the parameter, which refers to the dividing algorithm in the contra accounts, which can have the following values:

  o 1-Will be for those situations when the customer does not use composite formulas. (it is using when customers has only simple accounting formula : 1:n or n:1)
  o 2-This situation determines the inscription of the corresponding accounts and the total amount they divide for the selected account - algorithm 2
  o 3-The use of prorate to divide the total amount in contra accounts, depending on the accounts included in the formula – algorithm 3
  o 4-The dividing of contra accounts taking into consideration all accounts, no matter of their place (debit or credit) with the corresponding amount – algorithm 4
  o 5-For complex formula in the case of the amount is the same for more sub sequential items on debit/credit – new algorithm is available from 01.01.2007
This algorithm is using for documents with the following accounting formula (Figure:3)

![Complex posting for VAT reverse charge](image)

The particularity of these documents is the fact that the first line and the second have same value (1000) etc. Similar situations are generating for intra-community transactions (reversed VAT) for automatically postings. In these conditions the 5 algorithm consists in the fact that the account from the first line will be correspondent account for the second and vice versa. The result is:

![Result in account card for complex formula](image)

In this case is choosing the correspondent account function of the amount. E.g. for 40100000 account the correspondent account is the account with the same amount - 65800000 and vice versa and for 44260000 account, correspondent account is 44270000 and vice versa.

In some cases, is possible to be equal only one line on the debit with other on the credit and in this case algorithm 2. It improved with ‘depreciation document’ flag.

If the document has a format:
If is selecting above flag and algorithm 2 the result should be:

Algorithm 2 and 'depreciation flag' was improved for such customer cases:
- 2468519 - Romania, Improvement for /CEECV/RO_ACCOUNT_CARD
- 2842242 - Romania, Improvement for Account card

Depending on the client’s accounting policy, one of the variants chosen, and will be used in all the programs, which generate such reports on contra accounts, for the information to be comparable. You will see now a selection example for getting of an Account card for General Ledger accounts, accounts payables and receivables.

Account statement for General Ledger Accounts – result below:
• It is obtaining using following selections: ‘GL account’ flag.
• To obtain this account statement for vendors you should take care: (Vendor line items flag)
• Please pay attention for the result obtained according to the selections done concerning the following parameters:
  - Tipărire nr doc de referință
  - Descriere tip de document
  - If we are changing the parameter function in, two we are obtaining vendor card in foreign currency. If you are working with special GL indicator, we are using the field: Cont reconciliere poz.indiv. You are selecting account/accounts for these transactions (e.g. 40920000 for down payments made).
  - In similar way is proceeding for obtaining the account card for a customer. Through the last modifications to this program, one can get the detailed list on the document level and on the subtotal level debit/credit (when the options in the selection screen „Total debit” or „Total credit” will be selected. In this case, an auxiliary situation according to the value where the double click displayed.

Figure 8: account card with totals/subtotals per accounts

As a result of double click on the amount of 200 one can get the documents in the following way:

Figure 9: Result of Double click on the amount

3.2.1.2 Trial Balance
• Trial balance with 6 forms available in România, in this moment accordingly with the law 3512/2008 is carrying out by the following program: /CEECV/ROFITRIAL.
In this program by the field: „tip format de balanta de verificare” can be selected one of the 6 forms and is obtaining the format expected by you:

**Figure 10: Example of types for Trial balance**

**Figure 11: Example of format for Trial balance**

- In plus the same program can be used and for obtaining the trial balance at profit center level. Beginning with ERP 2004 version is possible to customize/define more customer dimensions (e.g. segment, profit center, business area).
- There are customers that are choosing Profit center definition for some non-legal entities (e.g.: profit center it is set as a branch, so every posting it is made on a profit center).
- Customers with this kind of approach wanted to have trial balance obtained at profit center level in a Romanian format.
The output has the following columns:

- 1 column - account number and account description
- 2, 3 columns - Initial Balance at beginning of the year
- 4, 5 columns - Initial Balance at beginning of the month
- 6, 7 columns - Preceding amounts without carry forward
- 8, 9 columns - Preceding amounts with carry forward
- 10, 11 columns - Total amounts of the current month
- 12, 13 columns - Total amounts
- 14, 15 columns - Final balances

- You can use all these columns or you can choose based on selection program columns which must be displayed / printed on the layout. Relevant for this scope is the field: 'Display columns' where you can choose if some of columns must appear or excluded from the report.
- The customers which wanted to display trial balance using 'subtotals levels' have the possibility to display the text for each subtotal level if they are maintaining the table /CEECV/ROFIMASK in the following way:

![Figure 12: Example of groups for Trial balance](image)

- If you are maintaining this table with texts and if selections in the program are for example: Subtotal level e.g.5), you will obtain the following balance:

![Figure 13: Example of format for Trial balance with subtotals/groups](image)
3.2.1.3 VAT Reporting – Sales/Purchases Journals

Our template customizing takes in account general requirements regarding VAT. If you have specific requirements and/or specific tax codes customizing tables: /CEECV/ROFIRFUMS, /CEECV/ROFIRFUMD were created where you can do own customizing for each column of sales/purchases journals (normal/deferred tax system).

For other kind of declaration (e.g. VAT statement 300, 394) is needed to use standard OBCH/OBCG transactions for customizing.

Sales/Purchases journals – Normal tax system

The table /CEECV/ROFIRFUMS is delivering with settings for these default tax codes delivered with tax procedure: TAXRO.

The content of the table is including in the BC-set attached to the note 851487.

- Columns: Field CF01- Field CF21 is creating for each value columns from Sales/Purchases Journals from column 5 to column 26.
- After 1372/2008 legal changes we are using columns 5-18 for both: sales and purchases journal
- Example:
  - The tax code E5 – transaction ESA is reflecting in columns 10 Sales Journal and HWBAS is allocating in CF05.
  - If is not needed to display it in Sales Journal delete the allocation for this code from the table.
  - The tax code E5 – transaction ESE is reflecting in columns 15,16 from Purchases Journal if there is the following allocation in the table:/CEECV/ROFIRFUMS

Sales/Purchases journals – Deferred tax system

- The table /CEECV/ROFIRFUMD is delivering similar customizing table like /CEECV/ROFIRFUMS, but this new table is used for deferred tax solution,
  - here you should customize - assign - tax codes, which you want see on RFUMSV00 output for deferred taxes;
  - you can maintain this customizing by transaction sm30 and view name: /CEECV/ROFIRFUMD
- Details in the main note 1805644. Details about customizing settings and some examples can be found in document attached in the SAP note 1805644: SJPJ2013ALL.pdf
- Please note that values for 13, 14 columns will be calculated by program. (so no allocation tax codes for these columns)
- Allocation of your tax code is different if you will use FB01/FB05 into transfer program (so when will be created transfer document)
- Tax codes for transaction where VAT does not apply. The following tax codes allocated; V9 – for purchases transactions and A9 – for sales transactions. This allocation can do direct in your system using standard transaction OBCL or by importing / activating the BC-set including in the file: CEEC_ROFI_RO01_2016.zip
3.2.1.3.1  Steps for obtaining VAT journals

- Import the packages according to the last changes
- Activate the BC-set /CEECV/ROFI_TAXES by transaction SCPR20.
- Before activating check your VAT tables for avoiding missing important information.
- If you are using other tax codes then default delivered in TAXRO procedure, customize the table /CEECV/ROFIRFUMS manually for respective tax codes. You can do it maintaining this table by:
  - Transaction SM30 or WFMVCVSTART with” View Name” /CEECV/ROFIRFUMS in Change mode.
  - Copy the item/items with default tax codes and allocate your own tax codes
- Use similar process customize the table /CEECV/ROFIRFUMD if you need to do Deferred tax Reporting;
- Assure that the display variant for layouts (ALV layouts) is importing in your system.
- The note 1820401 contains list or frequently appearing issues regarding new localization for Romania deferred taxes in the report RFUMSV00.
- Note: (available for Sales and Purchases Journals for VAT deferred)
  - **Column 4**: Payment document number is filling with reference :

![Reference](image1.png)

*Figure 14: example reference field*

from payment document and date is filling with document date from payment document.

![Document Date](image2.png)

*Figure 15: example document date field*

3.2.1.3.2  Sales Journal

- With 01.01.2007 standard program RFUMSV00 with all improvements is using for obtaining Sales Journal for Romania. Legal changes accordingly the law 1512/2012 available with the note 1805644. This program RFUMSV00 was allocated to transaction /CEECV/ROFI10 from localization menu and will be described in the following details.
  - **Normal Tax Reporting**

- Details regarding column number of the document: BKPF–BELNR will be printed (SAP document no.) if an external document numbering has been chosen in the system or BKPF–XBLNR (the reference number) if the numbering is internal;
• Client name – the information from the KNA1–NAME1 (name) field will be printed – if the document is an invoice; If clients of the type « one time account » (occasional) are used, then the client’s name will be the one from the BSEC – NAME1 field.

• VAT Registration number – the information will be maintained through the KNA1–STCEG field; If it’s an occasional client then its fiscal code will be maintained through the BSEC–STCEG field;

• This information taken into account when creating the master data for the clients.

• The columns are filling in according to the TAXRO calculation procedure and customizing existing in /CEECV/ROFIRFUMS table.

• To link the predefined tax codes and your own codes the /CEECV/ROFIRFUMS table created for Romania and it must maintained for each client as follows:
  a. Tax procedure: TAXRO or the tax procedure used by you
  b. Tax code: e.g. A1 or other own tax code
  c. Transaction code: e.g.: The tax codes E* with transaction ESA can be displayed in different columns from Sales journal or can be excluded
  d. Value Fields: field CF01 – field CF21 are corresponding to values columns of the journals (used until col.18 for New Sales and Purchases Journals Normal reporting)

Deferred Tax Reporting

Customizing the table /CEECV/ROFIRFUMD – specific cases

• Case 1 - FB05 for transferred document

  A1 is tax code used for Normal taxation.
  F8 - Deferred tax code (non –eligible)
  B1- Target tax code (eligible) for F8

• Case 2 - FB01 for transferred document

  J3 is tax code used for Normal taxation.
  J5 - Deferred tax code (non –eligible)
  J4 - Target tax code (eligible) for J5

Allocation in the table /CEECV/ROFIRFUMD is different function the case 1 (FB05) or 2(FB01)

**Examples of Tax Reporting**

For obtaining Sales Journals the following selections are needed: ‘Select TVA colectat’

Please note the following:

- Create your layouts  /RO19PRC_S, /RO_DEFER
- Create variants for reports : e.g. RODT, RO19
- Select in your variants for reporting only relevant tax codes
- Use variant  RO19 for normal Reporting
- Use variant RODT for Deferred Tax reporting
- Sales Journal for Normal tax system

Variant: RO19  Layout: /RO19PRC_S

And the result is:
**Figure 18: example Normal tax system reporting**

**Sales Journal for deferred tax system, Variant: RODT  Layout: /RO_DEFER**

Result in Sales Journal:

**Figure 19: example deferred tax system reporting**

*Report for Closing Period for first period:*

- Run RFUMSV00 for 01:
- Result is correct!
- Come back in selection screen
- flag prepare printing of forms, Program run date: e.g. 31.01.2013, Identification: e.g. SJ01

Transfer amount:

**Figure 20: deferred tax system – prepare for closing**

After running, the table /CEECV/ROFIRFUMD is populated with invoices with non-eligible balance:
Figure 21: example deferred tax system – stored table

**Report for Closing Period for next period:**

Run RFUMSV00 again for 02:

Figure 22: example deferred tax system reporting selection for next period

Use these settings for:

Figure 23: Same identification used for transfer 01 but w/o flag , Prepare printing of forms”.

Run and obtain correct result:

One transferred invoice from 01
3.2.1.3.3 Purchases Journal

- With 01.01.2007 standard program RFUMSV00 with all improvements is using for obtaining Purchases Journal for Romania. Legal changes accordingly the law 1512/2012 available with the note 1805644. This program RFUMSV00 was allocated to transaction /CEECV/ROFI10 from localization menu and will be described in the following details.

**Normal Tax Reporting**

- **Document number**: BKPF–BELNR will be printed (SAP document no.) if an external document numbering has been chosen in the system or BKPF–XBLNR – the reference number if the numbering is internal;
• **Vendor name** – the information is taken from the LFA1–NAME1 field or from the BSEC–NAME1 field if it’s a once-only vendor type.

• **VAT Registration number** – the information is taken from the LFA1–STCEG field or BSEC–STCEG field – if it’s a once-only vendor type. This data has to be maintained in the master data when the vendor was created.

• The columns are filled according to tax codes predefined in the TAXRO procedure. To link the predefined tax codes and your own codes the /CEECV/ROFIRFUMS table has been created for Romania, which has to be maintained for each client in the way above described.

• For obtaining Purchases Journals the following selections are needed: ‘Select TVA deduct.’
  - After creating variants for layouts RO19PRC_P, RO20PRC_P
    - Create variants for reports: e.g. RO19, RO20
    - Select in your variants for reporting only relevant tax codes (E.g in RO19 variant select A1, In RO20 select B1)
    - See some examples: Variant: RO19** Layout: RO19PRC_P

And the result is with 19%: (available again with 2017 year)

Variant: RO19** Layout: RO19PRC_P

And the result is:

![Figure 27: Example of Purchases Journal 19%](image)

**Deferred Tax Reporting**

Customizing the table /CEECV/ROFIRFUMD

- Case 1 - FB05 for transferred document

  J1 is target tax code for J2

  J1 – eligible VAT 24%

  J2 - non-eligible VAT 24%

Allocation into table:
Figure 28: allocation in the table for case 1

- Case 2 - FB01 for transferred document

Example of tax codes used for this kind of situation:

D1 - normal deductible VAT, 24 – target tax code for I8

And tax code I8 is tax deferred tax code.

Allocate into table: /CEECV/ROFIRFUMD
If you run RFUMSV00 you can see D1 in column 6,7 and 11,12 
I8 in column 6,7.

Please note that 13,14 columns will be calculated by program.


---

**Figure 29: allocation in the table for case 2**

---

**Figure 30: Example of Purchases Journal – deferred tax system**

**Obtaining the report for first period:**
Run Purchases Journal at the end of the month: Ex: period 01

![Example of period selection](image)

**Figure 31: Example of period selection**

In order to transfer into table /CEECV/RORFMDATA use these settings:

( use your own ID for identification)

![Example of prepare for closing period 01](image)

**Figure 32: Example of prepare for closing period 01**

Run for 01 period.

![Effect in table/CEECV/RORFMDATA](image)

**Figure 33: Effect in table/CEECV/RORFMDATA**

- **Next month**: Run Purchases Journal for next month – ex: 02

![Example of period selection](image)

**Figure 34: Example of period selection**

And:

![Example of selection for checking result for 02 period](image)

**Figure 34: Example of selection for checking result for 02 period**

Run RFUMSV00, Result: documents transferred from 01 and current documents for 02:

e.g one transferred from 01

![Table](image)
3.2.1.4 VAT Reporting – VAT 300 Statement

The VAT statement printing preparation is made through the program RFUMSV00 and for the actual printing the /CEECV/ROFIRFUVDE2017 program is using for Romania.

To solve the problem concerning the transactions which mustn’t appear in the journals but must appear in the statement (accruals/deferrals, tax-free operations and others), special tax codes for these requirements were created (see the TAXRO procedure).

Examples in the tax procedure:

- Use the tax codes Cx, Rx for rows of settlement.
- The Selections special used for this purpose appear in the section 'Parametri aditionali' for Romania in the program /CEECV/ROFIRFUVDE2017:
  - Payment VAT account (4423) used for: Unpaid VAT prev. period
  - Recoverable VAT account (4424) used for: VAT receivable prev. period
  - Payment VAT account used for: Unpaid VAT diff. by inspection
  - Recoverable VAT account used for: VAT rec.diff. found by inspect

Or the section: Manual entry of particular lines

- The smart-form created and used is: /CEECV/ROVAT2017
- The address of the company must be maintained in order to have this kind of information printed on the output list of this program. Please pay attention to have completed the region to be filled in address data.
- Main steps you must follow for the VAT closing operation with the specific editing form are the same you did until now on the closing operation:
  - STEP 1 – will be made daily or according to the managerial decision
    - Through the above mentioned program (RFUMSV00) the sales/purchasing journals can be obtained at any time.
  - STEP 2 – is made in the moment set for VAT closing
The RFUMSV00 program is running with the option “Balance per company code” – “Sold pe cod companie”. In this way you can establish if the company has to pay/get VAT.

When the VAT accounts closing decision has been made the same program is run with the option “Make postings”. If the past result was reimbursed VAT then in the alternative VAT account field 4424xx will be selected because the account has standard configuration for 4423xx (if you choose to close the accounts through this program) or you can also make the closing through the FB41 transaction.

- **STEP 3 – preparing for drawing up the VAT statement**

Once the VAT accounts were closed it should be verified the way of closing (the accounts 4426/4427 should be zero) and afterwards it should be run the program RFUMSV00 with option “pregătire tipărire”.

The following information must be filled in:

- Printing data: the actual date
- Identification: the name of the VAT statement – e.g. TVA01 if you are intending to make it for January – or any other coding settled by a responsible person.

- **STEP 4 – printing of the VAT statement**

The program /CEECV/ROFIRFUVDE2017 will be run with the selections above and in this way you are obtaining the format pointed in actual law.

Through this program the printing will be done for being available to different users (values will be filled in the software delivered by the Ministry of Finance)

See the additional field: „ID cont banca” that will be selected together with the field „banca proprie” for getting the result.

3.2.1.4.1 VAT 300 Statement - Prerequisites

Use following entries for VAT300 form /Country Key = "RO" /Tax Grouping Version = "V300"

Considering each line has the following allocation numbering: (yellow)

(see Figure 37: example OBCH/OBCH Customizing)

Use following entries for VAT300 form /Country Key = "RO" /Tax Grouping Version = "V300"

Considering each line has the following allocation numbering: (yellow)

<table>
<thead>
<tr>
<th>VALUE ADDED TAX COLLECTED - RON -</th>
<th>Name of markers</th>
<th>Value</th>
<th>VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRADING WITHIN AND OUTSIDE THE EU</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Delivery of goods within the European Community, tax-free according</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Regularization for Delivery of goods within the European Community, tax-free according to art. 143 paragraph (2) letter a) and d) from Fiscal</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>------------------------------------------------------------------------------</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Delivery of goods or performance of services for which the place of delivery/performance is outside Romania (within or outside the EU), as well as delivery of goods within the Community.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.1</td>
<td>Delivery of intra-community services for which is not applying the exemption in member state</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Regularization for delivery of intra-community services for which is not applying the exemption in member state where tax is due</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Purchase of goods within the Community, for which the Buyer must pay VAT (reverse taxation) and the vendor is</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>5.1</td>
<td>Purchase of goods within the Community, for which the Buyer must pay VAT (reverse taxation) from which:</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Regularization for Purchases of goods within the Community</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Goods purchased with exception rows 5,6 and services purchased for which the Buyer must pay VAT (reverse taxation) from which:</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>7.1</td>
<td>Services purchased, for which the Buyer must pay VAT (reverse taxation) from which:</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Regularization for goods and services purchased, for which the Buyer must pay VAT (reverse taxation) with simplification measures.</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>8.1</td>
<td>Goods and services purchased 19%</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>8.2</td>
<td>Goods and services purchased 9%</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>8.3</td>
<td>Goods and services purchased 5%</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Delivery of goods and services subject to $19%$ quota</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Delivery of goods and performance of services subject to $9%$ quota tax</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Delivery of goods subject to $5%$ quota tax</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Goods and services purchased, for which the Buyer must pay VAT (reverse taxation) with simplification measures.</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>12.1</td>
<td>Goods and services purchased 19%</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>12.2</td>
<td>Goods and services purchased 9%</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>12.3</td>
<td>Goods and services purchased 5%</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Delivery of goods and performance of services with simplification measures (reverse taxation).</td>
<td>22</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Delivery of goods and performance of services exempted by right of deduction, with exception</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Delivery of goods and performance of services exempted, without right of deduction</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Regularization of collected tax</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Provisions of intra-community services according to art.278 paragraph (8) of the Fiscal Code for which the place of the provision is in Romania</td>
<td>26</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Regulations regarding the provision of intra-Community services according to art.278 paragraph (8) of the Fiscal Code for which the place of performance is in Romania</td>
<td>27</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Total of collected tax</td>
<td>28</td>
<td></td>
</tr>
</tbody>
</table>
## VALUE ADDED TAX DEDUCTIBLE - RON -

<table>
<thead>
<tr>
<th>Name of markers</th>
<th>Value</th>
<th>VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PURCHASE OF GOODS WITHIN THE COMMUNITY AND OTHER PURCHASES (GOOD AND SERVICES) SUBJECT TO TAXATION IN ROMANIA</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Purchase of goods within the Community, for which the Buyer must pay VAT (reverse taxation)</td>
<td>35</td>
</tr>
<tr>
<td>20.1</td>
<td>Purchase of goods within the Community, for which the Buyer must pay VAT (reverse taxation and the vendor is not registered for VAT)</td>
<td>37</td>
</tr>
<tr>
<td>21</td>
<td>Regularization for Purchases of goods within the Community</td>
<td>39</td>
</tr>
<tr>
<td>22</td>
<td>Goods and services purchased, for which the Buyer must pay VAT (reverse taxation) with exception rows 18, 19</td>
<td>41</td>
</tr>
<tr>
<td>22.1</td>
<td>Services purchased, for which the Buyer must pay VAT (reverse taxation) from which:</td>
<td>43</td>
</tr>
<tr>
<td>23</td>
<td>Regularization for goods and services purchased, for which the Buyer must pay VAT (reverse taxation).</td>
<td>45</td>
</tr>
<tr>
<td><strong>PURCHASE OF GOODS WITHIN THE COUNTRY AND IMPORTS, PURCHASES WITHIN THE COMMUNITY TAX-EXEMPTED OR FREE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Purchase of goods and performance of services subject to 19% quota tax</td>
<td>47</td>
</tr>
<tr>
<td>25</td>
<td>Purchase of goods and performance of services subject to 5% quota tax</td>
<td>49</td>
</tr>
<tr>
<td>26</td>
<td>Purchase of goods subject to 5% quota tax</td>
<td>51</td>
</tr>
<tr>
<td>27</td>
<td>Goods and services purchased, for which the Buyer must pay VAT (reverse taxation) with simplification measures.</td>
<td>53</td>
</tr>
<tr>
<td>27.1</td>
<td>Goods and services purchased 19%</td>
<td>55</td>
</tr>
<tr>
<td>27.2</td>
<td>Goods and services purchased 9%</td>
<td>57</td>
</tr>
<tr>
<td>27.3</td>
<td>Goods and services purchased 5%</td>
<td>59</td>
</tr>
<tr>
<td>28</td>
<td>Compensation for special scheme- small farmers</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Corrections relating compensation for line 26</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Purchase of goods and services tax -exempted or free</td>
<td>87</td>
</tr>
<tr>
<td>30.1</td>
<td>Purchase of intra-community services tax - exempted or free</td>
<td>89</td>
</tr>
<tr>
<td>31</td>
<td>TOTAL DEDUCTIBLE TAX</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>SUB-TOTAL TAX DEDUCTED</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>VAT actually reimbursed to the foreign buyers, including the fee</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Regularization of deducted tax</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Adjustments at the end of the year, according to the pro-rate /</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Details</td>
</tr>
<tr>
<td>-----</td>
<td>------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td>36</td>
<td>TOTAL DEDUCTED TAX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>REGULARIZATIONS ACCORDING TO ART. 1473 IN THE FISCAL CODE - RON -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Name of markers V.A.T.</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Negative amount of VAT in the reporting period (ln.36-In.19)</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Tax to be paid within the reporting period (ln.197-In.36)</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Balance of the VAT to be paid out of the deduction of the previous fiscal period (ln.45 of the previous deduction)</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>VAT differences established by Fiscal Inspections by Decision and un paid until the VAT Statement is sending to authorities</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>VAT to be paid accumulated (ln.38+ln.39+ln 40)</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>The balance of the negative amount of the value added tax reported from the previous period, for which reimbursement was not requested (ln.46 of the previous month’s deduction)</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Negative VAT differences established by Fiscal Inspections by Decision and un paid until the</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Negative VAT amount accumulated (ln.37+ln.42+ ln43)</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Balance of the VAT to be paid at the end of the reporting period (ln.41-In.44)</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>The balance of the VAT negative amount at the end of the reporting period (ln.44-In.41)</td>
<td></td>
</tr>
</tbody>
</table>

INVOICES ISSUED AFTER FISCAL INSPECTION accordingly art. 331 alin (3) from the FISCAL CODE

<table>
<thead>
<tr>
<th>Total number invoices issued</th>
<th>Total tax base</th>
<th>Total Output VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total of documents with F0,F1,F2 or F3 tax code</td>
<td>Sum of HWBAS For Tax code – F0,F1,F2,F3</td>
<td>Sum of HWSTE For Tax code – F0,F1,F2,F3</td>
</tr>
</tbody>
</table>

INVOICES RECEIVED AFTER FISCAL INSPECTION accordingly art. 330 alin (3) from the FISCAL CODE

<table>
<thead>
<tr>
<th>Total number invoices RECEIVED</th>
<th>Total tax base</th>
<th>Total Input VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total of documents</td>
<td>Sum of HWBAS For Tax code</td>
<td>Sum of HWSTE For Tax code</td>
</tr>
</tbody>
</table>

INVOICES ISSUED AFTER FISCAL REGISTRATION FOR VAT PURPOSE, For transactions during period when VAT number was cancelled
<table>
<thead>
<tr>
<th>Total number invoices issued</th>
<th>Total tax base</th>
<th>Total Input VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total of invoices</td>
<td>Sum of HWBAS For Tax code</td>
<td>Sum of HWSTE For Tax code</td>
</tr>
<tr>
<td></td>
<td>90</td>
<td>82</td>
</tr>
</tbody>
</table>

*Informații privind valoarea totală, fără TVA, a preșterărilor de servicii către persoane neimpozabile din alte state membre UE prevăzute la art. 278 alin. (8) lit. b) din Codul fiscal, respectiv servicii de telecomunicații, de radiodifuziune și televiziune, precum și servicii furnizate pe cale electronică*

<table>
<thead>
<tr>
<th>Total an precedent</th>
<th>An curent (inclusiv perioada de raportare)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Figure 37: Numbering used for OBCH/OBCH Customizing*

For other lines or section where not any number above or for new fields/section begining wirh 2019 proceed in the following way:

- **Manual entry of particular lines** should be used. (Figure 38: example new checkboxes/lines)
- **Remark for Line 32** – Field 61 is determining based on: Pro-rata parameters entered into the program applied to: the field 58 (Line 31) based on customizing minus the field 61 based on customizing
- **Remark: for section A, B, A1,B1**

  Page 3 from 300 declaration should be section A = 13, 14 Columns from sales journals;  Section B = 13, 14 columns from Purchases Journals
  - Lines A and B are reading directly from /CEECV/RORFMDATA table
  - Lines A1 and B1 are reading directly from /CEECV/RORFMDATA table (similar with A/B lines taken into account predecessor months required) and thus they are not dependent on OBCG/OBCH customizing.

### 3.2.1.4.2 VAT 300 Statement – obtaining the form and file

Run the new program: /CEECV/ROFIRUVDE2017

There are new checkboxes and fields on selection screen corresponding to new boxes/sections of official VAT 300 form:

- Deliveries cereals/tech.plants
- Deliveries of consoles/tab/PCs
- Deliveries of ICs
- Deliveries of mobile phones
- VAT refund request
- Art. 105 para.
- Taxbase art. 278P
- Taxbase art. 278C
- Successor code

![Figure 38: example new checkboxes/lines](image)

For this declaration SAP supports only software J, software PDF (type A) is only for manual entry of data from 2016 year accordingly tax authority information.
In the program /CEECV/ROFIRFUVDE2017 check the flag: *Output as XML file*

After obtaining the XML file you will validate XML file with DUKI.

ANAF provides so called **DUKIntegrator** SW on their official web page. This SW is capable to upload XML file generated by VAT 300 report, check its consistency and generate official PDF file out of it.

Details can be obtained from the link:

http://static.anaf.ro/static/10/Anaf/Declaratii_R/300.html

Here is the remark:

*Romanian ANAF agency provides with two software versions - SoftA (based on PDF) and SoftJ (based on Java)*.

*SAP Remark: SAP doesn't support XML upload directly into PDF provided by ANAF - SoftA method.*

The reason is, ANAF disabled uploading of XML file which structure is described in ANAF web page. The SoftA pdf file has only standard import functionality, but the structure of the file is different from that defined by ANAF. SAP supports only Java based SoftJ method.

### 3.2.1.5 Petty cash

- To create reporting according to the legal demands code, two programs: `/CEECV/RO_RFCASH00` for the book journal printing and `/CEECV/RO_RFKORD` for the receipt printing are delivering.

#### 3.2.1.5.1 Petty cash journal

- The `/CEECV/RO_RFCASH00` program creates the book journal as a report, which contains all documents posted in the cash accounts including operations in foreign currency and ROL. The report can also be obtained from the book journal transaction. The standard book journals configuration has to complete with the client specific data.
- (The relationship between the cash account and the petty cash must be 1:1 for be able to use this program. In some other situations one can use the standard SAP programs – RFCASH20)
- This localization includes the possibility to have the justifying document „receipt“ to be printed in the form demanded by the Romanian law when making incoming/outgoing payments through the money office.
- For getting the Petty cash register it is necessary to have the following selections:
The filling in of the field Annex no: It is mandatory because this will generate the filling of the info in the column with the same name of the Petty Cash Journal.

This field can be filled in with the values:

- 1: this means the info will be taken over from the field: allocation
- 2: this means the info will be taken over from the additional field: ISCJ_R_POSTINGS_TEXT2

According to the new format there is no need for the column `symbol cont correspondent`. The program has been modified so that no information about that column will be shown up when it is selected just a method for correspondent account determination.

### 3.2.1.5.2 Cash receipt

- The /CEECV/RO_RFKORD program was created to print the receipt in the two valid formats in Romania:
For a transaction made in local currency (RON) the RECEIPT document (code 14–4–1), special printing status form, will be issued, - relevant document for a cash deposit at the enterprises money office (two will be printed on an A4 form - in 2 copies - 1 copy at the depositor. The 2nd copy will remain at the issuing unit being used as a control document of the operations made in the money office ledger.

- For foreign currency operations you can edit: RECEIPT FOR FOREIGN CURRENCY OPERATIONS (code 14–4–1/a)
  
  - Forms used are:
    - Name of the form: /CEECV/RO_F140PC
    - Name of the form: /CEECV/RO_PC_LG

This form includes the fiscal code and the Register of commerce number - new fields displayed above the field 'amount' and under the field 'address'.

Additional it included:

- Logo - can be added to this form; Logo can be placed on the window header region
- The form /CEECV/RO_PC_LG was split into two ones including corrected description and translation in EN and RO languages: Petty cash receipt form /CEECV/RO_PC_LG, Petty cash payment form /CEECV/RO_PC_LGP

Customizing needed:

- Create two new entries for your company code assigning report /CEECV/RO_RFKORD to receipt and payment forms.

<table>
<thead>
<tr>
<th>CoCD</th>
<th>Program Name</th>
<th>Program Title</th>
<th>Fo.ID</th>
<th>Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>RO01</td>
<td>/CEECV/RO_RFKORD</td>
<td>Print Program: Petty Cash-Romania</td>
<td>PM</td>
<td>/CEECV/RO_PC_LGP</td>
</tr>
<tr>
<td>RO01</td>
<td>/CEECV/RO_RFKORD</td>
<td>Print Program: Petty Cash - Romania</td>
<td>RC</td>
<td>/CEECV/RO_PC_LG</td>
</tr>
</tbody>
</table>

- Form ID may be chose freely. On selection screen of report /CEECV/RO_RFKORD choose appropriate Form Set - PM for payment form, RC for receipt form.
- This can made through the SAPRO correspondence document type, specially created for Romania.
- It is advisable the creation of the variants for this program before run it. Before using the program /CEECV/RO_RFKORD for printing you have to allocate it in customizing.
- Please afterwards the own settings regarding the standard correspondence. The demanded information is printing according to the standard rules but in the field referring to the incoming payment purpose (for ...) the text from: ISCI_R_POSTINGS_TEXT2.

### 3.2.1.6 Document Journal

- The document journal (code 14-1-1) is a compulsory accounting document in which daily postings are doing regularly, operation by operation, no free spaces, all the modifications of the enterprise’s property is doing for Romania through the /CEECV/ROFI_RFBELJ10 program.
Legal demands concerning the fact that every posting in the document journal has to comprise elements about the way, number and date of the relevant document, explanations concerning the respective operations and the charge and credit accounts where the corresponding amounts of the made operations are posted, is solved in this version through selection options.

Next, some explanations about the way they are solving in SAP.

- **Document type:** there is the option to show/print the code of the document type as it is defining in the system or in the description of the document type.
  
  example: the vendor invoice - code SAPKR - FI or RE-MM. If you wish the document code to appear in this column – *the program will be run without the document type description option* (for ex. “KR”).

  If you wish the document description to appear in this column - *the program will be run with the document type description option* – *the corresponding text for the document from the configuration will be printed* – for example: vendor invoice.

- **Document no.** – With the „document reference no.” selection the SAP document number can be printed (if it is defined externally) or the existing information from the document’s header.

- **Explanation** - The legal demand concerning the sort of the operation means the necessary explanations about the respective operation.
  
  As the respective operation is described through the document, the information form the document’s header (header text) will be printed (in case this field isn’t filled in, information about the document description will be printed).

  More explanations is obtained by selecting “text item” which means the text from each item level (SGTXT) will be printed in the corresponding line of each account which interferes in the respective transaction.

- **Other demands** -The demand of the current regulations concerning the operations of the same kind, made in the same place (workshop, section, etc.) and during the same day, can be recapitulated in a summary document through the selection (total pro document type). A supplementary selection can be done for “Business Area” only if at customer level a document is posted for a single domain.

  On a contrary situation, one should not use this selection.

  This selection can be used only for internal verification on business areas, the remained balance and the document numbering being at company code level. The latest version of this program allows using of business area - “domeniu de activitate” and if one desires the keeping of the information concerning the current number and/or balance carried forward from the last journal realized at this detailed level, it can be done using the new created selection options: ‘Executie de test pt DA’.

  “Test execution for BA” - “Execuție de test pentru DA” with functioning like the selection “test execution” – “execuție de test”. The single difference comes from the fact that the information keeping is done also on the level of business area (“domeniu de activitate”);
• “Actualizare debit/credit” – “Update debit/credit” this is the case when we can keep or not the info concerning the balance carried forward depending on selection: activated/deactivated.

• Example:

Figure 41: example selections document journal

Figure 42: example output for document journal

• Starting with law 1850/2004 the balance carried forward is not anymore requested in the Document journal. For this purpose a new parameter has been created: Report Solduri. We recommend using this one not ticked, just to have the previous balances shown up.
• For obtaining the document journal in transaction currency is needed to select the flag: ‘Afisare in moneda tranzactiei’.

3.2.1.7 Financial Statement

In Romania for annual reporting the following specific regulations exist:

3.2.1.7.1 General requirements – Annual reporting
In Romania for annual reporting the following specific regulations exist:

3.2.1.7.1.1 Small and medium entities

Small and medium entities which must report to the end of the year financial statements in short format

The yearly financial status (shortly format) of an institution for a closed financial year (according to the regulations MFP) comprises:

▪ Balance sheet–program for Romania (code 10)
▪ Profit & Loss Account –program for Romania (code 20)
▪ Explanatory notes;

The explanatory notes are:

▪ Code 30 – Informative Data
▪ Code 40 – Fixed Assets Situation

3.2.1.7.1.2 Large entities

Big companies, which must present the yearly statements in long format

The annual financial statements for big companies comprise:

▪ Balance sheet–program for Romania (code 10)
▪ Profit & Loss Account –program for Romania (code 20)
▪ Explanatory notes;

The explanatory notes are:

▪ Code 30 – Informative Data
▪ Code 40 – Fixed Assets Situation
For other explanatory notes each institution must set its own formats and the information which the explanatory notes could contain (depending on the meaning and importance of the information).

The information for drawing other explanatory notes can be obtained through the standard SAP programs in standard format. In order to obtain in electronic format, please use the assistance programs from Ministry of Finance which is free of charge for all companies.

3.2.1.7.2 Financial statements versions

The accounts structured according to the legal rules used for the generation of the annual financial reporting. (BLRO and BSRO). For actual yearly reporting were delivered additional transports with financial statement versions if will be the case. You can find more details in the attachments of the note no 537272: CEECV_ROFI_BLRO_BSRO_ECC.zip for ECC 600 and higher versions, and CEECV_ROFI_IRRO_ECC.zip for IFRS reporting

Financial Statement versions BL30 and IR30 - file CEECV_ROFI_Bl30_IR30_ECC.zip are using for 30 code.

Important Note: BLRO – is the financial statement version used for big companies and financial statement version BSRO is for small and medium companies accordingly with new requirements and new forms conforming European Directives. These templates created for new chart of accounts and structure available for current annual year reporting.

BL30 – is the financial statement version used for all companies for 30 code statement. The customers will define their own structures according to the form they defined for the yearly financial statement using delivered templates BLRO Financial Statement versions CEECV_ROFI_BL30_IR30_ECC.zip.

Important remarks:

- For supplementary delivering conforming to legal requirements and others changes will be released new SAP Notes.

- These forms/files will be transmitted only in electronic format using software delivered by Finance Minister / National Agency for fiscal Administration. (using XML files provided for PDF type)

3.2.1.7.3 Annual Financial Statement - Reports

As part of the annual closing operations, the institutions prepare the financial situations according to the Romanian regulations. This program achieves the creation the file for shortly or long financial statements, namely:

- Balance sheet (code 10)
- Profit and Loss account (code 20)
- Informative Data (code 30)
- Asset statement (Code 40)

The /CEECV/RO_RFBILA00_16 program has been created for 10, 20, 30 codes.

The program /CEECV/RO_RAGITT_16 created for 40 code.
To create the financial statements, you will create your own versions, respecting the way they are filling in the model: BLRO – for large enterprises, BSRO – for small and medium companies

For all the balance sheet forms, the display of the amount will be according to the parameter value: \textit{Afișare semn (sign modification)}. It can be used also the selection concerning the sign modification for a single position from the financial customizing. In this case one should activate the option for each balance sheet position for which the sign modification is needed.

For obtain the forms concerning the removal of the balance sheet positions for which there are no values in the actual fiscal year or in the previous one, without modifying the row number in the standard forms, one should use the option new added:

- „Pozitii cu sold zero” – Items with zero balance with the following functionality:
  - deactivated (default value) – the mentioned items are not displayed;
  - activated – the mentioned items are displayed (like in the below selection):

\textbf{3.2.1.7.3.1 Normal Reporting (RO GAAP)}

\textbf{Step 1 Prepare table for all RO GAAP code}

Use program \textit{/CEECV/ROFI_RFBILA00_16} in order to prepare the file for 10,20,30.

\textbf{10 code}

- Use \textit{/CEECV/ROFI_RFBILA00_16} program
- Financial statement version delivered: BLRO, BSRO (you can use your own Financial statement version)

  See new versions of BLRO, BSRO are attached in 537272 note.

- Form: Not need – will be obtain from tax authority tool (annual financial statements listed using the assistance program elaborated by the Ministry of Finance)

Selections in the program: example

Code of financial statement: BL, BS
Figure 43: example selection screen in balance sheet program

Result on the screen and at the end: list of values for each item from structure:
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Value 1</th>
<th>Value 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cheltuielile de constituire (ct. 201-208)</td>
<td>10001</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Cheltuielile de dezvoltare (ct. 209-280)</td>
<td>10002</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Concesiuni, brevete, licente, marchi comerciale</td>
<td>10003</td>
<td>1.105</td>
<td>1.105</td>
</tr>
<tr>
<td>Fond comercial (ct. 2071-2807)</td>
<td>1004</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Active necorporale de exploatare si evaluare</td>
<td>10005</td>
<td>10.049</td>
<td>420.089</td>
</tr>
<tr>
<td>Avansuri (ct. 4094)</td>
<td>10006</td>
<td>2.083</td>
<td>9.904</td>
</tr>
<tr>
<td>Total (rd. 01 la 06)</td>
<td>10007</td>
<td>6.966</td>
<td>405.085</td>
</tr>
<tr>
<td>Terenuri si constructii (ct. 211 +)</td>
<td>10008</td>
<td>17.478</td>
<td>798.073</td>
</tr>
<tr>
<td>Instalatii tehnice si magazin    (ct. 213 +)</td>
<td>10009</td>
<td>2.096.130</td>
<td></td>
</tr>
<tr>
<td>Alte instalatii, utilaje si mobiliere</td>
<td>10010</td>
<td>209.500</td>
<td></td>
</tr>
<tr>
<td>Investitii imobile</td>
<td>10011</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Investitii corporeale in curs de executie</td>
<td>10012</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Investitii imobile in curs de executie</td>
<td>10013</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Active corporeale de exploatare si evaluare</td>
<td>10014</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Active biologice productive</td>
<td>10015</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Avansuri (ct. 4093)</td>
<td>10016</td>
<td>7.195</td>
<td></td>
</tr>
<tr>
<td>Total (rd. 08 la 14)</td>
<td>10017</td>
<td>17.478</td>
<td>2.478.407</td>
</tr>
<tr>
<td>Actiuni detinute la filiale (ct. 261-2961)</td>
<td>10018</td>
<td>0</td>
<td>2.200</td>
</tr>
<tr>
<td>Imprumuturi acordate entitatilor din grup</td>
<td>10019</td>
<td>0</td>
<td>6.000</td>
</tr>
<tr>
<td>Actiunile detinute la entitatilor asociate</td>
<td>10020</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Imprumuturi acordate entitatilor asociate</td>
<td>10021</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Alte titluri imobilizate</td>
<td>10022</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Alte imprumuturi</td>
<td>10023</td>
<td>0</td>
<td>1.800</td>
</tr>
<tr>
<td>Total (rd. 18 la 23)</td>
<td>10024</td>
<td>0</td>
<td>10.000</td>
</tr>
<tr>
<td>Materii prime si materiale consumabile (ct 1026)</td>
<td>289.928</td>
<td>20.216.780</td>
<td></td>
</tr>
<tr>
<td>Productia in curs de executie (ct. 331 + 10027)</td>
<td>72</td>
<td>112.072</td>
<td></td>
</tr>
<tr>
<td>Produse fine si mărfuri (ct. 327 + 345 + 10028)</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Avansuri (ct. 4091)</td>
<td>10029</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total (rd. 26 la 29)</td>
<td>10030</td>
<td>289.913</td>
<td>20.328.852</td>
</tr>
<tr>
<td>Creanțe comerciale (ct. 2875 + 2876)</td>
<td>10031</td>
<td>5.310</td>
<td>263.890</td>
</tr>
<tr>
<td>Suma de încasat de la entitățile din grup</td>
<td>10032</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Suma de încasat de la entitățile asociate</td>
<td>10033</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Alte creanțe (ct. 425 + 4282 + 431** + 437)</td>
<td>914</td>
<td>49.883</td>
<td></td>
</tr>
<tr>
<td>Capital subscris și nevăzut (ct. 456-495)</td>
<td>10035</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total (rd. 31 la 35)</td>
<td>10036</td>
<td>6.224</td>
<td>313.773</td>
</tr>
<tr>
<td>Actiuni detinute la entitățile asociate</td>
<td>10037</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Alte investitii pe termen scurt</td>
<td>10038</td>
<td>0</td>
<td>2.500</td>
</tr>
<tr>
<td>III. INVESTITII FINANCIARE PE TERMEN SCURT</td>
<td>10039</td>
<td>0</td>
<td>2.500</td>
</tr>
<tr>
<td>IV. CASA SI CONTURI LA BANCI</td>
<td>10040</td>
<td>325.106</td>
<td>102.001.029.007</td>
</tr>
<tr>
<td>ACTIVE CIRCULANTE -TOTAL</td>
<td>10041</td>
<td>41.417</td>
<td>101.980.383.883</td>
</tr>
<tr>
<td>C. CHELTUIELI IN AVANS(ct.471)</td>
<td>10042</td>
<td>361</td>
<td>52.928</td>
</tr>
<tr>
<td>Suma de reluat într-o perioadă de până la un an</td>
<td>10043</td>
<td>101</td>
<td>11.726</td>
</tr>
<tr>
<td>Suma de reluat într-o perioadă mai mare de un an</td>
<td>10044</td>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>1. Împrumuturi din emisiune de obligații</td>
<td>10045</td>
<td>6.000</td>
<td>1.500</td>
</tr>
<tr>
<td>2. Suma datorată instituțiilor de credit</td>
<td>10046</td>
<td>0</td>
<td>9.856</td>
</tr>
</tbody>
</table>

Figure 44: example output structured list in balance sheet program

Result can be seen in the table: /CEECV/RO_ANN_FS

**20 code**

- Use /CEECV/ROFI_RFBILA00_16 program
- Financial statement version delivered: BLRO, BSRO (you can use your own Financial statement version)
- Form: Not need – will be obtain from tax authority tool (annual financial statements listed using the assistance program elaborated by the Ministry of Finance)

Use same XML Merge Indicator:
**Figure 45: selection in the balance sheet program**

At the end, list of values for each item from structure:
Figure 46: result on the screen, structured list at the end

Result can be seen in the table: /CEECV/RO_ANN_FS

30 code

- Use /CEECV/ROFI_RFBILA00_16 program
- Financial statement version delivered: BL30 (you can use your own Financial statement version)
- Form: Not need – will be obtain from tax authority tool (annual financial statements listed using the assistance program elaborated by the Ministry of Finance)

See new version of BL30 attached in 537272 note.

Use same XML Merge Indicator:

At the end: list of values for each item from structure:
Use `/CEECV/ROFI_RAGITT_16` program,

- Financial statement version delivered: BLRO, BSRO (you can use your own Financial statement version)

- Form: Not need – will be obtain from tax authority tool (annual financial statements listed using the assistance program elaborated by the Ministry of Finance)

Use same XML Merge Indicator:
Figure 48: selection for 40 code

Result on the screen:

![Table](image)

Figure 49: result on the screen for 40 code

Result can be seen in the table: /CEECV/RO_ANN_FS
**Step 2: Obtaining one file for all RO GAAP sections**

Run the program `/CEE/ROFI_ANN_FS_EXPORT_16` to obtain the file for 10, 20, 30, 40.

You will use the flag for annual reporting.

Use the identification used before for all codes: 10, 20, 30, 40.

![Selection parameters]

![Output parameters]

![Java output file parameters]

*Figure 50: selection in the report for creating the file*

Result for file:
Figure 51: result of the XML file
Step 3: Import the file to authority software

Go to ANAF website:
Select S1002-S1003-S1005 soft_A: (PDF Column)
open PDF: SoftA
Then Editare/Optiuni ptr formulare / Import:
Select the file created above
Click Open:
File is populated:

Figure 52: example of file after importing

Check values for 10:
All totals are calculated into PDF file.
Check values for 20,30,40 section.

Step 4: Validate file
Then check /validate /obtain J type and send to authority.

3.2.1.7.3.2 IFRS Reporting

Step 1: Preparing all IFRS sections
Use program /CEECV/ROFI_RFBILA00_16 in order to prepare the file for codes 10,20,30.

10 code
Use /CEECV/ROFI_RFBILA00_16 program
Financial statement version delivered: IRRO (you can use your own Financial statement version)
See new versions of IRRO are attached in 537272 note.
Form: Not need – will be obtain from tax authority tool (annual financial statements listed using the assistance program elaborated by the Ministry of Finance)
Selections in the program: example
Code of financial statement: IR
Figure 53: example of selection for IFRS 10 code

Result on the screen, at the end : list of values for each item from structure:
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cheltuieli de dezvoltare (ct.203-2803-)</td>
<td>10001</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2.</td>
<td>Concesiuni, brevete, licente, marci comerc</td>
<td>10002</td>
<td>1.100</td>
<td>1.100</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Fond comercial (ct. 2071)</td>
<td>10003</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Avansuri (ct. 4094)</td>
<td>10004</td>
<td>2.053</td>
<td>1.506</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Active necorporale de explotare si evaluare</td>
<td>10005</td>
<td>10.089</td>
<td>410.089</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>(rd.01 la 05)</td>
<td>10006</td>
<td>6.906</td>
<td>407.403</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Terenuri si constructii (ct. 211 +)</td>
<td>10007</td>
<td>17.478</td>
<td>795.073</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Instalatii tehnice si masini (ct. 213 +)</td>
<td>10008</td>
<td>0</td>
<td>1.882.630</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Alte instalatii, utilaje si mobilier</td>
<td>10009</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Investitii imobiliare</td>
<td>10010</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Imobilizari corporale in curs de executie</td>
<td>10011</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Investitii imobiliare in curs de executie</td>
<td>10012</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Active corporale de exploatare si evaluare</td>
<td>10013</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Avansuri (ct. 4093)</td>
<td>10014</td>
<td>0</td>
<td>4.955</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>(rd. 07 la 14)</td>
<td>10015</td>
<td>17.478</td>
<td>2.681.747</td>
<td></td>
</tr>
<tr>
<td>III.</td>
<td>ACTIVE BIOLOGICE (ct. 241 - 284 - 294)</td>
<td>10016</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>IV.</td>
<td>IMOBILIZARI FINANCIARE</td>
<td>10017</td>
<td>0</td>
<td>2.200</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Imprejururi acordate entitatilor din grup</td>
<td>10018</td>
<td>0</td>
<td>6.000</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Actiunile datate la entitatile asociate</td>
<td>10019</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Imprejururi acordate entitatilor asociate</td>
<td>10020</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Alte titluri imobilizate</td>
<td>10021</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Alte imprumuturi (ct. 2675* + 2676* + 2677)</td>
<td>10022</td>
<td>0</td>
<td>1.800</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>(rd. 17 la 22)</td>
<td>10023</td>
<td>0</td>
<td>10.000</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Materii brute si materiale consumabile (ct 10025)</td>
<td>10024</td>
<td>269.985</td>
<td>20.216.780</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Active imobilizate dezinventarizate in vederea a termenului</td>
<td>10026</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Producing in curs de executie (ct. 331 +)</td>
<td>10027</td>
<td>72</td>
<td>112.072</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Produse finite si mafuri (ct. 327 + 345 +)</td>
<td>10028</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Avansuri (ct. 4091)</td>
<td>10029</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>(rd. 25 la 29)</td>
<td>10030</td>
<td>269.983</td>
<td>20.325.852</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Creante comerciale (ct. 2675* + 2676 **)</td>
<td>10031</td>
<td>5.310</td>
<td>263.890</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Avansuri plasate (ct. 4092)</td>
<td>10032</td>
<td>0</td>
<td>981</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Sume de incasat de la entitatile din grup</td>
<td>10033</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Sume de incasat de la entitatile asociate</td>
<td>10034</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Creante rezultate din operatiunile cu</td>
<td>10035</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Alte creante (ct. 425 + 4262 + 431** + 437)</td>
<td>10036</td>
<td>914</td>
<td>49.883</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Capital subscrii si nevarsat (ct. 456-495)</td>
<td>10037</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>(rd. 31 la 37)</td>
<td>10038</td>
<td>6.224</td>
<td>314.754</td>
<td></td>
</tr>
<tr>
<td>III.</td>
<td>INVESTITII FINANCIARE PE TERMIUN SCURT</td>
<td>10039</td>
<td>0</td>
<td>2.500</td>
<td></td>
</tr>
<tr>
<td>IV.</td>
<td>C.NSA SI CONTURI LA BANCI</td>
<td>10040</td>
<td>325.106</td>
<td>102.001.029.007</td>
<td></td>
</tr>
<tr>
<td>ACTIVE CIRCULANTE -TOTAL</td>
<td>10041</td>
<td>41.417</td>
<td>101.986.382.502</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C.</td>
<td>CHeltuieli IN AVANS(ct.471)</td>
<td>10042</td>
<td>301</td>
<td>11.928</td>
<td></td>
</tr>
<tr>
<td>Sume de relatii intre-o perioada de pan - la un</td>
<td>10043</td>
<td>101</td>
<td>11.728</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sume de relatii intre-o perioada mai mare de un</td>
<td>10044</td>
<td>200</td>
<td>200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Imprejururi din emisiunea de obligatiuni</td>
<td>10045</td>
<td>6.000</td>
<td>1.500</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Sume datorate institutiilor de credit (ct. 10046)</td>
<td>10047</td>
<td>0</td>
<td>9.550</td>
<td></td>
</tr>
</tbody>
</table>

**Figure 54: result at the end of the list for IFRS 10 code**

Result in the table: /CEEVC/RO_ANN_FS

20 code

Use /CEEVC/ROFI_RFBILA00_16 program

Financial statement version delivered: IRRO (you can use your own Financial statement version)

See new versions of IRRO are attached in 537272 note.
Form: Not need – will be obtain from tax authority tool (annual financial statements listed using the assistance program elaborated by the Ministry of Finance)

Code of financial statement: IR

Use same XML Merge Indicator:

Selections in the program : example

![Example of selection for IFRS 20 code](image)

Result on the screen:

At the end : list of values for each item from structure:
Figure 56: result at the end for IFRS 20 code

Result in the table: /CEEVC/RO_ANN_FS
30 code

Use /CEECV/ROFI_RFBILA00_16 program

Financial statement version delivered: IR30 (you can use your own Financial statement version)

Form: Not need – will be obtain from tax authority tool (annual financial statements listed using the assistance program elaborated by the Ministry of Finance)

See new version of BL30 attached in 537272 note.

Use same XML Merge Indicator:

![Image of selection screen for IFRS 30 code](image)

*Figure 57: example of selection for IFRS 30 code*

Result in the screen, At the end : list of values for each item from structure:
Figure 58: result at the end for IFRS 30 code

Result in the table: /CEECV/RO_ANN_FS

40 code

Use /CEECV/ROFI_RAGITT_16 program,

Financial statement version delivered: IRRO (you can use your own Financial statement version)
Form: Not need – will be obtain from tax authority tool (annual financial statements listed using the assistance program elaborated by the Ministry of Finance)

Use same XML Merge Indicator:

![XML output settings](image)

Figure 59: example of selection for IFRS 40 code

Result on the screen and in the table: /CEECV/RO_ANN_FS.

**Step 2: Obtaining one file for all IFRS sections**

*Run the program /*CEECV/ROFI_ANN_FS_EXPORT_16* for obtain the file for 10,20,30,40.*

You will use the flag for annual reporting:

![RO: Annual Financial Statement - Export file](image)

Figure 60: example of selection for IFRS export file
Result for file:

```xml
<?xml version="1.0" encoding="UTF-8"?>
<xfm:form>
  <xfm:date_identificare>
    <xfm:DENI>Model companie RO</xfm:DENI>
    <xfm:TipBIL>1R</xfm:TipBIL>
    <xfm:AP_LOCALITATE>Bucharest</xfm:AP_LOCALITATE>
    <xfm:AP_BLOC>222</xfm:AP_BLOC>
    <xfm:AP_APART>15</xfm:AP_APART>
    <xfm:TELEFON>401325888</xfm:TELEFON>
    <xfm:AP_SCARA/>
    <xfm:AP_NR>12</xfm:AP_NR>
    <xfm:AP_STRADA>Corpul intreg al institutului</xfm:AP_STRADA>
    <xfm:AP_SECTOR>3</xfm:AP_SECTOR>
    <xfm:AP_JUDET>10</xfm:AP_JUDET>
    <xfm:REG_COM>j/40/144444</xfm:REG_COM>
    <xfm:CODI>18888888</xfm:CODI>
    <xfm:FPROP>11</xfm:FPROP>
    <xfm:CAEN>2110</xfm:CAEN>
    <xfm:anc>2015</xfm:anc>
    <xfm:amp>2014</xfm:amp>
    <xfm:rlb>2</xfm:rlb>
    <xfm:cif>18888888</xfm:cif>
    <xfm:an_r>2015</xfm:an_r>
    <xfm:tpAS>1</xfm:tpAS>
    <xfm:rlb>2</xfm:rlb>
    <xfm:butoane xfa:nodeName="dataGroup" xmlns:xfa="http://www.xfa.org/schema/xfa-data/1.0/">
      <xfm:F10_index>
        <xfm:F10_titlu>BILANT</xfm:F10_titlu>
        <xfm:F10_data>la data de 31.12.2015</xfm:F10_data>
        <xfm:Table1>
          <xfm:F10_r1>
            <xfm:C1>Sold la:</xfm:C1>
          </xfm:F10_r1>
        </xfm:Table1>
      </xfm:F10_index>
      <xfm:F10_r1>
        <xfm:C1>01.01.2015</xfm:C1>
        <xfm:C2>31.12.2015</xfm:C2>
      </xfm:F10_r1>
      <xfm:RGOL0 xfa:nodeName="dataGroup" xmlns:xfa="http://www.xfa.org/schema/xfa-data/1.0/">
        <xfm:RGOL1 xfa:nodeName="dataGroup" xmlns:xfa="http://www.xfa.org/schema/xfa-data/1.0/">
          <xfm:RGOL2 xfa:nodeName="dataGroup" xmlns:xfa="http://www.xfa.org/schema/xfa-data/1.0/">
            <xfm:RO1>
              <xfm:C1>0</xfm:C1>
              <xfm:C2>0</xfm:C2>
            </xfm:RO1>
            <xfm:RO2>
              <xfm:C1>1100</xfm:C1>
              <xfm:C2>1100</xfm:C2>
            </xfm:RO2>
            <xfm:RO3>
            </xfm:RO3>
          </xfm:RGOL2>
        </xfm:RGOL1>
      </xfm:RGOL0>
    </xfm:butoane>
  </xfm:date_identificare>
</xfm:form>
```

Figure 61: example of XML file

Step 3: Import the file to authority software
Go to ANAF WEBSITE

select **S1040-S1041** -soft_A: (PDF Column)

open, you will obtain PDF type for IFRS reporting

Select Editare/Optiuni ptr formulare / import:

Select the file created above

Click Open:

File is populated:

Check values for 10.

All totals are calculated into PDF file.

Check values for 20,30,40 section.

**Step 4: Validate file**

Then check /validate /obtain J type and send to authority.

---

**3.2.1.7.4 Semester Accounting Reporting**

**3.2.1.7.4.1 General requirements**

The Semester Accounting Reporting comprise:

- **Balance sheet**—*program for Romania (code 10)*
- **Profit & Loss Account**—*program for Romania (code 20)*
- Explanatory notes;
  - The explanatory notes are:
    - **Code 30** – Informative Data

**3.2.1.7.4.2 Semester financial statements versions**

The accounts have been structured according to the legal rules used for the generation of the annual financial reporting – Financial statement version BARO or BSRO can be used

Code 30: B6RO is Financial Statement version included in the file in 537272 note.

For IFRS reporting the following templates are using:

B4RO OR IRRO can be used (for 10, 20 annexes)

BSRO (for 30 annex) Financial Statement version created and included in the file in 537272 Note.

For handing over in electronic format, please use the assistance programs from Ministry of Finance, which is free of charge for all companies.

**3.2.1.7.4.3 Semester financial statement – Reports**
The /CEECV/RO_RFBILA00_16 program is using to prepare 10,20,30 codes for Accounting Semester Reporting.

**Semester Reporting – RO-GAAP Reporting**

The accounts have been structured according to the legal rules used for the generation of the annual financial reporting – Financial statement version BARO and B6RO

In the attachment of the note: 537272 in the relevant files you can find the version BARO and B6RO for entities which apply RO GAAP.

This program achieves the creation and printing of the shortly/long financial statements, namely:

- Balance sheet (code 10)
- Profit and Loss account (code 20)
- Informative Data (code 30)

**Semester Balance sheet**

**Example for obtaining semester balance sheet (10 code)**
You can obtain the template financial statement versions for semester reporting: BARO version.

**Semester Profit and Loss statements**

The accounts have been structured according to the legal rules used for the generation of the Semester financial reporting – Financial statement version BARO.

**Example for obtaining semester PROFIT AND LOSS (20 code)**

Important selections:
Semester Reporting - Informative Data – Form 30

As part of the semester reporting, the institutions prepare the financial situations according to the Romanian regulations.

This program achieves the creation and printing of the Informative Data – code 30, namely: Informative Data

To create the financial statements you will create your own versions, respecting the way they are filled in the model: B6RO – for Informative Data – code 30 – Semester.

For getting the 30 code according to the MF requirements, we have the following selections:
Figure 64: example of selection for semester reporting – 30 code
As you can see above no of entities with profit or loss and no of employees for preceding year and for current year will be filled into the relevant fields. For all other relevant items needed to have special accounts maintained in your financial statement version like B6RO templates.

**Semester Reporting – IFRS Reporting**

**Additional requirements relating IFRS reporting.**

In order to assure this kind of new reporting the following are using:

Code of financial statement: IS (for a, b, c points)

(a) Balance sheet at 30.06 – use B4RO Financial Statement version and program /CEECV/RO_RFBILA00_16.
Figure 66 a): example of selection for semester reporting – code 10- IFRS

(b) Profit and loss account – use B4RO Financial Statement version and program /CEECV/RO_RFBILA00_16
Figure 66 b): example of selection for semester reporting – code 20- IFRS

(c) Code 30: Informing data - use BSRO Financial Statement version and Program /CEE CV/RO_RF BILA00_16
Figure 66 c): example of selection for semester reporting – code 30- IFRS

Semester Financial Statement - Electronic file

Steps to obtain xml file:

- Run the program /CEECV/RO_RFBILA00_16

  a. For 10 code: important : code of financial statement, XML merge indicator (e.g. BS2017), Flag: Delete already existing records

  b. For 20 form:
     Same selections like in precedent form with some differences:
     XML merge indicator (e.g. BS2017) should be the same

  c. For 30 form example:
     Similar selection like form 10,20 with some differences:
     XML merge indicator (e.g. BS2017) should be the same
Then run the program: /CEECV/RO_ANN_FS_EXPORT_16

To concatenate all files for 10,20,30 forms into PDF file run above program.

As you can see the option is: Output XML file for PDF form

a) RO GAAP
Use XML merge indicator (e.g. BS2017) used in preparation steps above:

![RO: Annual Financial Statement - Export file](image)

*Figure 67: example of selection for obtain final file for RO GAAP*

b) IFRS - Use XML merge indicator (e.g. IFRS2017) used in preparation steps above:

You will obtain the PDF format of the file.

This file will be imported into PDF downloaded from authority software. Check last version of PDF FORMAT on the ANAF site.

It can be found at the link created by NAFA every year: for RO GAAP (Select PDF soft_A ), and for IFRS. (Select PDF soft_A ).

- Save your variant on your computer.
- Open this PDF and select *Editare/Optiuni pentru formulare/Import data*
- Select the file generated from SAP program.
- After importing is ready, check data, fill other data direct in the pdf file.
• Then select VALIDARE button for validate data.
• Correct data if is necessary.
• After that, save and generate XML file for authority and send it to the authority.

3.2.1.8 Monthly and annual closing
To perform the income and expenses accounts closing we offer in these version two variants:

❖ Closing program – based on the Romanian practical principle
❖ The SAP standard procedure

Although we made for this version a special closing program for Romania, we recommend the standard procedure because of the following reasons:

The standard SAP program doesn’t make the effective closing of the incomes and expenses, the general principle being the following:

While having an info system you don’t need to make the postings manually because the system calculates automatically the demands referring to:

• The yearly profit and loss account
• The transfer of profit (or loss) to the next year

The yearly profit (or loss) is calculated automatically when you create the balance status and the income account status. You no longer need to make the traditional debit and credit postings of the income accounts. The system also determines the profit and displays it in the corresponding line in the balance if all accounts, assigned. You have not to close the revenue and expenses accounts using a profit/loss account.

The profit (or loss) transferred from the previous years is taken into account from the carried forward resulting accounts. The income and expenses account balance is transferring into these accounts automatically through the transfer program. A document not created. The carried forward result debited into New Year if the company uses accounts for carried forward results.

Because of the mentioned reason, we are considering that in SAP profit or loss can settled not only monthly at any time instead. This standard procedure can be considered as included into the legal limits, and we are recommending applying standard procedure.

From accounting rules – Accounting law 82 updated:

(1) In accounting, the profit or loss is established cumulated from the beginning of the financial exercise. Closing expenses and revenues accounts is carrying out, in general, at the end of the financial year.

(2) The final result of the financial year is established at the closing of the year.
Also the standard version corresponds to the legal demands concerning the resulting accounting after the financial exercise. (Do not consider the fact that if we don’t close the accounts as in the manual practice we’ll start with the next year with costs and incomes!)

According to applying European directive available accordingly article written bellow:

222. - (1) in accounting, the profit or loss is established cumulated from the beginning of the financial year.

(2) The final result of the financial year is established at the closing of the year and means final balance for Result account.

As you can see is not required temporary closing for expenses and revenues accounts, by Result of the exercise.

If you want to carry out temporary closing for expenses and revenues accounts we are recommending the using special accounts:

- Temporary closing by using technical type 6999999/7999999 or 8999999 for reflecting in 121xx accounts = Result of the period using posting:

  Result account = Technical account and /or

  Technical account = Result account

  Although, because in Romania there is still the practice of posting the traditional debiting/crediting in the profit/loss accounts, the /CEECV/RO_RFSUMB program has been created to make the income and expenses account closing either definitive or temporary.

  Moreover, this program makes the postings about the profit appropriation according to the legal demands. Example: Profit appropriation account = Legal reserve account, Loss from transfer account and other accounts stipulated in the law. The following selections are necessary:

  Ex: parametru Inchidere P/P will be selected if anyone desires other selections than the traditional closing transactions. (121xx = 6xx, 7xx = 121xx).
Figure 68: example of selection for closing program

Even you will not use the document reversal procedure for the next month closing „Param.Pt.inreg.deschidere” the first fields will be filled in as in the above example. Is coming back and selecting for the real run (parameter X for parameter „create BI”).

After the execution of the batch input session (BI) the result will be the closing for the resulted account (see the zero balance for the selected month – 02).

Important notes:

- If you activate the New GL you can use the standard SAP programs for closing;
- A new standard program is available for this situation: FAGL_YEC_POSTINGS_EHP4 (or /CEECV/FAGL_YEC_POSTINGS_EHP4 if is using negative posting)
- If you have the New GL activated, use a special ledger for closing and not carry out the effective closing in the main ledger. For closing please use in this case the above mentioned programs.

When you use the report /CEECV/RO_RFSUMB to create year-end closing entries, the following problems may occur if the balance selection is performed for a company code with an active parallel local currencies.

- Account with a balance of zero in company code currency and a balance not equal to zero in a parallel local currency. No closing entry is created for the local currency balances, as the balance in company code currency is used as a basis. However, you want to create a closing entry for the balances in parallel local currency in this case.
- Account with a balance not equal to zero in company code currency and a balance of zero in a local currency. A closing entry with the balance amount is created in company code currency. However, during the posting, an amount in parallel local currency is also calculated by the posting transaction. This is not required as the account balance in parallel local currency is originally equal to zero.
The table /CEECV/ROFIMASK contains record for each G/L account for which we want to permit negative posting information in "Text" field: A-Active, P-Pasive. Detail in the SAP note: 1680391

3.2.1.9 Inventory accounting Register

The inventory ledger (code 14-1-2) is a compulsory accounting document in which all counted patrimonial elements of the enterprise are posted under grouped form, according to the regulation concerning the applying of the Accounting Law nr. 82/1991 with all changes. The report is created in the demanded form through the /CEECV/RO_INVREG program. The program creates the list of differences resulting from the inventory for one or more balance sheet elements.

According to the legal requirements, before to post the differences resulted from the inventory, through the standard SAP programs one can obtain the lists with differences of inventory, and after the differences were posted, the report will be obtained through the program /CEECV/RO_INVREG.

Selections were done for instance for: differences in inventory posted through the document WI,

The result being the following:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Difference (Units)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Item 1</td>
<td>-100.000</td>
</tr>
<tr>
<td>2</td>
<td>Item 2</td>
<td>200.000</td>
</tr>
</tbody>
</table>

Figure 69: example of output for Inventory Register

Taking the possibilities of making the patrimony evaluation, when the inventory for the active and passive elements, there are certain parameters defined:

- Inventory for material values (you have to specify the document type used in the SAP standard transactions for posting them - ex WI)

- evaluation - determined by the method and transaction used (e.g. method: EVA1, transaction: FBB1)
re-evaluation according to available regulations with specifying the document type used by the SAP standard transactions (ex AR)

Some other fields were created for:
- realization of the list starting with the accounts of the chart of accounts (selection: accounts)
- Carrying out of the detailed list for the material accounts (option: „scriere detalii de stocare”), at the level of storage location = plant, account type: MAT.
- There are additional fields created for realizing the balance sheet form in an additional form (parameter: Version balance sheet)

According to law, the Inventory register should be realized in more phases:

1. **Starting inventory**

![Figure 70: example of selection for Inventory program – phase 1](image)

The result being:

![Figure 71: example of output for Inventory program – phase 1](image)

2. Show the result after the inventory.
Figure 72: example of output for Inventory program – phase 2

3. After inventory (column 3 must be identical with column 4) Please use the following selections:

Figure 73: example of selection for Inventory program – phase 3

With the final result:

Figure 74: example of output for Inventory program – phase 3
3.2.1.10 General Ledger Report

The /CEECV/RO_GL_WCA program creates the General Ledger (code 14-1-3); a compulsory accounting document, where monthly and systematically postings are made by regrouping the accounts, recording the movement and the existence of all patrimonial elements.

This general ledger is made for each summary account though the options made in the summation level selection screens.

**Important:** This program solves the composite formulas cases (because there are no specific regulations for the handling of these situations, special algorithms have been defined for Romania)

When composite formulas are using in your accounting postings to determine the amount for each contra account, the parameter, which refers to the dividing form in the contra accounts, from the selection screen is using:

3 – The use of prorate to divide the total amount in contra accounts, depending on the accounts included in the formula

4 – The dividing of contra (corresponding) accounts taking into consideration all accounts, no matter of their place (debit or credit) with the corresponding amount

5 - For accounting composed formula such as Reverse charge (the same amount is in debit and credit for two consecutive lines) is applying the rule for determining correspondent account = the account from opposite part with the same amount and in the following item.

And the result is: for example account 40100000:
Depending on the customer's accounting policy one of the variants will be chosen and will be used in all the programs, which generate such reports on contra accounts, for the information to be comparable. The following selections are presented:

Figure 76: example of selection for Cartea mare 14-1-3/a

And the result is:
3.2.11 VIES Declaration 390

Declaration VIES 390 – is a mandatory declaration required by Finance Ministry. The program is:/CEEVC/ROFI_VIES_390.XML.

For 390 Declaration, please take in account the following used EU code from tax code:

- L - For deliveries within the Community to other member states (EU code 1);
- T - For deliveries within a triangle transaction (EU code 1 and triangle flag into document);
- A - For purchases within the Community from other member states (EU code 9);
- P - For deliveries of services within the Community to other member (EU code 4);
- S - For purchases of services within the Community to other member (EU code 5);
- R - For intra-community supply of goods carried out within the special scheme for farmers (EU code R)
- C - Transport to Consignment Store within the EU (special section for call-off stock)
The company address for this report is taken from Tax on Sales/Purchases Groups so you must assign tax group to company code. (It is setting in IMG activity). And for defined tax group set address which will be printed on smart form. The following necessary selections are relevant for VIES declaration.

Relevant for services: ‘select services ’ is available from beginning of the 2010 year.

![Figure 78: example of selections for 390](image)

Important selections being:

- **Company code**: It is needed to select only one company code
- **Fiscal year**: This field is also mandatory for this declaration
- **Reporting period** – being quarterly reporting is needed to select the quarter
- **Initial declaration** – when the report is running for the first reporting
  - Rectification declaration: if there is the case for some corrections
- **Name of person giving the statement**: this name and position is using only for printed declaration.
- **Output as XML**: The result of the report will be saved as PDF type or JAVA type.
**Line item display**: Display ALV list to screen with report data.

**Rounding**: In the last part could be chosen type of rounding and number of decimal places displayed in output.

The name of person giving the statement must be completed such as in example: last name space First name. And it will determine automatically filling in the xml file.

For information relating address check your tax group information in OBCM transaction. (all information are reading from this table).


[https://static.anaf.ro/static/10/Anaf/Declaratii_R/390.html](https://static.anaf.ro/static/10/Anaf/Declaratii_R/390.html) Click on soft A(PDF)
download, then from Document/Forms/Import Data:

Select the file resulted from SAP program. The PDF will be populated. Check important information. e.g name of company. Click on validation Button. If no error in data you will obtain the positive message and you can save and send to authorities.

### 3.2.1.12 Declaration 394

In accordance with the requirements of the National Agency for Fiscal Administration in Romania, all taxable persons registered for VAT purposes must submit declaration 394 regarding supplies and acquisitions of goods and or services performed in Romania on a monthly basis.

You use this report to create an XML file for the 394 declaration.

Transaction used: /CEECV/ROFI_VIES394
Program used: /CEECV/ROFI_394_2016 available with 2016 Reporting

**Important SAP notes for 394 declaration – beginning with 2016**: (or check the Support Package relevant for your release).

#### phase 1

- 2335560 - RO VIES 394 - DDIC objects for note 2292630
- 2292630 - Romania, LC for 394 declaration, 2016, phase 1,

For number range section I - ODN based SAP Note 2316687 - RO: ODN (Official Document Numbering)

#### phase 2

- 2338527 - Romania Business Partner Classification for 394 XML file –phase 2
- 2348342 - RO VIES 394 - DDIC objects for note 2336882
2336882 - Romania, LC for 394 declaration, 2016, Phase 2

phase 3

Consulting Note: 2349654 - Romania, LC for 394 declaration, July - September 2016 Reporting
Solution Note 2356389 - Romania, LC for 394 declaration, phase 3, July - September 2016 Reporting

2356697 - RO VIES 394 - DDIC objects for note 2356389
2358889 - Romania, LC for 394 declaration, phase 3 - corrections
2362985 - Romania, LC for 394 declaration, July - September Reporting - corrections
2368400 - 394 - September corrections

October Reporting 2016:

Consulting Note: 2369070 - Romania, LC for 394 declaration, October Reporting 2016

Solution Note: 2372704 - Romania, Solution for LC 394 declaration regarding October 2016 Reporting

Improvement Notes:

2381903 - 394 - October 2016 corrections
2391234 - 394 - October corrections II
2397514 - 394 - October corrections III

SAP notes for December 2016:

2405703 - Romania, LC for 394 declaration, Reporting 2016
2413055 - Romania, LC for 394 declaration, Correction for December 2016 Reporting

SAP Notes for 2017 reporting

2419439 - Romania, Solution for LC 394 declaration regarding January 2017 Reporting
2439463 - Romania - 394 Reporting for 2017 Corrections I
2449603 - 394 - 2017 April changes
2463018 - 394 - 2017 May corrections
2470998 - Romania: Solution for LC 394 declaration regarding changes for structure: 08.05.2017

Only fields relevant for 394 declarations will be described:
**Figure 79: example of selections for 394**
All above fields are documented (see Help-F1)

However some flags are recomended:

e.g. **Show GL documents** – due the fact that now in 394 declaration needed to have documnets not only partner based but also GL documnet (e.g. transfer documents for VAT deferred, or documents relevant for some points: I, point 7, point 6)

**Operation subject to VIES** - mandatory because the taxable person carried out operations subject to the VIES 394 declaration.

Other Important flags:

**Only negative values for 2.2.1** – relevant for the case of selecting only invoices with negative values for reversal case

Example: you customized in the table:/CEECV/ROFI_TIPF – transaction code: FB01 for Reversals but you are using FB01 and for normal invoices; with this flag you will have in reversal section only invoices with negative values.

**No nrF for serie type 1 in XML** – you will use this flag if you do not want to display this field (nrF for 2.1) in XML; this improvement was added in the program based on 394 guide from ANAF: [https://static.anaf.ro/static/21/Anaf/Ghid_D394_2016.pdf](https://static.anaf.ro/static/21/Anaf/Ghid_D394_2016.pdf);

Here is mentioned: Range of invoices stated in section. 2.1, allocated by decision, according to the Order no. 2634/2015 where, depending on the manner in which the was allocated, can be mentioned only the first number allocated.

You will use it when you don’t expect e.g. nrF="199999999"/ in XML :<serieFacturi tip="1" nrI="100000000" nrF="199999999"/>, if flag is used result will be : :<serieFacturi tip="1" nrI="100000000" />

**Doc. type for 2.1 & N type=1**

Here you will select document type used for 2.1 – here relevant description for 2.1:

2.1 contribuabilii vor completa playa de facturi alocate prin decizie internă scrisă conform prevederilor legale în vigoare privind documentele financiar-contabile; *se exclud facturile alocate pentru operaţiunile intracomunitare cu bunuri şi servicii, import/export de bunuri şi operaţiuni neimpozabile în România*; (2.1. taxpayers will complete beach number range invoices allocated by internal decision written as legal provisions on financial and accounting documents; excluding number range invoices allocated for intra-Community transactions in goods and services, import / export of goods and operations non-taxable in Romania;)

It is reflected into XML file in : Serie facturi type 1(section I point 2.1). It is based on ODN customizing if it is done

If no, is based on 394 reported documents at section I point 2.2.(are copying also in 2.1). (function of document type selected in this field)
And if it is the case document type for tip_document =1 for operation type N – see section from this documentation: Other remarks/Section D document type for N

Doc. type for 2.2 & N type=2 similar like above field only it is relevant for 2.2 and document type for tip_document=2 for operation type N

2.2 număr total de facturi emise în perioada de raportare prevăzută la art. 322 din Codul fiscal, de la seria nr. .../la seria nr. ..., din care: (2.2. total number of invoices issued during the reporting period provided in art. 322 of the Fiscal Code, from series no. ... / to series no. ..., from which:)

It is reflected into XML file in: Serie facturi type 2 (section I point 2.2). It is based on 394 reported documents function of document type selected in this field (numbering will be based on ODN (XBLNR_ALT or XBLNR) or SAP document number (BELNR)

Doc. type for 2.3 & N type=3 similar like above field only it is relevant for 2.3 and document type for tip_document=3 for operation type N

2.3 Numarul total de facturi emise, in perioada de raportare, de beneficiari in numele persoanei impozabile/ Total number of invoices issued in the reporting period by the beneficiaries on behalf of the taxable person; here some details required: from the series/ number to the series /number

Beneficiary name, CUI beneficiary.

It is reflected into XML file in: Serie facturi type 3 (section I point 2.3). It is based on 394 reported documents, function of document type selected in this field (numbering will be based on ODN (XBLNR_ALT or XBLNR) or SAP document number (BELNR)

serie tip 3 {number range 2.3}

If is the case to have number range into section 2.3 then here Name and cui for customer will be taken into in account;

Doc. type for 2.4 & N type=4 similar like above field only it is relevant for 2.4 and document type for tip_document=4 for operation type N

2.4 Numarul total de facturi emise, în perioada de raportare, de terti în numele persoanei impozabile/ The total number of invoices issued in the reporting period by third parties on behalf of to the taxable person; here some details required: from the series/ number to the series /number

Third party name, CUI third party.
It is reflected into XML file in: Serie facturi type 4 (section I point 2.4). It is based on 394 reported documents, function of document type selected in this field (numbering will be based on ODN (XBLNR_ALT or XBLNR) or SAP document number (BELNR)

serie tip 4 (number range 2.4)

If is the case to have number range into section 2.4 then you have 2 situations here:

- one time customer for 3rd party: den is (Name 1+Name 2) from one time customer and cui is (tax number 5) from one time customer;

- normal customers (you need to have information about 3rd party in customer data) - den is (Name 3+Name 4) from customer and cui is (tax number 5) from customer master data;

Doc. type for type of doc.N=5 similar like above field only it is relevant for document type for tip_document=5 for operation type N

Please select non-relevant document types here if is not applicable (e.g. XX)

Count as reference flag not influence 2.2.1,2.2.2,2.2.3,2.2.4 - if you need to use reference in the section I.2.2 (and all 2.2.1-2.2.4) implement the note for copying XBLNR into XBLNR_ALT (ODN generator updated)

Output as XML file – select this flag when you want to obtain the result: XML file; Please note: The output of the program will be XML file for soft J (J type only).

The format of the file is publishing at the NAFA website: https://static.anaf.ro/static/10/Anaf/Declaratii_R/394.html - section soft J* - *softul J se adresează doar contribuabililor care îşi generează fişierul xml din aplicaţiile informatice proprii (* J software is only for taxpayers who generate their own computer applications XML file)

Proposal file name – you can use the name for your file as you wanted w/o this flag; if you need to be automatically named then it will be: 394_mmyy_vatnumber.xml , where mm= month selected for declaration , yy=year selected for declaration, vatnumber = VAT number of your entities

3.2.1.12.1 Prerequisites

• You have maintained the content of the total fields in the VIES 394 declaration. To do that, you classify the total fields of the form internally by group number using the following Customizing activities:

  o  **Financial Accounting (New) -> General Ledger Accounting (New) -> Periodic Processing -> Report -> Sales/Purchase Tax Return -> Group Tax Base Balances** (transaction OBCG)
Use the following entries for the VIES 394 declaration:

- Country Key: **RO**
- Tax Grouping Version: **S394**

**Classification of the fields on the declaration:**

<table>
<thead>
<tr>
<th>Codification of operation type</th>
<th>Tax base group no.</th>
<th>Tax group no.</th>
</tr>
</thead>
<tbody>
<tr>
<td>L (Goods and services delivered)</td>
<td>18</td>
<td>19</td>
</tr>
<tr>
<td>A (Goods and services purchased)</td>
<td>20</td>
<td>21</td>
</tr>
<tr>
<td>V (Sales of goods and services for which reverse charge is applicable)</td>
<td>22</td>
<td>23</td>
</tr>
<tr>
<td>- For cereals and plants</td>
<td>24</td>
<td>25</td>
</tr>
<tr>
<td>C (Purchases of goods and services for which reverse charge is applicable)</td>
<td>26</td>
<td>27</td>
</tr>
<tr>
<td>- For cereals and plants</td>
<td>28</td>
<td>29</td>
</tr>
<tr>
<td>A1 (Purchases - Deferred Tax System)</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>AS (Purchases – special regim)</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>LS (Deliveries – special regim)</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>N (Purchases from non-taxpayers )</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>I1(Section G. point I1)</td>
<td>51</td>
<td>51</td>
</tr>
<tr>
<td>I2(Section G. point I2)</td>
<td>52</td>
<td>52</td>
</tr>
</tbody>
</table>

**Without operation type:**

- Section I point 1.1                                                                           | 53                 | 53            |
- Section I point 1.2                                                                           | 54                 | 54            |
- Section I point 1.3                                                                           | 55                 | 55            |
- Section I point 1.4                                                                           | 56                 | 56            |
• If you use reverse charge mechanism or when you purchase goods from non-taxable persons, you must define the NC (Combined Nomenclature) product codes published by ANAF. You do that in one of the following ways:

  o If you use different tax codes for each product code, you must maintain the product codes in the table: /CEECV/ROFI_NC (Customizing activity).

  o In other cases, you specify the product code in the Reference Key 2 field (BSEG-XREF2) for the relevant accounting document.

• SAP recommends that you define the VAT registration number/CUI/Other registration number on the Business Partner Classification (RO) tab page when you maintain the master data for your business partners.

Other remarks:

➢ Section D document type for N
For tip of operation = N and partener type=2, Tip_document is mandatory

Tip document from NAFA list:
1= invoices
2= slip
3= trading notes
4= contract
5=other
Select document types for N : (e.g. entry possible)

Or use additional solution for tip_document for operation type =N
You are using same doc type e.g. KR for all types of documents needed to be declared for operation type = N.
If is the case use BSEG-XREF1 from vendor line where you will fill type of document:

example: fill TD1 for document type 1, TD2 for document type 2, TD3 for document type 3, TD4 for document type 4 and TD5 for document type 5.

In this case not needed to be selected SAP document type in sections: Doc. type for 2.1 & N type=1

➢ Section G – I1- nrAMEF/nrBF
BKTXT will be used for this information: NrAMEF/nrBF

Example: in the document header text you will fill: 102536/25

Result in the file:

```xml
<op2 luna="6" total="3340" tip_op2="I1" nrBF="25" nrAMEF="102536" baza9="1000"
baza5="1000"
baza20="1000" TVA9="90" TVA5="50" TVA20="200"/>
```

➢ Section I Point 7 CAEN

BSEG-XREF3 will be used for specific ‘CAEN’, from the NAFA list.

➢ Section I Point 6

If it is your case use specific tax code created for these cases and customize these tax codes into OBCH/OBCG:

<table>
<thead>
<tr>
<th>Tax base</th>
<th>VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>e.g. ZM</td>
<td>65</td>
</tr>
<tr>
<td>e.g. ZT</td>
<td>66</td>
</tr>
</tbody>
</table>

➢ GL document into 394 declaration based on SGTXT

To take into account such document you need to maintain SGTXT like: Name/taxnumber/BPT2

where 2= type of partner 2, you can maintain here also BPT1 ( for partner type =1 ) , BPT3 ( for partner type =3 ) , BPT4 ( for partner type =4 ) ,

If you don’t have enough information about tax number then you need to maintain like:
NAME//BPT2/RO/Region (for partners from RO: example: NAME2//BPT2/RO/10 ),
NAME//BPT2/country (for partners from other country example: NAME3//BPT2/AT ).

➢ Other important information
- formula for: nrFacturi, nrFacturi_benef, nrFacturi_terti based on Serie facturi type 2, Serie facturi type 3 and Serie facturi type 4

- If partner type =2, cuiP=null and taraP <> RO then delete judP

- for op1 - case partners without tax number agregation criterium based on name (agregation based on 'cuiP' where it is filling, and for 'name' where cuiP is missing)

- for op1 - corrections relating selection for STCDx- if there are type J/12222 (comercial Register number) - not taken into in account

- for op2 - nrAMEF as agregation criterium

- ODN flag for more company Codes into selection is possible

- in facturi area, if typ is 4 and has negative value then will be copied also into typ=1

- you intend to use partner classification based on Business partner classification tab. However for various reasons you have some data which are not subject of 394 Declaration and you need to exclude it from declaration.

Maintain tax type = 9 and this kind of partner will be not the case of 394 Declaration. (only tax type 1,2,3,4 are currently subject of 394 Declaration)

- deleted some unnecessary flags: Skip Documents for Unknown Vendors / Customers,

- in the region you have different codes not NAFA codes

use transaction VE70 and in Fiscal code column enter valid NAFA code: (check it on NAFA website)

example:

```
NAFA code

RO 10 40 Bucuresti
RO 11 10 Buzau
RO 12 51 Calarasi
RO 13 11 Caras-Severin
```

- when the information is displayed on the screen some information added in ALV on the screen:

  • operation type (L, V, C, A, AS ....) (new field: Oper.type)
  • VAT percentage (new field: Tax %)
  • section (C, D, E, F). - here I suppose business partner type: 1,2,3 or 4 (new field: BPT)

- Operation type =N is allowed for partner type=2 only; however some customers used same tax code for partner type =1, operation =exempted (not need to be in 394 declaration)

These kind of line items are excluded from counting into declaration 394 , even if tax code is customized into OBCH/OBCG for operation type =N.
Starting with the 394 notifying statements submitted for April 2017, the fill-in application will allow you to add 20 characters for fields: serieI (from serieFacturi) and serie (from facturi).

3.2.1.12.2 Electronic file (XML file)

For J type:

Run the new program /CEECV/ROFL_VIES_394.XML with the following settings:

![Figure 80: example of selections for 394 XML file]

Obtain the file type J then validate into 394 tool.

![Figure 81: example of validation (and PDF creation) of XML file]

3.2.1.12.3 Concatenate XML file type JAVA
When a company produces many XML files for one period (for example one from FI and second from IS-U), it is possible to merge those files in report /CEECV/ROFI_VIES_394_MERGE_XML (or by typing transaction code /CEECV/ROFI_MERGE394.)

Use the flag: version 2016

If you are interesting for concatenate XML 394 files tool some notes are relevant: (or check the Support Package relevant for your release).

2356572    RO: VIES 394 XML merge - change of format for 2016
2389675    RO FI 394 Declaration - Concatenate files - Update 1
2395931    RO FI 394 Declaration - Concatenate files - Update 2
2397758    RO FI 394 Declaration - Concatenate files - Update 3
2406380    RO FI 394 Declaration - Concatenate files - Update 4
2434635    RO FI 394 Declaration - Concatenate files - Update 5

3.2.1.13  Asset chart (new from ECC600)

The form is designated accordingly with legal base: Law 1850/2004 updated via accounting law (82 updated in 2008). At the end of the period (monthly or quarterly) customers must carry out the form 4-2-2. (Asset chart). The form is carrying out for internal using and/or auditing process.

New form and control report were developed for that purpose as a part of C-CEE software component.

Key objects: transaction /CEECV/ROFI15, program: /CEECV/RO_ACHART and smart-form: /CEECV/RO_ACHART.

And the result is the form 4-2-2:
Romania is applying the International Accounting Standard (IAS) 16, 36, 38, 40 and European Directives in the Asset Accounting module. In Romania, during asset revaluation / new valuation, the total revaluation amount should be distributed into different G/L accounts: (1) Revaluation reserve account, (2) Cost account and (3) Revenue accounts. The distribution depends onto the positive and negative results of revaluation posted in the previous and in the current year.

Posting of positive revaluation amount

Positive effect of revaluation should be posted to accounts:

1.105XXXXXX - revaluation reserves and/or
2.7813XXXXX - revenues from reconciliation of value

- If there was total positive effect in the previous revaluation and in current year, then the positive effect should be posted to account 105XXXXXX.
- If there was total negative effect in previous revaluation (that was posted on account 6813XXXXX) and in current year, then positive effect should be posted to accounts:
7813XXXXX - up to negative effects of same asset from the previous year, and 105XXXXXX - difference.

Posting of negative revaluation amount:

Negative effect of revaluation should be posted to accounts:

1. 6813XXXXX - Decreasing value of buildings and equipment AND/OR

2. 105XXXXXX - Revaluation reserves

- If there was total negative effect in the previous revaluation and in current year the negative effect again is on, posting should be done to account 6813XXXXX.
- If there was total positive effect in the previous revaluation and in current year, the negative effect is posted to accounts: 105XXXXXX - up to negative effects of same asset in the last revaluation, and 6813XXXXX - difference.

Solution

- The solution is provided for SAP Add-on component Core as of release ECC 6.0. To get a complete solution, upgrade to the corresponding support package and perform a manual activity according to description of customizing setting given below.

- For revaluation calculations, a standard report AR29N for asset revaluation should be used to revaluate fixed assets. The report uses a new line items schema and the procedure which performs the distribution of revaluation amount between three additional accounts.

- For details, read the documentation attached to the note 1688859.

3.2.1.15 RO Payment medium (DMEE)

Outgoing payments are prepared /collected and posted in SAP by transaction F110 or F111. Then customer have to send outgoing payment orders to the bank by importing a file in predefined structure into bank payment application.

This is done by transaction FBPM. Business process is the same for domestic and foreign outgoing payments. Appropriate DME format is defined and then assigned to payment method on Country level. The prerequisite is that payment medium formats to be defined /adjusted under:

SAP menu Accounting Financial Accounting Accounts Receivable and Accounts Payable Business Transactions Outgoing Payments Automatic Outgoing Payments Payment Media Make Settings for Payment Medium Formats from Payment Medium

(or Check customizing relating format involved: transaction OBPM1, OBPM2, OBPM3

Examples: RO-MT100 - for domestic payments, RO-MT100-F – for foreign payments
Then is needed to be checked – customizing relating payment program (FBZP transaction code).

In special for OBVCU transaction check the format delivered:

e.g for payment method D – format RO-MT100 or your own format

e.g for payment method F – format RO-MT100-F or your own format

ROI type: field 72 - for payment type: (URGENT, BUDGET, URGENTBUDGET)


For budget type it can be selected at vendor level:

Or it can be changed it into payment proposal (e.g Urgent type)

ROA type Field 71: Info about charges is provided in filed Instruction key 1 in the Vendor document under Additional data

*The prerequisite is that Instruction key 1 is defined under:*


Field 73:

Info about Statistical code is provided in filed SCB Indicator in the Vendor document under Additional data. The prerequisite is that SCB Indicators are defined under:

SAP menu ➤Financial Accounting ➤ Accounts Receivable and Accounts Payable ➤ Business Transactions ➤ Incoming Invoices/Credit Memos ➤ Define SCB Indicators for Foreign Trade Regulations.

Relevant SAP notes:

1734105 - RO Payment medium (DMEE trees) RO-MT100, RO-MT100-F

2181253 - Payment Formats Setup Update for Croatia, Romania, and Serbia

3.2.1.15.1 RO Payment medium (DMEE) – SEPA

The CGI_XML_CT and CGI_XML_DD Payment Media Format (CGI/DMEE XML Format as per ISO20022) supports also SEPA, non-SEPA and Check payments. Also works with all currencies.

The CGI_XML_CT payment media format was delivered for pain.001.001.003. For details read the collective SAP Note 2253571 contains up to date information about the CGI CT payment format.

Implement the SAP Notes mentioned within the overview of the SAP Note 2253571. Important to have the latest version as the DMEE tree refers to exit function modules implemented by these SAP Notes.
3.3 Intrastat Declaration

The Intrastat Declaration is sending only in electronic format using one of the three methods, specified below:

a. Web form using software delivered by National Statistic Institute free of charge – available on address: [www.intrastat.ro](http://www.intrastat.ro)

b. Offline software delivered free of charge by National Statistic Institute

c. File using special format according with National Statistic Institute requirements found on the address

SAP Solution is for c) case.

3.3.1 Basic data referring to Intrastat

Master data -One of obligatory data on INTRASTAT is material’s net weight. Data can be maintained in Material Master Record => Basic view 1.

![Figure L1: example of master data for intrastat](image-url)
Commodity code can also be maintained in Material Master Record => Purchasing-Import or SD-Export view.

Incoterm: In pricing, you can use the Incoterms to determine freight charges.

<table>
<thead>
<tr>
<th>Incoterm</th>
<th>Description</th>
<th>Location mandatory</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFR</td>
<td>Costs and freight</td>
<td>✓</td>
</tr>
<tr>
<td>CIF</td>
<td>Costs, insurance &amp; freight</td>
<td>✓</td>
</tr>
<tr>
<td>CIP</td>
<td>Carriage and insurance paid to</td>
<td>✓</td>
</tr>
<tr>
<td>CPT</td>
<td>Carriage paid to</td>
<td>✓</td>
</tr>
<tr>
<td>DAF</td>
<td>Delivered at frontier</td>
<td>✓</td>
</tr>
<tr>
<td>DDP</td>
<td>Delivered Duty Paid</td>
<td>✓</td>
</tr>
<tr>
<td>DDU</td>
<td>Delivered Duty Unpaid</td>
<td>✓</td>
</tr>
<tr>
<td>DEX</td>
<td>Delivered ex quay (duty paid)</td>
<td>✓</td>
</tr>
<tr>
<td>DES</td>
<td>Delivered ex ship</td>
<td>✓</td>
</tr>
<tr>
<td>EXW</td>
<td>Ex Works</td>
<td>✓</td>
</tr>
<tr>
<td>FAS</td>
<td>Free Alongside Ship</td>
<td>✓</td>
</tr>
<tr>
<td>FCA</td>
<td>Free Carrier</td>
<td>✓</td>
</tr>
</tbody>
</table>

Figure L2: example of incoterms for intrastat

Check with Annex from Norms for INTRASTAT – Romania.

Foreign trade - Settings for INTRASTAT report are in IMG, Sales and Distribution => Foreign Trade. Here are shown tables, which must be maintained.

Control Foreign Trade Data in MM and SD Documents - Settings in this task are not obligatory, it is just recommendation for easier documents handling.

Figure L3: example of control foreign trade data for intrastat

Incompleteness Schemas for Foreign Trade Data
Foreign Trade Data in MM and SD Documents - If messages are set to E (error), there can be problems in creating documents for domestic customers, non-EU customers,

Figure L5: example of foreign data MM/SD for intrastat

Import Screens in Purchasing Document - Choose one of the marked settings.

Figure L6: example of import screens for intrastat

Extended Import Document Control
Figure L7: example of Import control for intrastat

**Basic Data for Foreign Trade**

- Countries for Foreign Trade/Customs
- Assign Chapters to a Section
- Define Commodity Codes/Import Code Numbers by Country
- Maintain Keywords for Commodity Codes/Import Code Numbers
- Commodity Codes: Convert Export into Import Code Numbers
- Define Material Groups for Import/Export
- Define Business Transaction Types and Default Value
- Define Procedures and Default Value

Figure L8: example of basic data customizing for intrastat

**Length of Commodity Code/Import Code Number** - Assign Commodity code number length for Romania.


Maintenance is possible also via transaction VI94.

Warning: Special unit of measure MUST also be maintained; it is one of obligatory fields on INTRASTAT report.
Define Business Transaction Types and Default Value


Define Business Types

These must be according with annex from Norms for INTRASTAT Romania.

Define Default Business Type (SD)

Defined values are shown as proposals in SD documents.

Define Default Business Transaction Type (MM)
Defined values are shown as proposals in MM documents.

- **Purch. doc. category:** 
  - **Purchasing Doc. Type:** JB
  - **Item category:** Standard
  - **Country Key:** RO

  **Default**
  - **Bus. transaction type:** L1

  *Figure L11: example of defining default business types (MM) for intrastat*

**Transportation Data**

In task Transportation Data Modes of Transport must be defined according to Romanian legislation. Settings in Default Values for Foreign Trade Header Data can be maintained for easier documents handling.

**Define Modes of the Transport**

*Change View "Foreign Trade: Modes of Transport": Overview*

<table>
<thead>
<tr>
<th>City</th>
<th>ModeOfTr-Border</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>RO</td>
<td>1</td>
<td>Sea</td>
</tr>
<tr>
<td>RO</td>
<td>2</td>
<td>Rail</td>
</tr>
<tr>
<td>RO</td>
<td>3</td>
<td>Road</td>
</tr>
<tr>
<td>RO</td>
<td>4</td>
<td>Air</td>
</tr>
<tr>
<td>RO</td>
<td>5</td>
<td>Rail</td>
</tr>
<tr>
<td>RO</td>
<td>7</td>
<td>FixedMeansOfTransp.</td>
</tr>
<tr>
<td>RO</td>
<td>9</td>
<td>Domestic shipping</td>
</tr>
<tr>
<td>RO</td>
<td>9</td>
<td>Own propulsion</td>
</tr>
</tbody>
</table>

*Figure L12: example of defining Modes of Transport for intrastat*

These codes must be accordingly with Annex from Norms for INTRASTAT Romania.

**Default Values for Foreign Trade Header Data** - In this IMG activity, you can define default values for foreign trade header data.

Example:
Figure L13: example of foreign trade header for intrastat

Periodic Declarations

- Control Data
  - Log Of Incomplete Items
  - Aggregation Criteria
  - Individual Maintenance
  - Special Rule Country / Region
  - Data Selection Control
    - Customer Exits: Data Selection for Periodic Declarations
  - Inclusion and Exclusion Indicators
    - Define Exclusion/Inclusion Indicators
    - Assign to Item Categories for SD Sales Orders
    - Assign to Item Categories for SD Deliveries
  - Maintain Official Numbers for Declarations to Authorities
  - Maintain Region

Figure L14: example of customizing periodic declarations for intrastat

Control Data - Log of Incomplete Items - Aggregation Criteria - Individual Maintenance
Figure L15: example of customizing control data fields for intrastat

Only fields, which are obligatory for Intrastat report, can be maintained.

- Incompleteness check

![Incompleteness check](image)

**Figure L16: example of incompleteness check for intrastat**

- Aggregation criteria

![Aggregation criteria](image)

**Figure L17: example of aggregation criteria for intrastat**

- Field selection for maintenance transaction

![Field selection for maintenance transaction](image)
Data Selection Control

In this section, you make settings that control how and when data is selected for customs declarations.

Receipt:
- GR Data / Invoice Receipt
- Inbound Delivery / Invoice Receipt
- Only Invoice Receipt

Dispatch:
Inclusion and Exclusion Indicators

In this IMG activity you define the exclusion and inclusion indicators you want to use for the declarations to the authorities.

Assign to Item Categories for SD Sales Orders

In this IMG activity, you can assign the pre-defined exclusion indicator to an export billing document item.

The exclusion indicators that need to be maintained for the individual item categories are NOT copied into the export data in the sales and distribution documents.

Assign to Item Categories for SD Deliveries

In this IMG activity you can assign the predefined exclusion indicator to an item category from the delivery.

Maintain Official Numbers for Declarations to Authorities

In this step, you define official numbers for declarations submitted to the authorities:

- INTRASTAT ID number = Company code VAT number without prefix RO

Example:

**Întreţinere date suplimentare pt. cod companie**

| Nr.ID INTRASTAT | 10051962 |

*Figure L21: example of VAT number for intrastat*

New entries

Transaction VEFU allows to maintain existing data or to add new documents, for example from external systems. Deliveries such as returns to vendor are reported on Dispatch report. To assign those documents to it, transaction VI98 must be used.

3.3.2 Intrastat Package for Romania

Obligatory data on Romanian form according with intrastat law are listed below:

1. The flux (arrivals / dispatch)
2. Period (month, year)
3. Date about company
4. Destination Country / Dispatch Country
5. Commodity code (8 digits)
6. Transaction code
7. Mode of transport
8. Delivery terms
9. Quantity in kg
10. Quantity in Supplementary Units
11. Invoiced value

Statistical value

The main transaction for INTRASTAT is /CEECV/ROM – Data selections:

“Figure L22: example of /CEECV/ROM transaction”

Selection data for acquisition

The program determines value for Intrastat declaration: /CEECV/ROLO_RMIMST00 (transaction /CEECV/ROI)

Example:
Data selection for deliveries

The programs select data based on Billing documents with the scope to report in INTRASTAT declaration: /CEECV/ROLO_RVEXST00 (transaction /CEECV/ROE)

**Example:**

This report print all data selected for year, month, company code and the procedure using the form required by Romanian National Statistics Institute.
Papers will be printed using the tool from National Statistics Institute after importing the file obtaining from SAP system.

3.3.3 Electronic version for Receipt / Dispatch

This report carry out outputs for all elements selected: month, year, company code and procedures using the file structure INTRASTAT required by Romanian authorities (National Statistics Institute). Program :/CEECV/ROLO_RVEXDAIR

Example:

![Image](image-url)

*Figure L25: example of /CEECV/ROM transaction – file for arrivals*

The format file obtaining using the above program is like as requirements from National Romanian Authorities - INS (Institutul National de Statistica).

```xml
<?xml version="1.0" encoding="UTF-8" ?>
<InsNewArrival SchemaVersion="1.0" xmlns="http://www.intrastat.ro/xml/InsSchema">
  <InsCodeVersions>
    <CountryVer>06/2005</CountryVer>
    <EuCountryVer>2006</EuCountryVer>
    <CnVer>2006</CnVer>
    <ModeOfTransportVer>2005</ModeOfTransportVer>
    <DeliveryTermsVer>2005</DeliveryTermsVer>
    <NatureOfTransactionAVer>2005</NatureOfTransactionAVer>
    <NatureOfTransactionBVer>2005</NatureOfTransactionBVer>
    <CountyVer>1</CountyVer>
    <LocalityVer>06/2006</LocalityVer>
    <UnitVer>1</UnitVer>
</InsNewArrival>
```
<InsCodeVersions/>
- <InsDeclarationHeader>
  <VatNr>0017375382</VatNr>
  <FirmName>INTRASTAT Demo Customer</FirmName>
  <RefPeriod>2007-01</RefPeriod>
  <CreateDt>2007-01-12T12:03:45.139+02:00</CreateDt>
- <ContactPerson>
  <LastName>Ionescu</LastName>
  <FirstName>Ion</FirstName>
  <Email>ion@intrastat.ro</Email>
  <Phone>991991991</Phone>
  <Fax>82828282811</Fax>
  <Position>Senior Manager</Position>
</ContactPerson>
  </InsDeclarationHeader>
- <InsArrivalItem>
  <Cn8Code>01029041</Cn8Code>
  <InvoiceValue>100</InvoiceValue>
  <StatisticalValue>102</StatisticalValue>
  <NetMass>3</NetMass>
  <NatureOfTransactionACode>1</NatureOfTransactionACode>
  <NatureOfTransactionBCode>1.1</NatureOfTransactionBCode>
  <DeliveryTermsCode>FOB</DeliveryTermsCode>
  <ModeOfTransportCode>4</ModeOfTransportCode>
- <InsSupplUnitsInfo>
  <SupplUnitCode>p/st</SupplUnitCode>
  <QtyInSupplUnits>3</QtyInSupplUnits>
</InsSupplUnitsInfo>
- <CountryOfOrigin>AD</CountryOfOrigin>
- <CountryOfConsignment>CY</CountryOfConsignment>
</InsArrivalItem>
- <InsArrivalItem>
<Cn8Code>67049000</Cn8Code>
<InvoiceValue>44</InvoiceValue>
<NetMass>123939</NetMass>
<NatureOfTransactionACode>2</NatureOfTransactionACode>
<NatureOfTransactionBCode>2.2</NatureOfTransactionBCode>
<DeliveryTermsCode>FOB</DeliveryTermsCode>
<ModeOfTransportCode>4</ModeOfTransportCode>
<CountryOfOrigin>ZA</CountryOfOrigin>
<CountryOfConsignment>FI</CountryOfConsignment>

</InsArrivalItem>
- <InsArrivalItem>
  <Cn8Code>86012000</Cn8Code>
  <InvoiceValue>22</InvoiceValue>
  <StatisticalValue>321</StatisticalValue>
  <NetMass>3</NetMass>
  <NatureOfTransactionACode>3</NatureOfTransactionACode>
  <NatureOfTransactionBCode>3.2</NatureOfTransactionBCode>
  <DeliveryTermsCode>FAS</DeliveryTermsCode>
  <ModeOfTransportCode>9</ModeOfTransportCode>
  - <InsSupplUnitsInfo>
    <SupplUnitCode>p/st</SupplUnitCode>
    <QtyInSupplUnits>1</QtyInSupplUnits>
  </InsSupplUnitsInfo>
  <CountryOfOrigin>AD</CountryOfOrigin>
  <CountryOfConsignment>SI</CountryOfConsignment>
</InsArrivalItem>
</InsNewArrival>

Additional table for supplementary for units of measure:
Because for some additional units of measure are not allowed in INTRASTAT application provided by INS (in SAP is maintaining with majuscule and in INS no – e.g. M3 in SAP and in INS is m3) was created additional table for Romania: /CEECV/ROLO_UO_V

For maintaining this situation the last column of the Romanian table must contain the code required by INS (National Institute of Statistics).

![Image: Figure L26: example of additional table for suplementary unit of measures]

For example if is maintaining g instead of G the unit of measure will take in the file like as follow:

```
<InsSupplUnitsInfo>
  <SupplUnitCode>g</SupplUnitCode>
</InsSupplUnitsInfo>
```

Checking file with INTRASTAT software

After opening INTRASTAT software import the file created by SAP using import button.

And the result you can see bellow – the validation was done without any error.
3.4 Sales and Distribution (SD)

The form described below were created based on the law 831/1997 – articles relating Delivery note and invoice and these articles were cancelled beginning with 2007 year. (Fiscal code law updated)

Note:

- Beginning with 01.01.2007 printing and numbering rules for delivery notes and invoices are fixed by each company based on own policies and procedures for numbering/allocating.
- Forms described below, remain in our Add-on for customers which still to use these forms existing in own stock until finishing old forms.
- These forms or standard forms can be used such as template beginning with 01.01.2007 for creating own specific forms.
3.4.1 Delivery note

The technical names are: the program /CEECV/RO_RVADDN02, the form: /CEECV/RO_DELNT1.

The form was meant to be printed on a pre-printed format which can be obtained by the SAP client from the local vendor.
The printing of the delivery note is demanded by the regulations only if the invoice can’t be printed right away. Usually, in this case the text “Invoice follows” is printed in the header.
Also, all mentions demanded by the regulations are printed if the delivery document has the corresponding attributes. For example, if materials are sent for replenishment of the client consignment, on the delivery note „Without invoice“ will be mentioned.

These are controlled through ABAP code and can’t be modified by the user. If another printing of the same document is made, „Duplicate“ will be mentioned.
If an address modification is necessary, all details concerning the vendor from the left side of the form are taken from a standard text. By modifying this text by a user with the necessary rights he can modify the address if the old one had to be modified.
An extra text can be used to print standard texts which can contain holiday wishes, address modification notifications, telephone numbers or any other texts which a SAP client wishes to communicate to its customers.
The address is taken over from the standard text ZZ_ADR_XXYY (where XXYY – company code) in sales organization language. The structure of this standard text – with 7 lines printed is the following:

- Vendor name (first 30 characters are printed on the first line, the other 40 on the following line)
- Registration number at Commerce chamber
- Fiscal registration number
- Address (town, street, number); first 10 characters are printed on the first line, the other 30 on the following line.
- County
- Bank account
- Bank data (name, address)
For specifying of some details like (delegate, car number) one must maintain the following standard texts from the delivery header:

ZRO1 – delegate

ZRO2 – two lines (first – serial no., second identity card)

ZRO4 – transport mode at document level (line 1 – description, line 2 – no.)

The customizing for those types of texts is client independent.

For a double printing, normally in the document header the word "Duplicate" should appear.

In this case the standard text ZZ_DUPL_DELNOTE_XYXY should be maintained (where XYXY – Sales organization).

3.4.2 Invoice

The technical names are: for program RLB_INVOICE, form RVINVOICE01 and Smart Form /CEECV/ROLOINV. Those names will be allocated to the output type desired, normally RD00.

The address of the own company (the one which issue the invoice) is taken over from the standard text ADRS_SENDER_XYXY (where XYXY is the company code), Text ID: ADRS, Language EN. This text with the mentioned attributes should be created by the user in the client where the printing will take place. When an eventual address modification is necessary, there will be necessary the data correction in that standard text. One should be aware about the authorization concept just for keeping away the modification of address by mistake.

3.5 Material Management (MM)

Many of the forms listed in the Ministry of Finance Norms contains information in connection with materials, quantities etc. And some other information which is financial (accounts receivable/payable, unit price, value). The filling out of these forms is a simple one if they are filled out manually, but in the SAP system this means a taken over of information from the materials management tables and from Financials tables. In the standard SAP programs, the printing process takes place before the system is writing effectively in the associated FI document.

So, the printing immediately after the posting of the material document will go to skipping the financial information from the printed document.

To avoid any issue please take care about Output type details in the customizing.
For Romania is recommended to use one output type with this setting:

![Screenshot of settings](image)

3.5.1 Consumption bill, hand over note, reception note and transfer note

3.5.1.1 Hand over note, reception note and transfer note

The form requested by Romanian authorities has the code 14-3-3A (Bon de predare, transfer, restituire) - law 2634/2016. For materials managed in batches, these are specified in the result table. In case of the transfer between plants that could appear price differences. All the accounts involved in the transfer are printed, with the appropriate values. In this way, all the involved parts have a clear idea on the goods that are to be transferred. Plants and storage locations that are issuing and receiving materials are specified in the header. If there are more than one plant and/or more storage locations, materials are grouped so that all materials on the same page have the same plant. In the customizing could be used your own output type with settings:

![Screenshot of settings](image)

Allocate the program /CEECV/ROLOSAPM07DR and the form /CEECV/ROLOTNOTE:

![Screenshot of allocation](image)

*Figure L28: example of allocation /ceecv/rolotnote*
In case of having the Romanian chart of accounts as alternative one, you should use the form /CEE CV/ROL O T N OT 2.

Example:

![Image](image1.png)

*Figure L29: example of result for /ceecv/rolotnote*

### 3.5.1.2 Consumption bill

The consumption bill (the collective one) has the code 14-3-4/a. For listing the consumption bills the following assignments is needed: create your own output type e.g. ROW3

![Image](image2.png)

Allocate the program /CEE CV/ROLO S APM 07 DR and the form /CEE CV/ROLOCONS U

![Image](image3.png)

*Figure L30: example of allocation for /ceecv/roloconsu*
By listing of this document, one can obtain the following result

Example:

<table>
<thead>
<tr>
<th>Nr. doc.</th>
<th>Data</th>
<th>Prestatie</th>
<th>Poziție</th>
<th>Nr. Comanda</th>
<th>Cod de continuare</th>
</tr>
</thead>
<tbody>
<tr>
<td>480002424</td>
<td>16.04.2007</td>
<td>1002</td>
<td>1</td>
<td>/</td>
<td>/</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nr. Recepție</th>
<th>Nr.</th>
<th>Certificat</th>
<th>Cod</th>
<th>/Lot</th>
<th>Preț efectiv</th>
<th>Nr. unitare</th>
<th>Valoare</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>/</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nr. Document</th>
<th>Data</th>
<th>Certificat</th>
<th>Cod</th>
<th>/Lot</th>
<th>Preț efectiv</th>
<th>Nr. unitare</th>
<th>Valoare</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>/</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Figure L31: example of result for /cecv/roloconsu

3.5.2 Reception and differences note

The form requested by Romanian authorities has the code 14-3-1A (Note de recepție și constatare de diferențe). By using a standard SAP transaction, using a selection list one can list more documents. If there are previous documents, the numbers of these documents will be specified in the appropriate columns. For reception which involves more than one combination plant/storage location, goods are printed according to the organizational units which will be listed in the header.
The Reception and differences Note is printed in a landscape format, just for allowing the printing process for a bigger volume of information, in a smaller number of pages. On the right side of the page there is a space for manual observation of the user. If a material is managed in batches, its number will be specified on paper.

The appropriate assignment for output type used for Romania are:

the program /CEECV/ROLOSAPM07DR and the form /CEECV/ROLOGOOD

<table>
<thead>
<tr>
<th>Procesare 1</th>
<th>Program</th>
<th>/CEECV/ROLOSAPM07DR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rutină FORMULAR</td>
<td>ENTRY_MEO3</td>
<td></td>
</tr>
<tr>
<td>Formular</td>
<td>/CEECV/ROLOGOOD</td>
<td></td>
</tr>
</tbody>
</table>

*Figure L32: example of allocation for /ceecv/rologood*

Example:

*Figure L33: example of result for /ceecv/rologood*

When the Romanian chart of accounts is defined as an alternative one, one should use the form /CEECV/ROLOGOOD2.
3.5.3 Purchasing Order

There is not an imposed format for this purchasing order in Romania. The standard SAP format was modified for having a landscape orientation for having as many materials printed on the same page as possible. If the respective purchasing order it was created with reference to a previous document, this document will be created at the item level. The form for localized purchasing order is: /CEECV/RO_MEDRCK. For maintain a rapid listing of this form, the program which should be assigned is the standard one SAPFM06P.

<table>
<thead>
<tr>
<th>Program</th>
<th>Running FORMULAR</th>
<th>Formular</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAPFM06P</td>
<td>TRY_NEU</td>
<td>/CEECV/RO_MEDRCK</td>
</tr>
</tbody>
</table>

Figure L34: example of allocation for /ceecv/ro_medrck

The form will be printed in the landscape orientation. The date concerning the company code is taken over from the standard text with text ID: ST, with technical name ZZ_XXYY_APROV_ADRESA (where XYXY is the company code). From this standard text – which should be maintain at every client, for all the company codes with whom should be worked – the first 5 text lines are printed. Other data definable at company code level, e.g. bank details, are printed in the footer through the standard text (ID text ST) ZZ_XXYY_APROV/footer (where XYXY is the company code). The window FOOTERF allows the printing of 4 text lines. If the document was already printed, the text "DUPLICAT" will be marked on the form. The delivery conditions are printed only if we use foreign trade. The done checking is only that where the company code country to be the same with the vendor company code country. The document can be printed only if the deletion indicator EKKO-LOEKZ was not set for that document. For allowing a simple and fast modification of the details of company code address, the form uses a special standard text, which can be easily modified. In this mode, users with appropriate authorizations can modify in a few second the address. Of course for companies with foreign vendors, the purchase order will be printed in the language which was defined for the vendor, with the mention that materials description and form text to be translated in that language.

Example:
3.5.4 Analytical materials balance

The analytical material balance is a report requested by the Ministry of Finance and has the code 14-6-30/c.

Its purpose is to check the posting correctness and to serve for the comparing between synthetically and analytical accounting and of course for the monthly profit tax, yearly balance sheet and quarterly economic indicators. It is drawn up anytime, when is necessary in one copy. This is a synthesis document which will be archived in the accounting department. For the Romanian localized version, the technical name of this report is /CEECV/ROLOANBAL or new variant: /CEECV/ROLOANBALN.

3.5.4.1 Report: /CEECV/ROLOANBAL

You can use the above name of the program or the transaction code: /CEECV/ROLO04.
The selection screen contains the following important fields:

**Material** -- For the selection of a material, of a material range, or a multiple material range.

**Company code** -- It is allows the selection of only one company code, Because this is the level at which the chart of accounts was allocated.

**Plant** -- The plant permits the plants selection that will be under bear to analysis. For assuring the compatibility between company code and plant, it is not permitted the specifying for certain values in both fields. E.g., the company code is automatically converted in plants, which can be seen in the message 26 500 "Cod companies converted în unități logistice".

**Date interval** -- It is allowed a single date interval for the analysis. The choosing of more intervals has no sense, thus it was excluded from the selection screen. For the current variant, it is allowed a date interval which is multiple of integer months (it is not allowed an interval like 08-14 July). The extension of this facility will be provided in a future version of this program.

**Special stock indicator** -- It will be used if one wants to select only a special stock.

**Negative posting** -- This flag will be marked in case it is desired to have the documents which were reversed through red rectify method.

**Alternative account number** -- This flag will be marked in case there are defined in the system more than one chart of accounts; one being operational and the other alternative.

**Movement type** -- This field was intended for excluding certain movement types from the material types. There were treated material movements defined by customer, special stocks.

**G/L account** -- For reducing the execution time, when is desired the checking for a certain G/L account, only that (those) accounts(s) will be presented in the balance.

**Special stock** -- This field should be marked when the selection of a special stock is intended.

**Page to new account** -- For simplifying the reading of the result, this field should be selected. One account per page will be the result.

**Subtotal** -- This field permits the insertion of some subtotal fields.

On the last page with results, the selection screen will be presented in tabular format. This facility is useful to have a clear image of the selections made.

Through the standard SAP there is allowed a saving of several variants for the selection screen, and the listing to a specific printer of the obtained results. Also by standard functionalities, there is allowed a saving of the results in a file with the format chosen by the user. There are
available the following formats: without conversion, spreadsheet, Rich text or HTML. In each of the cases one can specifies the folder where the file will be saved.

Figure L36: example of selection for /CEECV/ROLOANBAL

We have some screens with the result for Analytical balance on materials.
### Balanța analitică

**Report /CEECV/ROLOANBAL**

<table>
<thead>
<tr>
<th>Nr. com.</th>
<th>ROES</th>
<th>Cod companie RO-REL</th>
<th>Com.</th>
<th>RO ES</th>
<th>Produs listat</th>
<th>Placă ROES</th>
<th>Plan ROES</th>
</tr>
</thead>
<tbody>
<tr>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
</tr>
</tbody>
</table>

**Balanța analitică a valorilor materiale în per.: 01.02.2005 - 28.02.2005**

<table>
<thead>
<tr>
<th>RC material</th>
<th>❮Nr. material❯</th>
<th>Stoc inițial</th>
<th>Unit.</th>
<th>Stoc final</th>
<th>Pret unit.</th>
<th>Sold inițial</th>
<th>Pret unit.</th>
<th>Sold final</th>
</tr>
</thead>
<tbody>
<tr>
<td>1774</td>
<td>Masa optică NOS0-27</td>
<td>0</td>
<td>10.000</td>
<td></td>
<td></td>
<td>9.556</td>
<td>154.557</td>
<td>0</td>
</tr>
<tr>
<td>F1</td>
<td>Testator echipat TRS2226</td>
<td>259.991</td>
<td>0</td>
<td>0</td>
<td>59.991</td>
<td>153.436</td>
<td>7.486.246.696</td>
<td></td>
</tr>
<tr>
<td>F12</td>
<td>Monitor plan AE79776</td>
<td>991</td>
<td>0</td>
<td>0</td>
<td>991</td>
<td>100.565</td>
<td>99.659.515</td>
<td></td>
</tr>
<tr>
<td>F2</td>
<td>Accesorii calculatoare</td>
<td>12.400</td>
<td>0</td>
<td>0</td>
<td>12.400</td>
<td>654.512</td>
<td>6.154.000.629</td>
<td></td>
</tr>
<tr>
<td>T3871</td>
<td>Placă de fixare TT2005</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>100.000</td>
<td>900.000</td>
<td></td>
</tr>
</tbody>
</table>

**Un. log ROES**

| Cont: | 24050000 | | | 15.661.611.404 | 15.661.611.404 |

### Figure L37: example 1 of result for /CEECV/ROLOANBAL

### Balanța analitică

**Date:** 29.03.2003 01:23:46

**Imp: 1**

**imis în per.: 01.02.2005 - 28.02.2005**

<table>
<thead>
<tr>
<th>RC material</th>
<th>Stoc inițial</th>
<th>Pret unit.</th>
<th>Sold inițial</th>
<th>Val.</th>
<th>Sold final</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>9.991</td>
<td>123.456</td>
<td>7.486.246.696</td>
<td>0</td>
<td>99.659.515</td>
</tr>
<tr>
<td>1774</td>
<td>259.991</td>
<td>153.436</td>
<td>7.486.246.696</td>
<td>0</td>
<td>99.659.515</td>
</tr>
<tr>
<td>F1</td>
<td>991</td>
<td>100.565</td>
<td>99.659.515</td>
<td>0</td>
<td>99.659.515</td>
</tr>
<tr>
<td>F2</td>
<td>12.400</td>
<td>654.512</td>
<td>6.154.000.629</td>
<td>0</td>
<td>6.154.000.629</td>
</tr>
<tr>
<td>T3871</td>
<td>0</td>
<td>100.000</td>
<td>900.000</td>
<td>0</td>
<td>900.000</td>
</tr>
<tr>
<td>Cont:</td>
<td>24050000</td>
<td></td>
<td></td>
<td>15.661.611.404</td>
<td>15.661.611.404</td>
</tr>
</tbody>
</table>

**Preț unit.:**

<table>
<thead>
<tr>
<th>RC material</th>
<th>Pret unit.</th>
<th>Sold final</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>123.456</td>
<td>7.486.246.696</td>
</tr>
<tr>
<td>1774</td>
<td>153.436</td>
<td>7.486.246.696</td>
</tr>
<tr>
<td>F1</td>
<td>100.565</td>
<td>99.659.515</td>
</tr>
<tr>
<td>F2</td>
<td>654.512</td>
<td>6.154.000.629</td>
</tr>
<tr>
<td>T3871</td>
<td>100.000</td>
<td>900.000</td>
</tr>
</tbody>
</table>

**Figure L38: example 2 of result for /CEECV/ROLOANBAL**
3.5.4.2 Report /CEECV/ROLOANBALN

You can use the above name of the program or the transaction code: /CEECV/ROLO04N. If you are activating in the customizing 'split valuation' we are recommending using this program if you are considering that new improvements in the program are useful for your implementation. Details in the SAP note no. 999393. The selection screen contains the following important fields:

**Company code** -- It is allowed the selection of only one company code, because this is the level at which the chart of accounts was allocated.

**GL account** -- For reducing the execution time, when is desired the checking for a certain G/L account, only that (those) accounts(s) will be presented in the balance.

**Data interval** -- It is allowed a single date interval for the analysis. The choosing of more intervals has no sense, thus it was excluded from the selection screen.

**Plant** -- The plant permits the plants selection that will be under bear to analysis. For assuring the compatibility between company code and plant, it is not permitted the specifying for certain values in both fields. E.g., the company code is automatically converted in plants, which can be seen in the message 26 500 "Cod companie convertit în unităţi logistice".

**Material** -- For the selection of a material, of a material range, or a multiple material range.

**Print option** -- There are two options: format ALV and list format

**Layout form** -- You can do here additional selection regarding layout

**Format layout** -- You can save a variant for easy running of the report

**Material without transactions** -- If you are activating this flag you can display also materials without transactions in the selected period.

**Display reverse document** -- If you are activating this flag, then reverse documents are shown. These documents are displaying with yellow color.

**Negative posting** -- This flag will be marked in case it is desired to have the documents which were reversed through red rectify method

**Special stock** -- This field should be marked when the selection of a special stock is intended.
Alternative account number -- This flag will be marked in case there are defined in the system more than one chart of accounts; one being operational and the other alternative.

Page to new account -- For simplifying the reading of the result, this field should be selected. One account per page will be the result.

Example:

![Balanța analitică pe materiale](image)

Figure L39: example of selection for /CEECV/ROLOANBALN

The list format accordingly with the law which is obtaining by activating the flag.

Output list:
This report gives the results requested by the format „Warehouse sheet”, demanded by the Romanian authorities under the code: 14–3–8. The report has no influence on the data base it only scans for relevant tables containing dates in the specific period. Finally the results are sorted and presented on the screen. Of course, there is the option to print the results to have a version to be archived as a paper document. The only compulsory selection is the date interval. All the other fields can be or not filled. To reduce the running time, on the selection screen are more fields to restrain the search field. For example, by selecting only one plant the response time can be improved a lot, if that company code has more plants.

If during the implementation, the system has been configured for more client specific movement types, then these movements can be excluded from the results page, using for this purpose, form the selection screen the field, Movement type with has an equal red preceding sign.

If a material is handled in batches then the information is present in the result page.

The selection screen is:
3.5.6  Physical Inventory List (new) from ECC500 version and higher
This report gives the results requested by the format „Physical Inventory List”, demanded by the Romanian authorities under the code: 14–3–12. The prerequisite for obtaining this list is to have implemented Physical Inventory. The minimal information set in Physical Inventory List will be:

- name of the list
- date of creating the Physical Inventory List
- name of the company
- warehouse number and name
- item number
- description of the materials
- material number
- unit of measurement
- quantity: counted, booked, positive difference, negative difference
- unit price
- booking value: value, positive difference, negative difference
- inventory value
- depreciation: value, reason
- inventory commission: name, surname, signature
- warehouse keeper: name, surname, signature
- accounting person: name, surname, signature

For running the report, please read the note number 1269238 - "Physical Inventory List for Romania", install Adobe Document Services and define output device A000.

There are the following steps to print Physical Inventory List:

- Run the standard program RM07IDIF (transaction MI20 or SAP menu-Logistics-Materials Management-Physical Inventory-Difference-Difference List) after all differences from physical inventory process were posted in SAP system.
- It will be a screen for selection of specific criteria. It is recommended to chose criteria like Plant, Storage location, Phys. Inventory Documents and Phys. Inventory Items.

The scope of this program for printing the list is to have a complete image after the counting and posting all differences. So, it is important to select the proper options and execute the program, like in the following example.
Figure L43: example of selection for Physical Inventory List
Below is an example of the list obtained after running of the program. The list could be useful for checking data before printing the list.

Figure L45: example of result for differences
To obtain the legal format of Physical Inventory List press Back button (F3). It will appear a new selection screen for printing. It is important to select A000 for Output Device field.

![A000 A000 Virtual printer](image)

*Figure L46: example of print used*

![SAP Print screen](image)

*Figure L47: example of selection for print*

Before printing on the paper could be useful to check the list with Print Preview button.

![Print Preview](image)

*Figure L48: example of selection for print preview*
Figure L49: example result for Physical Inventory List

To print the list press ![Print Preview](#) from the Print Preview screen or ![Print](#) from the Print screen.

**Important**- If there is no selection for storage location, the program will show a new page for every storage location.

### 4 Information Repositories

- Details SAP Documentation: e.g. S4HANA 1909 Product Assistance - English
  - Romania Localization
- SAP Best practices General: SAP Best Practices for SAP S/4HANA
  - Romania SAP Best practices:
- Latest legal changes are delivering under: SAP Legal Change Notification.
- For news about Romanian LC please check the also the Jam group (Romania Financial). If you need invitation just send e-mail to: LPM FI&OP Romania
- Access Romania Jam Group