

**Central Balance Sheet Office  
National Bank of Belgium**

## **Technical guide for the online filing of annual accounts**

**Version 2022 – 6.0  
13/01/2022**

## Disclaimer

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## **INTRODUCTION**

### **ABOUT THIS DOCUMENT**

This document is intended for people or companies who develop software for building up annual accounts in order to file them as a structured file to the Central Balance Sheet Office of the National Bank of Belgium (NBB).

Since 01/04/2007, Central Balance Sheet Office<sup>1</sup> of the National Bank of Belgium has chosen the XRBL format for the Internet deposit of the standard statutory annual accounts of non-financial companies. Since 17/03/2008, associations and foundations can also file their annual accounts as structured file. More information can be found more information about that on our site: <https://www.nbb.be/en/central-balance-sheet-office>.

This manual describes the following elements:

- Basic definitions to clarify the context of XBRL usage
- An analysis of a deposit file (annual account, contact data, software vendor)
- An analysis of the taxonomy and its structure

Version 2022 – 4.0 of this document describes the conditions that the annual accounts must meet as from January 1, 2022, whether it is a company or an association or foundation, in order to be filed via the Internet and be accepted by the NBB.

### **HOW TO OBTAIN THE TAXONOMY RESOURCES?**

Set of documents and taxonomy files can be found on the NBB website at: [CBSO taxonomy 2022](#)

### **CONTACTING THE CENTRAL BALANCE SHEET OFFICE**

All questions relative to this document or to the taxonomy can be addressed to the Central Balance Sheet Office by email to [info.ba@nbb.be](mailto:info.ba@nbb.be).

Information material over the taxonomy can be found on the NBB website at: [CBSO taxonomy 2022](#)

### **ABOUT THIRD-PARTY SOFTWARE VALIDATION**

If you've developed a software based on the present document and the taxonomy, the Central Balance Sheet Office can verify the admissibility of your test files. However, acceptance of the test files by the Centrale Balance Sheet Office is not considered as an accreditation of the software used to generate the file. The Centrale Balance Sheet Office does not deliver XBRL software certification.

If, subsequently, it appears that users of your software have filed annual accounts which cannot be accepted by the NBB, the Central Balance Sheet Office may contact you to obtain additional technical information, provided that the refused file contains a reference to your software in the "SoftwareVendor" XBRL file. We therefore advise to complete and file this document as it:

- Allows to us to evaluate your market shares and share this information with you only
- Allows us to rapidly detect problems linked to a software and communicate them to you

Software vendor is an internal information that is neither reproduced on the image files (PDF) produced by the Central Balance Sheet nor distributed in XBRL files via its different channels.

A description of the procedure to declare the software provider information can be found in [Deposit of accounts](#).

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<sup>1</sup> Hereafter CBSO

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## 1. ABOUT THE XBRL STANDARD

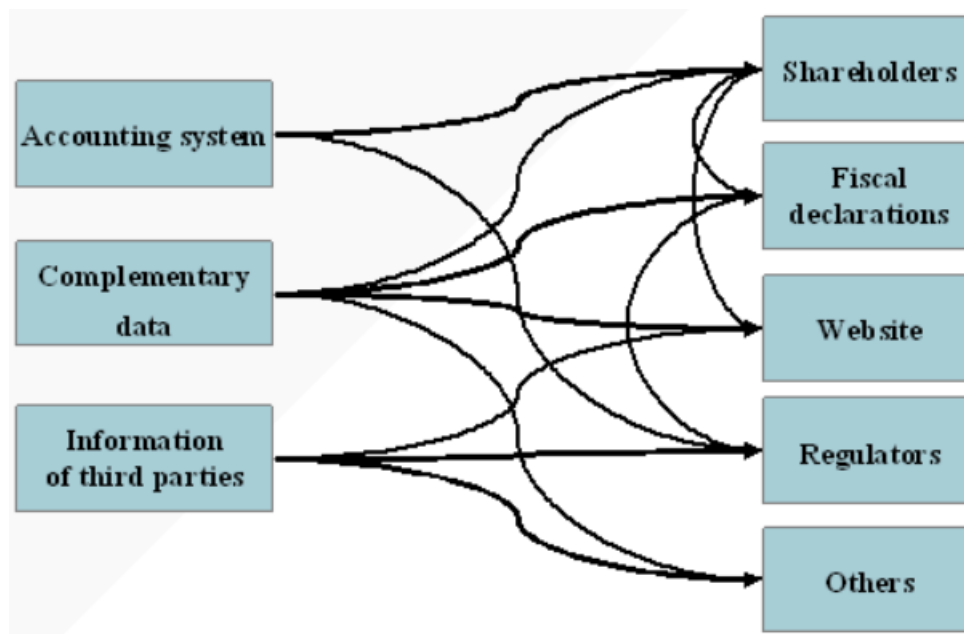
### 1.1 WHAT IS XBRL?

XBRL is a computer language which has been developed for the exchange of financial reports through the Internet.

Over the years, numerous information exchange mechanisms have been developed, for individual and specific needs, multiplying the formats, successive error generating encoding and the provision of redundant information.

Anxious to benefit from the latest information, economic players are increasing its frequency and demand greater transparency within the framework of corporate governance. All of these separate demands make the process slow, rigid and expensive.

In brief, this is what the information exchange looks like:



Consequently, a solution was required which would satisfy companies wishing to streamline both their internal and external financial reporting, and authorities wishing to maintain the quality of information they receive while trying to reduce the overall administrative burden. XBRL provides an attractive solution.

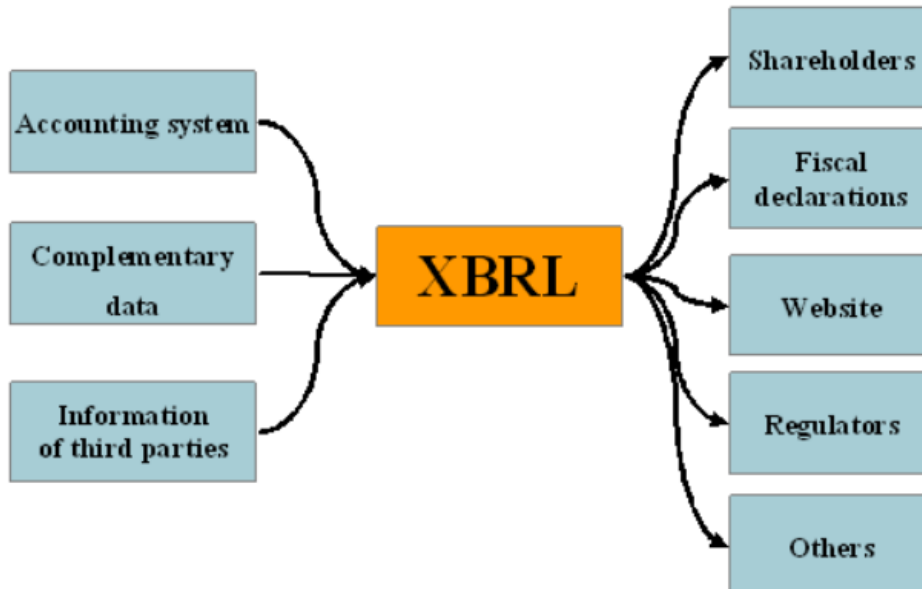
XBRL is an open standard based on XML (Extensible Markup Language) for the collection and electronic exchange of financial data via the Internet. It was originally developed by the American Institute of Certified Public Accountants in order to satisfy the specific requirements of both internal and external financial reporting.

The principle of XBRL language consists of identifying each item of information (for example: "own funds") in a repository called a taxonomy. The information, listed in a structured manner, may then be recognized, processed and presented in different ways, according to the desired use (example: annual accounts or income tax return).

The flexibility of XBRL also enables several precise reference systems in separate taxonomies to be used (Belgian accounting reference system, IAS/IFRS standards).

There are several advantages using XBRL:

- the absence of extra processing operations, such as re-encoding, means that the quality of the collected data is improved,
- the electronic exchange of data but also their processing and analysis are made easier, substantial savings can be made because the data may be selected, re-used and re-formatted depending on the reporting required.



This optimization and the cost savings may only be achieved in full if all of the players take part in the integration process aimed at harmonization and the standard exchange of data.

Companies (as data preparers), regulators (who collect the data) and analysts (as users of the data) must participate in the process.

The organization currently has more than 650 members worldwide; these include companies at all levels of the financial "supply chain", regulators, software companies, institutions, analysts and firms of accountants.

For further information, please consult the XBRL International website (<http://www.xbrl.org/>).

## 1.2 WHAT IS A TAXONOMY?

A taxonomy is an XBRL repository which groups one or more schemas (in terms of XML schema or the XSD file) and a set of XML files which contain additional relationships between elements. This structure is fixed and described in the XBRL International specifications.

The *schemas* describe elements (such as concepts used in the reporting templates) and the authorized attributes making the instance document valid:

- The data type (monetary, date, string, ...),
- The fact that it can itself contain an element, ...

The *Linkbase* files represent the link between the different elements:

- The *Presentation* linkbase manages the hierarchy and the order of the different elements.
- The *Formula* linkbase manages the different controls to be executed on reported data points (logic and arithmetic controls, mandatory fields, ...).
- The *Definition* linkbase defines the allowed dimensional relationships between elements.
- The *Table* linkbase defines the structure of the different templates.

The *Labels* files link elements to their human-readable expression in each available language.

### 1.3 WHAT IS AN INSTANCE DOCUMENT?

The instance document is an XML document that contains the values reported by a company for the datapoints defined in the taxonomy to which it refers.

### 1.4 WHO MANAGES THE XBRL STANDARD?

This "royalty free" standard is managed by an international organization, XBRL International, based in the United States and created as a "not-for-profit corporation" in 1999 under the aegis of the organization of American accountants (AICPA). XBRL International has over 650 members around the world, grouped into national "jurisdictions", including the Belgian jurisdiction, XBRL Belgium. The readers wishing to learn more about XBRL International can consult <http://www.xbrl.org>.

The organization manages the intellectual property of the standard and ensures the developments as well as the rules of use. It also ensures the dissemination of information and work carried out in the international community, in particular the free publication of taxonomies created in different countries.

Activities are organized in different international working groups dedicated in a specific way according to the needs of the participants.



## 2. FILING OF ANNUAL ACCOUNTS

*Remark: in this document “annual account” term is used in a broad sense and does not point to a specific section of the report unless explicitly stated. “Annual account” term may then also cover other sections of a report, such as social balance or any other document part of the report.*

### 2.1 FILING RULES FOR COMPANIES AND ASSOCIATIONS

The filing of annual accounts is subject to a set of rules relative to the status and the situation of the companies being filed. These rules are out of scope of this document, they can be consulted on the [CBSO website](#).

### 2.2 TECHNICAL CONSTRAINTS OF THE FILED DOCUMENTS

Any document filed to the CBSO must follow a set of technical conventions.

Structure of the file:

- Files containing annual accounts data, software vendor or contact data information are called instance documents. Those documents must have the “xbrl” extension. An “Annual accounts data” file can only contain one annual account. “Software vendor information” file can contain one or more software vendors. A “Contact data information” file can contain one or more contacts.

File naming:

- Only non-accentuated alphabetic characters, numeric characters, spaces, and separators ".", "-", and "\_" are allowed in the path and file name.

File size:

- The size of an instance document specifying the annual accounts data cannot be greater than 50 Mb.
- The size of ZIP file containing instance documents specifying annual accounts data, software vendor information and contact data information cannot be greater than 50 Mb.
- The calculated size includes the PDF embedded within the instance documents.

Technical constraints on PDF:

- See [Encapsulated PDF files: acceptance criteria](#).

### 2.3 REPORT ELABORATION

#### 2.3.1 MODELS USAGE LIMITATION

When preparing a report based on the CBSO taxonomy, the preparer will take into account the following limitations:

- Financial years prior to January 1, 1999: the annual accounts must be expressed in BEF. This is not supported by the taxonomy, and those accounts must therefore be filed as PDF document.
- Associations or foundations prior to 2005: the annual accounts of cannot be filed in XBRL format
- Micro models for companies: they cannot be used to prepare and file reports for fiscal years beginning before January 1, 2016

- Micro models for associations and foundations: they cannot be used to prepare and file for the financial years closed before May 1, 2019
- Models without capital: they cannot be used for closed fiscal years before May 1, 2019.

### 2.3.2 FILING OF ADDITIONAL INFORMATION

The CBSO taxonomy allows the filing of two extra information parts besides the annual accounts:

- Software vendor information: data about the software used to prepare the report
- Contact data information: data about contact persons for the content of the report

The additional information is filled as separate instance documents together with the annual accounts instance document. The additional information is optional but strongly recommended. The additional information is never published outside the CBSO.

The report can be then prepared in two ways:

- The reporter wants to file only annual accounts data (without software vendor and contact information): then only one instance document (XBRL file) is prepared and filled to the CBSO application.
- The reporter wants to file annual accounts data and/or software vendor and/or contact data information: then a ZIP file containing 2 or 3 instance documents (one for annual accounts data, one for software vendor information and/or one for contact data information) is prepared and filed to the CBSO application. Software vendor and contact data information are optional data, the instance document for annual account data is the only mandatory document in a ZIP file. A zip file may contain only the annual accounts instance.

### 2.3.3 SEPARATE FILING OF DOCUMENTS

Following art. 3:66 of the Royal Decree, the annual accounts of a company can be filled in two distinct instance documents and filled separately.

- Full deposit: the “annual account” part and the “other documents” part in the same instance document
- Split deposit: the “annual account” part in an instance document as a first filing and the “other documents” part in another instance document as a subsequent filing

A “split deposit” cannot be filled in one operation using the zip. Split filing of the annual accounts always implies two filling operations.

## 2.4 TAXONOMY SUPPORT AND VERSIONING

### 2.4.1 ACTIVE TAXONOMIES

From January 1, 2022, the CBSO application for preparing and filing reports supports several versions of the CBSO taxonomy in parallel, in supplement to older CBSO versions which supported one and only one version. This approach allows better alignment with the legal context and offer more technical flexibility.

One or more taxonomies are active in the CBSO application. The taxonomy that will be used to validate the filed report depends on the reference date of the report: the annual account closing date.

Examples:

- Active taxonomies:
  - Taxonomy A for models 2019 valid for reference dates between 1/1/2017 and 31/12/2020

- Taxonomy B for models 2021 valid for reference dates between 1/1/2021 and 31/12/2025
- Filed reports:
  - Report 1 with reference date 31/12/2019 will be validated by taxonomy A
  - Report 2 with reference date 31/12/2021 will be validated by taxonomy B

#### 2.4.2 TAXONOMY VERSIONS

Version number of a taxonomy is formatted as YY.XX.ZZ where YY.XX is the greater version number found in the [Version folder](#) and ZZ is an incremental starting from 0 for the first iteration and increased by one when a minor taxonomy fix is done. E.g.: nbb-cbso-22.7.0, nbb-cbso-22.7.1, nbb-cbso-22.9.0, ...

#### 2.5 INSTANCE VALIDATION

Each instance document must meet the following requirements:

- be a valid XML file;
- be a valid XBRL file respecting the applicable CBSO taxonomy;
- the data included in the “annual accounts data” instance document must satisfy the arithmetic and logical controls published in the Belgian Bulletin (see appendix [Appendix 2.1: List of legal arithmetic and logic controls](#) for companies and [Appendix 3.1: List of legal arithmetic and logic controls](#) associations and foundations) as well as the additional constraints set in this document.

The NBB also requires that each software built on the CBSO taxonomy offers the user the following possibilities:

- carry out additional checks relating to the annual accounts in the strict sense (that is to say the annual accounts without the social balance sheet), these additional checks are listed in appendix [Appendix 2.2: List of complementary arithmetic and logic controls](#) for companies and [Appendix 3.2: List of complementary arithmetic and logic controls](#) for associations and foundations;
- perform arithmetic and logical checks relating to the social balance sheet, the list of which is given in appendix [Appendix 2.3: List of control equations for the Social Balance Sheet](#) for companies and [Appendix 3.3: List of control equations for the Social Balance Sheet](#) for associations and foundations.
- define unique contexts. Duplicate contexts will be removed from the instance document after the load and a warning will be displayed in the Filing application.

The companies, associations and foundations whose annual accounts do not meet the controls listed in appendix [Appendix 2.3: List of control equations for the Social Balance Sheet](#) or [Appendix 3.3: List of control equations for the Social Balance Sheet](#) will, after acceptance and dissemination of the annual accounts, be contacted to make the necessary corrections so that the statistics compiled by the Central Balance Sheet Office at the request of the authorities, are correct.

#### 2.6 CURRENCY UNIT FOR DEPOSIT AND PUBLICATION

The default unit for deposit and publication is the EURO unit, in principle without decimal places for both the complete schema, the abbreviated schema and the micro schema. It is possible to file a schema in another unit but only for enterprises having a derogation (see [Federal Public Service](#)).

However, for the ease of retrieving data from the accounts, the annual accounts drawn up and filed in XBRL format may present amounts with two decimal places. After acceptance by the CBSO and validation against arithmetic and logical checks (to a precision of  $10^{-2}$  €), the data will be rounded off to the unit for publication in PDF format on the media provided for by art. 3:75 of the Royal Decree of 29-04-2019 implementing the Companies and Associations Code.

### 3. CREATION OF INSTANCE DOCUMENT

A certain number of parameters must be defined when creating an instance document prior to entering data relating to the annual account, software vendor or contact person.

The CBSO has created empty instance documents (depending on the data type – annual account, software vendor or contact person, the type of entity - company or association - and depending on the type of schema - full, abbreviated or micro) which can serve as examples. They are presented in [Appendix 4: instance document template](#).

#### 3.1 BASIC STRUCTURE

##### 3.1.1 ENCODING FORMAT

The instance document must respect the UTF-8 encoding format.

##### 3.1.2 THE NAMESPACES

The instance document must explicitly mention the sources it uses. These are represented by their namespace which uniquely identifies them by means of a prefix.

The list of namespaces used is given in the table below.

Namespaces	Prefixes	Comments
http://www.xbrl.org/2003/instance	[default] or xbrli	XBRL syntax of instance documents
http://www.xbrl.org/2003/linkbase	link	XBRL syntax of linkbases
http://xbrl.org/2006/xbrldi	xbrldi	XML syntax of xbrldi
http://www.xbrl.org/2003/iso4217	iso4217	List of currency codes
http://www.w3.org/1999/xlink	xlink	XML syntax of xlink
http://www.nbb.be/be/fr/cbso/dict/dom/...	...	XBRL syntax of domains
http://www.nbb.be/be/fr/cbso/.../enum/...	...	XBRL syntax of enumerations
http://www.nbb.be/be/fr/cbso/dict/dim	dim	XBRL syntax of dimensions
http://www.nbb.be/be/fr/cbso/dict/met	met	XBRL syntax of metrics

For domains and enumerations, prefixes are related to the specified domain or enumeration. E.g:

- “http://www.nbb.be/be/fr/cbso/dict/dom/bas” uses prefix “bas” to specify syntax of Basic Category domain
- “http://www.nbb.be/be/fr/cbso/22.18/enum/cty-enum” uses prefix “cty-enum” to specify syntax of Country enumeration

Prefixes can be found in [Appendix 1: List of domains/enumerations descriptions and definitions](#).

##### 3.1.3 THE SCHEMAREF

The “schemaRef” element of an instance document points to the schema of the corresponding entry point. For each annual account schema (full, abbreviated, or micro), the software vendor data or the contact person data, the instance contains a schemaRef element that points to the entry point of the schema.

For annual account data, due to the introduction of split deposit, CBSO has decided to use the same prefix for “schemaRef” elements pointing to a same type of schema but with different annual account parts. “schemaRef” element is defined like this:

```
http://www.nbb.be/be/fr/cbso/fws/22.18/mod/<schema_type_identifier>/<schema_type_ide
r>-<annual_account_part_identifier>.xsd
```

The list of “schemaRef” elements used is given in the table below.

schemaRef	Model
http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m02/m02-f.xsd	Full schema company with capital (annual accounts and other documents)

<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m02/m02-a.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m02/m02-a.xsd</a>	Full schema company with capital (annual accounts)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m02/m02-o.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m02/m02-o.xsd</a>	Full schema company with capital (other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m82/m82-f.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m82/m82-f.xsd</a>	Full schema company without capital (annual accounts and other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m82/m82-a.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m82/m82-a.xsd</a>	Full schema company without capital (annual accounts)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m82/m82-o.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m82/m82-o.xsd</a>	Full schema company without capital (other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m01/m01-f.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m01/m01-f.xsd</a>	Abbreviated schema company with capital (annual accounts and other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m01/m01-a.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m01/m01-a.xsd</a>	Abbreviated schema company with capital (annual accounts)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m01/m01-o.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m01/m01-o.xsd</a>	Abbreviated schema company with capital (other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m81/m81-f.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m81/m81-f.xsd</a>	Abbreviated schema company without capital (annual accounts and other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m81/m81-a.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m81/m81-a.xsd</a>	Abbreviated schema company without capital (annual accounts)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m81/m81-o.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m81/m81-o.xsd</a>	Abbreviated schema company without capital (other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m07/m07-f.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m07/m07-f.xsd</a>	Micro schema company with capital (annual accounts and other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m07/m07-a.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m07/m07-a.xsd</a>	Micro schema company with capital (annual accounts)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m07/m07-o.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m07/m07-o.xsd</a>	Micro schema company with capital (other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m87/m87-f.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m87/m87-f.xsd</a>	Micro schema company without capital (annual accounts and other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m87/m87-a.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m87/m87-a.xsd</a>	Micro schema company without capital (annual accounts)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m87/m87-o.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m87/m87-o.xsd</a>	Micro schema company without capital (other documents)
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m05/m05-f.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m05/m05-f.xsd</a>	Full schema non-profit institution
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m04/m04-f.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m04/m04-f.xsd</a>	Abbreviated schema non-profit institution
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m08/m08-f.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m08/m08-f.xsd</a>	Micro schema non-profit organization
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m100/m100-r.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m100/m100-r.xsd</a>	Entity contact information
<a href="http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m100/m101-r.xsd">http://www.nbb.be/be/fr/cbso/fws/22.18/mod/m100/m101-r.xsd</a>	Software vendor information

### 3.1.4 THE CONTEXT

This element contains a set of information referencing the entity for which the document was created, the period covered and a group of domain members as required to identify datapoints in combination with fact values.

#### 3.1.4.1 Context for elements of a closed table

A closed table is a table in schema for which we know the number of lines and columns (e.g.: Balance Sheet part).

An example of context used to identify the element named "Exercise start date":

```
<context id="c-02">
  <entity>
    <identifier scheme="http://www.fgov.be">BE0479031530</identifier>
  </entity>
  <period>
    <instant>2020-09-21</instant>
  </period>
  <scenario>
    <xbrldi:explicitMember dimension="dim:evt">evt:m1</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:part">part:m2</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:bas">bas:m27</xbrldi:explicitMember>
  </scenario>
</context>
```

The context contains an identifier attribute (id) which uniquely characterizes it. Each fact value in the instance document refers to a context by means of this identifier. Note that the context id may not start with a numeric value.

The “scheme” is a mandatory attribute of the entity and contains a reference to the authority which manages its identifier. In our standard instance document, CBSO has chosen the URL address of the Crossroads Bank for Enterprises (<https://economie.fgov.be>).

The “period” element defines an instant or a time interval used in the instance document. Sub-elements are defined to distinguish the different possibilities of representing intervals. In CBSO taxonomy, only one sub-element has been used (“Instant”) and it corresponds to the exercise closing date.

The identifier of a context cannot refer to the notion of time (DateTime).

The “entity” is the company or association for which the annual accounts are reported, to which the contact person is related to and for which a software vendor is used to create the annual accounts; it is identified by means of its company number in the form 0123456789 for companies and Belgian associations.

The term "associations" also includes "associations and foundations".

The “scenario” element defines the different domain members used to uniquely identify a specific element (e.g.: value for exercise starting date).

The “segment” element is not used in the context of annual accounts, software vendor or contact person and is not accepted in instance documents.

#### 3.1.4.2 Context for elements of an open table in Y

An open table in Y is a table in schema for which we know the number of columns but the number of lines is undefined (e.g.: Balance Sheet part).

Example of a context used to identify the element named “Allocation of account 490/1”:

```

<context id="c38">
  <entity>
    <identifier scheme="http://www.fgov.be">0716892950</identifier>
  </entity>
  <period>
    <instant>2019-12-31</instant>
  </period>
  <scenario>
    <xbrldi:explicitMember dimension="dim:bas">bas:m24</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:dcl">dcl:m8</xbrldi:explicitMember>
    <xbrldi:typedMember dimension="dim:open">
      <open:id>1</open:id>
    </xbrldi:typedMember>
    <xbrldi:explicitMember dimension="dim:part">part:m6</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:prd">prd:m1</xbrldi:explicitMember>
  </scenario>
</context>

```

All the elements are the same as described in [Context for elements of a closed table](#) except in the “scenario” part where a typed member must be defined. This typed member indicates the line number.

#### 3.1.4.3 Context for elements of an open table in Z

An open table in Z is a closed table who is repeated a certain number of times (e.g.: characteristics of the administrators: enterprise number, address, ... have the same layout for each administrator).

An example of context used to identify the element named “Administrator enterprise number ”:

```

<context id="c20">
  <entity>
    <identifier scheme="http://www.fgov.be">0716892950</identifier>
  </entity>
  <period>
    <instant>2019-12-31</instant>
  </period>
  <scenario>
    <xbrldi:typedMember dimension="dim:anlp">
      <open:str>DGL Maintenance</open:str>
    </xbrldi:typedMember>
    <xbrldi:explicitMember dimension="dim:bas">bas:m26</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:part">part:m2</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:psn">psn:m10</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:qlt">qlt:m1</xbrldi:explicitMember>
  </scenario>
</context>

```

All the elements are the same as described in [Context for elements of a closed table](#) except in the “scenario” part where a typed member must be defined. This typed member indicates the dimension and the values linked to this dimension. All the dimensions can be found in the Dimension taxonomy.

In the example, the value refers to the Administrator Name Legal Person i.e. DGL Maintenance.

#### 3.1.4.4 Context for elements of an open table in Z and Y

An open table in Z and Y is an open table in Y which is repeated a certain number of times (e.g.: mandates of administrators – we can have one or more mandates for each administrator, the structure of the table is the same for each administrator).

Example of context used to identify the element named “Administrator enterprise number ”:



```
<context id="c27">
  <entity>
    <identifier scheme="http://www.fgov.be">0716892950</identifier>
  </entity>
  <period>
    <instant>2019-12-31</instant>
  </period>
  <scenario>
    <xbrldi:typedMember dimension="dim:anlp">
      <open:str>DGL Maintenance</open:str>
    </xbrldi:typedMember>
    <xbrldi:explicitMember dimension="dim:bas">bas:m115</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:mmt">mmt:m1</xbrldi:explicitMember>
    <xbrldi:typedMember dimension="dim:open">
      <open:id>1</open:id>
    </xbrldi:typedMember>
    <xbrldi:explicitMember dimension="dim:part">part:m2</xbrldi:explicitMember>
    <xbrldi:explicitMember dimension="dim:psn">psn:m10</xbrldi:explicitMember>
  </scenario>
</context>
```

All the elements are the same as described in [Context for elements of a closed table](#) except in the "scenario" part where two typed members must be defined. One typed member indicates the line number. The other typed member indicates the dimension and the values linked to this dimension. All the dimensions can be found in the Dimension taxonomy.

### 3.1.5 UNITS

Units specify the unit of measure for a numeric concept.

Example of units:

```
<unit id="shares">
  <measure>shares</measure>
</unit>
<unit id="EUR">
  <measure>iso4217:EUR</measure>
</unit>
<unit id="pure">
  <measure>pure</measure>
</unit>
```

It is necessary to define the types of units used in the instance document and them only. The following are authorized within the framework of the taxonomy of annual accounts:

- pure for numbers (of people, hours, percentages, ...);
- shares for the number of shares;
- A type of unit for each currency used in the annual account according to the ISO list.

All monetary items are expressed in EUR but other currencies are allowed in the participations. At a minimum, the EUR type must be defined and as many types must be defined as there are currencies encountered and no more.

There can only be one measure element per unit defined.

## 3.2 THE ELEMENTS

### 3.2.1 BASIC ELEMENT

A basic element is an element for which the value is a value with a primary data type (e.g.: string, amount, ...)

Example of a basic element:



```
<met:am1 contextRef="c12" id="f12" decimals="INF" unitRef="EUR">20</met:am1>
```

The basic element defines the type of value defined in each fact value. For example, *met:am1* defines a positive monetary amount with 14 positions including 2 decimals.

All the basic elements are defined in the Metrics taxonomy.

### 3.2.2 ELEMENT FROM ENUMERATION

Elements can define enumeration values.

Example of an enumeration element:

```
<cty-enum:list1 contextRef="c25" id="f25">cty:mBE</cty-enum:list1>
```

The element uses the enumeration list in the tag and uses the domain member as value.

Enumerations are defined in the "enum" folder of the taxonomy (see ["ENUM" folder](#)).

### 3.2.3 THE ATTRIBUTES

Example of element attributes:

```
<met:am1 contextRef="c12" id="f12" decimals="INF" unitRef="EUR">20</met:am1>
```

The "decimals" attribute of a numeric element is always set to "INF" which means that all decimals presented are considered. The number of decimal places allowed for an element is specified in the Data Type taxonomy. This attribute is mandatory for basic element but not needed for enumeration element.

The (mandatory) "contextRef" attribute determines the context to which the element refers.

The (mandatory) "unitRef" attribute of a numeric element identifies the unit of the element concerned. This attribute is mandatory for basic element but not needed for enumeration element.

The (optional) "id" attribute is the unique identifier of the element.

### 3.2.4 THE CONSTRAINTS

An element of type "string" must have at least one character different from space.

An instance document must contain at least one monetary item not null for the current exercise in the Balance Sheet part (section 3.1 and section 3.2 in the annual account model).

The same rubric cannot be filled two times for the same context. A rubric that appears several times in the annual account templates (e.g.: fixed assets appear both on the balance sheet and in the appendix at the level of movements) appears only once in the instance document but will be represented with the same value as many times as expected in the presentation.

Only the value of a rubric is filled in the instance document. The rubric code is available in the Table linkbase and will be published in the PDF file.

An instance document can only contain fact values for the datapoints which are allowed to be reported in the corresponding taxonomy through the combination of table and definition linkbases. An extension taxonomy is not allowed.

### 3.2.5 PROHIBITED ELEMENTS

Although allowed by XBRL, the following elements will be denied in the instance document:

- *linkbaseRef*;
- *roleRef*;
- *arcroleRef*;
- *footnoteLink*

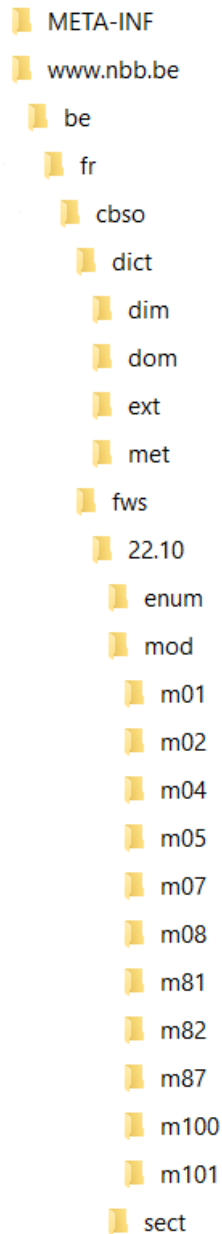
### 3.2.6 PUBLICATION

For dissemination purposes, only the instance document relative to the annual account part will be published by the Central Balance Sheet Office. The instance documents relative to the software vendor information and the contact person data will not be published.

## 4. TAXONOMY

The taxonomy is structured in a hierarchical set of folders. This chapter describes the content of each folder.

Folder hierarchy is shown on the following schema:



### 4.1 “META-INF” FOLDER

In this folder, a file named “taxonomypackage.xml” can be found. This is the most important file in the folder. It contains:

- The name of the taxonomy in four languages (en, fr, nl, de)
- The version of the taxonomy
- The remapping used to replace “http://www.nbb.be” by “../www.nbb.be/” in order to retrieve the needed files in the taxonomy package
- The list of all the entry points available in the taxonomy with a description in four languages (en, fr, nl, de) and the link to the entry point definition

Here is an example of an entry point:

```
<entryPoint>
  <name xml:lang="en">Full schema company with capital</name>
  <name xml:lang="fr">Schéma complet entreprise à capital</name>
  <name xml:lang="nl">Volledig schema kapitaalvennootschap</name>
  <name xml:lang="de">Vollständige Schema Kapital Unternehmen</name>
  <entryPointDocument href="http://www.nbb.be/be/fr/cbso/fws/22.7/mod/m02/m02-f.xsd" />
</entryPoint>
```

In this example, with the remapping, the entry point definition will be found at path “./www.nbb.be/be/fr/cbso/fws/22.7/mod/m02/m02-f.xsd”

## 4.2 “DICT” FOLDER

This folder contains is the “dictionary” folder. It contains the definitions of all concepts used in the taxonomy (dimensions, domains, metrics, ...).

-  dim
-  dom
-  ext
-  met

### 4.2.1 “DIM” FOLDER

This folder contains the definition of the explicit and typed dimensions used in the taxonomy. Those dimensions are represented by abbreviations are described by a label in English.

Here is an example of an explicit dimension definition:

Taxonomy Editor - C:\...\dim\dim.xsd

File Edit View Window Tools Versioning Help

Element Declaration List

DTS Information Element Declaration List

Filter: All

Find

- Residual term
- Specific use
- Type
- Nationality
- Quality
- Event
- Declaration
- Contact
- Moment
- Status
- Specification
- Reason
- Breakdown
- Mutations during period
- Beneficiary
- Guaranteed by
- Alignment
- Hours
- Worker
- Continuing Vocational Training
- Degree level
- Employment contract
- Gender
- Professional Category
- Working Regime
- Rubric type**
- Open table
- Shareholder name - natural person
- Shareholder firstname - natural person
- Shareholder name - legal person
- Participant name

Item: 677, Tuple: 0, Other: 2

Element Declaration

Basic Attributes Other Attributes Documentation

Attribute Name	Attribute Value
name	rut
id	dim_rut
type	xbri:stringItemType
substitutionGroup	xbriId:dimensionItem
periodType	instant
balance	
abstract	true
nilable	true

Element Declaration Table

Role Type List	Presentation Link	Definition Link	Calculation Link	Label Link
	Table Link	Table Link	Table Link	Table Link
System ID: dim.xsd (57)				
rut				Label (link, label, en)
gtd		dim_gtd		Guaranteed by
aln		dim_aln		Alignment
hrs		dim_hrs		Hours
wkr		dim_wkr		Worker
cvr		dim_cvr		Continuing Vocational Training
dgl		dim_dgl		Degree level
epc		dim_epc		Employment contract
gdr		dim_gdr		Gender
pfk		dim_pfk		Professional Category
wrg		dim_wrg		Working Regime
<b>rut</b>		<b>dim_rut</b>		<b>Rubric type</b>
open		dim_open		Open table
snp		dim_snp		Shareholder name - natural person
sfnp		dim_sfnp		Shareholder firstname - natural person
snp		dim_snp		Shareholder name - legal person
ptpn		dim_ptpn		Participant name
curr		dim_curr		Entity name in which the company has an ...
petn		dim_petn		Parent entity name
anlp		dim_anlp		Administrator name - legal person
aprn		dim_aprn		Administrator - Participant representative ...
aprf		dim_aprf		Administrator - Participant representative ...
annp		dim_annp		Administrator name - natural person
afnp		dim_afnp		Administrator firstname - natural person
acpl		dim_acpl		Accountant name - legal person
acnp		dim_acnp		Accountant name - natural person
acfn		dim_acfn		Accountant firstname - natural person
cprn		dim_cprn		Accountant - Participant representative na...
cprf		dim_cprf		Accountant - Participant representative fir...
sanl		dim_sanl		Supplementary auditor name - legal person
sprn		dim_sprn		Supplementary auditor name - Participant...
sprf		dim_sprf		Supplementary auditor name - Participant...
sann		dim_sann		Supplementary auditor name - natural pe...
safn		dim_safn		Supplementary auditor firstname - natural...
cpnm		dim_cpnm		Contact person name
cpfn		dim_cpfn		Contact person firstname
olen		dim_olen		Other linked entity name

Here is an example of a typed dimension definition:

Taxonomy Editor - C:\...\dim\dim.xsd

File Edit View Window Tools Versioning Help

Element Declaration List

DTS Information Element Declaration List

Filter: All

Find

- Residual term
- Specific use
- Type
- Nationality
- Quality
- Event
- Declaration
- Contact
- Moment
- Status
- Specification
- Reason
- Breakdown
- Mutations during period
- Beneficiary
- Guaranteed by
- Alignment
- Hours
- Worker
- Continuing Vocational Training
- Degree level
- Employment contract
- Gender
- Professional Category
- Working Regime
- Rubric type
- Open table
- Shareholder name - natural person
- Shareholder firstname - natural person
- Shareholder name - legal person
- Participant name

Item: 677, Tuple: 0, Other: 2

Element Declaration Table

Name	Presentation Link	Definition Link	Calculation Link	Label Link
	Role Type List	Arcrole Type List	Element Declaration Table	Query Table
System ID: dim.xsd (57)				
snp				Label (link, label, en)
gtd		dim_gtd		Guaranteed by
aln		dim_aln		Alignment
hrs		dim_hrs		Hours
wkr		dim_wkr		Worker
cvr		dim_cvr		Continuing Vocational Training
dgl		dim_dgl		Degree level
epc		dim_epc		Employment contract
gdr		dim_gdr		Gender
pfk		dim_pfk		Professional Category
wrg		dim_wrg		Working Regime
rut		dim_rut		Rubric type
open		dim_open		Open table
snp		dim_snp		Shareholder name - natural person
sfn		dim_sfn		Shareholder firstname - natural person
snp		dim_snp		Shareholder name - legal person
ptn		dim_ptn		Participant name
cur		dim_cur		Entity name in which the company has an ...
pet		dim_pet		Parent entity name
anp		dim_anp		Administrator name - legal person
apn		dim_apn		Administrator - Participant representative ...
apr		dim_apr		Administrator - Participant representative ...
ann		dim_ann		Administrator name - natural person
afn		dim_afn		Administrator firstname - natural person
acp		dim_acp		Accountant name - legal person
acn		dim_acn		Accountant name - natural person
acfn		dim_acfn		Accountant firstname - natural person
cpr		dim_cpr		Accountant - Participant representative na...
cprf		dim_cprf		Accountant - Participant representative fir...
san		dim_san		Supplementary auditor name - legal person
spr		dim_spr		Supplementary auditor name - Participant...
sprf		dim_sprf		Supplementary auditor name - Participant...
sann		dim_sann		Supplementary auditor name - natural pe...
safn		dim_safn		Supplementary auditor firstname - natural...
cpnm		dim_cpnm		Contact person name
cpfn		dim_cpfn		Contact person firstname
olen		dim_olen		Other linked entity name

The difference with the definition of a “normal” dimension is that typed dimension have an attribute “typedDomainRef”. E.g:

Basic Attributes	Other Attributes	Documentation
Attribute Name	Attribute Value	
xbrld:typedDomainRef	../dom/open.xsd#open_str	

#### 4.2.2 “DOM” FOLDER

This folder contains the definitions of the domains and their members. It contains all the values of the enumerations too.

Each domain/enumeration is defined in one XSD file. The file name is the abbreviation corresponding to the domain it represents. Descriptions and definitions of the abbreviations can be found in [Appendix 1: List of domains/enumerations descriptions and definitions](#).

Each member is defined with an identifier and a label in four languages (EN, FR, NL, DE). Structure of identifiers is different for enumeration values and domain members:

- Identifier for an enumeration value: m<enumeration\_value> (e.g.: identifier for Brussels postal code = m1000)
- Identifier for a domain member: m<incremental\_number> (e.g.: m0, m1, m2, ...)

#### 4.2.3 “EXT” FOLDER

This folder contains the definitions of particular CBSO extensions.

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Specific roles:

- rub: role used to specify the rubric code as label
- sign: role used to specify sign of a rubric as label
- pdfLabel: role used to specify labels needed in the PDF rendering
- sectionLabel: role used to specify the section number as label

Specific arcrole types:

- section-group: section group is the parent of other section groups and/or other sections

Specific elements:

- hyp: definition of a hypercube item
- list: definition of an item used for enumerations

#### 4.2.4 “MET” FOLDER

This folder contains primary concepts with XBRL standard data types or derivates.

#### 4.3 “FWS” FOLDER

This folder corresponds to the framework folder. It contains all the definitions for the enumerations, the sections and the models. All those definitions are versioned in the different version folders.

##### 4.3.1 VERSION FOLDER

The version folder is used for the versioning of the taxonomy. Version number will be composed like YY.XX where YY will be the year of the taxonomy delivery and where XX will be an incremental number starting from 0 for the first iteration and increasing by one when a major taxonomy fix is done (e.g.: 22.0, 22.1, 23.0, ...).

Note that the numbering YY.XX.ZZ may be encountered where the ZZ number will not trigger the creation of a new folder. ZZ may increase in case of minor tweaks, such as the change of a single label, without any impact on the instance document compatibility.

A version folder will not contain the full framework definition but will only contain the definitions where a change has been done. For example, if we add a new model and nothing changes to the other models, only the new model appear in the new version folder and resources from previous version folders may be reused. This practice is used to minimize the size of the taxonomy.

##### 4.3.2 “ENUM” FOLDER

This folder contains all the enumerations used in the different parts of the taxonomy. The name of each file is composed like “<enumeration\_abbreviation>-enum”. Description and definitions of the abbreviations can be found in [Appendix 1: List of domains/enumerations descriptions and definitions](#).

Each enumeration contains one or more value lists. Values contained in those lists are defined in the “DOM” folder.

The list is defined as an item. For example, the list of postal codes is defined like:

Element Declaration Table		
Presentation Link	Definition Link	Calculation Link
Role Type List	Arcrole Type List	Element Declaration Table
System ID: pcd-enum.xsd (1)		
list1		
Name	Id	Label (li
list1	pcd-enum_list1	

The values are linked to the list in the definition linkbase. For example, the values contained in the list of postal code are defined like:

Definition Link			
Role Type List	Arcrole Type List	Element Declaration Table	Query Table
Presentation Link	Definition Link	Calculation Link	Label Link
XLink Role: All			
Arcrole: All			
Element	arcrole	order	system id (all)
D Definition Link			
<a href="http://www.nbb.be/fr/cbso/dict/dom/pcd/list1">http://www.nbb.be/fr/cbso/dict/dom/pcd/list1</a>			
pcd:pcd1			
Brussels	domain-member (*)	1	pcd-enum-definition.xml
Laeken	domain-member (*)	2	pcd-enum-definition.xml
Schaerbeek	domain-member (*)	3	pcd-enum-definition.xml
Etterbeek	domain-member (*)	4	pcd-enum-definition.xml
Ixelles	domain-member (*)	5	pcd-enum-definition.xml
Saint-Gilles	domain-member (*)	6	pcd-enum-definition.xml

### 4.3.3 “MOD” FOLDER

This folder contains the definition of all models allowed in the taxonomy as well as the models used for split deposit, the software vendor information and the contact person information. It contains also the different Formula linkbases and the Presentation linkbases.

In order to centralize the different definitions linked to a same model, they have been grouped in a parent folder. The description of the parent folder is:

- m02: full schema company with capital
- m82: full schema company without capital
- m01: abbreviated schema company with capital
- m81: abbreviated schema company without capital
- m07: micro schema company with capital
- m87: micro schema company without capital
- m05: full schema non-profit institution
- m04 : abbreviated schema non-profit institution
- m08 : micro schema non-profit organization
- m100: contact person data
- m101: software vendor information

#### 4.3.3.1 Model definition

In the parent folders, the files containing the definition of the different models that can be filed in the application use a specific prefix in their names:

<model\_id>-<model\_part>

where model\_id is the id found in the previous table and model\_part is “a” (annual accounts part only), “o” (other documents part only), “f” (annual accounts part and other documents parts).

The main file for a model is the XSD file. It imports the sections, the formula linkbases and the presentation linkbase.

#### 4.3.3.2 Formula linkbases

The Formula linkbases are divided according to the type of controls to which they relate:

- <model\_id>-<model\_part>-legal-formula: legal arithmetic and logic controls
- <model\_id>-<model\_part>-nbb-formula: complementary arithmetic and logic controls
- <model\_id>-<model\_part>-other-formula: other controls



The list of controls and their formula ids are defined in [Appendix 2: List of arithmetic and logic controls for companies](#) and [Appendix 3: List of arithmetic and logic controls for associations and foundations](#).

#### 4.3.3.3 Presentation linkbases

The Presentation linkbases are used to define the order of titles and sections for the different models. There is one linkbase per model, where the “section-group” arcrole is used to organize the presentation hierarchy.

Here is an example of result for a Presentation linkbase:

m02-f:m02-f

IDENTIFYING DATA
LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS AND DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT
LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS
Administrators and managers
Administrator - legal person
table
Represented directly or indirectly by
table
table
Administrator - natural person
Accountants
DECLARATION ABOUT COMPLEMENTARY AUDITING OR ADJUSTMENT MISSION
BALANCE SHEET AFTER APPROPRIATION
INCOME STATEMENT
APPROPRIATION ACCOUNT
EXPLANATORY DISCLOSURES

#### 4.3.4 “SECTION” FOLDER

This folder contains the definition of all sections required in models.

##### 4.3.4.1 File names

The files containing the definition of the different sections use a specific prefix in their names:

*s.<section\_id>.<model\_letters>*

where:

- section\_id is the number of the section with format XX.XX.X (e.g.: section 3.1 have a section id equals to 03.01.0)
- model\_letters is a concatenation of letters where each letter represents a model

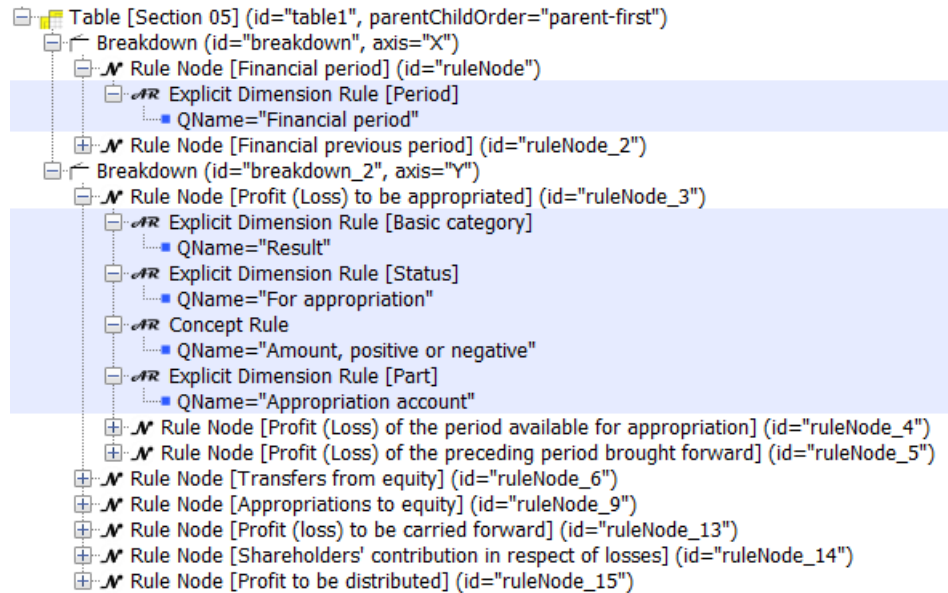
Letter	Model
a	Full schema company with capital
b	Full schema company without capital
c	Abbreviated schema company with capital
d	Abbreviated schema company without capital
e	Micro schema company with capital
f	Micro schema company without capital
g	Full schema non-profit institution
h	Abbreviated schema non-profit institution
i	Micro schema non-profit institution

For example, “s.03.01.0.ab” is defined because section 3.1 is identical in full schema company with capital and in full schema company without capital.

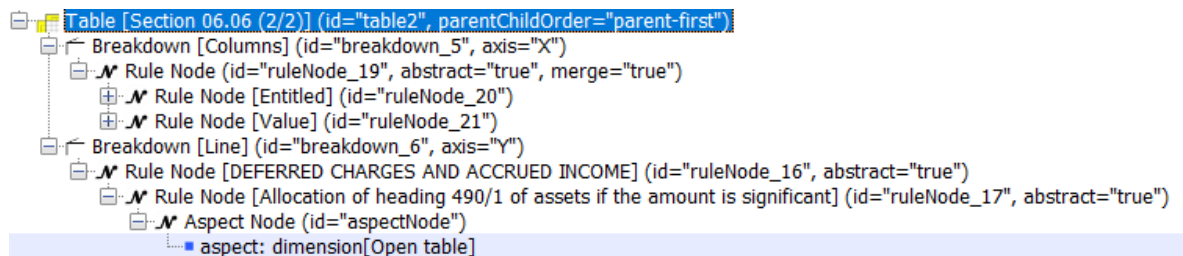
##### 4.3.4.2 Table linkbase

Table linkbases are used to define the different tables found in a section. In this linkbase:

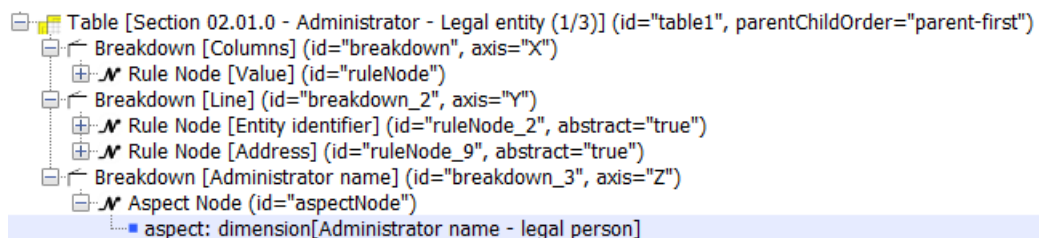
- Closed tables have an X-axis and a Y-axis where rule nodes are defined. Depending on the axis, a rule node corresponds to a column or a line. The combination of a rule node on an X-axis and a rule node on a Y-axis (with the assigned dimensions and domain members) gives the specification of a datapoint or cell. E.g.:



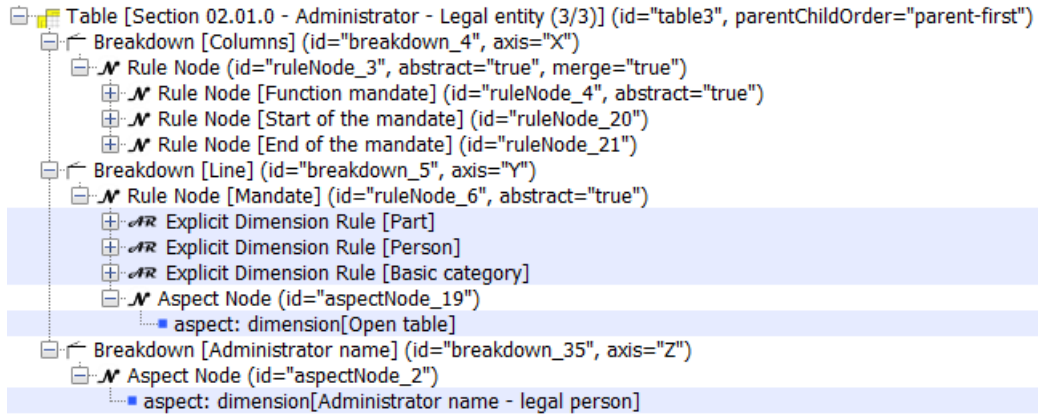
- Open tables in Y have an X-axis and a Y-axis where rule nodes are defined. For those tables, an aspect node is defined on the Y-axis specifying the dimension used to allow the table to grow. E.g.:



- Open tables in Z have an X-axis, a Y-axis and a Z-axis where rule nodes are defined. For those tables, an aspect node is defined on the Z-axis specifying the dimension used to have a repetition of the table per aspect. E.g.:



- Open tables in Z and Y are the combination between open tables in Z and open tables in Y. E.g.:



- Dimension, domain members and metrics are used to uniquely identify a datapoint or cell of a table. For example, rubric 20 for the current financial period is identified as follows.

PDF model representation

	Notes	Codes	Period
<b>FORMATION EXPENSES</b> .....	6.1	20	.....

Rubric identification

aspect type	axis	value
explicit dimension: Period	x	Financial period
concept	x	Amount, positive
explicit dimension: Part	x	Assets
explicit dimension: Basic category	y	Costs
explicit dimension: Specific use	y	Establishment

- The description of a rubric is defined as label with role "label" in four languages (EN, FR, NL, DE). E.g.:

de	label (*)	ERRICHTUNGS- UND ERWEITERUNGS-AUFWENDUNGEN
nl	label (*)	OPRICHTINGSKOSTEN
fr	label (*)	FRAIS D'ÉTABLISSEMENT
en	label (*)	FORMATION EXPENSES

- The rubric code is defined as a label with role "rub" - only in English. E.g.:

en	rub (*)	20

- An appendix is defined as a label with role "documentation" - only in English. E.g.:

en	documentation (*)	6.1

- A sign is defined as a label with role "sign" - only in English. E.g.:

en	sign (*)	(+)/(-)

Here is an example of a table defined in the taxonomy and the corresponding table in the PDF model:

PDF model

	Codes	Period	Preceding period
<b>Profit (Loss) to be appropriated</b> .....(+)/(-)	9906	.....	.....
Profit (Loss) of the period available for appropriation .....(+)/(-)	(9905)	.....	.....
Profit (Loss) of the preceding period brought forward.....(+)/(-)	14P	.....	.....
<b>Transfers from equity</b> .....	791/2	.....	.....
from contributions .....	791	.....	.....
from reserves.....	792	.....	.....
<b>Appropriations to equity</b> .....	691/2	.....	.....
to contributions .....	691	.....	.....
to legal reserve .....	6920	.....	.....
to other reserves.....	6921	.....	.....
<b>Profit (loss) to be carried forward</b> .....(+)/(-)	(14)	.....	.....
<b>Shareholders' contribution in respect of losses</b> .....	794	.....	.....
<b>Profit to be distributed</b> .....	694/7	.....	.....
Compensation for contributions .....	694	.....	.....
Directors or managers .....	695	.....	.....
Employees.....	696	.....	.....
Other beneficiaries.....	697	.....	.....

Table linkbase

	A	B	C	D	E	F
1					Financial period	Financial previous
2	Profit (Loss) to be appropriated		(+)/(-)	9906		
3		Profit (Loss) of the period available for appropriation	(+)/(-)	(9905)		
4		Profit (Loss) of the preceding period brought forward	(+)/(-)	14P		
5	Transfers from equity			791/2		
6		from contributions		791		
7		from reserves		792		
8	Appropriations to equity			691/2		
9		to contributions		691		
10		to legal reserve		6920		
11		to other reserves		6921		
12	Profit (loss) to be carried forward		(+)/(-)	(14)		
13	Shareholders' contribution in respect of losses			794		
14	Profit to be distributed			694/7		
15		Compensation for contributions		694		
16		Directors or managers		695		
17		Employees		696		
18		Other beneficiaries		697		

## 5. ENCAPSULATED PDF FILES

Some sections of the annual account allow the insertion of a PDF file in the document instance:

- Shareholders' structure
- Auditors' report
- Annual report
- Payments to governments report
- Remuneration report
- Conflicts of interest and contracts
- Report of the supervisory board
- Annual accounts
- Other documents

### 5.1 ACCEPTANCE CRITERIA

The acceptance criteria for encapsulated PDF files follow the criteria applied to PDF files that may be deposited in accordance with the First European Directive<sup>2</sup>.

Moreover, adding a PDF file to an instance document may not cause technical problems when laying out the file for the provision of third parties. The CBSO will refuse the annual accounts if the embedded PDF file is not compliant with the criteria.

The table below lists the different types of PDF files and the Central Balance Sheet Office's attitude towards them.

<b>Feature</b>	<b>Accepted</b>	<b>Refused</b>
Colors		X <sub>1</sub>
Normal signature	X	
Electronic signature		X <sub>2</sub>
Electronic threads	X <sub>3</sub>	
Hyperlinks	X <sub>3</sub>	
Bookmarks	X <sub>3</sub>	
Optional Content Groups (OCG's) or Layers		X <sub>4</sub>
Comments or tags		X <sub>5</sub>
Audio/Video		X <sub>6</sub>
Attached files		X <sub>5</sub>
Security/Password		X <sub>7</sub>
"Fake" PDF files		X <sub>8</sub>
PDF files ≠ DINA4		X <sub>9</sub>
Javascrrips		X <sub>10</sub>
Encapsulated PDF file size greater than 10 Mb		X
Instance document file size (including encapsulated PDFfiles) greater than 50 Mb		X

#### Comments

1. The color (in the background or in character) or its rendering in black and white can be refused if this induces a loss of information by lack of contrast.
2. The use of the electronic signature is liable to overwrite relevant data in the annual account and complicates the processing carried out by the Central Balance Sheet Office. It is therefore refused.
3. Threads, hyperlinks and bookmarks are navigation tools which help the reader to move around the document but they have no influence on the presentation or printing of the document. They are therefore accepted.

<sup>2</sup> Directive 2003/58/EC of July 15, 2003

4. OCG's allow to create documents on several "layers" that can be viewed on demand. Insofar as nothing indicates which are the official layers nor how to present them on paper, the OCG's are refused.
5. PDF files can contain comments, tags and attached files. To avoid any discussion of whether these comments / attachments should be published and in what order, their use is prohibited.
6. For obvious reasons of reproduction on paper, the use of audiovisual material is not accepted.
7. PDF files protected against opening, printing or modification of content (secure PDF) are refused for reasons linked to the data processing applied to them.
8. "Fake" PDF file means a file created with another software and whose extension has been changed to ".pdf". These files are generally not recognized by Acrobat Reader and are therefore not accepted.
9. Files with pages that are different from DINA4 (21 cm x 29.7 cm) have problems during printing. They are not accepted.
10. A PDF file can contain JavaScripts. These allow to create interactive effects, such as animations or forms. For security reasons, deposited PDF files cannot contain JavaScripts.

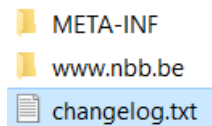
These features are not all automatically controllable. Annual accounts containing encapsulated PDFs may therefore possibly be refused during the visual inspection by an employee of the CBSO after uploading.

## 6. TAXONOMY TRACK CHANGES

The taxonomy is subject to regular modifications for the following reasons:

- to structure an unstructured element;
- to implement legal changes;
- to fix technical issues.

All those modifications are listed per version in the “changelog” file. This file can be found in the root folder of the taxonomy.



Next to the changelog, the [Version folder](#) is provided to ease listing of the files that are impacted by the different modifications. Each version folder corresponds to a new major taxonomy version and contains only the modified files. Not all files will be retrieved from a version folder to another.

Modifications are not necessarily reflected in a new version folder. It depends of the type of modifications:

- minor modifications: modifications that do not impact the instance document (e.g.: a label change). They are reflected in the current version folder.
- major modifications: modifications that impact the instance document (e.g.: a new section in a model, a new model, ...) They are reflected in a new version folder.

## **APPENDIXES**

### **APPENDIX 1: LIST OF DOMAINS/ENUMERATIONS DESCRIPTIONS AND DEFINITIONS**

<b>Abbreviation</b>	<b>Full name</b>	<b>Definition</b>
aln	Alignment	Indicates the alignment of cells in a table
atc	Address Type Code (enterprise)	Gives the values of the "address type" enumeration (used for enterprise models)
atc-npi	Address Type Code (NPI)	Gives the values of the "address type" enumeration (used for NPI models)
bas	Basic Category	Main category, starting point to define the datapoint
bkd	Breakdown	Enables to reproduce the accounting evolution of various assets and liabilities of the basic category
bnf	Beneficiary	Indicates for whom the basic category element is intended
cct	Commercial Court	Gives the values of the "commercial court" enumeration
ccy	Currency	Gives the values of the "currency" enumeration
clc	Consolidation Level Code	Gives the values of the "consolidation level code" enumeration
cov	Derivatives Not Measured Fair Value	Gives the values of the "derivatives not measured fair value" enumeration
ctc	Contact	Indicates physical and virtual address details
cvt	Continuing Vocational Training	Indicates the type of training
dcc	Document Contact Code	Gives the values of the "document contact code" enumeration
dcl	Declaration	Gives nonnumeric information about various basic category elements
dgl	Degree level	Indicates the educational level of workers
dom	Domain	Gives the list of all domains
epc	Employment contract	Indicates the type of contract of a worker
evt	Event	Informs about the kind of event on the requested date
fct	Function Code	Gives the values of the "function code" enumeration
gdr	Gender	Indicates the gender of a worker
gtd	Guaranteed by	Informs on the provider of guarantees
hrs	Hours	Indicates whether the hours are spent on working or spent on training
jcc	Joint Committee Code	Gives the values of the "joint committee code" enumeration
lge	Language	Gives the values of the "language" enumeration
lgf	Legal Form	Gives the values of the "legal form" enumeration
mdp	Mutations During Period	Informs about the kind of transaction on the basic category element during the period
mmt	Moment	Indicates the point of time in relation to the period
nmc	Nature Mission Code (enterprise)	Gives the values of the "mission of nature" enumeration (used for enterprise models)
nmc-npi	Nature Mission Code (NPI)	Gives the values of the "mission of nature" enumeration (used for NPI models)
ntl	Nationality	Indicates the nationality of an attribute (e.g.: BELGIAN enterprise number)
ntr	Nature	Broad distinction between basic category elements
open	Open table attribute type	Indicates the type of attribute for an open table (id, string, ...)
opn	Accountant Opinion Code	Gives the values of the "accountant opinion" enumeration
part	Part	Indicates in which part of the balance sheet the datapoint is located
pcd	Postal Code	Gives the values of the "postal code" enumeration



pfk	Professional Category	Indicates the kind of contract of a worker in the company
prd	Period	Indicates the financial year: actual or previous
psn	Person	Indicates the (legal or physical) person to whom the basic category element is relating to
pub	Publication Code (enterprise)	Gives the values of the "publication code" enumeration (used for enterprise models)
pub-npi	Publication Code (NPI)	Gives the values of the "publication code" enumeration (used for NPI models)
qlt	Quality	Informs about the nature of a requested number
rls	Relationship	Specifies the relationship between the filing company and a person
rsn	Reason	Indicates why the basic category element exists or has taken place
rst	Residual Term	Indicates the residual term of loans, claims as well as forward account notice
rut	Rubric Type	Indicates type of a rubric
sch	Schema Code	Gives the values of the "schema code" enumeration
sct	Sector Code	Gives the values of the "sector code" enumeration
spec	Specification	Subcategory to "Type", "Nature" or directly to "Basic category"
spu	Specific Use	Subcategory to "Specification", "Type", or directly to "Basic category"
sts	Status	Subcategory to "Specification" or directly to "Basic category"
typ	Type	Subcategory to "Nature" or directly to "Basic category"
wkr	Worker	Indicates whether someone is part of the company staff or not
wrg	Working Regime	Indicates the working regime of the worker

## APPENDIX 2: LIST OF ARITHMETIC AND LOGIC CONTROLS FOR COMPANIES

### APPENDIX 2.1: LIST OF LEGAL ARITHMETIC AND LOGIC CONTROLS

#### Full schema for companies with capital

Formula id	Control
va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0003	$280/1 = 280 + 281$
va_03.01.0_0004	$282/3 = 282 + 283$
va_03.01.0_0005	$284/8 = 284 + 285/8$
va_03.01.0_0006	$28 = 280/1 + 282/3 + 284/8$
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
va_03.01.0_0007	$29 = 290 + 291$
va_03.01.0_0009	$30/36 = 30/31 + 32 + 33 + 34 + 35 + 36$
va_03.01.0_0010	$3 = 30/36 + 37$
va_03.01.0_0011	$40/41 = 40 + 41$
va_03.01.0_0012	$50/53 = 50 + 51/53$
va_03.01.0_0013	$50 \leq 1312$
va_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0001	$10 = 100 - 101$
va_03.02.0_0002	$11 = 1100/10 + 1109/19$
va_03.02.0_0003	$10/11 = 10 + 11$
va_03.02.0_0004	$130/1 = 130 + 1311 + 1312 + 1313 + 1319$

va_03.02.0_0005	$13 = 130/1 + 132 + 133$
va_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
va_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0008	$16 = 160/5 + 168$
va_03.02.0_0009	$170/4 = 170 + 171 + 172 + 173 + 174$
va_03.02.0_0010	$175 = 1750 + 1751$
va_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0012	$43 = 430/8 + 439$
va_03.02.0_0013	$44 = 440/4 + 441$
va_03.02.0_0014	$45 = 450/3 + 454/9$
va_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
va_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0015	$20/58 = 10/49$
va_04.00.0_0001	$70/76A = 70 + 71 + 72 + 74 + 76A$
va_04.00.0_0002	$60 = 600/8 + 609$
va_04.00.0_0003	$60/66A = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649 + 66A$
va_04.00.0_0004	$9901 = 70/76A - 60/66A$
va_04.00.0_0005	$75 = 750 + 751 + 752/9$
va_04.00.0_0006	$75/76B = 75 + 76B$
va_04.00.0_0007	$65 = 650 + 651 + 652/9$
va_04.00.0_0008	$65/66B = 65 + 66B$
va_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0010	$67/77 = 670/3 - 77$
va_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0012	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_05.00.0_0002	$791/2 = 791 + 792$
va_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
va_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
va_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
va_04.00.0_0013	$62 \exists \text{ et } 9087 \exists \text{ si } 62 - 624 \geq 50.000 \text{ EUR}$
va_03.01.0_0016	If 8002 or 8003 or 8004 is completed, then $20 = 20P + 8002 - 8003 + 8004$
va_03.01.0_0017	If 200/2 or 204 is completed, then $20 \geq 200/2 + 204$
va_06.02.1_0001	$8051 = 8051P + 8021 - 8031 + 8041$
va_06.02.1_0002	$8121 = 8121P + 8071 - 8081 + 8091 - 8101 + 8111$
va_06.02.1_0003	$81311 = 8051 - 8121$
va_06.02.2_0001	$8055 = 8055P + 8025 - 8035 + 8045$
va_06.02.2_0002	$8125 = 8125P + 8075 - 8085 + 8095 - 8105 + 8115$
va_06.02.2_0003	$81312 = 8055 - 8125$
va_06.02.2_0004	$81313 = 8056 - 8126$
va_06.02.2_0005	$81313 = 0$
va_06.02.3_0001	$8052 = 8052P + 8022 - 8032 + 8042$
va_06.02.3_0002	$8122 = 8122P + 8072 - 8082 + 8092 - 8102 + 8112$
va_06.02.3_0003	$211 = 8052 - 8122$
va_06.02.4_0001	$8053 = 8053P + 8023 - 8033 + 8043$

va_06.02.4_0002	8123 = 8123P + 8073 - 8083 + 8093 - 8103 + 8113
va_06.02.4_0003	212 = 8053 - 8123
va_06.02.5_0001	8054 = 8054P + 8024 - 8034 + 8044
va_06.02.5_0002	8124 = 8124P + 8074 - 8084 + 8094 - 8104 + 8114
va_06.02.5_0003	213 = 8054 - 8124
va_03.01.0_0018	21 = 81311 + 81312 + 81313 + 211 + 212 + 213
va_06.03.1_0001	8191 = 8191P + 8161 - 8171 + 8181
va_06.03.1_0002	8251 = 8251P + 8211 + 8221 - 8231 + 8241
va_06.03.1_0003	8321 = 8321P + 8271 - 8281 + 8291 - 8301 + 8311
va_03.01.0_0019	22 = 8191 + 8251 - 8321
va_06.03.2_0001	8192 = 8192P + 8162 - 8172 + 8182
va_06.03.2_0002	8252 = 8252P + 8212 + 8222 - 8232 + 8242
va_06.03.2_0003	8322 = 8322P + 8272 - 8282 + 8292 - 8302 + 8312
va_03.01.0_0020	23 = 8192 + 8252 - 8322
va_06.03.3_0001	8193 = 8193P + 8163 - 8173 + 8183
va_06.03.3_0002	8253 = 8253P + 8213 + 8223 - 8233 + 8243
va_06.03.3_0003	8323 = 8323P + 8273 - 8283 + 8293 - 8303 + 8313
va_03.01.0_0021	24 = 8193 + 8253 - 8323
va_06.03.4_0001	8194 = 8194P + 8164 - 8174 + 8184
va_06.03.4_0002	8254 = 8254P + 8214 + 8224 - 8234 + 8244
va_06.03.4_0003	8324 = 8324P + 8274 - 8284 + 8294 - 8304 + 8314
va_03.01.0_0022	25 = 8194 + 8254 - 8324
va_03.01.0_0023	25 = 250 + 251 + 252
va_06.03.5_0001	8195 = 8195P + 8165 - 8175 + 8185
va_06.03.5_0002	8255 = 8255P + 8215 + 8225 - 8235 + 8245
va_06.03.5_0003	8325 = 8325P + 8275 - 8285 + 8295 - 8305 + 8315
va_03.01.0_0024	26 = 8195 + 8255 - 8325
va_06.03.6_0001	8196 = 8196P + 8166 - 8176 + 8186
va_06.03.6_0002	8256 = 8256P + 8216 + 8226 - 8236 + 8246
va_06.03.6_0003	8326 = 8326P + 8276 - 8286 + 8296 - 8306 + 8316
va_03.01.0_0025	27 = 8196 + 8256 - 8326
va_06.04.1_0001	8391 = 8391P + 8361 - 8371 + 8381
va_06.04.1_0002	8451 = 8451P + 8411 + 8421 - 8431 + 8441
va_06.04.1_0003	8521 = 8521P + 8471 - 8481 + 8491 - 8501 + 8511
va_06.04.1_0004	8551 = 8551P + 8541
va_03.01.0_0026	280 = 8391 + 8451 - 8521 - 8551
va_06.04.2_0001	8392 = 8392P + 8362 - 8372 + 8382
va_06.04.2_0002	8452 = 8452P + 8412 + 8422 - 8432 + 8442
va_06.04.2_0003	8522 = 8522P + 8472 - 8482 + 8492 - 8502 + 8512
va_06.04.2_0004	8552 = 8552P + 8542
va_03.01.0_0027	282 = 8392 + 8452 - 8522 - 8552
va_06.04.3_0001	8393 = 8393P + 8363 - 8373 + 8383
va_06.04.3_0002	8453 = 8453P + 8413 + 8423 - 8433 + 8443
va_06.04.3_0003	8523 = 8523P + 8473 - 8483 + 8493 - 8503 + 8513
va_06.04.3_0004	8553 = 8553P + 8543
va_03.01.0_0028	284 = 8393 + 8453 - 8523 - 8553
va_03.01.0_0029	281 = 281P + 8581 - 8591 - 8601 + 8611 + 8621 + 8631

va_03.01.0_0030	$283 = 283P + 8582 - 8592 - 8602 + 8612 + 8622 + 8632$
va_03.01.0_0031	$285/8 = 285/8P + 8583 - 8593 - 8603 + 8613 + 8623 + 8633$
va_04.00.0_0014	$630 + 660 + 6501 \geq 8003 + 8071 + 8072 + 8073 + 8074 + 8075 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
va_06.12.0_0001	$760 \geq 8081 + 8082 + 8083 + 8084 + 8085 + 8281 + 8282 + 8283 + 8284 + 8285 + 8286$
va_06.12.0_0002	$661 = 8471 + 8472 + 8473 + 8601 + 8602 + 8603$
va_06.12.0_0003	$761 = 8481 + 8482 + 8483 + 8611 + 8612 + 8613$
va_06.06.0_0001	$51 = 8681 - 8682 + 8683$
va_06.06.0_0002	$52 \geq 8684$
va_06.06.0_0003	$53 = 8686 + 8687 + 8688$
va_03.01.0_0032	$51/53 = 51 + 52 + 53 + 8689$
va_06.09.0_0001	$8801 = 8811 + 8821 + 8831 + 8841 + 8851$
va_06.09.0_0002	$8861 = 8871 + 8881$
va_03.02.0_0019	$42 = 8801 + 8861 + 8891 + 8901$
va_06.09.0_0003	$8802 = 8812 + 8822 + 8832 + 8842 + 8852$
va_06.09.0_0004	$8862 = 8872 + 8882$
va_06.09.0_0005	$8912 = 8802 + 8862 + 8892 + 8902$
va_06.09.0_0006	$8803 = 8813 + 8823 + 8833 + 8843 + 8853$
va_06.09.0_0007	$8863 = 8873 + 8883$
va_06.09.0_0008	$8913 = 8803 + 8863 + 8893 + 8903$
va_03.02.0_0020	$17 = 8912 + 8913$
va_03.02.0_0021	$170/4 = 8802 + 8803$
va_03.02.0_0022	$170 = 8812 + 8813$
va_03.02.0_0023	$171 = 8822 + 8823$
va_03.02.0_0024	$172 = 8832 + 8833$
va_03.02.0_0025	$173 = 8842 + 8843$
va_03.02.0_0026	$174 = 8852 + 8853$
va_03.02.0_0027	$175 = 8862 + 8863$
va_03.02.0_0028	$1750 = 8872 + 8873$
va_03.02.0_0029	$1751 = 8882 + 8883$
va_03.02.0_0030	$176 = 8892 + 8893$
va_03.02.0_0031	$178/9 = 8902 + 8903$
va_06.09.0_0009	$8921 = 8931 + 8941 + 8951 + 8961 + 8971$
va_06.09.0_0010	$8981 = 8991 + 9001$
va_06.09.0_0011	$9061 = 8921 + 8981 + 9011 + 9021 + 9051$
va_06.09.0_0012	$8922 = 8932 + 8942 + 8952 + 8962 + 8972$
va_06.09.0_0013	$8982 = 8992 + 9002$
va_06.09.0_0014	$9022 = 9032 + 9042$
va_06.09.0_0015	$9062 = 8922 + 8982 + 9012 + 9022 + 9052$
va_06.09.0_0016	$8921 \leq 170/4 + 8801 + 43$
va_06.09.0_0017	$8931 \leq 170 + 8811$
va_06.09.0_0018	$8941 \leq 171 + 8821$
va_06.09.0_0019	$8951 \leq 172 + 8831$
va_06.09.0_0020	$8961 \leq 173 + 8841 + 430/8$
va_06.09.0_0021	$8971 \leq 174 + 8851 + 439$
va_06.09.0_0022	$8981 \leq 175 + 8861 + 44$
va_06.09.0_0023	$8991 \leq 1750 + 8871 + 440/4$

va_06.09.0_0024	$9001 \leq 1751 + 8881 + 441$
va_06.09.0_0025	$9011 \leq 176 + 8891 + 46$
va_06.09.0_0026	$9021 \leq 45$
va_06.09.0_0027	$9051 \leq 178/9 + 8901 + 47/48$
va_06.09.0_0028	$8922 \leq 170/4 + 8801 + 43$
va_06.09.0_0029	$8932 \leq 170 + 8811$
va_06.09.0_0030	$8942 \leq 171 + 8821$
va_06.09.0_0031	$8952 \leq 172 + 8831$
va_06.09.0_0032	$8962 \leq 173 + 8841 + 430/8$
va_06.09.0_0033	$8972 \leq 174 + 8851 + 439$
va_06.09.0_0034	$8982 \leq 175 + 8861 + 44$
va_06.09.0_0035	$8992 \leq 1750 + 8871 + 440/4$
va_06.09.0_0036	$9002 \leq 1751 + 8881 + 441$
va_06.09.0_0037	$9012 \leq 176 + 8891 + 46$
va_06.09.0_0038	$9022 \leq 45$
va_06.09.0_0039	$9032 \leq 450/3$
va_06.09.0_0040	$9042 \leq 454/9$
va_06.09.0_0040	$9052 \leq 178/9 + 8901 + 47/48$
va_03.02.0_0032	$450/3 + 178/9 \geq 9072 + 9073 + 450$
va_03.02.0_0033	$454/9 + 178/9 \geq 9076 + 9077$
va_04.00.0_0015	$74 \geq 740$
va_04.00.0_0016	$62 = 620 + 621 + 622 + 623 + 624$
va_04.00.0_0017	$631/4 = 9110 - 9111 + 9112 - 9113$
va_04.00.0_0018	$635/8 = 9115 - 9116$
va_04.00.0_0019	$640/8 = 640 + 641/8$
va_04.00.0_0020	$752/9 \geq 9125 + 9126 + 754$
va_04.00.0_0021	$651 = 6510 - 6511$
va_04.00.0_0022	$76A = 760 + 7620 + 7630 + 764/8$
va_04.00.0_0023	$76B = 761 + 7621 + 7631 + 769$
va_04.00.0_0024	$66A = 660 + 6620 + 6630 + 664/7 + 6690$
va_04.00.0_0025	$66B = 661 + 6621 + 6631 + 668 + 6691$
va_06.12.0_0004	$76 = 76A + 76B$
va_06.12.0_0005	$66 = 66A + 66B$
va_06.13.0_0001	$9134 = 9135 - 9136 + 9137$
va_06.13.0_0002	$9138 = 9139 + 9140$
va_04.00.0_0026	$670/3 = 9134 + 9138$
va_06.14.0_0001	$9149 \geq 9150 + 9151 + 9153$
va_03.01.0_0033	$281 = 9271 + 9281$
va_03.01.0_0034	$282/3 = 9252 + 9253$
va_06.15.0_0001	$9252 = 9262 + 9272 + 9282$
va_06.15.0_0002	$9253 = 9263 + 9273 + 9283$
va_06.15.0_0003	$9291 = 9301 + 9311$
va_06.15.0_0004	$9321 = 9331 + 9341$
va_06.15.0_0005	$9351 = 9361 + 9371$
va_03.01.0_0035	$282 = 9262 + 9263$
va_03.01.0_0036	$283 = 9272 + 9282 + 9273 + 9283$
va_06.15.0_0006	$9292 = 9302 + 9312$

va_06.15.0_0007	$9293 = 9303 + 9313$
va_06.15.0_0008	$9352 = 9362 + 9372$
va_06.15.0_0009	$9353 = 9363 + 9373$
va_03.01.0_0037	$29 \geq 9301 + 9302 + 9303$
va_03.01.0_0038	$51/53 \geq 9321$
va_06.06.0_0004	$51 \geq 9331$
va_03.02.0_0034	$17 \geq 9361 + 9362 + 9363$
va_03.02.0_0035	$42/48 \geq 9371 + 9372 + 9373$
va_04.00.0_0027	$750 \geq 9421$
va_04.00.0_0028	$751 \geq 9431$
va_04.00.0_0029	$752/9 \geq 9441$
va_06.15.0_0010	$9461 \leq 650 + 6502$
va_06.15.0_0011	$9481 \leq 7630 + 7631 + 74 - 740$
va_06.15.0_0012	$9491 \leq 6630 + 6631 + 641/8$

Full schema for companies without capital

Formula id	Control
va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0003	$280/1 = 280 + 281$
va_03.01.0_0004	$282/3 = 282 + 283$
va_03.01.0_0005	$284/8 = 284 + 285/8$
va_03.01.0_0006	$28 = 280/1 + 282/3 + 284/8$
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
va_03.01.0_0007	$29 = 290 + 291$
va_03.01.0_0009	$30/36 = 30/31 + 32 + 33 + 34 + 35 + 36$
va_03.01.0_0010	$3 = 30/36 + 37$
va_03.01.0_0011	$40/41 = 40 + 41$
va_03.01.0_0012	$50/53 = 50 + 51/53$
va_03.01.0_0013	$50 \leq 1312$
va_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0003	$10/11 = 110 + 111$
va_03.02.0_0004	$130/1 = 1311 + 1312 + 1313 + 1319$
va_03.02.0_0005	$13 = 130/1 + 132 + 133$
va_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
va_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0008	$16 = 160/5 + 168$
va_03.02.0_0009	$170/4 = 170 + 171 + 172 + 173 + 174$
va_03.02.0_0010	$175 = 1750 + 1751$
va_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0012	$43 = 430/8 + 439$
va_03.02.0_0013	$44 = 440/4 + 441$
va_03.02.0_0014	$45 = 450/3 + 454/9$
va_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
va_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0015	$20/58 = 10/49$

va_04.00.0_0001	$70/76A = 70 + 71 + 72 + 74 + 76A$
va_04.00.0_0002	$60 = 600/8 + 609$
va_04.00.0_0003	$60/66A = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649 + 66A$
va_04.00.0_0004	$9901 = 70/76A - 60/66A$
va_04.00.0_0005	$75 = 750 + 751 + 752/9$
va_04.00.0_0006	$75/76B = 75 + 76B$
va_04.00.0_0007	$65 = 650 + 651 + 652/9$
va_04.00.0_0008	$65/66B = 65 + 66B$
va_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0010	$67/77 = 670/3 - 77$
va_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0012	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_05.00.0_0002	$791/2 = 791 + 792$
va_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
va_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
va_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
va_04.00.0_0013	$62 \exists \text{ et } 9087 \exists \text{ If } 62 - 624 \geq 50.000 \text{ EUR}$
va_03.01.0_0016	If 8002 or 8003 or 8004 is completed, then $20 = 20P + 8002 - 8003 + 8004$
va_03.01.0_0017	If 200/2 or 204 is completed, then $20 \geq 200/2 + 204$
va_06.02.1_0001	$8051 = 8051P + 8021 - 8031 + 8041$
va_06.02.1_0002	$8121 = 8121P + 8071 - 8081 + 8091 - 8101 + 8111$
va_06.02.1_0003	$81311 = 8051 - 8121$
va_06.02.2_0001	$8055 = 8055P + 8025 - 8035 + 8045$
va_06.02.2_0002	$8125 = 8125P + 8075 - 8085 + 8095 - 8105 + 8115$
va_06.02.2_0003	$81312 = 8055 - 8125$
va_06.02.2_0004	$81313 = 8056 - 8126$
va_06.02.2_0005	$81313 = 0$
va_06.02.3_0001	$8052 = 8052P + 8022 - 8032 + 8042$
va_06.02.3_0002	$8122 = 8122P + 8072 - 8082 + 8092 - 8102 + 8112$
va_06.02.3_0003	$211 = 8052 - 8122$
va_06.02.4_0001	$8053 = 8053P + 8023 - 8033 + 8043$
va_06.02.4_0002	$8123 = 8123P + 8073 - 8083 + 8093 - 8103 + 8113$
va_06.02.4_0003	$212 = 8053 - 8123$
va_06.02.5_0001	$8054 = 8054P + 8024 - 8034 + 8044$
va_06.02.5_0002	$8124 = 8124P + 8074 - 8084 + 8094 - 8104 + 8114$
va_06.02.5_0003	$213 = 8054 - 8124$
va_03.01.0_0018	$21 = 81311 + 81312 + 81313 + 211 + 212 + 213$
va_06.03.1_0001	$8191 = 8191P + 8161 - 8171 + 8181$
va_06.03.1_0002	$8251 = 8251P + 8211 + 8221 - 8231 + 8241$
va_06.03.1_0003	$8321 = 8321P + 8271 - 8281 + 8291 - 8301 + 8311$
va_03.01.0_0019	$22 = 8191 + 8251 - 8321$
va_06.03.2_0001	$8192 = 8192P + 8162 - 8172 + 8182$
va_06.03.2_0002	$8252 = 8252P + 8212 + 8222 - 8232 + 8242$
va_06.03.2_0003	$8322 = 8322P + 8272 - 8282 + 8292 - 8302 + 8312$
va_03.01.0_0020	$23 = 8192 + 8252 - 8322$
va_06.03.3_0001	$8193 = 8193P + 8163 - 8173 + 8183$

va_06.03.3_0002	$8253 = 8253P + 8213 + 8223 - 8233 + 8243$
va_06.03.3_0003	$8323 = 8323P + 8273 - 8283 + 8293 - 8303 + 8313$
va_03.01.0_0021	$24 = 8193 + 8253 - 8323$
va_06.03.4_0001	$8194 = 8194P + 8164 - 8174 + 8184$
va_06.03.4_0002	$8254 = 8254P + 8214 + 8224 - 8234 + 8244$
va_06.03.4_0003	$8324 = 8324P + 8274 - 8284 + 8294 - 8304 + 8314$
va_03.01.0_0022	$25 = 8194 + 8254 - 8324$
va_03.01.0_0023	$25 = 250 + 251 + 252$
va_06.03.5_0001	$8195 = 8195P + 8165 - 8175 + 8185$
va_06.03.5_0002	$8255 = 8255P + 8215 + 8225 - 8235 + 8245$
va_06.03.5_0003	$8325 = 8325P + 8275 - 8285 + 8295 - 8305 + 8315$
va_03.01.0_0024	$26 = 8195 + 8255 - 8325$
va_06.03.6_0001	$8196 = 8196P + 8166 - 8176 + 8186$
va_06.03.6_0002	$8256 = 8256P + 8216 + 8226 - 8236 + 8246$
va_06.03.6_0003	$8326 = 8326P + 8276 - 8286 + 8296 - 8306 + 8316$
va_03.01.0_0025	$27 = 8196 + 8256 - 8326$
va_06.04.1_0001	$8391 = 8391P + 8361 - 8371 + 8381$
va_06.04.1_0002	$8451 = 8451P + 8411 + 8421 - 8431 + 8441$
va_06.04.1_0003	$8521 = 8521P + 8471 - 8481 + 8491 - 8501 + 8511$
va_06.04.1_0004	$8551 = 8551P + 8541$
va_03.01.0_0026	$280 = 8391 + 8451 - 8521 - 8551$
va_06.04.2_0001	$8392 = 8392P + 8362 - 8372 + 8382$
va_06.04.2_0002	$8452 = 8452P + 8412 + 8422 - 8432 + 8442$
va_06.04.2_0003	$8522 = 8522P + 8472 - 8482 + 8492 - 8502 + 8512$
va_06.04.2_0004	$8552 = 8552P + 8542$
va_03.01.0_0027	$282 = 8392 + 8452 - 8522 - 8552$
va_06.04.3_0001	$8393 = 8393P + 8363 - 8373 + 8383$
va_06.04.3_0002	$8453 = 8453P + 8413 + 8423 - 8433 + 8443$
va_06.04.3_0003	$8523 = 8523P + 8473 - 8483 + 8493 - 8503 + 8513$
va_06.04.3_0004	$8553 = 8553P + 8543$
va_03.01.0_0028	$284 = 8393 + 8453 - 8523 - 8553$
va_03.01.0_0029	$281 = 281P + 8581 - 8591 - 8601 + 8611 + 8621 + 8631$
va_03.01.0_0030	$283 = 283P + 8582 - 8592 - 8602 + 8612 + 8622 + 8632$
va_03.01.0_0031	$285/8 = 285/8P + 8583 - 8593 - 8603 + 8613 + 8623 + 8633$
va_04.00.0_0014	$630 + 660 + 6501 \geq 8003 + 8071 + 8072 + 8073 + 8074 + 8075 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
va_06.12.0_0001	$760 \geq 8081 + 8082 + 8083 + 8084 + 8085 + 8281 + 8282 + 8283 + 8284 + 8285 + 8286$
va_06.12.0_0002	$661 = 8471 + 8472 + 8473 + 8601 + 8602 + 8603$
va_06.12.0_0003	$761 = 8481 + 8482 + 8483 + 8611 + 8612 + 8613$
va_06.06.0_0001	$51 = 8681 - 8682 + 8683$
va_06.06.0_0002	$52 \geq 8684$
va_06.06.0_0003	$53 = 8686 + 8687 + 8688$
va_03.01.0_0032	$51/53 = 51 + 52 + 53 + 8689$
va_06.07.1_0001	$8790 \geq 87901$
va_06.07.1_0002	$8791 \geq 87911$
va_06.07.1_0003	$8790 + 8791 \leq 10/11$
va_06.07.1_0004	$(8790 - 87901) + (8791 - 87911) \leq 10/11$



va_06.09.0_0001	8801 = 8811 + 8821 + 8831 + 8841 + 8851
va_06.09.0_0002	8861 = 8871 + 8881
va_03.02.0_0019	42 = 8801 + 8861 + 8891 + 8901
va_06.09.0_0003	8802 = 8812 + 8822 + 8832 + 8842 + 8852
va_06.09.0_0004	8862 = 8872 + 8882
va_06.09.0_0005	8912 = 8802 + 8862 + 8892 + 8902
va_06.09.0_0006	8803 = 8813 + 8823 + 8833 + 8843 + 8853
va_06.09.0_0007	8863 = 8873 + 8883
va_06.09.0_0008	8913 = 8803 + 8863 + 8893 + 8903
va_03.02.0_0020	17 = 8912 + 8913
va_03.02.0_0021	170/4 = 8802 + 8803
va_03.02.0_0022	170 = 8812 + 8813
va_03.02.0_0023	171 = 8822 + 8823
va_03.02.0_0024	172 = 8832 + 8833
va_03.02.0_0025	173 = 8842 + 8843
va_03.02.0_0026	174 = 8852 + 8853
va_03.02.0_0027	175 = 8862 + 8863
va_03.02.0_0028	1750 = 8872 + 8873
va_03.02.0_0029	1751 = 8882 + 8883
va_03.02.0_0030	176 = 8892 + 8893
va_03.02.0_0031	178/9 = 8902 + 8903
va_06.09.0_0009	8921 = 8931 + 8941 + 8951 + 8961 + 8971
va_06.09.0_0010	8981 = 8991 + 9001
va_06.09.0_0011	9061 = 8921 + 8981 + 9011 + 9021 + 9051
va_06.09.0_0012	8922 = 8932 + 8942 + 8952 + 8962 + 8972
va_06.09.0_0013	8982 = 8992 + 9002
va_06.09.0_0014	9022 = 9032 + 9042
va_06.09.0_0015	9062 = 8922 + 8982 + 9012 + 9022 + 9052
va_06.09.0_0016	8921 ≤ 170/4 + 8801 + 43
va_06.09.0_0017	8931 ≤ 170 + 8811
va_06.09.0_0018	8941 ≤ 171 + 8821
va_06.09.0_0019	8951 ≤ 172 + 8831
va_06.09.0_0020	8961 ≤ 173 + 8841 + 430/8
va_06.09.0_0021	8971 ≤ 174 + 8851 + 439
va_06.09.0_0022	8981 ≤ 175 + 8861 + 44
va_06.09.0_0023	8991 ≤ 1750 + 8871 + 440/4
va_06.09.0_0024	9001 ≤ 1751 + 8881 + 441
va_06.09.0_0025	9011 ≤ 176 + 8891 + 46
va_06.09.0_0026	9021 ≤ 45
va_06.09.0_0027	9051 ≤ 178/9 + 8901 + 47/48
va_06.09.0_0028	8922 ≤ 170/4 + 8801 + 43
va_06.09.0_0029	8932 ≤ 170 + 8811
va_06.09.0_0030	8942 ≤ 171 + 8821
va_06.09.0_0031	8952 ≤ 172 + 8831
va_06.09.0_0032	8962 ≤ 173 + 8841 + 430/8
va_06.09.0_0033	8972 ≤ 174 + 8851 + 439
va_06.09.0_0034	8982 ≤ 175 + 8861 + 44

va_06.09.0_0035	$8992 \leq 1750 + 8871 + 440/4$
va_06.09.0_0036	$9002 \leq 1751 + 8881 + 441$
va_06.09.0_0037	$9012 \leq 176 + 8891 + 46$
va_06.09.0_0038	$9022 \leq 45$
va_06.09.0_0039	$9032 \leq 450/3$
va_06.09.0_0040	$9042 \leq 454/9$
va_06.09.0_0040	$9052 \leq 178/9 + 8901 + 47/48$
va_03.02.0_0032	$450/3 + 178/9 \geq 9072 + 9073 + 450$
va_03.02.0_0033	$454/9 + 178/9 \geq 9076 + 9077$
va_04.00.0_0015	$74 \geq 740$
va_04.00.0_0016	$62 = 620 + 621 + 622 + 623 + 624$
va_04.00.0_0017	$631/4 = 9110 - 9111 + 9112 - 9113$
va_04.00.0_0018	$635/8 = 9115 - 9116$
va_04.00.0_0019	$640/8 = 640 + 641/8$
va_04.00.0_0020	$752/9 \geq 9125 + 9126 + 754$
va_04.00.0_0021	$651 = 6510 - 6511$
va_04.00.0_0022	$76A = 760 + 7620 + 7630 + 764/8$
va_04.00.0_0023	$76B = 761 + 7621 + 7631 + 769$
va_04.00.0_0024	$66A = 660 + 6620 + 6630 + 664/7 + 6690$
va_04.00.0_0025	$66B = 661 + 6621 + 6631 + 668 + 6691$
va_06.12.0_0004	$76 = 76A + 76B$
va_06.12.0_0005	$66 = 66A + 66B$
va_06.13.0_0001	$9134 = 9135 - 9136 + 9137$
va_06.13.0_0002	$9138 = 9139 + 9140$
va_04.00.0_0026	$670/3 = 9134 + 9138$
va_06.14.0_0001	$9149 \geq 9150 + 9151 + 9153$
va_03.01.0_0033	$281 = 9271 + 9281$
va_03.01.0_0034	$282/3 = 9252 + 9253$
va_06.15.0_0001	$9252 = 9262 + 9272 + 9282$
va_06.15.0_0002	$9253 = 9263 + 9273 + 9283$
va_06.15.0_0003	$9291 = 9301 + 9311$
va_06.15.0_0004	$9321 = 9331 + 9341$
va_06.15.0_0005	$9351 = 9361 + 9371$
va_03.01.0_0035	$282 = 9262 + 9263$
va_03.01.0_0036	$283 = 9272 + 9282 + 9273 + 9283$
va_06.15.0_0006	$9292 = 9302 + 9312$
va_06.15.0_0007	$9293 = 9303 + 9313$
va_06.15.0_0008	$9352 = 9362 + 9372$
va_06.15.0_0009	$9353 = 9363 + 9373$
va_03.01.0_0037	$29 \geq 9301 + 9302 + 9303$
va_03.01.0_0038	$51/53 \geq 9321$
va_06.06.0_0004	$51 \geq 9331$
va_03.02.0_0034	$17 \geq 9361 + 9362 + 9363$
va_03.02.0_0035	$42/48 \geq 9371 + 9372 + 9373$
va_04.00.0_0027	$750 \geq 9421$
va_04.00.0_0028	$751 \geq 9431$
va_04.00.0_0029	$752/9 \geq 9441$

va_06.15.0_0010	$9461 \leq 650 + 6502$
va_06.15.0_0011	$9481 \leq 7630 + 7631 + 74 - 740$
va_06.15.0_0012	$9491 \leq 6630 + 6631 + 641/8$

Abbreviated schema for companies with capital

Formula id	Control
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0007	$29 = 290 + 291$
va_03.01.0_0010	$3 = 30/36 + 37$
va_03.01.0_0011	$40/41 = 40 + 41$
va_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0001	$10 = 100 - 101$
va_03.02.0_0002	$11 = 1100/10 + 1109/19$
va_03.02.0_0003	$10/11 = 10 + 11$
va_03.02.0_0004	$130/1 = 130 + 1311 + 1312 + 1313 + 1319$
va_03.02.0_0005	$13 = 130/1 + 132 + 133$
va_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
va_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0008	$16 = 160/5 + 168$
va_03.02.0_0009	$170/4 = 172/3 + 174/0$
va_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0012	$43 = 430/8 + 439$
va_03.02.0_0013	$44 = 440/4 + 441$
va_03.02.0_0014	$45 = 450/3 + 454/9$
va_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
va_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0015	$20/58 = 10/49$
va_04.00.0_0004	$9901 = 9900 - 62 - 630 - 631/4 - 635/8 - 640/8 - 649 - 66A$
va_04.00.0_0006	$75/76B = 75 + 76B$
va_04.00.0_0030	$75 \geq 753$
va_04.00.0_0008	$65/66B = 65 + 66B$
va_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0012	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
va_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
va_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
va_06.01.1_0001	$8059 = 8059P + 8029 - 8039 + 8049$
va_06.01.1_0002	$8129 = 8129P + 8079 - 8089 + 8099 - 8109 + 8119$
va_03.01.0_0039	$21 = 8059 - 8129$
va_06.01.2_0001	$8199 = 8199P + 8169 - 8179 + 8189$
va_06.01.2_0002	$8259 = 8259P + 8219 + 8229 - 8239 + 8249$
va_06.01.2_0003	$8329 = 8329P + 8279 - 8289 + 8299 - 8309 + 8319$

va_03.01.0_0040	$22/27 = 8199 + 8259 - 8329$
va_06.01.3_0001	$8395 = 8395P + 8365 - 8375 + 8385 + 8386$
va_06.01.3_0002	$8455 = 8455P + 8415 + 8425 - 8435 + 8445$
va_06.01.3_0003	$8525 = 8525P + 8475 - 8485 + 8495 - 8505 + 8515$
va_06.01.3_0004	$8555 = 8555P + 8545$
va_03.01.0_0041	$28 = 8395 + 8455 - 8525 - 8555$
va_03.01.0_0042	$50/53 \geq 8721$
va_03.02.0_0020	$17 = 8912 + 8913$
va_06.03.0_0001	$8921 = 891 + 901$
va_06.03.0_0002	$8981 = 8991 + 9001$
va_06.03.0_0003	$9061 = 8921 + 8981 + 9011 + 9021 + 9051$
va_06.03.0_0004	$8922 = 892 + 902$
va_06.03.0_0005	$8982 = 8992 + 9002$
va_06.03.0_0006	$9022 = 9032 + 9042$
va_06.03.0_0007	$9062 = 8922 + 8982 + 9012 + 9022 + 9052$
va_06.04.0_0001	$76 = 76A + 76B$
va_06.04.0_0002	$66 = 66A + 66B$
va_04.00.0_0031	$76A \geq 8089 + 8289$
va_04.00.0_0032	$76B \geq 8485$
va_03.02.0_0036	$450/3 + 178/9 \geq 9072$
va_03.02.0_0037	$454/9 + 178/9 \geq 9076$

Abbreviated schema for companies without capital

Formula id	Control
va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
va_03.01.0_0007	$29 = 290 + 291$
va_03.01.0_0010	$3 = 30/36 + 37$
va_03.01.0_0011	$40/41 = 40 + 41$
va_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0003	$10/11 = 110 + 111$
va_03.02.0_0004	$130/1 = 1311 + 1312 + 1313 + 1319$
va_03.02.0_0005	$13 = 130/1 + 132 + 133$
va_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
va_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0008	$16 = 160/5 + 168$
va_03.02.0_0009	$170/4 = 172/3 + 174/0$
va_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0012	$43 = 430/8 + 439$
va_03.02.0_0013	$44 = 440/4 + 441$
va_03.02.0_0014	$45 = 450/3 + 454/9$
va_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
va_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0015	$20/58 = 10/49$
va_04.00.0_0004	$9901 = 9900 - 62 - 630 - 631/4 - 635/8 - 640/8 - 649 - 66A$

va_04.00.0_0006	$75/76B = 75 + 76B$
va_04.00.0_0030	$75 \geq 753$
va_04.00.0_0008	$65/66B = 65 + 66B$
va_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0012	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
va_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
va_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
va_06.01.1_0001	$8059 = 8059P + 8029 - 8039 + 8049$
va_06.01.1_0002	$8129 = 8129P + 8079 - 8089 + 8099 - 8109 + 8119$
va_03.01.0_0039	$21 = 8059 - 8129$
va_06.01.2_0001	$8199 = 8199P + 8169 - 8179 + 8189$
va_06.01.2_0002	$8259 = 8259P + 8219 + 8229 - 8239 + 8249$
va_06.01.2_0003	$8329 = 8329P + 8279 - 8289 + 8299 - 8309 + 8319$
va_03.01.0_0040	$22/27 = 8199 + 8259 - 8329$
va_06.01.3_0001	$8395 = 8395P + 8365 - 8375 + 8385 + 8386$
va_06.01.3_0002	$8455 = 8455P + 8415 + 8425 - 8435 + 8445$
va_06.01.3_0003	$8525 = 8525P + 8475 - 8485 + 8495 - 8505 + 8515$
va_06.01.3_0004	$8555 = 8555P + 8545$
va_03.01.0_0041	$28 = 8395 + 8455 - 8525 - 8555$
va_03.02.0_0020	$17 = 8912 + 8913$
va_06.03.0_0001	$8921 = 891 + 901$
va_06.03.0_0002	$8981 = 8991 + 9001$
va_06.03.0_0003	$9061 = 8921 + 8981 + 9011 + 9021 + 9051$
va_06.03.0_0004	$8922 = 892 + 902$
va_06.03.0_0005	$8982 = 8992 + 9002$
va_06.03.0_0006	$9022 = 9032 + 9042$
va_06.03.0_0007	$9062 = 8922 + 8982 + 9012 + 9022 + 9052$
va_06.04.0_0001	$76 = 76A + 76B$
va_06.04.0_0002	$66 = 66A + 66B$
va_04.00.0_0031	$76A \geq 8089 + 8289$
va_04.00.0_0032	$76B \geq 8485$
va_03.02.0_0036	$450/3 + 178/9 \geq 9072$
va_03.02.0_0037	$454/9 + 178/9 \geq 9076$

Micro schema for companies with capital

<b>Formula id</b>	<b>Control</b>
va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
va_03.01.0_0007	$29 = 290 + 291$
va_03.01.0_0010	$3 = 30/36 + 37$
va_03.01.0_0011	$40/41 = 40 + 41$
va_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0001	$10 = 100 - 101$
va_03.02.0_0002	$11 = 1100/10 + 1109/19$

va_03.02.0_0003	$10/11 = 10 + 11$
va_03.02.0_0004	$130/1 = 130 + 1311 + 1312 + 1313 + 1319$
va_03.02.0_0005	$13 = 130/1 + 132 + 133$
va_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
va_03.02.0_0008	$16 = 160/5 + 168$
va_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0009	$170/4 = 172/3 + 174/0$
va_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0012	$43 = 430/8 + 439$
va_03.02.0_0013	$44 = 440/4 + 441$
va_03.02.0_0014	$45 = 450/3 + 454/9$
va_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
va_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0015	$20/58 = 10/49$
va_04.00.0_0004	$9901 = 9900 - 62 - 630 - 631/4 - 635/8 - 640/8 - 649 - 66A$
va_04.00.0_0006	$75/76B = 75 + 76B$
va_04.00.0_0030	$753 \leq 75$
va_04.00.0_0008	$65/66B = 65 + 66B$
va_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0012	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
va_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
va_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
va_06.01.1_0001	$8059 = 8059P + 8029 - 8039 + 8049$
va_06.01.1_0002	$8129 = 8129P + 8079 - 8089 + 8099 - 8109 + 8119$
va_03.01.0_0039	$21 = 8059 - 8129$
va_06.01.2_0001	$8199 = 8199P + 8169 - 8179 + 8189$
va_06.01.2_0002	$8259 = 8259P + 8219 + 8229 - 8239 + 8249$
va_06.01.2_0003	$8329 = 8329P + 8279 - 8289 + 8299 - 8309 + 8319$
va_03.01.0_0040	$22/27 = 8199 + 8259 - 8329$
va_06.01.3_0001	$8395 = 8395P + 8365 - 8375 + 8385 + 8386$
va_06.01.3_0002	$8455 = 8455P + 8415 + 8425 - 8435 + 8445$
va_06.01.3_0003	$8525 = 8525P + 8475 - 8485 + 8495 - 8505 + 8515$
va_06.01.3_0004	$8555 = 8555P + 8545$
va_03.01.0_0041	$28 = 8395 + 8455 - 8525 - 8555$
va_04.00.0_0031	$76A \geq 8089 + 8289$
va_04.00.0_0032	$76B \geq 8485$
va_03.01.0_0042	$50/53 \geq 8721$
va_03.02.0_0036	$450/3 + 178/9 \geq 9072$
va_03.02.0_0037	$454/9 + 178/9 \geq 9076$

Micro schema for companies without capital

Formula id	Control
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va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
va_03.01.0_0007	$29 = 290 + 291$
va_03.01.0_0010	$3 = 30/36 + 37$
va_03.01.0_0011	$40/41 = 40 + 41$
va_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0003	$10/11 = 110 + 111$
va_03.02.0_0004	$130/1 = 1311 + 1312 + 1313 + 1319$
va_03.02.0_0005	$13 = 130/1 + 132 + 133$
va_03.02.0_0006	$10/15 = 10/11 + 12 + 13 + 14 + 15 - 19$
va_03.02.0_0008	$16 = 160/5 + 168$
va_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0009	$170/4 = 172/3 + 174/0$
va_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0012	$43 = 430/8 + 439$
va_03.02.0_0013	$44 = 440/4 + 441$
va_03.02.0_0014	$45 = 450/3 + 454/9$
va_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 47/48$
va_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0015	$20/58 = 10/49$
va_04.00.0_0004	$9901 = 9900 - 62 - 630 - 631/4 - 635/8 - 640/8 - 649 - 66A$
va_04.00.0_0006	$75/76B = 75 + 76B$
va_04.00.0_0030	$753 \leq 75$
va_04.00.0_0008	$65/66B = 65 + 66B$
va_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0012	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_05.00.0_0003	$691/2 = 691 + 6920 + 6921$
va_05.00.0_0004	$694/7 = 694 + 695 + 696 + 697$
va_03.02.0_0018	$14 = 9906 + 791/2 - 691/2 + 794 - 694/7$
va_06.01.1_0001	$8059 = 8059P + 8029 - 8039 + 8049$
va_06.01.1_0002	$8129 = 8129P + 8079 - 8089 + 8099 - 8109 + 8119$
va_03.01.0_0039	$21 = 8059 - 8129$
va_06.01.2_0001	$8199 = 8199P + 8169 - 8179 + 8189$
va_06.01.2_0002	$8259 = 8259P + 8219 + 8229 - 8239 + 8249$
va_06.01.2_0003	$8329 = 8329P + 8279 - 8289 + 8299 - 8309 + 8319$
va_03.01.0_0040	$22/27 = 8199 + 8259 - 8329$
va_06.01.3_0001	$8395 = 8395P + 8365 - 8375 + 8385 + 8386$
va_06.01.3_0002	$8455 = 8455P + 8415 + 8425 - 8435 + 8445$
va_06.01.3_0003	$8525 = 8525P + 8475 - 8485 + 8495 - 8505 + 8515$
va_06.01.3_0004	$8555 = 8555P + 8545$
va_03.01.0_0041	$28 = 8395 + 8455 - 8525 - 8555$
va_04.00.0_0031	$76A \geq 8089 + 8289$
va_04.00.0_0032	$76B \geq 8485$

va_03.02.0_0036	$450/3 + 178/9 \geq 9072$
va_03.02.0_0037	$454/9 + 178/9 \geq 9076$

## APPENDIX 2.2: LIST OF COMPLEMENTARY ARITHMETIC AND LOGIC CONTROLS

The annual accounts drawn up in XBRL format do not necessarily have to satisfy additional arithmetic and logical controls (which are not published in the Belgian Bulletin) to be accepted by the NBB.

### Full schema for companies with capital

Formula id	Control
ca_04.00.0_0001	$630 + 660 + 6501 = 8003 + 8071 + 8072 + 8073 + 8074 + 8075 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
ca_03.01.0_0001	$40/41 \geq 9311 + 9312 + 9313$
ca_04.00.0_0002	$652/9 \geq 653 + 6560 - 6561 + 654 + 655$
ca_04.00.0_0003	$652/9 \geq 9471 + 6560 - 6561$
ca_06.04.1_0001	$8651 \geq 8601 - 8611$
ca_06.04.2_0001	$8652 \geq 8602 - 8612$
ca_06.04.3_0001	$8653 \geq 8603 - 8613$
ca_06.07.1_0001	$8712 \leq 41 + 291$
ca_03.02.0_0001	$100 \geq 8721 + 8731$
ca_03.01.0_0002	If 50 or 8721 are completed, then 50 and 8721 are completed
ca_06.07.1_0002	If 8721 or 8722 is completed, then 8721 and 8722 are completed
ca_06.07.1_0003	If 8731 or 8732 is completed, then 8731 and 8732 are completed
ca_06.07.1_0004	If 8740 and/or 8741 are completed, then 8742 is completed
ca_06.07.1_0005	$8740 \leq 170 + 171 + 8811 + 8821$
ca_06.07.1_0006	If 8745 and/or 8746 are completed, then 8747 is completed
ca_06.07.1_0007	If 8761 or 8762 are completed, then 8761 and 8762 are completed
ca_06.07.1_0008	$8761 \geq 8771 + 8781$
ca_06.09.0_0001	If 9061 is completed, then $9061 < 17 + 42/48$
ca_06.09.0_0002	If 9062 is completed, then $9062 < 17 + 42/48$
ca_06.09.0_0003	If 9062 is completed, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
ca_06.13.0_0001	$9141 \geq 9142$
ca_04.00.0_0004	If 600/8 and/or 61 are completed, then 9145 must also be completed
ca_04.00.0_0005	If 70/76A is completed, 9146 must also be completed
ca_04.00.0_0006	If 62 is completed, 9147 must also be completed
ca_05.00.0_0001	If 694 is completed, 9148 must also be completed
ca_06.14.0_0001	If 91611 or 91621 are completed, then 91611 and 91621 are completed
ca_06.14.0_0002	If 91612 or 91622 are completed, then 91612 and 91622 are completed
ca_06.14.0_0003	$91611 \leq 22/27 + 30/36$
ca_06.14.0_0004	$91612 \leq 22/27 + 30/36$
ca_06.14.0_0005	$91711 \leq 20/58$
ca_06.14.0_0006	$91721 \leq 20/58$
ca_06.14.0_0007	$91712 \leq 20/58$
ca_06.14.0_0008	$91722 \leq 20/58$
ca_06.14.0_0009	$91811 \leq 20/58$
ca_06.14.0_0010	$91821 \leq 20/58$



ca_06.14.0_0011	$91812 \leq 20/58$
ca_06.14.0_0012	$91822 \leq 20/58$
ca_06.14.0_0013	$91911 \leq 20/58$
ca_06.14.0_0014	$91921 \leq 20/58$
ca_06.14.0_0015	$91912 \leq 20/58$
ca_06.14.0_0016	$91922 \leq 20/58$
ca_06.14.0_0017	$92011 \leq 20/58$
ca_06.14.0_0018	$92021 \leq 20/58$
ca_06.14.0_0019	$92012 \leq 20/58$
ca_06.14.0_0020	$92022 \leq 20/58$
ca_03.01.0_0003	$21P = 8051P + 8052P + 8053P + 8054P + 8055P - 8121P - 8122P - 8123P - 8124P - 8125P$
ca_03.01.0_0004	$22P = 8191P + 8251P - 8321P$
ca_03.01.0_0005	$23P = 8192P + 8252P - 8322P$
ca_03.01.0_0006	$24P = 8193P + 8253P - 8323P$
ca_03.01.0_0007	$25P = 8194P + 8254P - 8324P$
ca_03.01.0_0008	$26P = 8195P + 8255P - 8325P$
ca_03.01.0_0009	$27P = 8196P + 8256P - 8326P$
ca_03.01.0_0010	$280P = 8391P + 8451P - 8521P - 8551P$
ca_03.01.0_0011	$282P = 8392P + 8452P - 8522P - 8552P$
ca_03.01.0_0012	$284P = 8393P + 8453P - 8523P - 8553P$
ca_03.01.0_0013	$3 - 36 = 3P - 36P + 71 - 609 - 9110 + 9111$
ca_03.02.0_0002	$13 = 13P + 6920 + 6921 + 689 - 789 - 792$
ca_03.02.0_0003	$130/1 + 133 = 130/1P + 133P + 6921 - 792$
ca_03.02.0_0004	$132 = 132P + 689 - 789$
ca_03.02.0_0005	$160/5 - 161 = 160/5P - 161P + 635/8 + 6620 + 6621 - 7620 - 7621 + 6560 - 6561$
ca_03.02.0_0006	$160 = 160P + 635$
ca_03.02.0_0007	$168 = 168P + 680 - 780$
ca_03.01.0_0014	$20/58 > 0$
ca_06.16.0_0001	$9500 \leq 291 + 41$
ca_04.00.0_0007	$61 - 617 \geq 9503 + 9504$
ca_06.16.0_0002	$9501 \leq 20/58$
ca_06.16.0_0003	$9502 \leq 20/58$
ca_06.10.0_0001	If 9087 is completed, then $9087 < 62$
ca_06.10.0_0002	$617 \leq 61$
ca_03.01.0_0015	20 (Preceding period) = 20P
ca_03.01.0_0016	281 (Preceding period) = 281P
ca_03.01.0_0017	283 (Preceding period) = 283P
ca_03.01.0_0018	285/8 (Preceding period) = 285/8P
ca_03.02.0_0008	100 (Preceding period) = 100P

Full schema for companies without capital

Formula id	Control
ca_04.00.0_0001	$630 + 660 + 6501 = 8003 + 8071 + 8072 + 8073 + 8074 + 8075 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
ca_03.01.0_0001	$40/41 \geq 9311 + 9312 + 9313$
ca_04.00.0_0002	$652/9 \geq 653 + 6560 - 6561 + 654 + 655$
ca_04.00.0_0003	$652/9 \geq 9471 + 6560 - 6561$

ca_06.04.1_0001	$8651 \geq 8601 - 8611$
ca_06.04.2_0001	$8652 \geq 8602 - 8612$
ca_06.04.3_0001	$8653 \geq 8603 - 8613$
ca_06.07.1_0004	If 8740 et/or 8741 are completed, then 8742 is completed
ca_06.07.1_0005	$8740 \leq 170 + 171 + 8811 + 8821$
ca_06.07.1_0006	If 8745 et/or 8746 are completed, then 8747 is completed
ca_06.07.1_0007	If 8761 or 8762 are completed, then 8761 et 8762 are completed
ca_06.07.1_0008	$8761 \geq 8771 + 8781$
ca_06.09.0_0001	If 9061 is completed, then $9061 < 17 + 42/48$
ca_06.09.0_0002	If 9062 is completed, then $9062 < 17 + 42/48$
ca_06.09.0_0003	If 9062 is completed, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
ca_06.13.0_0001	$9141 \geq 9142$
ca_04.00.0_0004	If 600/8 and/or 61 are completed, then 9145 is completed
ca_04.00.0_0005	If 70/76A is completed, 9146 is completed
ca_04.00.0_0006	If 62 is completed, 9147 is completed
ca_05.00.0_0001	If 694 is completed, 9148 is completed
ca_06.14.0_0001	If 91611 or 91621 are completed, then 91611 et 91621 are completed
ca_06.14.0_0002	If 91612 or 91622 are completed, then 91612 et 91622 are completed
ca_06.14.0_0003	$91611 \leq 22/27 + 30/36$
ca_06.14.0_0004	$91612 \leq 22/27 + 30/36$
ca_06.14.0_0005	$91711 \leq 20/58$
ca_06.14.0_0006	$91721 \leq 20/58$
ca_06.14.0_0007	$91712 \leq 20/58$
ca_06.14.0_0008	$91722 \leq 20/58$
ca_06.14.0_0009	$91811 \leq 20/58$
ca_06.14.0_0010	$91821 \leq 20/58$
ca_06.14.0_0011	$91812 \leq 20/58$
ca_06.14.0_0012	$91822 \leq 20/58$
ca_06.14.0_0013	$91911 \leq 20/58$
ca_06.14.0_0014	$91921 \leq 20/58$
ca_06.14.0_0015	$91912 \leq 20/58$
ca_06.14.0_0016	$91922 \leq 20/58$
ca_06.14.0_0017	$92011 \leq 20/58$
ca_06.14.0_0018	$92021 \leq 20/58$
ca_06.14.0_0019	$92012 \leq 20/58$
ca_06.14.0_0020	$92022 \leq 20/58$
ca_03.01.0_0003	$21P = 8051P + 8052P + 8053P + 8054P + 8055P - 8121P - 8122P - 8123P - 8124P - 8125P$
ca_03.01.0_0004	$22P = 8191P + 8251P - 8321P$
ca_03.01.0_0005	$23P = 8192P + 8252P - 8322P$
ca_03.01.0_0006	$24P = 8193P + 8253P - 8323P$
ca_03.01.0_0007	$25P = 8194P + 8254P - 8324P$
ca_03.01.0_0008	$26P = 8195P + 8255P - 8325P$
ca_03.01.0_0009	$27P = 8196P + 8256P - 8326P$
ca_03.01.0_0010	$280P = 8391P + 8451P - 8521P - 8551P$
ca_03.01.0_0011	$282P = 8392P + 8452P - 8522P - 8552P$
ca_03.01.0_0012	$284P = 8393P + 8453P - 8523P - 8553P$

ca_03.01.0_0013	$3 - 36 = 3P - 36P + 71 - 609 - 9110 + 9111$
ca_03.02.0_0002	$13 = 13P + 6920 + 6921 + 689 - 789 - 792$
ca_03.02.0_0003	$130/1 + 133 = 130/1P + 133P + 6921 - 792$
ca_03.02.0_0004	$132 = 132P + 689 - 789$
ca_03.02.0_0005	$160/5 - 161 = 160/5P - 161P + 635/8 + 6620 + 6621 - 7620 - 7621 + 6560 - 6561$
ca_03.02.0_0006	$160 = 160P + 635$
ca_03.02.0_0007	$168 = 168P + 680 - 780$
ca_03.01.0_0014	$20/58 > 0$
ca_06.16.0_0001	$9500 \leq 291 + 41$
ca_04.00.0_0007	$61 - 617 \geq 9503 + 9504$
ca_06.16.0_0002	$9501 \leq 20/58$
ca_06.16.0_0003	$9502 \leq 20/58$
ca_06.10.0_0001	If 9087 is completed, then $9087 < 62$
ca_06.10.0_0002	$617 \leq 61$
ca_03.01.0_0015	20 (Preceding period) = 20P
ca_03.01.0_0016	281 (Preceding period) = 281P
ca_03.01.0_0017	283 (Preceding period) = 283P
ca_03.01.0_0018	285/8 (Preceding period) = 285/8P
ca_03.02.0_0008	110 (Preceding period) = 110P
ca_03.02.0_0009	111 (Preceding period) = 111P

Abbreviated schema for companies with capital

Formula id	Control
ca_03.01.0_0001	$50/53 \geq 1312$
ca_04.00.0_0001	If $62 \geq 50000$ , then 9087 is completed
ca_04.00.0_0002	$630 = 8079 + 8279$
ca_04.00.0_0003	$66B \geq 8475$
ca_03.02.0_0001	$100 \geq 8721 + 8731$
ca_03.02.0_0002	If 1312 or 8721 are completed, then 1312 and 8721 are completed
ca_06.02.0_0001	If 8721 or 8722 are completed, then 8721 and 8722 are completed
ca_06.02.0_0002	If 8731 or 8732 are completed, then 8731 and 8732 are completed
ca_06.03.0_0001	If 9061 is completed, then $9061 < 17 + 42/48$
ca_06.03.0_0002	If 9062 is completed, then $9062 < 17 + 42/48$
ca_06.03.0_0003	If 9062 is completed, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
ca_06.05.0_0001	$91611 \leq 22/27 + 30/36$
ca_06.05.0_0002	$91612 \leq 22/27 + 30/36$
ca_06.05.0_0003	$91711 \leq 20/58$
ca_06.05.0_0004	$91721 \leq 20/58$
ca_06.05.0_0005	$91712 \leq 20/58$
ca_06.05.0_0006	$91722 \leq 20/58$
ca_06.05.0_0007	$91811 \leq 20/58$
ca_06.05.0_0008	$91812 \leq 20/58$
ca_06.05.0_0009	$91821 \leq 20/58$
ca_06.05.0_0010	$91822 \leq 20/58$
ca_06.05.0_0011	$91911 \leq 20/58$
ca_06.05.0_0012	$91912 \leq 20/58$

ca_06.05.0_0013	$91921 \leq 20/58$
ca_06.05.0_0014	$91922 \leq 20/58$
ca_06.05.0_0015	$92011 \leq 20/58$
ca_06.05.0_0016	$92021 \leq 20/58$
ca_06.05.0_0017	$92012 \leq 20/58$
ca_06.05.0_0018	$92022 \leq 20/58$
ca_06.05.0_0019	If 91611 or 91621 are completed, then 91611 and 91621 are completed
ca_06.05.0_0020	If 91612 or 91622 are completed, then 91612 and 91622 are completed
ca_06.06.0_0001	$9294 \leq 20/58$
ca_06.06.0_0002	$9295 \leq 20/58$
ca_06.06.0_0003	$9500 \leq 291 + 41$
ca_06.06.0_0004	$9501 \leq 20/58$
ca_06.06.0_0005	$9502 \leq 20/58$
ca_03.02.0_0003	$12 = 12P + 8259 - 8259P + 8455 - 8455P$
ca_03.02.0_0004	$13 = 13P + 6920 + 6921 + 689 - 789 - 791/2$
ca_03.01.0_0002	$21P = 8059P - 8129P$
ca_03.01.0_0003	$22/27P = 8199P + 8259P - 8329P$
ca_03.01.0_0004	$28P = 8395P + 8455P - 8525P - 8555P$
ca_03.02.0_0005	$132 = 132P + 689 - 789$
ca_03.01.0_0005	$20/58 > 0$
ca_06.04.0_0001	If 9087 is completed, then $9087 < 62$

Abbreviated schema for companies without capital

Formula id	Control
ca_03.01.0_0001	$50/53 \geq 1312$
ca_04.00.0_0001	If 62 $\geq$ 50000, then 9087 is completed
ca_04.00.0_0002	$630 = 8079 + 8279$
ca_04.00.0_0003	$66B \geq 8475$
ca_06.03.0_0001	If 9061 is completed, then $9061 < 17 + 42/48$
ca_06.03.0_0002	If 9062 is completed, then $9062 < 17 + 42/48$
ca_06.03.0_0003	If 9062 is completed, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
ca_06.05.0_0001	$91611 \leq 22/27 + 30/36$
ca_06.05.0_0002	$91612 \leq 22/27 + 30/36$
ca_06.05.0_0003	$91711 \leq 20/58$
ca_06.05.0_0004	$91721 \leq 20/58$
ca_06.05.0_0005	$91712 \leq 20/58$
ca_06.05.0_0006	$91722 \leq 20/58$
ca_06.05.0_0007	$91811 \leq 20/58$
ca_06.05.0_0008	$91812 \leq 20/58$
ca_06.05.0_0009	$91821 \leq 20/58$
ca_06.05.0_0010	$91822 \leq 20/58$
ca_06.05.0_0011	$91911 \leq 20/58$
ca_06.05.0_0012	$91912 \leq 20/58$
ca_06.05.0_0013	$91921 \leq 20/58$
ca_06.05.0_0014	$91922 \leq 20/58$
ca_06.05.0_0015	$92011 \leq 20/58$

ca_06.05.0_0016	$92021 \leq 20/58$
ca_06.05.0_0017	$92012 \leq 20/58$
ca_06.05.0_0018	$92022 \leq 20/58$
ca_06.05.0_0019	If 91611 or 91621 are completed, then 91611 and 91621 are completed
ca_06.05.0_0020	If 91612 or 91622 are completed, then 91612 and 91622 are completed
ca_06.06.0_0001	$9294 \leq 20/58$
ca_06.06.0_0002	$9295 \leq 20/58$
ca_06.06.0_0003	$9500 \leq 291 + 41$
ca_06.06.0_0004	$9501 \leq 20/58$
ca_06.06.0_0005	$9502 \leq 20/58$
ca_03.02.0_0003	$12 = 12P + 8259 - 8259P + 8455 - 8455P$
ca_03.02.0_0004	$13 = 13P + 6920 + 6921 + 689 - 789 - 791/2$
ca_03.01.0_0002	$21P = 8059P - 8129P$
ca_03.01.0_0003	$22/27P = 8199P + 8259P - 8329P$
ca_03.01.0_0004	$28P = 8395P + 8455P - 8525P - 8555P$
ca_03.02.0_0005	$132 = 132P + 689 - 789$
ca_03.01.0_0005	$20/58 > 0$
ca_06.04.0_0001	If 9087 is completed, then $9087 < 62$

Micro schema for companies with capital

<b>Formula id</b>	<b>Control</b>
ca_03.01.0_0001	$50/53 \geq 1312$
ca_04.00.0_0002	$630 = 8079 + 8279$
ca_04.00.0_0003	$66B \geq 8475$
ca_03.02.0_0001	$100 \geq 8721$
ca_03.02.0_0002	If 1312 or 8721 are completed, then 1312 and 8721 are completed
ca_06.02.0_0001	If 8721 or 8722 is completed, then 8721 and 8722 are completed
ca_08.00.0_0001	If 9061 is completed, then $9061 < 17 + 42/48$
ca_06.03.0_0001	$91611 \leq 22/27 + 30/36$
ca_06.03.0_0002	$91612 \leq 22/27 + 30/36$
ca_06.03.0_0003	$91711 \leq 20/58$
ca_06.03.0_0004	$91721 \leq 20/58$
ca_06.03.0_0005	$91712 \leq 20/58$
ca_06.03.0_0006	$91722 \leq 20/58$
ca_06.03.0_0007	$91811 \leq 20/58$
ca_06.03.0_0008	$91812 \leq 20/58$
ca_06.03.0_0009	$91821 \leq 20/58$
ca_06.03.0_0010	$91822 \leq 20/58$
ca_06.03.0_0011	$91911 \leq 20/58$
ca_06.03.0_0012	$91912 \leq 20/58$
ca_06.03.0_0013	$91921 \leq 20/58$
ca_06.03.0_0014	$91922 \leq 20/58$
ca_06.03.0_0015	$92011 \leq 20/58$
ca_06.03.0_0016	$92021 \leq 20/58$
ca_06.03.0_0017	$92012 \leq 20/58$
ca_06.03.0_0018	$92022 \leq 20/58$
ca_06.03.0_0019	If 91611 or 91621 are completed, then 91611 and 91621 are completed

ca_06.03.0_0020	If 91612 or 91622 are completed, then 91612 and 91622 are completed
ca_06.04.0_0001	$9500 \leq 291 + 41$
ca_06.04.0_0002	$9501 \leq 20/58$
ca_06.04.0_0003	$9502 \leq 20/58$
ca_03.02.0_0003	$12 = 12P + 8259 - 8259P + 8455 - 8455P$
ca_03.02.0_0004	$13 = 13P + 6920 + 6921 + 689 - 789 - 791/2$
ca_03.01.0_0002	$21P = 8059P - 8129P$
ca_03.01.0_0003	$22/27P = 8199P + 8259P - 8329P$
ca_03.01.0_0004	$28P = 8395P + 8455P - 8525P - 8555P$
ca_03.02.0_0005	$132 = 132P + 689 - 789$
ca_03.01.0_0005	$20/58 > 0$

Micro schema for companies without capital

Formula id	Control
ca_03.01.0_0001	$50/53 \geq 1312$
ca_04.00.0_0002	$630 = 8079 + 8279$
ca_04.00.0_0003	$66B \geq 8475$
ca_08.00.0_0001	If 9061 is completed, then $9061 < 17 + 42/48$
ca_06.03.0_0001	$91611 \leq 22/27 + 30/36$
ca_06.03.0_0002	$91612 \leq 22/27 + 30/36$
ca_06.03.0_0003	$91711 \leq 20/58$
ca_06.03.0_0004	$91721 \leq 20/58$
ca_06.03.0_0005	$91712 \leq 20/58$
ca_06.03.0_0006	$91722 \leq 20/58$
ca_06.03.0_0007	$91811 \leq 20/58$
ca_06.03.0_0008	$91812 \leq 20/58$
ca_06.03.0_0009	$91821 \leq 20/58$
ca_06.03.0_0010	$91822 \leq 20/58$
ca_06.03.0_0011	$91911 \leq 20/58$
ca_06.03.0_0012	$91912 \leq 20/58$
ca_06.03.0_0013	$91921 \leq 20/58$
ca_06.03.0_0014	$91922 \leq 20/58$
ca_06.03.0_0015	$92011 \leq 20/58$
ca_06.03.0_0016	$92021 \leq 20/58$
ca_06.03.0_0017	$92012 \leq 20/58$
ca_06.03.0_0018	$92022 \leq 20/58$
ca_06.03.0_0019	If 91611 or 91621 are completed, then 91611 and 91621 are completed
ca_06.03.0_0020	If 91612 or 91622 are completed, then 91612 and 91622 are completed
ca_06.04.0_0001	$9500 \leq 291 + 41$
ca_06.04.0_0002	$9501 \leq 20/58$
ca_06.04.0_0003	$9502 \leq 20/58$
ca_03.02.0_0003	$12 = 12P + 8259 - 8259P + 8455 - 8455P$
ca_03.02.0_0004	$13 = 13P + 6920 + 6921 + 689 - 789 - 791/2$
ca_03.01.0_0002	$21P = 8059P - 8129P$
ca_03.01.0_0003	$22/27P = 8199P + 8259P - 8329P$
ca_03.01.0_0004	$28P = 8395P + 8455P - 8525P - 8555P$
ca_03.02.0_0005	$132 = 132P + 689 - 789$

ca_03.01.0_0005	20/58 > 0
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APPENDIX 2.3: LIST OF CONTROL EQUATIONS FOR THE SOCIAL BALANCE SHEET

Full schema for companies with capital

Formula id	Control
cx_06.10.0_0001	$9087 \geq 1003$
cx_06.10.0_0002	$9088 \geq 1011 + 1012$
cx_06.10.0_0003	$9086 = 1051 + 1052$
cx_06.10.0_0004	$9097 = 1501 + 1502$
cx_06.10.0_0005	$9098 = 1511 + 1512$
cx_06.10.0_0006	$617 = 1521 + 1522$
cs_10.00.0_0001	If $1001 > 0$ or $1011 > 0$ or $1021 > 0$ then $1001 > 0$ and $1011 > 0$ and $1021 > 0$ and $1001 < 1011$
cs_10.00.0_0002	If 1002 is not completed then $1003 = 1001$
cs_10.00.0_0003	If $1002 > 0$ or $1012 > 0$ or $1022 > 0$ then $1002 > 0$ and $1012 > 0$ and $1022 > 0$ and $1002 < 1012$
cs_10.00.0_0004	If $1002 > 0$ then $1003 > 1001$ and $1003 < 1001 + 1002$
cs_10.00.0_0005	If $1001 > 1$ then $1001 < 1021$
cs_10.00.0_0006	If $1002 > 1$ then $1002 < 1022$
cs_10.00.0_0007	$1001 = 10011 + 10012$
cs_10.00.0_0008	$1002 = 10021 + 10022$
cs_10.00.0_0009	$1003 = 10031 + 10032$
cs_10.00.0_0010	$1003P = 10031P + 10032P$
cs_10.00.0_0011	$1023 = 1021 + 1022$
cs_10.00.0_0012	$1021 = 10211 + 10212$
cs_10.00.0_0013	$1022 = 10221 + 10222$
cs_10.00.0_0014	$1023 = 10231 + 10232$
cs_10.00.0_0015	$10231 = 10211 + 10221$
cs_10.00.0_0016	$10232 = 10212 + 10222$
cs_10.00.0_0017	$1023P = 10231P + 10232P$
cx_10.00.0_0001	If $1003 > 1$ and $9087 = 1003$ and $9088 = 1013$ , then $1023 = 620 + 621 + 622 + 623$
cs_10.00.0_0019	If $1003 > 0$ or $1013 > 0$ or $1023 > 0$ or $1033 > 0$ then $1003 > 0$ and $1013 > 0$ and $1023 > 0$ and $1003 < 1013$ and $1033 < 1023$
cs_10.00.0_0020	If $1003 > 1$ then $1003 < 1023$
cs_10.00.0_0021	$1013 = 1011 + 1012$
cs_10.00.0_0022	$1011 = 10111 + 10112$
cs_10.00.0_0023	$1012 = 10121 + 10122$
cs_10.00.0_0024	$1013 = 10131 + 10132$
cs_10.00.0_0025	$10131 = 10111 + 10121$
cs_10.00.0_0026	$10132 = 10112 + 10122$
cs_10.00.0_0027	$1013P = 10131P + 10132P$
cs_10.00.0_0028	If $1003P > 0$ or $1013P > 0$ or $1023P > 0$ or $1033P > 0$ then $1003P > 0$ and $1013P > 0$ and $1023P > 0$ and $1003P < 1013P$ and $1033P < 1023P$
cs_10.00.0_0029	$1033 = 10331 + 10332$
cs_10.00.0_0030	$1033P = 10331P + 10332P$
cs_10.00.0_0031	If $1003P > 1$ then $1003P < 1023P$

cs_10.00.0_0032	If 1052 is not completed then 1053 = 1051
cs_10.00.0_0033	If 1052 > 0 then 1053 < 1051 + 1052 and 1053 > 1051
cs_10.00.0_0034	If 1102 is not completed then 1103 = 1101
cs_10.00.0_0035	If 1102 > 0 then 1103 < 1101 + 1102 and 1103 > 1101
cs_10.00.0_0036	If 1112 is not completed then 1113 = 1111
cs_10.00.0_0037	If 1112 > 0 then 1113 < 1111 + 1112 and 1113 > 1111
cs_10.00.0_0038	If 1122 is not completed then 1123 = 1121
cs_10.00.0_0039	If 1122 > 0 then 1123 < 1121 + 1122 and 1123 > 1121
cs_10.00.0_0040	If 1132 is not completed then 1133 = 1131
cs_10.00.0_0041	If 1132 > 0 then 1133 < 1131 + 1132 and 1133 > 1131
cs_10.00.0_0042	If 1202 is not completed then 1203 = 1201
cs_10.00.0_0043	If 12002 is not completed then 12003 = 12001
cs_10.00.0_0044	If 12012 is not completed then 12013 = 12011
cs_10.00.0_0045	If 12022 is not completed then 12023 = 12021
cs_10.00.0_0046	If 12032 is not completed then 12033 = 12031
cs_10.00.0_0047	If 1202 > 0 then 1203 < 1201 + 1202 and 1203 > 1201
cs_10.00.0_0048	If 12002 > 0 then 12003 < 12001 + 12002 and 12003 > 12001
cs_10.00.0_0049	If 12012 > 0 then 12013 < 12011 + 12012 and 12013 > 12011
cs_10.00.0_0050	If 12022 > 0 then 12023 < 12021 + 12022 and 12023 > 12021
cs_10.00.0_0051	If 12032 > 0 then 12033 < 12031 + 12032 and 12033 > 12031
cs_10.00.0_0052	If 1212 is not completed then 1213 = 1211
cs_10.00.0_0053	If 12102 is not completed then 12103 = 12101
cs_10.00.0_0054	If 12112 is not completed then 12113 = 12111
cs_10.00.0_0055	If 12122 is not completed then 12123 = 12121
cs_10.00.0_0056	If 12132 is not completed then 12133 = 12131
cs_10.00.0_0057	If 1212 > 0 then 1213 < 1211 + 1212 and 1213 > 1211
cs_10.00.0_0058	If 12102 > 0 then 12103 < 12101 + 12102 and 12103 > 12101
cs_10.00.0_0059	If 12112 > 0 then 12113 < 12111 + 12112 and 12113 > 12111
cs_10.00.0_0060	If 12122 > 0 then 12123 < 12121 + 12122 and 12123 > 12121
cs_10.00.0_0061	If 12132 > 0 then 12133 < 12131 + 12132 and 12133 > 12131
cs_10.00.0_0062	If 1302 is not completed then 1303 = 1301
cs_10.00.0_0063	If 1302 > 0 then 1303 < 1301 + 1302 and 1303 > 1301
cs_10.00.0_0064	If 1342 is not completed then 1343 = 1341
cs_10.00.0_0065	If 1342 > 0 then 1343 < 1341 + 1342 and 1343 > 1341
cs_10.00.0_0066	If 1322 is not completed then 1323 = 1321
cs_10.00.0_0067	If 1322 > 0 then 1323 < 1321 + 1322 and 1323 > 1321
cs_10.00.0_0068	If 1332 is not completed then 1333 = 1331
cs_10.00.0_0069	If 1332 > 0 then 1333 < 1331 + 1332 and 1333 > 1331
cs_10.00.0_0070	1051 = 1101 + 1111 + 1121 + 1131
cs_10.00.0_0071	1052 = 1102 + 1112 + 1122 + 1132
cs_10.00.0_0072	1053 = 1103 + 1113 + 1123 + 1133
cs_10.00.0_0073	1201 = 1201 + 1211
cs_10.00.0_0074	1201 = 12001 + 12011 + 12021 + 12031
cs_10.00.0_0075	1211 = 12101 + 12111 + 12121 + 12131
cs_10.00.0_0076	1052 = 1202 + 1212
cs_10.00.0_0077	1202 = 12002 + 12012 + 12022 + 12032
cs_10.00.0_0078	1212 = 12102 + 12112 + 12122 + 12132



cs_10.00.0_0079	$1053 = 1203 + 1213$
cs_10.00.0_0080	$1203 = 12003 + 12013 + 12023 + 12033$
cs_10.00.0_0081	$1213 = 12103 + 12113 + 12123 + 12133$
cs_10.00.0_0082	$1051 = 1301 + 1341 + 1321 + 1331$
cs_10.00.0_0083	$1052 = 1302 + 1342 + 1322 + 1332$
cs_10.00.0_0084	$1053 = 1303 + 1343 + 1323 + 1333$
cs_10.00.0_0085	If $1501 > 0$ or $1511 > 0$ or $1521 > 0$ then $1501 > 0$ and $1511 > 0$ and $1521 > 0$ and $1501 < 1511$ and $1501 < 1521$
cs_10.00.0_0086	If $1502 > 0$ or $1512 > 0$ or $1522 > 0$ then $1502 > 0$ and $1512 > 0$ and $1522 > 0$ and $1502 < 1512$ and $1502 < 1522$
cs_10.00.0_0087	If 2052 is not completed then $2053 = 2051$
cs_10.00.0_0088	If $2052 > 0$ then $2053 < 2051 + 2052$ and $2053 > 2051$
cs_10.00.0_0089	If 2102 is not completed then $2103 = 2101$
cs_10.00.0_0090	If $2102 > 0$ then $2103 < 2101 + 2102$ and $2103 > 2101$
cs_10.00.0_0091	If 2112 is not completed then $2113 = 2111$
cs_10.00.0_0092	If $2112 > 0$ then $2113 < 2111 + 2112$ and $2113 > 2111$
cs_10.00.0_0093	If 2122 is not completed then $2123 = 2121$
cs_10.00.0_0094	If $2122 > 0$ then $2123 < 2121 + 2122$ and $2123 > 2121$
cs_10.00.0_0095	If 2132 is not completed then $2133 = 2131$
cs_10.00.0_0096	If $2132 > 0$ then $2133 < 2131 + 2132$ and $2133 > 2131$
cs_10.00.0_0097	$2051 = 2101 + 2111 + 2121 + 2131$
cs_10.00.0_0098	$2052 = 2102 + 2112 + 2122 + 2132$
cs_10.00.0_0099	$2053 = 2103 + 2113 + 2123 + 2133$
cs_10.00.0_0100	If 3052 is not completed then $3053 = 3051$
cs_10.00.0_0101	If $3052 > 0$ then $3053 < 3051 + 3052$ and $3053 > 3051$
cs_10.00.0_0102	If 3102 is not completed then $3103 = 3101$
cs_10.00.0_0103	If $3102 > 0$ then $3103 < 3101 + 3102$ and $3103 > 3101$
cs_10.00.0_0104	If 3112 is not completed then $3113 = 3111$
cs_10.00.0_0105	If $3112 > 0$ then $3113 < 3111 + 3112$ and $3113 > 3111$
cs_10.00.0_0106	If 3122 is not completed then $3123 = 3121$
cs_10.00.0_0107	If $3122 > 0$ then $3123 < 3121 + 3122$ and $3123 > 3121$
cs_10.00.0_0108	If 3132 is not completed then $3133 = 3131$
cs_10.00.0_0109	If $3132 > 0$ then $3133 < 3131 + 3132$ and $3133 > 3131$
cs_10.00.0_0110	If 3402 is not completed then $3403 = 3401$
cs_10.00.0_0111	If $3402 > 0$ then $3403 < 3401 + 3402$ and $3403 > 3401$
cs_10.00.0_0112	If 3412 is not completed then $3413 = 3411$
cs_10.00.0_0113	If $3412 > 0$ then $3413 < 3411 + 3412$ and $3413 > 3411$
cs_10.00.0_0114	If 3422 is not completed then $3423 = 3421$
cs_10.00.0_0115	If $3422 > 0$ then $3423 < 3421 + 3422$ and $3423 > 3421$
cs_10.00.0_0116	If 3432 is not completed then $3433 = 3431$
cs_10.00.0_0117	If $3432 > 0$ then $3433 < 3431 + 3432$ and $3433 > 3431$
cs_10.00.0_0118	If 3502 is not completed then $3503 = 3501$
cs_10.00.0_0119	If $3502 > 0$ then $3503 < 3501 + 3502$ and $3503 > 3501$
cs_10.00.0_0120	$3501 \leq 3431$
cs_10.00.0_0121	$3502 \leq 3432$
cs_10.00.0_0122	$3503 \leq 3433$
cs_10.00.0_0123	$3051 = 3101 + 3111 + 3121 + 3131$

cs_10.00.0_0124	$3052 = 3102 + 3112 + 3122 + 3132$
cs_10.00.0_0125	$3053 = 3103 + 3113 + 3123 + 3133$
cs_10.00.0_0126	$3051 = 3401 + 3411 + 3421 + 3431$
cs_10.00.0_0127	$3052 = 3402 + 3412 + 3422 + 3432$
cs_10.00.0_0128	$3053 = 3403 + 3413 + 3423 + 3433$
cs_10.00.0_0129	If $5801 > 0$ or $5802 > 0$ or $5803 > 0$ then $5801 > 0$ and $5802 > 0$ and $5803 > 0$ and $5801 < 5802$ and $5801 < 5803$
cs_10.00.0_0130	If $5811 > 0$ or $5812 > 0$ or $5813 > 0$ then $5811 > 0$ and $5812 > 0$ and $5813 > 0$ and $5811 < 5812$ and $5811 < 5813$
cs_10.00.0_0131	$5801 + 5811 \leq 1051 + 1052 + 3051 + 3052$
cs_10.00.0_0132	If 5803 or 5813 are completed, then $5803 + 5813 < 1023$
cs_10.00.0_0133	$5803 = 58031 + 58032 - 58033$
cs_10.00.0_0134	$5813 = 58131 + 58132 - 58133$
cs_10.00.0_0135	If $5821 > 0$ or $5822 > 0$ or $5823 > 0$ then $5821 > 0$ and $5822 > 0$ and $5823 > 0$ and $5821 < 5822$ and $5821 < 5823$
cs_10.00.0_0136	If $5831 > 0$ or $5832 > 0$ or $5833 > 0$ then $5831 > 0$ and $5832 > 0$ and $5833 > 0$ and $5831 < 5832$ and $5831 < 5833$
cs_10.00.0_0137	If $5841 > 0$ or $5842 > 0$ or $5843 > 0$ then $5841 > 0$ and $5842 > 0$ and $5843 > 0$ and $5841 < 5842$ and $5841 < 5843$
cs_10.00.0_0138	If $5851 > 0$ or $5852 > 0$ or $5853 > 0$ then $5851 > 0$ and $5852 > 0$ and $5853 > 0$ and $5851 < 5852$ and $5851 < 5853$
cs_10.00.0_0139	$5821 + 5831 \leq 1051 + 1052 + 3051 + 3052$
cs_10.00.0_0140	$5841 + 5851 \leq 1051 + 1052 + 3051 + 3052$
cs_10.00.0_0141	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then $5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013$
cs_10.00.0_0142	If 5823 or 5833 are completed, then $5823 + 5833 < 1023$
cs_10.00.0_0143	If 5843 or 5853 are completed, then $5843 + 5853 < 1023$

Full schema for companies without capital

Formula id	Control
cx_06.10.0_0001	$9087 \geq 1003$
cx_06.10.0_0002	$9088 \geq 1011 + 1012$
cx_06.10.0_0003	$9086 = 1051 + 1052$
cx_06.10.0_0004	$9097 = 1501 + 1502$
cx_06.10.0_0005	$9098 = 1511 + 1512$
cx_06.10.0_0006	$617 = 1521 + 1522$
cs_10.00.0_0001	If $1001 > 0$ or $1011 > 0$ or $1021 > 0$ then $1001 > 0$ and $1011 > 0$ and $1021 > 0$ and $1001 < 1011$
cs_10.00.0_0002	If 1002 is not completed then $1003 = 1001$
cs_10.00.0_0003	If $1002 > 0$ or $1012 > 0$ or $1022 > 0$ then $1002 > 0$ and $1012 > 0$ and $1022 > 0$ and $1002 < 1012$
cs_10.00.0_0004	If $1002 > 0$ then $1003 > 1001$ and $1003 < 1001 + 1002$
cs_10.00.0_0005	If $1001 > 1$ then $1001 < 1021$
cs_10.00.0_0006	If $1002 > 1$ then $1002 < 1022$
cs_10.00.0_0007	$1001 = 10011 + 10012$
cs_10.00.0_0008	$1002 = 10021 + 10022$
cs_10.00.0_0009	$1003 = 10031 + 10032$
cs_10.00.0_0010	$1003P = 10031P + 10032P$

cs_10.00.0_0011	$1023 = 1021 + 1022$
cs_10.00.0_0012	$1021 = 10211 + 10212$
cs_10.00.0_0013	$1022 = 10221 + 10222$
cs_10.00.0_0014	$1023 = 10231 + 10232$
cs_10.00.0_0015	$10231 = 10211 + 10221$
cs_10.00.0_0016	$10232 = 10212 + 10222$
cs_10.00.0_0017	$1023P = 10231P + 10232P$
cx_10.00.0_0001	If $1003 > 1$ and $9087 = 1003$ and $9088 = 1013$ , then $1023 = 620 + 621 + 622 + 623$ THEN $1023 = 620 + 621 + 622 + 623$
cs_10.00.0_0019	If $1003 > 0$ or $1013 > 0$ or $1023 > 0$ or $1033 > 0$ then $1003 > 0$ and $1013 > 0$ and $1023 > 0$ and $1003 < 1013$ and $1033 < 1023$
cs_10.00.0_0020	If $1003 > 1$ then $1003 < 1023$
cs_10.00.0_0021	$1013 = 1011 + 1012$
cs_10.00.0_0022	$1011 = 10111 + 10112$
cs_10.00.0_0023	$1012 = 10121 + 10122$
cs_10.00.0_0024	$1013 = 10131 + 10132$
cs_10.00.0_0025	$10131 = 10111 + 10121$
cs_10.00.0_0026	$10132 = 10112 + 10122$
cs_10.00.0_0027	$1013P = 10131P + 10132P$
cs_10.00.0_0028	If $1003P > 0$ or $1013P > 0$ or $1023P > 0$ or $1033P > 0$ then $1003P > 0$ and $1013P > 0$ and $1023P > 0$ and $1003P < 1013P$ and $1033P < 1023P$
cs_10.00.0_0029	$1033 = 10331 + 10332$
cs_10.00.0_0030	$1033P = 10331P + 10332P$
cs_10.00.0_0031	If $1003P > 1$ then $1003P < 1023P$
cs_10.00.0_0032	If 1052 is not completed then $1053 = 1051$
cs_10.00.0_0033	If $1052 > 0$ then $1053 < 1051 + 1052$ and $1053 > 1051$
cs_10.00.0_0034	If 1102 is not completed then $1103 = 1101$
cs_10.00.0_0035	If $1102 > 0$ then $1103 < 1101 + 1102$ and $1103 > 1101$
cs_10.00.0_0036	If 1112 is not completed then $1113 = 1111$
cs_10.00.0_0037	If $1112 > 0$ then $1113 < 1111 + 1112$ and $1113 > 1111$
cs_10.00.0_0038	If 1122 is not completed then $1123 = 1121$
cs_10.00.0_0039	If $1122 > 0$ then $1123 < 1121 + 1122$ and $1123 > 1121$
cs_10.00.0_0040	If 1132 is not completed then $1133 = 1131$
cs_10.00.0_0041	If $1132 > 0$ then $1133 < 1131 + 1132$ and $1133 > 1131$
cs_10.00.0_0042	If 1202 is not completed then $1203 = 1201$
cs_10.00.0_0043	If 12002 is not completed then $12003 = 12001$
cs_10.00.0_0044	If 12012 is not completed then $12013 = 12011$
cs_10.00.0_0045	If 12022 is not completed then $12023 = 12021$
cs_10.00.0_0046	If 12032 is not completed then $12033 = 12031$
cs_10.00.0_0047	If $1202 > 0$ then $1203 < 1201 + 1202$ and $1203 > 1201$
cs_10.00.0_0048	If $12002 > 0$ then $12003 < 12001 + 12002$ and $12003 > 12001$
cs_10.00.0_0049	If $12012 > 0$ then $12013 < 12011 + 12012$ and $12013 > 12011$
cs_10.00.0_0050	If $12022 > 0$ then $12023 < 12021 + 12022$ and $12023 > 12021$
cs_10.00.0_0051	If $12032 > 0$ then $12033 < 12031 + 12032$ and $12033 > 12031$
cs_10.00.0_0052	If 1212 is not completed then $1213 = 1211$
cs_10.00.0_0053	If 12102 is not completed then $12103 = 12101$
cs_10.00.0_0054	If 12112 is not completed then $12113 = 12111$
cs_10.00.0_0055	If 12122 is not completed then $12123 = 12121$

cs_10.00.0_0056	If 12132 is not completed then 12133 = 12131
cs_10.00.0_0057	If 1212 > 0 then 1213 < 1211 + 1212 and 1213 > 1211
cs_10.00.0_0058	If 12102 > 0 then 12103 < 12101 + 12102 and 12103 > 12101
cs_10.00.0_0059	If 12112 > 0 then 12113 < 12111 + 12112 and 12113 > 12111
cs_10.00.0_0060	If 12122 > 0 then 12123 < 12121 + 12122 and 12123 > 12121
cs_10.00.0_0061	If 12132 > 0 then 12133 < 12131 + 12132 and 12133 > 12131
cs_10.00.0_0062	If 1302 is not completed then 1303 = 1301
cs_10.00.0_0063	If 1302 > 0 then 1303 < 1301 + 1302 and 1303 > 1301
cs_10.00.0_0064	If 1342 is not completed then 1343 = 1341
cs_10.00.0_0065	If 1342 > 0 then 1343 < 1341 + 1342 and 1343 > 1341
cs_10.00.0_0066	If 1322 is not completed then 1323 = 1321
cs_10.00.0_0067	If 1322 > 0 then 1323 < 1321 + 1322 and 1323 > 1321
cs_10.00.0_0068	If 1332 is not completed then 1333 = 1331
cs_10.00.0_0069	If 1332 > 0 then 1333 < 1331 + 1332 and 1333 > 1331
cs_10.00.0_0070	1051 = 1101 + 1111 + 1121 + 1131
cs_10.00.0_0071	1052 = 1102 + 1112 + 1122 + 1132
cs_10.00.0_0072	1053 = 1103 + 1113 + 1123 + 1133
cs_10.00.0_0073	1051 = 1201 + 1211
cs_10.00.0_0074	1201 = 12001 + 12011 + 12021 + 12031
cs_10.00.0_0075	1211 = 12101 + 12111 + 12121 + 12131
cs_10.00.0_0076	1052 = 1202 + 1212
cs_10.00.0_0077	1202 = 12002 + 12012 + 12022 + 12032
cs_10.00.0_0078	1212 = 12102 + 12112 + 12122 + 12132
cs_10.00.0_0079	1053 = 1203 + 1213
cs_10.00.0_0080	1203 = 12003 + 12013 + 12023 + 12033
cs_10.00.0_0081	1213 = 12103 + 12113 + 12123 + 12133
cs_10.00.0_0082	1051 = 1301 + 1341 + 1321 + 1331
cs_10.00.0_0083	1052 = 1302 + 1342 + 1322 + 1332
cs_10.00.0_0084	1053 = 1303 + 1343 + 1323 + 1333
cs_10.00.0_0085	If 1501 > 0 or 1511 > 0 or 1521 > 0 then 1501 > 0 and 1511 > 0 and 1521 > 0 and 1501 < 1511 and 1501 < 1521
cs_10.00.0_0086	If 1502 > 0 or 1512 > 0 or 1522 > 0 then 1502 > 0 and 1512 > 0 and 1522 > 0 and 1502 < 1512 and 1502 < 1522
cs_10.00.0_0087	If 2052 is not completed then 2053 = 2051
cs_10.00.0_0088	If 2052 > 0 then 2053 < 2051 + 2052 and 2053 > 2051
cs_10.00.0_0089	If 2102 is not completed then 2103 = 2101
cs_10.00.0_0090	If 2102 > 0 then 2103 < 2101 + 2102 and 2103 > 2101
cs_10.00.0_0091	If 2112 is not completed then 2113 = 2111
cs_10.00.0_0092	If 2112 > 0 then 2113 < 2111 + 2112 and 2113 > 2111
cs_10.00.0_0093	If 2122 is not completed then 2123 = 2121
cs_10.00.0_0094	If 2122 > 0 then 2123 < 2121 + 2122 and 2123 > 2121
cs_10.00.0_0095	If 2132 is not completed then 2133 = 2131
cs_10.00.0_0096	If 2132 > 0 then 2133 < 2131 + 2132 and 2133 > 2131
cs_10.00.0_0097	2051 = 2101 + 2111 + 2121 + 2131
cs_10.00.0_0098	2052 = 2102 + 2112 + 2122 + 2132
cs_10.00.0_0099	2053 = 2103 + 2113 + 2123 + 2133
cs_10.00.0_0100	If 3052 is not completed then 3053 = 3051

cs_10.00.0_0101	If 3052 > 0 then 3053 < 3051 + 3052 and 3053 > 3051
cs_10.00.0_0102	If 3102 is not completed then 3103 = 3101
cs_10.00.0_0103	If 3102 > 0 then 3103 < 3101 + 3102 and 3103 > 3101
cs_10.00.0_0104	If 3112 is not completed then 3113 = 3111
cs_10.00.0_0105	If 3112 > 0 then 3113 < 3111 + 3112 and 3113 > 3111
cs_10.00.0_0106	If 3122 is not completed then 3123 = 3121
cs_10.00.0_0107	If 3122 > 0 then 3123 < 3121 + 3122 and 3123 > 3121
cs_10.00.0_0108	If 3132 is not completed then 3133 = 3131
cs_10.00.0_0109	If 3132 > 0 then 3133 < 3131 + 3132 and 3133 > 3131
cs_10.00.0_0110	If 3402 is not completed then 3403 = 3401
cs_10.00.0_0111	If 3402 > 0 then 3403 < 3401 + 3402 and 3403 > 3401
cs_10.00.0_0112	If 3412 is not completed then 3413 = 3411
cs_10.00.0_0113	If 3412 > 0 then 3413 < 3411 + 3412 and 3413 > 3411
cs_10.00.0_0114	If 3422 is not completed then 3423 = 3421
cs_10.00.0_0115	If 3422 > 0 then 3423 < 3421 + 3422 and 3423 > 3421
cs_10.00.0_0116	If 3432 is not completed then 3433 = 3431
cs_10.00.0_0117	If 3432 > 0 then 3433 < 3431 + 3432 and 3433 > 3431
cs_10.00.0_0118	If 3502 is not completed then 3503 = 3501
cs_10.00.0_0119	If 3502 > 0 then 3503 < 3501 + 3502 and 3503 > 3501
cs_10.00.0_0120	$3501 \leq 3431$
cs_10.00.0_0121	$3502 \leq 3432$
cs_10.00.0_0122	$3503 \leq 3433$
cs_10.00.0_0123	$3051 = 3101 + 3111 + 3121 + 3131$
cs_10.00.0_0124	$3052 = 3102 + 3112 + 3122 + 3132$
cs_10.00.0_0125	$3053 = 3103 + 3113 + 3123 + 3133$
cs_10.00.0_0126	$3051 = 3401 + 3411 + 3421 + 3431$
cs_10.00.0_0127	$3052 = 3402 + 3412 + 3422 + 3432$
cs_10.00.0_0128	$3053 = 3403 + 3413 + 3423 + 3433$
cs_10.00.0_0129	If 5801 > 0 or 5802 > 0 or 5803 > 0 then 5801 > 0 and 5802 > 0 and 5803 > 0 and 5801 < 5802 and 5801 < 5803
cs_10.00.0_0130	If 5811 > 0 or 5812 > 0 or 5813 > 0 then 5811 > 0 and 5812 > 0 and 5813 > 0 and 5811 < 5812 and 5811 < 5813
cs_10.00.0_0131	$5801 + 5811 \leq 1051 + 1052 + 3051 + 3052$
cs_10.00.0_0132	If 5803 or 5813 are completed, then $5803 + 5813 < 1023$
cs_10.00.0_0133	$5803 = 58031 + 58032 - 58033$
cs_10.00.0_0134	$5813 = 58131 + 58132 - 58133$
cs_10.00.0_0135	If 5821 > 0 or 5822 > 0 or 5823 > 0 then 5821 > 0 and 5822 > 0 and 5823 > 0 and 5821 < 5822 and 5821 < 5823
cs_10.00.0_0136	If 5831 > 0 or 5832 > 0 or 5833 > 0 then 5831 > 0 and 5832 > 0 and 5833 > 0 and 5831 < 5832 and 5831 < 5833
cs_10.00.0_0137	If 5841 > 0 or 5842 > 0 or 5843 > 0 then 5841 > 0 and 5842 > 0 and 5843 > 0 and 5841 < 5842 and 5841 < 5843
cs_10.00.0_0138	If 5851 > 0 or 5852 > 0 or 5853 > 0 then 5851 > 0 and 5852 > 0 and 5853 > 0 and 5851 < 5852 and 5851 < 5853
cs_10.00.0_0139	$5821 + 5831 \leq 1051 + 1052 + 3051 + 3052$
cs_10.00.0_0140	$5841 + 5851 \leq 1051 + 1052 + 3051 + 3052$
cs_10.00.0_0141	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then $5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013$

cs_10.00.0_0142	If 5823 or 5823 are completed, then $5823 + 5833 < 1023$
cs_10.00.0_0143	If 5843 or 5853 are completed, then $5843 + 5853 < 1023$

Abbreviated schema for companies with capital

Formula id	Control
cx_06.04.0_0001	$9087 \geq 1003$
cx_12.00.0_0001	$1023 \leq 62$
cs_12.00.0_0001	If $1001 > 0$ or $1011 > 0$ or $1021 > 0$ then $1001 > 0$ and $1011 > 0$ and $1021 > 0$ and $1001 < 1011$
cs_12.00.0_0002	If 1002 is not completed then $1003 = 1001$
cs_12.00.0_0003	If $1002 > 0$ or $1012 > 0$ or $1022 > 0$ then $1002 > 0$ and $1012 > 0$ and $1022 > 0$ and $1002 < 1012$
cs_12.00.0_0004	If $1002 > 0$ then $1003 < 1001 + 1002$ and $1003 > 1001$
cs_12.00.0_0005	If $1001 > 1$ then $1001 < 1021$
cs_12.00.0_0006	IF $1002 > '1'$ THEN $1002 < 1022$
cs_12.00.0_0007	$1023 = 1021 + 1022$
cs_12.00.0_0008	If $1003 > 0$ or $1013 > 0$ or $1023 > 0$ then $1003 > 0$ and $1013 > 0$ and $1023 > 0$ and $1003 < 1013$
cs_12.00.0_0009	If $1003 > 1$ then $1003 < 1023$
cs_12.00.0_0010	$1013 = 1011 + 1012$
cs_12.00.0_0011	If $1003P > 0$ or $1013P > 0$ or $1023P > 0$ then $1003P > 0$ and $1013P > 0$ and $1023P > 0$ and $1003P < 1013P$
cs_12.00.0_0012	If $1003P > 1$ then $1003P < 1023P$
cs_12.00.0_0013	If 1052 is not completed then $1053 = 1051$
cs_12.00.0_0014	If $1052 > 0$ then $1053 < 1051 + 1052$ and $1053 > 1051$
cs_12.00.0_0015	If 1102 is not completed then $1103 = 1101$
cs_12.00.0_0016	If $1102 > 0$ then $1103 < 1101 + 1102$ and $1103 > 1101$
cs_12.00.0_0017	If 1112 is not completed then $1113 = 1111$
cs_12.00.0_0018	If $1112 > 0$ then $1113 < 1111 + 1112$ and $1113 > 1111$
cs_12.00.0_0019	If 1122 is not completed then $1123 = 1121$
cs_12.00.0_0020	If $1122 > 0$ then $1123 < 1121 + 1122$ and $1123 > 1121$
cs_12.00.0_0021	If 1132 is not completed then $1133 = 1131$
cs_12.00.0_0022	If $1132 > 0$ then $1133 < 1131 + 1132$ and $1133 > 1131$
cs_12.00.0_0023	If 1202 is not completed then $1203 = 1201$
cs_12.00.0_0024	If 12002 is not completed then $12003 = 12001$
cs_12.00.0_0025	If 12012 is not completed then $12013 = 12011$
cs_12.00.0_0026	If 12022 is not completed then $12023 = 12021$
cs_12.00.0_0027	If 12032 is not completed then $12033 = 12031$
cs_12.00.0_0028	If $1202 > 0$ then $1203 < 1201 + 1202$ and $1203 > 1201$
cs_12.00.0_0029	If $12002 > 0$ then $12003 < 12001 + 12002$ and $12003 > 12001$
cs_12.00.0_0030	If $12012 > 0$ then $12013 < 12011 + 12012$ and $12013 > 12011$
cs_12.00.0_0031	If $12022 > 0$ then $12023 < 12021 + 12022$ and $12023 > 12021$
cs_12.00.0_0032	If $12032 > 0$ then $12033 < 12031 + 12032$ and $12033 > 12031$
cs_12.00.0_0033	If 1212 is not completed then $1213 = 1211$
cs_12.00.0_0034	If 12102 is not completed then $12103 = 12101$
cs_12.00.0_0035	If 12112 is not completed then $12113 = 12111$
cs_12.00.0_0036	If 12122 is not completed then $12123 = 12121$

cs_12.00.0_0037	If 12132 is not completed then $12133 = 12131$
cs_12.00.0_0038	If $1212 > 0$ then $1213 < 1211 + 1212$ and $1213 > 1211$
cs_12.00.0_0039	If $12102 > 0$ then $12103 < 12101 + 12102$ and $12103 > 12101$
cs_12.00.0_0040	If $12112 > 0$ then $12113 < 12111 + 12112$ and $12113 > 12111$
cs_12.00.0_0041	If $12122 > 0$ then $12123 < 12121 + 12122$ and $12123 > 12121$
cs_12.00.0_0042	If $12132 > 0$ then $12133 < 12131 + 12132$ and $12133 > 12131$
cs_12.00.0_0043	If 1302 is not completed then $1303 = 1301$
cs_12.00.0_0044	If $1302 > 0$ then $1303 < 1301 + 1302$ and $1303 > 1301$
cs_12.00.0_0045	If 1342 is not completed then $1343 = 1341$
cs_12.00.0_0046	If $1342 > 0$ then $1343 < 1341 + 1342$ and $1343 > 1341$
cs_12.00.0_0047	If 1322 is not completed then $1323 = 1321$
cs_12.00.0_0048	If $1322 > 0$ then $1323 < 1321 + 1322$ and $1323 > 1321$
cs_12.00.0_0049	If 1332 is not completed then $1333 = 1331$
cs_12.00.0_0050	If $1332 > 0$ then $1333 < 1331 + 1332$ and $1333 > 1331$
cs_12.00.0_0051	$1051 = 1101 + 1111 + 1121 + 1131$
cs_12.00.0_0052	$1052 = 1102 + 1112 + 1122 + 1132$
cs_12.00.0_0053	$1053 = 1103 + 1113 + 1123 + 1133$
cs_12.00.0_0054	$1051 = 1201 + 1211$
cs_12.00.0_0055	$1201 = 12001 + 12011 + 12021 + 12031$
cs_12.00.0_0056	$1211 = 12101 + 12111 + 12121 + 12131$
cs_12.00.0_0057	$1052 = 1202 + 1212$
cs_12.00.0_0058	$1202 = 12002 + 12012 + 12022 + 12032$
cs_12.00.0_0059	$1212 = 12102 + 12112 + 12122 + 12132$
cs_12.00.0_0060	$1053 = 1203 + 1213$
cs_12.00.0_0061	$1203 = 12003 + 12013 + 12023 + 12033$
cs_12.00.0_0062	$1213 = 12103 + 12113 + 12123 + 12133$
cs_12.00.0_0063	$1051 = 1301 + 1341 + 1321 + 1331$
cs_12.00.0_0064	$1052 = 1302 + 1342 + 1322 + 1332$
cs_12.00.0_0065	$1053 = 1303 + 1343 + 1323 + 1333$
cs_12.00.0_0066	If 2052 is not completed then $2053 = 2051$
cs_12.00.0_0067	If $2052 > 0$ then $2053 < 2051 + 2052$ and $2053 > 2051$
cs_12.00.0_0068	If 3052 is not completed then $3053 = 3051$
cs_12.00.0_0069	If $3052 > 0$ then $3053 < 3051 + 3052$ and $3053 > 3051$
cs_12.00.0_0070	If $5801 > 0$ or $5802 > 0$ or $5803 > 0$ then $5801 > 0$ and $5802 > 0$ and $5803 > 0$ and $5801 < 5802$ and $5801 < 5803$
cs_12.00.0_0071	If $5811 > 0$ or $5812 > 0$ or $5813 > 0$ then $5811 > 0$ and $5812 > 0$ and $5813 > 0$ and $5811 < 5812$ and $5811 < 5813$
cs_12.00.0_0072	If 5803 or 5813 are completed, then $5803 + 5813 < 1023$
cs_12.00.0_0073	$5801 \leq 1201 + 1202$
cs_12.00.0_0074	$5811 \leq 1211 + 1212$
cs_12.00.0_0075	$5801 + 5811 \leq 1051 + 1052 + 3051 + 3052$
cs_12.00.0_0076	$5803 = 58031 + 58032 - 58033$
cs_12.00.0_0077	$5813 = 58131 + 58132 - 58133$
cs_12.00.0_0078	If $5821 > 0$ or $5822 > 0$ or $5823 > 0$ then $5821 > 0$ and $5822 > 0$ and $5823 > 0$ and $5821 < 5822$ and $5821 < 5823$
cs_12.00.0_0079	If $5831 > 0$ or $5832 > 0$ or $5833 > 0$ then $5831 > 0$ and $5832 > 0$ and $5833 > 0$ and $5831 < 5832$ and $5831 < 5833$



cs_12.00.0_0080	If 5841 > 0 or 5842 > 0 or 5843 > 0 then 5841 > 0 and 5842 > 0 and 5843 > 0 and 5841 < 5842 and 5841 < 5843
cs_12.00.0_0081	If 5851 > 0 or 5852 > 0 or 5853 > 0 then 5851 > 0 and 5852 > 0 and 5853 > 0 and 5851 < 5852 and 5851 < 5853
cs_12.00.0_0082	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then 5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013
cs_12.00.0_0083	5821 + 5831 ≤ 1051 + 1052 + 3051 + 3052
cs_12.00.0_0084	5841 + 5851 ≤ 1051 + 1052 + 3051 + 3052
cs_12.00.0_0085	If 5823 or 5833 are completed, then 5823 + 5833 < 1023
cs_12.00.0_0086	If 5843 or 5853 are completed, then 5843 + 5853 < 1023

Abbreviated schema for companies without capital

Formula id	Control
cx_06.04.0_0001	9087 ≥ 1003
cx_12.00.0_0001	1023 ≤ 62
cs_12.00.0_0001	If 1001 > 0 or 1011 > 0 or 1021 > 0 then 1001 > 0 and 1011 > 0 and 1021 > 0 and 1001 < 1011
cs_12.00.0_0002	If 1002 is not completed then 1003 = 1001
cs_12.00.0_0003	If 1002 > 0 or 1012 > 0 or 1022 > 0 then 1002 > 0 and 1012 > 0 and 1022 > 0 and 1002 < 1012
cs_12.00.0_0004	If 1002 > 0 then 1003 < 1001 + 1002 and 1003 > 1001
cs_12.00.0_0005	If 1001 > 1 then 1001 < 1021
cs_12.00.0_0006	IF 1002 > '1' THEN 1002 < 1022
cs_12.00.0_0007	1023 = 1021 + 1022
cs_12.00.0_0008	If 1003 > 0 or 1013 > 0 or 1023 > 0 then 1003 > 0 and 1013 > 0 and 1023 > 0 and 1003 < 1013
cs_12.00.0_0009	If 1003 > 1 then 1003 < 1023
cs_12.00.0_0010	1013 = 1011 + 1012
cs_12.00.0_0011	If 1003P > 0 or 1013P > 0 or 1023P > 0 then 1003P > 0 and 1013P > 0 and 1023P > 0 and 1003P < 1013P
cs_12.00.0_0012	If 1003P > 1 then 1003P < 1023P
cs_12.00.0_0013	If 1052 is not completed then 1053 = 1051
cs_12.00.0_0014	If 1052 > 0 then 1053 < 1051 + 1052 and 1053 > 1051
cs_12.00.0_0015	If 1102 is not completed then 1103 = 1101
cs_12.00.0_0016	If 1102 > 0 then 1103 < 1101 + 1102 and 1103 > 1101
cs_12.00.0_0017	If 1112 is not completed then 1113 = 1111
cs_12.00.0_0018	If 1112 > 0 then 1113 < 1111 + 1112 and 1113 > 1111
cs_12.00.0_0019	If 1122 is not completed then 1123 = 1121
cs_12.00.0_0020	If 1122 > 0 then 1123 < 1121 + 1122 and 1123 > 1121
cs_12.00.0_0021	If 1132 is not completed then 1133 = 1131
cs_12.00.0_0022	If 1132 > 0 then 1133 < 1131 + 1132 and 1133 > 1131
cs_12.00.0_0023	If 1202 is not completed then 1203 = 1201
cs_12.00.0_0024	If 12002 is not completed then 12003 = 12001
cs_12.00.0_0025	If 12012 is not completed then 12013 = 12011
cs_12.00.0_0026	If 12022 is not completed then 12023 = 12021
cs_12.00.0_0027	If 12032 is not completed then 12033 = 12031
cs_12.00.0_0028	If 1202 > 0 then 1203 < 1201 + 1202 and 1203 > 1201



cs_12.00.0_0029	If $12002 > 0$ then $12003 < 12001 + 12002$ and $12003 > 12001$
cs_12.00.0_0030	If $12012 > 0$ then $12013 < 12011 + 12012$ and $12013 > 12011$
cs_12.00.0_0031	If $12022 > 0$ then $12023 < 12021 + 12022$ and $12023 > 12021$
cs_12.00.0_0032	If $12032 > 0$ then $12033 < 12031 + 12032$ and $12033 > 12031$
cs_12.00.0_0033	If 1212 is not completed then $1213 = 1211$
cs_12.00.0_0034	If 12102 is not completed then $12103 = 12101$
cs_12.00.0_0035	If 12112 is not completed then $12113 = 12111$
cs_12.00.0_0036	If 12122 is not completed then $12123 = 12121$
cs_12.00.0_0037	If 12132 is not completed then $12133 = 12131$
cs_12.00.0_0038	If $1212 > 0$ then $1213 < 1211 + 1212$ and $1213 > 1211$
cs_12.00.0_0039	If $12102 > 0$ then $12103 < 12101 + 12102$ and $12103 > 12101$
cs_12.00.0_0040	If $12112 > 0$ then $12113 < 12111 + 12112$ and $12113 > 12111$
cs_12.00.0_0041	If $12122 > 0$ then $12123 < 12121 + 12122$ and $12123 > 12121$
cs_12.00.0_0042	If $12132 > 0$ then $12133 < 12131 + 12132$ and $12133 > 12131$
cs_12.00.0_0043	If 1302 is not completed then $1303 = 1301$
cs_12.00.0_0044	If $1302 > 0$ then $1303 < 1301 + 1302$ and $1303 > 1301$
cs_12.00.0_0045	If 1342 is not completed then $1343 = 1341$
cs_12.00.0_0046	If $1342 > 0$ then $1343 < 1341 + 1342$ and $1343 > 1341$
cs_12.00.0_0047	If 1322 is not completed then $1323 = 1321$
cs_12.00.0_0048	If $1322 > 0$ then $1323 < 1321 + 1322$ and $1323 > 1321$
cs_12.00.0_0049	If 1332 is not completed then $1333 = 1331$
cs_12.00.0_0050	If $1332 > 0$ then $1333 < 1331 + 1332$ and $1333 > 1331$
cs_12.00.0_0051	$1051 = 1101 + 1111 + 1121 + 1131$
cs_12.00.0_0052	$1052 = 1102 + 1112 + 1122 + 1132$
cs_12.00.0_0053	$1053 = 1103 + 1113 + 1123 + 1133$
cs_12.00.0_0054	$1051 = 1201 + 1211$
cs_12.00.0_0055	$1201 = 12001 + 12011 + 12021 + 12031$
cs_12.00.0_0056	$1211 = 12101 + 12111 + 12121 + 12131$
cs_12.00.0_0057	$1052 = 1202 + 1212$
cs_12.00.0_0058	$1202 = 12002 + 12012 + 12022 + 12032$
cs_12.00.0_0059	$1212 = 12102 + 12112 + 12122 + 12132$
cs_12.00.0_0060	$1053 = 1203 + 1213$
cs_12.00.0_0061	$1203 = 12003 + 12013 + 12023 + 12033$
cs_12.00.0_0062	$1213 = 12103 + 12113 + 12123 + 12133$
cs_12.00.0_0063	$1051 = 1301 + 1341 + 1321 + 1331$
cs_12.00.0_0064	$1052 = 1302 + 1342 + 1322 + 1332$
cs_12.00.0_0065	$1053 = 1303 + 1343 + 1323 + 1333$
cs_12.00.0_0066	If 2052 is not completed then $2053 = 2051$
cs_12.00.0_0067	If $2052 > 0$ then $2053 < 2051 + 2052$ and $2053 > 2051$
cs_12.00.0_0068	If 3052 is not completed then $3053 = 3051$
cs_12.00.0_0069	If $3052 > 0$ then $3053 < 3051 + 3052$ and $3053 > 3051$
cs_12.00.0_0070	If $5801 > 0$ or $5802 > 0$ or $5803 > 0$ then $5801 > 0$ and $5802 > 0$ and $5803 > 0$ and $5801 < 5802$ and $5801 < 5803$
cs_12.00.0_0071	If $5811 > 0$ or $5812 > 0$ or $5813 > 0$ then $5811 > 0$ and $5812 > 0$ and $5813 > 0$ and $5811 < 5812$ and $5811 < 5813$
cs_12.00.0_0072	If 5803 or 5813 are completed, then $5803 + 5813 < 1023$
cs_12.00.0_0073	$5801 \leq 1201 + 1202$

cs_12.00.0_0074	$5811 \leq 1211 + 1212$
cs_12.00.0_0075	$5801 + 5811 \leq 1051 + 1052 + 3051 + 3052$
cs_12.00.0_0076	$5803 = 58031 + 58032 - 58033$
cs_12.00.0_0077	$5813 = 58131 + 58132 - 58133$
cs_12.00.0_0078	If $5821 > 0$ or $5822 > 0$ or $5823 > 0$ then $5821 > 0$ and $5822 > 0$ and $5823 > 0$ and $5821 < 5822$ and $5821 < 5823$
cs_12.00.0_0079	If $5831 > 0$ or $5832 > 0$ or $5833 > 0$ then $5831 > 0$ and $5832 > 0$ and $5833 > 0$ and $5831 < 5832$ and $5831 < 5833$
cs_12.00.0_0080	If $5841 > 0$ or $5842 > 0$ or $5843 > 0$ then $5841 > 0$ and $5842 > 0$ and $5843 > 0$ and $5841 < 5842$ and $5841 < 5843$
cs_12.00.0_0081	If $5851 > 0$ or $5852 > 0$ or $5853 > 0$ then $5851 > 0$ and $5852 > 0$ and $5853 > 0$ and $5851 < 5852$ and $5851 < 5853$
cs_12.00.0_0082	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then $5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013$
cs_12.00.0_0083	$5821 + 5831 \leq 1051 + 1052 + 3051 + 3052$
cs_12.00.0_0084	$5841 + 5851 \leq 1051 + 1052 + 3051 + 3052$
cs_12.00.0_0085	If 5823 or 5833 are completed, then $5823 + 5833 < 1023$
cs_12.00.0_0086	If 5843 or 5853 are completed, then $5843 + 5853 < 1023$

Micro schema for companies with capital

Formula id	Control
cx_11.00.0_0001	If 1003 is completed, then $1003 < 62$
cx_11.00.0_0002	$1023 \leq 62$
cs_11.00.0_0001	If $1001 > 0$ or $1011 > 0$ or $1021 > 0$ then $1001 > 0$ and $1011 > 0$ and $1021 > 0$ and $1001 < 1011$
cs_11.00.0_0002	If 1002 is not completed then $1003 = 1001$
cs_11.00.0_0003	If $1002 > 0$ or $1012 > 0$ or $1022 > 0$ then $1002 > 0$ and $1012 > 0$ and $1022 > 0$ and $1002 < 1012$
cs_11.00.0_0004	If $1002 > 0$ then $1003 < 1001 + 1002$ and $1003 > 1001$
cs_11.00.0_0005	If $1001 > 1$ then $1001 < 1021$
cs_11.00.0_0006	If $1002 > 1$ then $1002 < 1022$
cs_11.00.0_0007	$1023 = 1021 + 1022$
cs_11.00.0_0008	If $1003 > 0$ or $1013 > 0$ or $1023 > 0$ then $1003 > 0$ and $1013 > 0$ and $1023 > 0$ and $1003 < 1013$
cs_11.00.0_0009	If $1003 > 1$ then $1003 < 1023$
cs_11.00.0_0010	$1013 = 1011 + 1012$
cs_11.00.0_0011	If $1003P > 0$ or $1013P > 0$ or $1023P > 0$ then $1003P > 0$ and $1013P > 0$ and $1023P > 0$ and $1003P < 1013P$
cs_11.00.0_0012	If $1003P > 1$ then $1003P < 1023P$
cs_11.00.0_0013	If 1052 is not completed then $1053 = 1051$
cs_11.00.0_0014	If $1052 > 0$ then $1053 < 1051 + 1052$ and $1053 > 1051$
cs_11.00.0_0015	If 1102 is not completed then $1103 = 1101$
cs_11.00.0_0016	If $1102 > 0$ then $1103 < 1101 + 1102$ and $1103 > 1101$
cs_11.00.0_0017	If 1112 is not completed then $1113 = 1111$
cs_11.00.0_0018	If $1112 > 0$ then $1113 < 1111 + 1112$ and $1113 > 1111$
cs_11.00.0_0019	If 1122 is not completed then $1123 = 1121$
cs_11.00.0_0020	If $1122 > 0$ then $1123 < 1121 + 1122$ and $1123 > 1121$

cs_11.00.0_0021	If 1132 is not completed then $1133 = 1131$
cs_11.00.0_0022	If $1132 > 0$ then $1133 < 1131 + 1132$ and $1133 > 1131$
cs_11.00.0_0023	If 1202 is not completed then $1203 = 1201$
cs_11.00.0_0024	If 12002 is not completed then $12003 = 12001$
cs_11.00.0_0025	If 12012 is not completed then $12013 = 12011$
cs_11.00.0_0026	If 12022 is not completed then $12023 = 12021$
cs_11.00.0_0027	If 12032 is not completed then $12033 = 12031$
cs_11.00.0_0028	If $1202 > 0$ then $1203 < 1201 + 1202$ and $1203 > 1201$
cs_11.00.0_0029	If $12002 > 0$ then $12003 < 12001 + 12002$ and $12003 > 12001$
cs_11.00.0_0030	If $12012 > 0$ then $12013 < 12011 + 12012$ and $12013 > 12011$
cs_11.00.0_0031	If $12022 > 0$ then $12023 < 12021 + 12022$ and $12023 > 12021$
cs_11.00.0_0032	If $12032 > 0$ then $12033 < 12031 + 12032$ and $12033 > 12031$
cs_11.00.0_0033	If 1212 is not completed then $1213 = 1211$
cs_11.00.0_0034	If 12102 is not completed then $12103 = 12101$
cs_11.00.0_0035	If 12112 is not completed then $12113 = 12111$
cs_11.00.0_0036	If 12122 is not completed then $12123 = 12121$
cs_11.00.0_0037	If 12132 is not completed then $12133 = 12131$
cs_11.00.0_0038	If $1212 > 0$ then $1213 < 1211 + 1212$ and $1213 > 1211$
cs_11.00.0_0039	If $12102 > 0$ then $12103 < 12101 + 12102$ and $12103 > 12101$
cs_11.00.0_0040	If $12112 > 0$ then $12113 < 12111 + 12112$ and $12113 > 12111$
cs_11.00.0_0041	If $12122 > 0$ then $12123 < 12121 + 12122$ and $12123 > 12121$
cs_11.00.0_0042	If $12132 > 0$ then $12133 < 12131 + 12132$ and $12133 > 12131$
cs_11.00.0_0043	If 1302 is not completed then $1303 = 1301$
cs_11.00.0_0044	If $1302 > 0$ then $1303 < 1301 + 1302$ and $1303 > 1301$
cs_11.00.0_0045	If 1342 is not completed then $1343 = 1341$
cs_11.00.0_0046	If $1342 > 0$ then $1343 < 1341 + 1342$ and $1343 > 1341$
cs_11.00.0_0047	If 1322 is not completed then $1323 = 1321$
cs_11.00.0_0048	If $1322 > 0$ then $1323 < 1321 + 1322$ and $1323 > 1321$
cs_11.00.0_0049	If 1332 is not completed then $1333 = 1331$
cs_11.00.0_0050	If $1332 > 0$ then $1333 < 1331 + 1332$ and $1333 > 1331$
cs_11.00.0_0051	$1051 = 1101 + 1111 + 1121 + 1131$
cs_11.00.0_0052	$1052 = 1102 + 1112 + 1122 + 1132$
cs_11.00.0_0053	$1053 = 1103 + 1113 + 1123 + 1133$
cs_11.00.0_0054	$1051 = 1201 + 1211$
cs_11.00.0_0055	$1201 = 12001 + 12011 + 12021 + 12031$
cs_11.00.0_0056	$1211 = 12101 + 12111 + 12121 + 12131$
cs_11.00.0_0057	$1052 = 1202 + 1212$
cs_11.00.0_0058	$1202 = 12002 + 12012 + 12022 + 12032$
cs_11.00.0_0059	$1212 = 12102 + 12112 + 12122 + 12132$
cs_11.00.0_0060	$1053 = 1203 + 1213$
cs_11.00.0_0061	$1203 = 12003 + 12013 + 12023 + 12033$
cs_11.00.0_0062	$1213 = 12103 + 12113 + 12123 + 12133$
cs_11.00.0_0063	$1051 = 1301 + 1341 + 1321 + 1331$
cs_11.00.0_0064	$1052 = 1302 + 1342 + 1322 + 1332$
cs_11.00.0_0065	$1053 = 1303 + 1343 + 1323 + 1333$
cs_11.00.0_0066	If 2052 is not completed then $2053 = 2051$
cs_11.00.0_0067	If $2052 > 0$ then $2053 < 2051 + 2052$ and $2053 > 2051$

cs_11.00.0_0068	If 3052 is not completed then 3053 = 3051
cs_11.00.0_0069	If 3052 > 0 then 3053 < 3051 + 3052 and 3053 > 3051
cs_11.00.0_0070	If 5801 > 0 or 5802 > 0 or 5803 > 0 then 5801 > 0 and 5802 > 0 and 5803 > 0 and 5801 < 5802 and 5801 < 5803
cs_11.00.0_0071	If 5811 > 0 or 5812 > 0 or 5813 > 0 then 5811 > 0 and 5812 > 0 and 5813 > 0 and 5811 < 5812 and 5811 < 5813
cs_11.00.0_0072	If 5803 or 5813 are completed, then 5803 + 5813 < 1023
cs_11.00.0_0073	5801 ≤ 1201 + 1202
cs_11.00.0_0074	5811 ≤ 1211 + 1212
cs_11.00.0_0075	5801 + 5811 ≤ 1051 + 1052 + 3051 + 3052
cs_11.00.0_0076	5803 = 58031 + 58032 - 58033
cs_11.00.0_0077	5813 = 58131 + 58132 - 58133
cs_11.00.0_0078	If 5821 > 0 or 5822 > 0 or 5823 > 0 then 5821 > 0 and 5822 > 0 and 5823 > 0 and 5821 < 5822 and 5821 < 5823
cs_11.00.0_0079	If 5831 > 0 or 5832 > 0 or 5833 > 0 then 5831 > 0 and 5832 > 0 and 5833 > 0 and 5831 < 5832 and 5831 < 5833
cs_11.00.0_0080	If 5841 > 0 or 5842 > 0 or 5843 > 0 then 5841 > 0 and 5842 > 0 and 5843 > 0 and 5841 < 5842 and 5841 < 5843
cs_11.00.0_0081	If 5851 > 0 or 5852 > 0 or 5853 > 0 then 5851 > 0 and 5852 > 0 and 5853 > 0 and 5851 < 5852 and 5851 < 5853
cs_11.00.0_0082	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then 5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013
cs_11.00.0_0083	5821 + 5831 ≤ 1051 + 1052 + 3051 + 3052
cs_11.00.0_0084	5841 + 5851 ≤ 1051 + 1052 + 3051 + 3052
cs_11.00.0_0085	If 5823 or 5833 are completed, then 5823 + 5833 < 1023
cs_11.00.0_0086	If 5843 or 5853 are completed, then 5843 + 5853 < 1023

#### Micro schema for companies without capital

Formula id	Control
cx_11.00.0_0001	If 1003 is completed, then 1003 < 62
cx_11.00.0_0002	1023 ≤ 62
cs_11.00.0_0001	If 1001 > 0 or 1011 > 0 or 1021 > 0 then 1001 > 0 and 1011 > 0 and 1021 > 0 and 1001 < 1011
cs_11.00.0_0002	If 1002 is not completed then 1003 = 1001
cs_11.00.0_0003	If 1002 > 0 or 1012 > 0 or 1022 > 0 then 1002 > 0 and 1012 > 0 and 1022 > 0 and 1002 < 1012
cs_11.00.0_0004	If 1002 > 0 then 1003 < 1001 + 1002 and 1003 > 1001
cs_11.00.0_0005	If 1001 > 1 then 1001 < 1021
cs_11.00.0_0006	If 1002 > 1 then 1002 < 1022
cs_11.00.0_0007	1023 = 1021 + 1022
cs_11.00.0_0008	If 1003 > 0 or 1013 > 0 or 1023 > 0 then 1003 > 0 and 1013 > 0 and 1023 > 0 and 1003 < 1013
cs_11.00.0_0009	If 1003 > 1 then 1003 < 1023
cs_11.00.0_0010	1013 = 1011 + 1012
cs_11.00.0_0011	If 1003P > 0 or 1013P > 0 or 1023P > 0 then 1003P > 0 and 1013P > 0 and 1023P > 0 and 1003P < 1013P
cs_11.00.0_0012	If 1003P > 1 then 1003P < 1023P

cs_11.00.0_0013	If 1052 is not completed then 1053 = 1051
cs_11.00.0_0014	If 1052 > 0 then 1053 < 1051 + 1052 and 1053 > 1051
cs_11.00.0_0015	If 1102 is not completed then 1103 = 1101
cs_11.00.0_0016	If 1102 > 0 then 1103 < 1101 + 1102 and 1103 > 1101
cs_11.00.0_0017	If 1112 is not completed then 1113 = 1111
cs_11.00.0_0018	If 1112 > 0 then 1113 < 1111 + 1112 and 1113 > 1111
cs_11.00.0_0019	If 1122 is not completed then 1123 = 1121
cs_11.00.0_0020	If 1122 > 0 then 1123 < 1121 + 1122 and 1123 > 1121
cs_11.00.0_0021	If 1132 is not completed then 1133 = 1131
cs_11.00.0_0022	If 1132 > 0 then 1133 < 1131 + 1132 and 1133 > 1131
cs_11.00.0_0023	If 1202 is not completed then 1203 = 1201
cs_11.00.0_0024	If 12002 is not completed then 12003 = 12001
cs_11.00.0_0025	If 12012 is not completed then 12013 = 12011
cs_11.00.0_0026	If 12022 is not completed then 12023 = 12021
cs_11.00.0_0027	If 12032 is not completed then 12033 = 12031
cs_11.00.0_0028	If 1202 > 0 then 1203 < 1201 + 1202 and 1203 > 1201
cs_11.00.0_0029	If 12002 > 0 then 12003 < 12001 + 12002 and 12003 > 12001
cs_11.00.0_0030	If 12012 > 0 then 12013 < 12011 + 12012 and 12013 > 12011
cs_11.00.0_0031	If 12022 > 0 then 12023 < 12021 + 12022 and 12023 > 12021
cs_11.00.0_0032	If 12032 > 0 then 12033 < 12031 + 12032 and 12033 > 12031
cs_11.00.0_0033	If 1212 is not completed then 1213 = 1211
cs_11.00.0_0034	If 12102 is not completed then 12103 = 12101
cs_11.00.0_0035	If 12112 is not completed then 12113 = 12111
cs_11.00.0_0036	If 12122 is not completed then 12123 = 12121
cs_11.00.0_0037	If 12132 is not completed then 12133 = 12131
cs_11.00.0_0038	If 1212 > 0 then 1213 < 1211 + 1212 and 1213 > 1211
cs_11.00.0_0039	If 12102 > 0 then 12103 < 12101 + 12102 and 12103 > 12101
cs_11.00.0_0040	If 12112 > 0 then 12113 < 12111 + 12112 and 12113 > 12111
cs_11.00.0_0041	If 12122 > 0 then 12123 < 12121 + 12122 and 12123 > 12121
cs_11.00.0_0042	If 12132 > 0 then 12133 < 12131 + 12132 and 12133 > 12131
cs_11.00.0_0043	If 1302 is not completed then 1303 = 1301
cs_11.00.0_0044	If 1302 > 0 then 1303 < 1301 + 1302 and 1303 > 1301
cs_11.00.0_0045	If 1342 is not completed then 1343 = 1341
cs_11.00.0_0046	If 1342 > 0 then 1343 < 1341 + 1342 and 1343 > 1341
cs_11.00.0_0047	If 1322 is not completed then 1323 = 1321
cs_11.00.0_0048	If 1322 > 0 then 1323 < 1321 + 1322 and 1323 > 1321
cs_11.00.0_0049	If 1332 is not completed then 1333 = 1331
cs_11.00.0_0050	If 1332 > 0 then 1333 < 1331 + 1332 and 1333 > 1331
cs_11.00.0_0051	1051 = 1101 + 1111 + 1121 + 1131
cs_11.00.0_0052	1052 = 1102 + 1112 + 1122 + 1132
cs_11.00.0_0053	1053 = 1103 + 1113 + 1123 + 1133
cs_11.00.0_0054	1051 = 1201 + 1211
cs_11.00.0_0055	1201 = 12001 + 12011 + 12021 + 12031
cs_11.00.0_0056	1211 = 12101 + 12111 + 12121 + 12131
cs_11.00.0_0057	1052 = 1202 + 1212
cs_11.00.0_0058	1202 = 12002 + 12012 + 12022 + 12032
cs_11.00.0_0059	1212 = 12102 + 12112 + 12122 + 12132

cs_11.00.0_0060	$1053 = 1203 + 1213$
cs_11.00.0_0061	$1203 = 12003 + 12013 + 12023 + 12033$
cs_11.00.0_0062	$1213 = 12103 + 12113 + 12123 + 12133$
cs_11.00.0_0063	$1051 = 1301 + 1341 + 1321 + 1331$
cs_11.00.0_0064	$1052 = 1302 + 1342 + 1322 + 1332$
cs_11.00.0_0065	$1053 = 1303 + 1343 + 1323 + 1333$
cs_11.00.0_0066	If 2052 is not completed then $2053 = 2051$
cs_11.00.0_0067	If $2052 > 0$ then $2053 < 2051 + 2052$ and $2053 > 2051$
cs_11.00.0_0068	If 3052 is not completed then $3053 = 3051$
cs_11.00.0_0069	If $3052 > 0$ then $3053 < 3051 + 3052$ and $3053 > 3051$
cs_11.00.0_0070	If $5801 > 0$ or $5802 > 0$ or $5803 > 0$ then $5801 > 0$ and $5802 > 0$ and $5803 > 0$ and $5801 < 5802$ and $5801 < 5803$
cs_11.00.0_0071	If $5811 > 0$ or $5812 > 0$ or $5813 > 0$ then $5811 > 0$ and $5812 > 0$ and $5813 > 0$ and $5811 < 5812$ and $5811 < 5813$
cs_11.00.0_0072	If 5803 or 5813 are completed, then $5803 + 5813 < 1023$
cs_11.00.0_0073	$5801 \leq 1201 + 1202$
cs_11.00.0_0074	$5811 \leq 1211 + 1212$
cs_11.00.0_0075	$5801 + 5811 \leq 1051 + 1052 + 3051 + 3052$
cs_11.00.0_0076	$5803 = 58031 + 58032 - 58033$
cs_11.00.0_0077	$5813 = 58131 + 58132 - 58133$
cs_11.00.0_0078	If $5821 > 0$ or $5822 > 0$ or $5823 > 0$ then $5821 > 0$ and $5822 > 0$ and $5823 > 0$ and $5821 < 5822$ and $5821 < 5823$
cs_11.00.0_0079	If $5831 > 0$ or $5832 > 0$ or $5833 > 0$ then $5831 > 0$ and $5832 > 0$ and $5833 > 0$ and $5831 < 5832$ and $5831 < 5833$
cs_11.00.0_0080	If $5841 > 0$ or $5842 > 0$ or $5843 > 0$ then $5841 > 0$ and $5842 > 0$ and $5843 > 0$ and $5841 < 5842$ and $5841 < 5843$
cs_11.00.0_0081	If $5851 > 0$ or $5852 > 0$ or $5853 > 0$ then $5851 > 0$ and $5852 > 0$ and $5853 > 0$ and $5851 < 5852$ and $5851 < 5853$
cs_11.00.0_0082	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then $5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013$
cs_11.00.0_0083	$5821 + 5831 \leq 1051 + 1052 + 3051 + 3052$
cs_11.00.0_0084	$5841 + 5851 \leq 1051 + 1052 + 3051 + 3052$
cs_11.00.0_0085	If 5823 or 5833 are completed, then $5823 + 5833 < 1023$
cs_11.00.0_0086	If 5843 or 5853 are completed, then $5843 + 5853 < 1023$

### APPENDIX 3: LIST OF ARITHMETIC AND LOGIC CONTROLS FOR ASSOCIATIONS AND FOUNDATIONS

#### APPENDIX 3.1: LIST OF LEGAL ARITHMETIC AND LOGIC CONTROLS

##### Full schema non-profit institution

<b>Formula id</b>	<b>Control</b>
va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0003	$280/1 = 280 + 281$
va_03.01.0_0004	$282/3 = 282 + 283$
va_03.01.0_0005	$284/8 = 284 + 285/8$
va_03.01.0_0006	$28 = 280/1 + 282/3 + 284/8$
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$

va_03.01.0_0007	$29 = 290 + 291$
va_03.01.0_0009	$30/36 = 30/31 + 32 + 33 + 34 + 35 + 36$
va_03.01.0_0010	$3 = 30/36 + 37$
va_03.01.0_0011	$40/41 = 40 + 41$
va_03.01.0_0008	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0006	$10/15 = 10 + 12 + 13 + 14 + 15$
va_03.02.0_0007	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0008	$16 = 160/5 + 167 + 168$
va_03.02.0_0009	$170/4 = 170 + 171 + 172 + 173 + 174$
va_03.02.0_0010	$175 = 1750 + 1751$
va_03.02.0_0011	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0012	$43 = 430/8 + 439$
va_03.02.0_0013	$44 = 440/4 + 441$
va_03.02.0_0014	$45 = 450/3 + 454/9$
va_03.02.0_0015	$42/48 = 42 + 43 + 44 + 46 + 45 + 48$
va_03.02.0_0016	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0014	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0017	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0015	$20/58 = 10/49$
va_04.00.0_0001	$70/76A = 70 + 71 + 72 + 73 + 74 + 76A$
va_04.00.0_0002	$60 = 600/8 + 609$
va_04.00.0_0003	$60/66A = 60 + 61 + 62 + 630 + 631/4 + 635/9 + 640/8 + 649 + 66A$
va_04.00.0_0004	$9901 = 70/76A - 60/66A$
va_04.00.0_0005	$75 = 750 + 751 + 752/9$
va_04.00.0_0006	$75/76B = 75 + 76B$
va_04.00.0_0007	$65 = 650 + 651 + 652/9$
va_04.00.0_0008	$65/66B = 65 + 66B$
va_04.00.0_0009	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0010	$67/77 = 670/3 - 77$
va_04.00.0_0011	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0012	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_03.02.0_0018	$14 = 9906 + 791 - 691$
va_04.00.0_0013	$62 \exists \text{ et } 9087 \exists \text{ si } 62 - 624 \geq 50.000 \text{ EUR}$
va_03.01.0_0016	If 8002 or 8003 or 8004 is completed, then $20 = 20P + 8002 - 8003 + 8004$
va_03.01.0_0017	If 200/2 or 204 is completed, then $20 \geq 200/2 + 204$
va_06.02.1_0001	$8051 = 8051P + 8021 - 8031 + 8041$
va_06.02.1_0002	$8121 = 8121P + 8071 - 8081 + 8091 - 8101 + 8111$
va_06.02.1_0003	$210 = 8051 - 8121$
va_06.02.2_0001	$8052 = 8052P + 8022 - 8032 + 8042$
va_06.02.2_0002	$8122 = 8122P + 8072 - 8082 + 8092 - 8102 + 8112$
va_06.02.2_0003	$211 = 8052 - 8122$
va_06.02.3_0001	$8053 = 8053P + 8023 - 8033 + 8043$
va_06.02.3_0002	$8123 = 8123P + 8073 - 8083 + 8093 - 8103 + 8113$
va_06.02.3_0003	$212 = 8053 - 8123$
va_06.02.4_0001	$8054 = 8054P + 8024 - 8034 + 8044$
va_06.02.4_0002	$8124 = 8124P + 8074 - 8084 + 8094 - 8104 + 8114$

va_06.02.4_0003	$213 = 8054 - 8124$
va_03.01.0_0018	$21 = 210 + 211 + 212 + 213$
va_06.03.1_0001	$8191 = 8191P + 8161 - 8171 + 8181$
va_06.03.1_0002	$8251 = 8251P + 8211 + 8221 - 8231 + 8241$
va_06.03.1_0003	$8321 = 8321P + 8271 - 8281 + 8291 - 8301 + 8311$
va_03.01.0_0019	$22 = 8191 + 8251 - 8321$
va_06.03.1_0004	$22/91 \leq 22$
va_06.03.2_0001	$8192 = 8192P + 8162 - 8172 + 8182$
va_06.03.2_0002	$8252 = 8252P + 8212 + 8222 - 8232 + 8242$
va_06.03.2_0003	$8322 = 8322P + 8272 - 8282 + 8292 - 8302 + 8312$
va_03.01.0_0020	$23 = 8192 + 8252 - 8322$
va_06.03.2_0004	$231 \leq 23$
va_06.03.3_0001	$8193 = 8193P + 8163 - 8173 + 8183$
va_06.03.3_0002	$8253 = 8253P + 8213 + 8223 - 8233 + 8243$
va_06.03.3_0003	$8323 = 8323P + 8273 - 8283 + 8293 - 8303 + 8313$
va_03.01.0_0021	$24 = 8193 + 8253 - 8323$
va_06.03.3_0004	$241 \leq 24$
va_06.03.4_0001	$8194 = 8194P + 8164 - 8174 + 8184$
va_06.03.4_0002	$8254 = 8254P + 8214 + 8224 - 8234 + 8244$
va_06.03.4_0003	$8324 = 8324P + 8274 - 8284 + 8294 - 8304 + 8314$
va_03.01.0_0022	$25 = 8194 + 8254 - 8324$
va_03.01.0_0023	$25 = 250 + 251 + 252$
va_06.03.5_0001	$8195 = 8195P + 8165 - 8175 + 8185$
va_06.03.5_0002	$8255 = 8255P + 8215 + 8225 - 8235 + 8245$
va_06.03.5_0003	$8325 = 8325P + 8275 - 8285 + 8295 - 8305 + 8315$
va_03.01.0_0024	$26 = 8195 + 8255 - 8325$
va_06.03.5_0004	$261 \leq 26$
va_06.03.6_0001	$8196 = 8196P + 8166 - 8176 + 8186$
va_06.03.6_0002	$8256 = 8256P + 8216 + 8226 - 8236 + 8246$
va_06.03.6_0003	$8326 = 8326P + 8276 - 8286 + 8296 - 8306 + 8316$
va_03.01.0_0025	$27 = 8196 + 8256 - 8326$
va_06.04.1_0001	$8391 = 8391P + 8361 - 8371 + 8381$
va_06.04.1_0002	$8451 = 8451P + 8411 + 8421 - 8431 + 8441$
va_06.04.1_0003	$8521 = 8521P + 8471 - 8481 + 8491 - 8501 + 8511$
va_06.04.1_0004	$8551 = 8551P + 8541$
va_03.01.0_0026	$280 = 8391 + 8451 - 8521 - 8551$
va_06.04.2_0001	$8392 = 8392P + 8362 - 8372 + 8382$
va_06.04.2_0002	$8452 = 8452P + 8412 + 8422 - 8432 + 8442$
va_06.04.2_0003	$8522 = 8522P + 8472 - 8482 + 8492 - 8502 + 8512$
va_06.04.2_0004	$8552 = 8552P + 8542$
va_03.01.0_0027	$282 = 8392 + 8452 - 8522 - 8552$
va_06.04.3_0001	$8393 = 8393P + 8363 - 8373 + 8383$
va_06.04.3_0002	$8453 = 8453P + 8413 + 8423 - 8433 + 8443$
va_06.04.3_0003	$8523 = 8523P + 8473 - 8483 + 8493 - 8503 + 8513$
va_06.04.3_0004	$8553 = 8553P + 8543$
va_03.01.0_0028	$284 = 8393 + 8453 - 8523 - 8553$
va_03.01.0_0029	$281 = 281P + 8581 - 8591 - 8601 + 8611 + 8621 + 8631$



va_03.01.0_0030	$283 = 283P + 8582 - 8592 - 8602 + 8612 + 8622 + 8632$
va_03.01.0_0031	$285/8 = 285/8P + 8583 - 8593 - 8603 + 8613 + 8623 + 8633$
va_04.00.0_0014	$630 + 660 + 6501 \geq 8003 + 8071 + 8072 + 8073 + 8074 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
va_06.11.0_0001	$760 = 8081 + 8082 + 8083 + 8084 + 8281 + 8282 + 8283 + 8284 + 8285 + 8286$
va_06.11.0_0002	$661 = 8471 + 8472 + 8473 + 8601 + 8602 + 8603$
va_06.11.0_0003	$761 = 8481 + 8482 + 8483 + 8611 + 8612 + 8613$
va_06.06.0_0001	$51 = 8681 - 8682 + 8683$
va_06.06.0_0002	$52 \geq 8684$
va_06.06.0_0003	$53 = 8686 + 8687 + 8688$
va_03.01.0_0032	$50/53 = 51 + 52 + 53 + 8689$
va_06.08.0_0001	$8801 = 8811 + 8821 + 8831 + 8841 + 8851$
va_06.08.0_0002	$8861 = 8871 + 8881$
va_03.02.0_0019	$42 = 8801 + 8861 + 8891 + 8901$
va_06.08.0_0003	$8802 = 8812 + 8822 + 8832 + 8842 + 8852$
va_06.08.0_0004	$8862 = 8872 + 8882$
va_06.08.0_0005	$8912 = 8802 + 8862 + 8892 + 8902$
va_06.08.0_0006	$8803 = 8813 + 8823 + 8833 + 8843 + 8853$
va_06.08.0_0007	$8863 = 8873 + 8883$
va_06.08.0_0008	$8913 = 8803 + 8863 + 8893 + 8903$
va_03.02.0_0020	$17 = 8912 + 8913$
va_03.02.0_0021	$170/4 = 8802 + 8803$
va_03.02.0_0022	$170 = 8812 + 8813$
va_03.02.0_0023	$171 = 8822 + 8823$
va_03.02.0_0024	$172 = 8832 + 8833$
va_03.02.0_0025	$173 = 8842 + 8843$
va_03.02.0_0026	$174 = 8852 + 8853$
va_03.02.0_0027	$175 = 8862 + 8863$
va_03.02.0_0028	$1750 = 8872 + 8873$
va_03.02.0_0029	$1751 = 8882 + 8883$
va_03.02.0_0030	$176 = 8892 + 8893$
va_03.02.0_0031	$178/9 = 8902 + 8903$
va_06.08.0_0009	$8921 = 8931 + 8941 + 8951 + 8961 + 8971$
va_06.08.0_0010	$8981 = 8991 + 9001$
va_06.08.0_0011	$9061 = 8921 + 8981 + 9011 + 9021 + 9051$
va_06.08.0_0012	$8922 = 8932 + 8942 + 8952 + 8962 + 8972$
va_06.08.0_0013	$8982 = 8992 + 9002$
va_06.08.0_0014	$9022 = 9032 + 9042$
va_06.08.0_0015	$9062 = 8922 + 8982 + 9012 + 9022 + 9052$
va_06.08.0_0016	$8921 \leq 170/4 + 8801 + 43$
va_06.08.0_0017	$8931 \leq 170 + 8811$
va_06.08.0_0018	$8941 \leq 171 + 8821$
va_06.08.0_0019	$8951 \leq 172 + 8831$
va_06.08.0_0020	$8961 \leq 173 + 8841 + 430/8$
va_06.08.0_0021	$8971 \leq 174 + 8851 + 439$
va_06.08.0_0022	$8981 \leq 175 + 8861 + 44$
va_06.08.0_0023	$8991 \leq 1750 + 8871 + 440/4$
va_06.08.0_0024	$9001 \leq 1751 + 8881 + 441$

va_06.08.0_0025	$9011 \leq 176 + 8891 + 46$
va_06.08.0_0026	$9021 \leq 45$
va_06.08.0_0027	$9051 \leq 178/9 + 8901 + 48$
va_06.08.0_0028	$8922 \leq 170/4 + 8801 + 43$
va_06.08.0_0029	$8932 \leq 170 + 8811$
va_06.08.0_0030	$8942 \leq 171 + 8821$
va_06.08.0_0031	$8952 \leq 172 + 8831$
va_06.08.0_0032	$8962 \leq 173 + 8841 + 430/8$
va_06.08.0_0033	$8972 \leq 174 + 8851 + 439$
va_06.08.0_0034	$8982 \leq 175 + 8861 + 44$
va_06.08.0_0035	$8992 \leq 1750 + 8871 + 440/4$
va_06.08.0_0036	$9002 \leq 1751 + 8881 + 441$
va_06.08.0_0037	$9012 \leq 176 + 8891 + 46$
va_06.08.0_0038	$9022 \leq 45$
va_06.08.0_0039	$9032 \leq 450/3$
va_06.08.0_0040	$9042 \leq 454/9$
va_06.08.0_0041	$9052 \leq 178/9 + 8901 + 48$
va_03.02.0_0032	$450/3 + 178/9 \geq 9072 + 9073 + 450$
va_03.02.0_0033	$454/9 + 178/9 \geq 9076 + 9077$
va_04.00.0_0015	$73 \geq 730 + 731 + 732 + 733$
va_04.00.0_0016	$62 = 620 + 621 + 622 + 623 + 624$
va_04.00.0_0017	$631/4 = 9110 - 9111 + 9112 - 9113$
va_04.00.0_0018	$635/9 \geq 9115 - 9116$
va_04.00.0_0019	$640/8 = 640 + 641/8$
va_04.00.0_0021	$651 = 6510 - 6511$
va_04.00.0_0022	$76A = 760 + 7620 + 7630 + 764/8$
va_04.00.0_0023	$76B = 761 + 7621 + 7631 + 769$
va_04.00.0_0024	$66A = 660 + 6620 + 6630 + 664/7 + 6690$
va_04.00.0_0025	$66B = 661 + 6621 + 6631 + 668 + 6691$
va_06.11.0_0004	$76 = 76A + 76B$
va_06.11.0_0005	$66 = 66A + 66B$
va_06.12.0_0001	$9134 = 9135 - 9136 + 9137$
va_06.12.0_0002	$9138 = 9139 + 9140$
va_04.00.0_0026	$670/3 = 9134 + 9138$
va_06.13.0_0001	$9149 \geq 9150 + 9151 + 9153$
va_06.14.0_0001	$9252 = 9262 + 9272 + 9282$
va_06.14.0_0002	$9253 = 9263 + 9273 + 9283$
va_03.01.0_0033	$281 = 9271 + 9281$
va_06.14.0_0003	$9291 = 9301 + 9311$
va_03.01.0_0034	$282/3 = 9253 + 9252$
va_03.01.0_0035	$282 = 9263 + 9262$
va_03.01.0_0036	$283 = 9273 + 9283 + 9272 + 9282$
va_06.14.0_0006	$9292 = 9302 + 9312$
va_06.14.0_0007	$9293 = 9303 + 9313$
va_03.01.0_0037	$29 \geq 9301 + 9302 + 9303$
va_06.14.0_0004	$9321 = 9331 + 9341$
va_03.01.0_0038	$50/53 \geq 9321$

va_06.06.0_0004	$51 \geq 9331$
va_03.02.0_0034	$17 \geq 9361 + 9362 + 9363$
va_03.02.0_0035	$42/48 \geq 9371 + 9372 + 9373$
va_06.14.0_0005	$9351 = 9361 + 9371$
va_06.14.0_0008	$9352 = 9362 + 9372$
va_06.14.0_0009	$9353 = 9363 + 9373$
va_04.00.0_0027	$750 \geq 9421$
va_04.00.0_0028	$751 \geq 9431$
va_04.00.0_0029	$752/9 \geq 9441$
va_06.14.0_0010	$9461 \leq 650 + 6502$
va_06.14.0_0011	$9481 \leq 7630 + 7631 + 74$
va_06.14.0_0012	$9491 \leq 6630 + 6631 + 641/8$
va_04.00.0_0030	$70/76A \geq 9493$

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<b>Formula id</b>	<b>Control</b>
va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
va_03.01.0_0003	$29 = 290 + 291$
va_03.01.0_0004	$3 = 30/36 + 37$
va_03.01.0_0005	$40/41 = 40 + 41$
va_03.01.0_0006	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0001	$10/15 = 10 + 12 + 13 + 14 + 15$
va_03.02.0_0002	$16 = 160/5 + 167 + 168$
va_03.02.0_0003	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0004	$170/4 = 172/3 + 174/0$
va_03.02.0_0005	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0006	$43 = 430/8 + 439$
va_03.02.0_0007	$44 = 440/4 + 441$
va_03.02.0_0008	$45 = 450/3 + 454/9$
va_03.02.0_0009	$42/48 = 42 + 43 + 44 + 46 + 45 + 48$
va_03.02.0_0010	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0007	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0011	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0008	$20/58 = 10/49$
va_04.00.0_0001	$9901 = 9900 - 62 - 630 - 631/4 - 635/9 - 640/8 - 649 - 66A$
va_04.00.0_0002	$75/76B = 75 + 76B$
va_04.00.0_0003	$65/66B = 65 + 66B$
va_04.00.0_0004	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0005	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0006	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_03.02.0_0012	$14 = 9906 + 791 - 691$
va_06.01.1_0001	$8059 = 8059P + 8029 - 8039 + 8049$
va_06.01.1_0002	$8129 = 8129P + 8079 - 8089 + 8099 - 8109 + 8119$
va_03.01.0_0009	$21 = 8059 - 8129$
va_06.01.2_0001	$8199 = 8199P + 8169 - 8179 + 8189$

va_06.01.2_0002	$8259 = 8259P + 8219 + 8229 - 8239 + 8249$
va_06.01.2_0003	$8329 = 8329P + 8279 - 8289 + 8299 - 8309 + 8319$
va_03.01.0_0010	$22/27 = 8199 + 8259 - 8329$
va_03.01.0_0011	$22/27 \geq 8349$
va_06.01.3_0001	$8395 = 8395P + 8365 - 8375 + 8385 + 8386$
va_06.01.3_0002	$8455 = 8455P + 8415 + 8425 - 8435 + 8445$
va_06.01.3_0003	$8525 = 8525P + 8475 - 8485 + 8495 - 8505 + 8515$
va_06.01.3_0004	$8555 = 8555P + 8545$
va_03.01.0_0012	$28 = 8395 + 8455 - 8525 - 8555$
va_03.02.0_0013	$17 = 8912 + 8913$
va_06.03.0_0001	$8921 = 891 + 901$
va_06.03.0_0002	$8922 = 892 + 902$
va_06.03.0_0003	$8981 = 8991 + 9001$
va_06.03.0_0004	$8982 = 8992 + 9002$
va_06.03.0_0005	$9022 = 9032 + 9042$
va_06.03.0_0006	$9061 = 8921 + 8981 + 9011 + 9021 + 9051$
va_06.03.0_0007	$9062 = 8922 + 8982 + 9012 + 9022 + 9052$
va_06.04.0_0001	$76 = 76A + 76B$
va_06.04.0_0002	$66 = 66A + 66B$
va_06.04.0_0003	$76 \geq 8089 + 8289 + 8485$
va_04.00.0_0007	$76A \geq 8089 + 8289$
va_04.00.0_0008	$76B \geq 8485$

Micro schema non-profit organization

<b>Formula id</b>	<b>Control</b>
va_03.01.0_0002	$22/27 = 22 + 23 + 24 + 25 + 26 + 27$
va_03.01.0_0001	$21/28 = 21 + 22/27 + 28$
va_03.01.0_0003	$29 = 290 + 291$
va_03.01.0_0004	$3 = 30/36 + 37$
va_03.01.0_0005	$40/41 = 40 + 41$
va_03.01.0_0006	$29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1$
va_03.02.0_0001	$10/15 = 10 + 12 + 13 + 14 + 15$
va_03.02.0_0002	$16 = 160/5 + 167 + 168$
va_03.02.0_0003	$160/5 = 160 + 161 + 162 + 163 + 164/5$
va_03.02.0_0004	$170/4 = 172/3 + 174/0$
va_03.02.0_0005	$17 = 170/4 + 175 + 176 + 178/9$
va_03.02.0_0006	$43 = 430/8 + 439$
va_03.02.0_0007	$44 = 440/4 + 441$
va_03.02.0_0008	$45 = 450/3 + 454/9$
va_03.02.0_0009	$42/48 = 42 + 43 + 44 + 46 + 45 + 48$
va_03.02.0_0010	$17/49 = 17 + 42/48 + 492/3$
va_03.01.0_0007	$20/58 = 20 + 21/28 + 29/58$
va_03.02.0_0011	$10/49 = 10/15 + 16 + 17/49$
va_03.01.0_0008	$20/58 = 10/49$
va_04.00.0_0001	$9901 = 9900 - 62 - 630 - 631/4 - 635/9 - 640/8 - 649 - 66A$
va_04.00.0_0002	$75/76B = 75 + 76B$
va_04.00.0_0003	$65/66B = 65 + 66B$

va_04.00.0_0004	$9903 = 9901 + 75/76B - 65/66B$
va_04.00.0_0005	$9904 = 9903 + 780 - 680 - 67/77$
va_04.00.0_0006	$9905 = 9904 + 789 - 689$
va_05.00.0_0001	$9906 = 9905 + 14P$
va_03.02.0_0012	$14 = 9906 + 791 - 691$
va_06.01.1_0001	$8059 = 8059P + 8029 - 8039 + 8049$
va_06.01.1_0002	$8129 = 8129P + 8079 - 8089 + 8099 - 8109 + 8119$
va_03.01.0_0009	$21 = 8059 - 8129$
va_06.01.2_0001	$8199 = 8199P + 8169 - 8179 + 8189$
va_06.01.2_0002	$8259 = 8259P + 8219 + 8229 - 8239 + 8249$
va_06.01.2_0003	$8329 = 8329P + 8279 - 8289 + 8299 - 8309 + 8319$
va_03.01.0_0010	$22/27 = 8199 + 8259 - 8329$
va_03.01.0_0011	$22/27 \geq 8349$
va_06.01.3_0001	$8395 = 8395P + 8365 - 8375 + 8385 + 8386$
va_06.01.3_0002	$8455 = 8455P + 8415 + 8425 - 8435 + 8445$
va_06.01.3_0003	$8525 = 8525P + 8475 - 8485 + 8495 - 8505 + 8515$
va_06.01.3_0004	$8555 = 8555P + 8545$
va_03.01.0_0012	$28 = 8395 + 8455 - 8525 - 8555$
va_04.00.0_0007	$76A \geq 8089 + 8289$
va_04.00.0_0008	$76B \geq 8485$

### APPENDIX 3.2: LIST OF COMPLEMENTARY ARITHMETIC AND LOGIC CONTROLS

#### Full schema non-profit institution

Formula id	Control
ca_04.00.0_0001	$630 + 660 + 6501 = 8003 + 8071 + 8072 + 8073 + 8074 + 8271 + 8272 + 8273 + 8274 + 8275 + 8276$
ca_03.01.0_0001	$40/41 \geq 9311 + 9312 + 9313$
ca_04.00.0_0002	$652/9 \geq 653 + 6560 - 6561$
ca_06.04.1_0001	$8651 \geq 8601 - 8611$
ca_06.04.2_0001	$8652 \geq 8602 - 8612$
ca_06.04.3_0001	$8653 \geq 8603 - 8613$
ca_06.08.0_0001	If 9061 is completed, then $9061 < 17 + 42/48$
ca_06.08.0_0002	If 9062 is completed, then $9062 < 17 + 42/48$
ca_06.08.0_0003	If 9062 is completed, then $91611 \exists$ or $91621 \exists$ or $91631 \exists$ or $91711 \exists$ or $91721 \exists$ or $91811 \exists$ or $91821 \exists$ or $91911 \exists$ or $91921 \exists$ or $92011 \exists$ or $92021 \exists$
ca_06.12.0_0001	$9141 \geq 9142$
ca_04.00.0_0004	If 600/8 and/or 61 are completed, then 9145 must also be completed
ca_04.00.0_0005	If 70/76A is completed, 9146 must also be completed
ca_04.00.0_0006	If 62 is completed, 9147 must also be completed
ca_06.13.0_0001	If 91611 or 91621 or 91631 are completed, then 91611 and 91621 and 91631 are completed
ca_06.13.0_0002	If 91612 or 91622 or 91632 are completed, then 91612 and 91622 and 91632 are completed
ca_06.13.0_0003	$91611 \leq 22/27 + 30/36$
ca_06.13.0_0004	$91612 \leq 22/27 + 30/36$
ca_06.13.0_0005	$91711 \leq 20/58$
ca_06.13.0_0006	$91721 \leq 20/58$
ca_06.13.0_0007	$91712 \leq 20/58$

ca_06.13.0_0008	$91722 \leq 20/58$
ca_06.13.0_0009	$91811 \leq 20/58$
ca_06.13.0_0010	$91821 \leq 20/58$
ca_06.13.0_0011	$91812 \leq 20/58$
ca_06.13.0_0012	$91822 \leq 20/58$
ca_06.13.0_0013	$91911 \leq 20/58$
ca_06.13.0_0014	$91921 \leq 20/58$
ca_06.13.0_0015	$91912 \leq 20/58$
ca_06.13.0_0016	$91922 \leq 20/58$
ca_06.13.0_0017	$92011 \leq 20/58$
ca_06.13.0_0018	$92021 \leq 20/58$
ca_06.13.0_0019	$92012 \leq 20/58$
ca_06.13.0_0020	$92022 \leq 20/58$
ca_03.01.0_0003	$21P = 8051P + 8052P + 8053P + 8054P - 8121P - 8122P - 8123P - 8124P$
ca_03.01.0_0004	$22P = 8191P + 8251P - 8321P$
ca_03.01.0_0005	$23P = 8192P + 8252P - 8322P$
ca_03.01.0_0006	$24P = 8193P + 8253P - 8323P$
ca_03.01.0_0007	$25P = 8194P + 8254P - 8324P$
ca_03.01.0_0008	$26P = 8195P + 8255P - 8325P$
ca_03.01.0_0009	$27P = 8196P + 8256P - 8326P$
ca_03.01.0_0010	$280P = 8391P + 8451P - 8521P - 8551P$
ca_03.01.0_0011	$282P = 8392P + 8452P - 8522P - 8552P$
ca_03.01.0_0012	$284P = 8393P + 8453P - 8523P - 8553P$
ca_03.01.0_0013	$3 - 36 = 3P - 36P + 71 - 609 - 9110 + 9111$
ca_03.02.0_0005	$160/5 - 161 = 160/5P - 161P + 635/9 + 6620 + 6621 - 7620 - 7621 + 6560 - 6561$
ca_03.02.0_0006	$160 = 160P + 635$
ca_03.01.0_0014	$20/58 > 0$
ca_04.00.0_0003	$652/9 \geq 9471 + 6560 - 6561$
ca_06.15.0_0001	$9500 \leq 291 + 41$
ca_04.00.0_0007	$61 - 617 \geq 9503 + 9504$
ca_06.15.0_0002	$9501 \leq 20/58$
ca_06.15.0_0003	$9502 \leq 20/58$
ca_06.09.0_0001	If 9087 is completed, then $9087 < 62$
ca_06.09.0_0002	$617 \leq 61$
ca_03.01.0_0015	20 (Preceding period) = 20P
ca_03.01.0_0016	281 (Preceding period) = 281P
ca_03.01.0_0017	283 (Preceding period) = 283P
ca_03.01.0_0018	285/8 (Preceding period) = 285/8P

Abbreviated schema non-profit institution

Formula id	Control
ca_04.00.0_0001	If $62 \geq 50000$ , then 9087 is completed
ca_04.00.0_0002	$630 = 8079 + 8279$
ca_04.00.0_0003	$66B \geq 8475$
ca_06.03.0_0001	If 9061 is completed, then $9061 < 17 + 42/48$
ca_06.03.0_0002	If 9062 is completed, then $9062 < 17 + 42/48$

ca_06.03.0_0003	If 9062 is completed, then 91611 $\exists$ or 91621 $\exists$ or 91631 $\exists$ or 91711 $\exists$ or 91721 $\exists$ or 91811 $\exists$ or 91821 $\exists$ or 91911 $\exists$ or 91921 $\exists$ or 92011 $\exists$ or 92021 $\exists$
ca_06.05.0_0003	91611 $\leq$ 22/27 + 30/36
ca_06.05.0_0004	91612 $\leq$ 22/27 + 30/36
ca_06.05.0_0005	91711 $\leq$ 20/58
ca_06.05.0_0006	91721 $\leq$ 20/58
ca_06.05.0_0007	91712 $\leq$ 20/58
ca_06.05.0_0008	91722 $\leq$ 20/58
ca_06.05.0_0009	91811 $\leq$ 20/58
ca_06.05.0_0011	91812 $\leq$ 20/58
ca_06.05.0_0010	91821 $\leq$ 20/58
ca_06.05.0_0012	91822 $\leq$ 20/58
ca_06.05.0_0013	91911 $\leq$ 20/58
ca_06.05.0_0015	91912 $\leq$ 20/58
ca_06.05.0_0014	91921 $\leq$ 20/58
ca_06.05.0_0016	91922 $\leq$ 20/58
ca_06.05.0_0017	92011 $\leq$ 20/58
ca_06.05.0_0018	92021 $\leq$ 20/58
ca_06.05.0_0019	92012 $\leq$ 20/58
ca_06.05.0_0020	92022 $\leq$ 20/58
ca_06.05.0_0001	If 91611 or 91621 or 91631 are completed, then 91611 and 91621 and 91631 are completed
ca_06.05.0_0002	If 91612 or 91622 or 91632 are completed, then 91612 and 91622 and 91632 are completed
ca_06.06.0_0001	9294 $\leq$ 20/58
ca_06.06.0_0002	9295 $\leq$ 20/58
ca_06.06.0_0003	9500 $\leq$ 291 + 41
ca_06.06.0_0004	9501 $\leq$ 20/58
ca_06.06.0_0005	9502 $\leq$ 20/58
ca_03.02.0_0001	12 = 12P + 8259 - 8259P + 8455 - 8455P
ca_03.01.0_0001	21P = 8059P - 8129P
ca_03.01.0_0002	22/27P = 8199P + 8259P - 8329P
ca_03.01.0_0003	28P = 8395P + 8455P - 8525P - 8555P
ca_03.01.0_0004	20/58 > 0
ca_06.04.0_0001	If 9087 is completed, then 9087 < 62

#### Micro schema non-profit organization

Formula id	Control
ca_04.00.0_0001	630 = 8079 + 8279
ca_04.00.0_0002	66B $\geq$ 8475
ca_06.02.0_0001	91611 $\leq$ 22/27 + 30/36
ca_06.02.0_0002	91612 $\leq$ 22/27 + 30/36
ca_06.02.0_0003	91711 $\leq$ 20/58
ca_06.02.0_0004	91721 $\leq$ 20/58
ca_06.02.0_0005	91712 $\leq$ 20/58
ca_06.02.0_0006	91722 $\leq$ 20/58
ca_06.02.0_0007	91811 $\leq$ 20/58
ca_06.02.0_0008	91812 $\leq$ 20/58

ca_06.02.0_0009	$91821 \leq 20/58$
ca_06.02.0_0010	$91822 \leq 20/58$
ca_06.02.0_0011	$91911 \leq 20/58$
ca_06.02.0_0012	$91912 \leq 20/58$
ca_06.02.0_0013	$91921 \leq 20/58$
ca_06.02.0_0014	$91922 \leq 20/58$
ca_06.02.0_0015	$92011 \leq 20/58$
ca_06.02.0_0016	$92021 \leq 20/58$
ca_06.02.0_0017	$92012 \leq 20/58$
ca_06.02.0_0018	$92022 \leq 20/58$
ca_06.02.0_0019	If 91611 or 91621 or 91631 are completed, then 91611 and 91621 and 91631 are completed
ca_06.02.0_0020	If 91612 or 91622 or 91632 are completed, then 91612 and 91622 and 91632 are completed
ca_06.03.0_0001	$9500 \leq 291 + 41$
ca_06.03.0_0002	$9501 \leq 20/58$
ca_06.03.0_0003	$9502 \leq 20/58$
ca_03.02.0_0001	$12 = 12P + 8259 - 8259P + 8455 - 8455P$
ca_03.01.0_0001	$21P = 8059P - 8129P$
ca_03.01.0_0002	$22/27P = 8199P + 8259P - 8329P$
ca_03.01.0_0003	$28P = 8395P + 8455P - 8525P - 8555P$
ca_03.01.0_0004	$20/58 > 0$

### APPENDIX 3.3: LIST OF CONTROL EQUATIONS FOR THE SOCIAL BALANCE SHEET

#### Full schema non-profit institution

Formula id	Control
vx_06.09.0_0001	If $9087 \geq 20$ then $1003 > 0$
cx_06.17.0_0001	If $1003 > 0$ then $9086 = 1051 + 1052$
cx_06.17.0_0002	If $1003 > 0$ then $9087 = 1003$
cx_06.17.0_0003	If $1003 > 0$ then $9088 = 1011 + 1012$
cx_06.17.0_0004	If $1003 > 0$ then $9097 = 1501 + 1502$
cx_06.17.0_0005	If $1003 > 0$ then $9098 = 1511 + 1512$
cx_06.17.0_0006	If $1003 > 0$ then $617 = 1521 + 1522$
cs_06.17.0_0001	If $1001 > 0$ or $1011 > 0$ or $1021 > 0$ then $1001 > 0$ and $1011 > 0$ and $1021 > 0$ and $1001 < 1011$
cs_06.17.0_0002	If 1002 is not completed then $1003 = 1001$
cs_06.17.0_0003	If $1002 > 0$ or $1012 > 0$ or $1022 > 0$ then $1002 > 0$ and $1012 > 0$ and $1022 > 0$ and $1002 < 1012$
cs_06.17.0_0004	If $1002 > 0$ then $1003 > 1001$ and $1003 < 1001 + 1002$
cs_06.17.0_0005	If $1001 > 1$ then $1001 < 1021$
cs_06.17.0_0006	If $1002 > 1$ then $1002 < 1022$
cs_06.17.0_0007	$1001 = 10011 + 10012$
cs_06.17.0_0008	$1002 = 10021 + 10022$
cs_06.17.0_0009	$1003 = 10031 + 10032$
cs_06.17.0_0010	$1003P = 10031P + 10032P$
cs_06.17.0_0011	$1023 = 1021 + 1022$
cs_06.17.0_0012	$1021 = 10211 + 10212$



cs_06.17.0_0013	$1022 = 10221 + 10222$
cs_06.17.0_0014	$1023 = 10231 + 10232$
cs_06.17.0_0015	$10231 = 10211 + 10221$
cs_06.17.0_0016	$10232 = 10212 + 10222$
cs_06.17.0_0017	$1023P = 10231P + 10232P$
cs_06.17.0_0018	If $1003 > 1$ and $9087 = 1003$ and $9088 = 1013$ , then $1023 = 620 + 621 + 622 + 623$ THEN $1023 = 620 + 621 + 622 + 623$
cs_06.17.0_0019	If $1003 > 0$ or $1013 > 0$ or $1023 > 0$ or $1033 > 0$ then $1003 > 0$ and $1013 > 0$ and $1023 > 0$ and $1003 < 1013$ and $1033 < 1023$
cs_06.17.0_0020	If $1003 > 1$ then $1003 < 1023$
cs_06.17.0_0021	$1013 = 1011 + 1012$
cs_06.17.0_0022	$1011 = 10111 + 10112$
cs_06.17.0_0023	$1012 = 10121 + 10122$
cs_06.17.0_0024	$1013 = 10131 + 10132$
cs_06.17.0_0025	$10131 = 10111 + 10121$
cs_06.17.0_0026	$10132 = 10112 + 10122$
cs_06.17.0_0027	$1013P = 10131P + 10132P$
cs_06.17.0_0028	If $1003P > 0$ or $1013P > 0$ or $1023P > 0$ or $1033P > 0$ then $1003P > 0$ and $1013P > 0$ and $1023P > 0$ and $1003P < 1013P$ and $1033P < 1023P$
cs_06.17.0_0029	$1033 = 10331 + 10332$
cs_06.17.0_0030	$1033P = 10331P + 10332P$
cs_06.17.0_0031	If $1003P > 1$ then $1003P < 1023P$
cs_06.17.0_0032	If 1052 is not completed then $1053 = 1051$
cs_06.17.0_0033	If $1052 > 0$ then $1053 < 1051 + 1052$ and $1053 > 1051$
cs_06.17.0_0034	If 1102 is not completed then $1103 = 1101$
cs_06.17.0_0035	If $1102 > 0$ then $1103 < 1101 + 1102$ and $1103 > 1101$
cs_06.17.0_0036	If 1112 is not completed then $1113 = 1111$
cs_06.17.0_0037	If $1112 > 0$ then $1113 < 1111 + 1112$ and $1113 > 1111$
cs_06.17.0_0038	If 1122 is not completed then $1123 = 1121$
cs_06.17.0_0039	If $1122 > 0$ then $1123 < 1121 + 1122$ and $1123 > 1121$
cs_06.17.0_0040	If 1132 is not completed then $1133 = 1131$
cs_06.17.0_0041	If $1132 > 0$ then $1133 < 1131 + 1132$ and $1133 > 1131$
cs_06.17.0_0042	If 1202 is not completed then $1203 = 1201$
cs_06.17.0_0043	If 12002 is not completed then $12003 = 12001$
cs_06.17.0_0044	If 12012 is not completed then $12013 = 12011$
cs_06.17.0_0045	If 12022 is not completed then $12023 = 12021$
cs_06.17.0_0046	If 12032 is not completed then $12033 = 12031$
cs_06.17.0_0047	If $1202 > 0$ then $1203 < 1201 + 1202$ and $1203 > 1201$
cs_06.17.0_0048	If $12002 > 0$ then $12003 < 12001 + 12002$ and $12003 > 12001$
cs_06.17.0_0049	If $12012 > 0$ then $12013 < 12011 + 12012$ and $12013 > 12011$
cs_06.17.0_0050	If $12022 > 0$ then $12023 < 12021 + 12022$ and $12023 > 12021$
cs_06.17.0_0051	If $12032 > 0$ then $12033 < 12031 + 12032$ and $12033 > 12031$
cs_06.17.0_0052	If 1212 is not completed then $1213 = 1211$
cs_06.17.0_0053	If 12102 is not completed then $12103 = 12101$
cs_06.17.0_0054	If 12112 is not completed then $12113 = 12111$
cs_06.17.0_0055	If 12122 is not completed then $12123 = 12121$
cs_06.17.0_0056	If 12132 is not completed then $12133 = 12131$
cs_06.17.0_0057	If $1212 > 0$ then $1213 < 1211 + 1212$ and $1213 > 1211$

cs_06.17.0_0058	If $12102 > 0$ then $12103 < 12101 + 12102$ and $12103 > 12101$
cs_06.17.0_0059	If $12112 > 0$ then $12113 < 12111 + 12112$ and $12113 > 12111$
cs_06.17.0_0060	If $12122 > 0$ then $12123 < 12121 + 12122$ and $12123 > 12121$
cs_06.17.0_0061	If $12132 > 0$ then $12133 < 12131 + 12132$ and $12133 > 12131$
cs_06.17.0_0062	If 1302 is not completed then $1303 = 1301$
cs_06.17.0_0063	If $1302 > 0$ then $1303 < 1301 + 1302$ and $1303 > 1301$
cs_06.17.0_0064	If 1342 is not completed then $1343 = 1341$
cs_06.17.0_0065	If $1342 > 0$ then $1343 < 1341 + 1342$ and $1343 > 1341$
cs_06.17.0_0066	If 1322 is not completed then $1323 = 1321$
cs_06.17.0_0067	If $1322 > 0$ then $1323 < 1321 + 1322$ and $1323 > 1321$
cs_06.17.0_0068	If 1332 is not completed then $1333 = 1331$
cs_06.17.0_0069	If $1332 > 0$ then $1333 < 1331 + 1332$ and $1333 > 1331$
cs_06.17.0_0070	$1051 = 1101 + 1111 + 1121 + 1131$
cs_06.17.0_0071	$1052 = 1102 + 1112 + 1122 + 1132$
cs_06.17.0_0072	$1053 = 1103 + 1113 + 1123 + 1133$
cs_06.17.0_0073	$1051 = 1201 + 1211$
cs_06.17.0_0074	$1201 = 12001 + 12011 + 12021 + 12031$
cs_06.17.0_0075	$1211 = 12101 + 12111 + 12121 + 12131$
cs_06.17.0_0076	$1052 = 1202 + 1212$
cs_06.17.0_0077	$1202 = 12002 + 12012 + 12022 + 12032$
cs_06.17.0_0078	$1212 = 12102 + 12112 + 12122 + 12132$
cs_06.17.0_0079	$1053 = 1203 + 1213$
cs_06.17.0_0080	$1203 = 12003 + 12013 + 12023 + 12033$
cs_06.17.0_0081	$1213 = 12103 + 12113 + 12123 + 12133$
cs_06.17.0_0082	$1051 = 1301 + 1341 + 1321 + 1331$
cs_06.17.0_0083	$1052 = 1302 + 1342 + 1322 + 1332$
cs_06.17.0_0084	$1053 = 1303 + 1343 + 1323 + 1333$
cs_06.17.0_0085	If $1501 > 0$ or $1511 > 0$ or $1521 > 0$ then $1501 > 0$ and $1511 > 0$ and $1521 > 0$ and $1501 < 1511$ and $1501 < 1521$
cs_06.17.0_0086	If $1502 > 0$ or $1512 > 0$ or $1522 > 0$ then $1502 > 0$ and $1512 > 0$ and $1522 > 0$ and $1502 < 1512$ and $1502 < 1522$
cs_06.17.0_0087	If 2052 is not completed then $2053 = 2051$
cs_06.17.0_0088	If $2052 > 0$ then $2053 < 2051 + 2052$ and $2053 > 2051$
cs_06.17.0_0089	If 2102 is not completed then $2103 = 2101$
cs_06.17.0_0090	If $2102 > 0$ then $2103 < 2101 + 2102$ and $2103 > 2101$
cs_06.17.0_0091	If 2112 is not completed then $2113 = 2111$
cs_06.17.0_0092	If $2112 > 0$ then $2113 < 2111 + 2112$ and $2113 > 2111$
cs_06.17.0_0093	If 2122 is not completed then $2123 = 2121$
cs_06.17.0_0094	If $2122 > 0$ then $2123 < 2121 + 2122$ and $2123 > 2121$
cs_06.17.0_0095	If 2132 is not completed then $2133 = 2131$
cs_06.17.0_0096	If $2132 > 0$ then $2133 < 2131 + 2132$ and $2133 > 2131$
cs_06.17.0_0097	$2051 = 2101 + 2111 + 2121 + 2131$
cs_06.17.0_0098	$2052 = 2102 + 2112 + 2122 + 2132$
cs_06.17.0_0099	$2053 = 2103 + 2113 + 2123 + 2133$
cs_06.17.0_0100	If 3052 is not completed then $3053 = 3051$
cs_06.17.0_0101	If $3052 > 0$ then $3053 < 3051 + 3052$ and $3053 > 3051$
cs_06.17.0_0102	If 3102 is not completed then $3103 = 3101$

cs_06.17.0_0103	If 3102 > 0 then 3103 < 3101 + 3102 and 3103 > 3101
cs_06.17.0_0104	If 3112 is not completed then 3113 = 3111
cs_06.17.0_0105	If 3112 > 0 then 3113 < 3111 + 3112 and 3113 > 3111
cs_06.17.0_0106	If 3122 is not completed then 3123 = 3121
cs_06.17.0_0107	If 3122 > 0 then 3123 < 3121 + 3122 and 3123 > 3121
cs_06.17.0_0108	If 3132 is not completed then 3133 = 3131
cs_06.17.0_0109	If 3132 > 0 then 3133 < 3131 + 3132 and 3133 > 3131
cs_06.17.0_0110	If 3402 is not completed then 3403 = 3401
cs_06.17.0_0111	If 3402 > 0 then 3403 < 3401 + 3402 and 3403 > 3401
cs_06.17.0_0112	If 3412 is not completed then 3413 = 3411
cs_06.17.0_0113	If 3412 > 0 then 3413 < 3411 + 3412 and 3413 > 3411
cs_06.17.0_0114	If 3422 is not completed then 3423 = 3421
cs_06.17.0_0115	If 3422 > 0 then 3423 < 3421 + 3422 and 3423 > 3421
cs_06.17.0_0116	If 3432 is not completed then 3433 = 3431
cs_06.17.0_0117	If 3432 > 0 then 3433 < 3431 + 3432 and 3433 > 3431
cs_06.17.0_0118	If 3502 is not completed then 3503 = 3501
cs_06.17.0_0119	If 3502 > 0 then 3503 < 3501 + 3502 and 3503 > 3501
cs_06.17.0_0120	$3501 \leq 3431$
cs_06.17.0_0121	$3502 \leq 3432$
cs_06.17.0_0122	$3503 \leq 3433$
cs_06.17.0_0123	$3051 = 3101 + 3111 + 3121 + 3131$
cs_06.17.0_0124	$3052 = 3102 + 3112 + 3122 + 3132$
cs_06.17.0_0125	$3053 = 3103 + 3113 + 3123 + 3133$
cs_06.17.0_0126	$3051 = 3401 + 3411 + 3421 + 3431$
cs_06.17.0_0127	$3052 = 3402 + 3412 + 3422 + 3432$
cs_06.17.0_0128	$3053 = 3403 + 3413 + 3423 + 3433$
cs_06.17.0_0129	If 5801 > 0 or 5802 > 0 or 5803 > 0 then 5801 > 0 and 5802 > 0 and 5803 > 0 and 5801 < 5802 and 5801 < 5803
cs_06.17.0_0130	If 5811 > 0 or 5812 > 0 or 5813 > 0 then 5811 > 0 and 5812 > 0 and 5813 > 0 and 5811 < 5812 and 5811 < 5813
cs_06.17.0_0131	$5801 + 5811 \leq 1051 + 1052 + 3051 + 3052$
cs_06.17.0_0132	If 5803 or 5813 are completed, then $5803 + 5813 < 1023$
cs_06.17.0_0133	$5803 = 58031 + 58032 - 58033$
cs_06.17.0_0134	$5813 = 58131 + 58132 - 58133$
cs_06.17.0_0135	If 5821 > 0 or 5822 > 0 or 5823 > 0 then 5821 > 0 and 5822 > 0 and 5823 > 0 and 5821 < 5822 and 5821 < 5823
cs_06.17.0_0136	If 5831 > 0 or 5832 > 0 or 5833 > 0 then 5831 > 0 and 5832 > 0 and 5833 > 0 and 5831 < 5832 and 5831 < 5833
cs_06.17.0_0137	If 5841 > 0 or 5842 > 0 or 5843 > 0 then 5841 > 0 and 5842 > 0 and 5843 > 0 and 5841 < 5842 and 5841 < 5843
cs_06.17.0_0138	If 5851 > 0 or 5852 > 0 or 5853 > 0 then 5851 > 0 and 5852 > 0 and 5853 > 0 and 5851 < 5852 and 5851 < 5853
cs_06.17.0_0139	$5821 + 5831 \leq 1051 + 1052 + 3051 + 3052$
cs_06.17.0_0140	$5841 + 5851 \leq 1051 + 1052 + 3051 + 3052$
cs_06.17.0_0141	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then $5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013$
cs_06.17.0_0142	If 5823 or 5833 are completed, then $5823 + 5833 < 1023$
cs_06.17.0_0143	If 5843 or 5853 are completed, then $5843 + 5853 < 1023$

Abbreviated schema non-profit institution

Formula id	Control
vx_06.04.0_0001	If $9087 \geq 20$ then $1003 > 0$
cx_06.07.0_0002	If $1003 > 0$ then $9087 = 1003$
cx_06.07.0_0001	$1023 \leq 62$
cs_06.07.0_0001	If $1001 > 0$ or $1011 > 0$ or $1021 > 0$ then $1001 > 0$ and $1011 > 0$ and $1021 > 0$ and $1001 < 1011$
cs_06.07.0_0002	If 1002 is not completed then $1003 = 1001$
cs_06.07.0_0003	If $1002 > 0$ or $1012 > 0$ or $1022 > 0$ then $1002 > 0$ and $1012 > 0$ and $1022 > 0$ and $1002 < 1012$
cs_06.07.0_0004	If $1002 > 0$ then $1003 < 1001 + 1002$ and $1003 > 1001$
cs_06.07.0_0005	If $1001 > 1$ then $1001 < 1021$
cs_06.07.0_0006	IF $1002 > '1'$ THEN $1002 < 1022$
cs_06.07.0_0007	$1023 = 1021 + 1022$
cs_06.07.0_0008	If $1003 > 0$ or $1013 > 0$ or $1023 > 0$ then $1003 > 0$ and $1013 > 0$ and $1023 > 0$ and $1003 < 1013$
cs_06.07.0_0009	If $1003 > 1$ then $1003 < 1023$
cs_06.07.0_0010	$1013 = 1011 + 1012$
cs_06.07.0_0011	If $1003P > 0$ or $1013P > 0$ or $1023P > 0$ then $1003P > 0$ and $1013P > 0$ and $1023P > 0$ and $1003P < 1013P$
cs_06.07.0_0012	If $1003P > 1$ then $1003P < 1023P$
cs_06.07.0_0013	If 1052 is not completed then $1053 = 1051$
cs_06.07.0_0014	If $1052 > 0$ then $1053 < 1051 + 1052$ and $1053 > 1051$
cs_06.07.0_0015	If 1102 is not completed then $1103 = 1101$
cs_06.07.0_0016	If $1102 > 0$ then $1103 < 1101 + 1102$ and $1103 > 1101$
cs_06.07.0_0017	If 1112 is not completed then $1113 = 1111$
cs_06.07.0_0018	If $1112 > 0$ then $1113 < 1111 + 1112$ and $1113 > 1111$
cs_06.07.0_0019	If 1122 is not completed then $1123 = 1121$
cs_06.07.0_0020	If $1122 > 0$ then $1123 < 1121 + 1122$ and $1123 > 1121$
cs_06.07.0_0021	If 1132 is not completed then $1133 = 1131$
cs_06.07.0_0022	If $1132 > 0$ then $1133 < 1131 + 1132$ and $1133 > 1131$
cs_06.07.0_0023	If 1202 is not completed then $1203 = 1201$
cs_06.07.0_0024	If 12002 is not completed then $12003 = 12001$
cs_06.07.0_0025	If 12012 is not completed then $12013 = 12011$
cs_06.07.0_0026	If 12022 is not completed then $12023 = 12021$
cs_06.07.0_0027	If 12032 is not completed then $12033 = 12031$
cs_06.07.0_0028	If $1202 > 0$ then $1203 < 1201 + 1202$ and $1203 > 1201$
cs_06.07.0_0029	If $12002 > 0$ then $12003 < 12001 + 12002$ and $12003 > 12001$
cs_06.07.0_0030	If $12012 > 0$ then $12013 < 12011 + 12012$ and $12013 > 12011$
cs_06.07.0_0031	If $12022 > 0$ then $12023 < 12021 + 12022$ and $12023 > 12021$
cs_06.07.0_0032	If $12032 > 0$ then $12033 < 12031 + 12032$ and $12033 > 12031$
cs_06.07.0_0033	If 1212 is not completed then $1213 = 1211$
cs_06.07.0_0034	If 12102 is not completed then $12103 = 12101$
cs_06.07.0_0035	If 12112 is not completed then $12113 = 12111$
cs_06.07.0_0036	If 12122 is not completed then $12123 = 12121$
cs_06.07.0_0037	If 12132 is not completed then $12133 = 12131$

cs_06.07.0_0038	If 1212 > 0 then 1213 < 1211 + 1212 and 1213 > 1211
cs_06.07.0_0039	If 12102 > 0 then 12103 < 12101 + 12102 and 12103 > 12101
cs_06.07.0_0040	If 12112 > 0 then 12113 < 12111 + 12112 and 12113 > 12111
cs_06.07.0_0041	If 12122 > 0 then 12123 < 12121 + 12122 and 12123 > 12121
cs_06.07.0_0042	If 12132 > 0 then 12133 < 12131 + 12132 and 12133 > 12131
cs_06.07.0_0043	If 1302 is not completed then 1303 = 1301
cs_06.07.0_0044	If 1302 > 0 then 1303 < 1301 + 1302 and 1303 > 1301
cs_06.07.0_0045	If 1342 is not completed then 1343 = 1341
cs_06.07.0_0046	If 1342 > 0 then 1343 < 1341 + 1342 and 1343 > 1341
cs_06.07.0_0047	If 1322 is not completed then 1323 = 1321
cs_06.07.0_0048	If 1322 > 0 then 1323 < 1321 + 1322 and 1323 > 1321
cs_06.07.0_0049	If 1332 is not completed then 1333 = 1331
cs_06.07.0_0050	If 1332 > 0 then 1333 < 1331 + 1332 and 1333 > 1331
cs_06.07.0_0051	1051 = 1101 + 1111 + 1121 + 1131
cs_06.07.0_0052	1052 = 1102 + 1112 + 1122 + 1132
cs_06.07.0_0053	1053 = 1103 + 1113 + 1123 + 1133
cs_06.07.0_0054	1051 = 1201 + 1211
cs_06.07.0_0055	1201 = 12001 + 12011 + 12021 + 12031
cs_06.07.0_0056	1211 = 12101 + 12111 + 12121 + 12131
cs_06.07.0_0057	1052 = 1202 + 1212
cs_06.07.0_0058	1202 = 12002 + 12012 + 12022 + 12032
cs_06.07.0_0059	1212 = 12102 + 12112 + 12122 + 12132
cs_06.07.0_0060	1053 = 1203 + 1213
cs_06.07.0_0061	1203 = 12003 + 12013 + 12023 + 12033
cs_06.07.0_0062	1213 = 12103 + 12113 + 12123 + 12133
cs_06.07.0_0063	1051 = 1301 + 1341 + 1321 + 1331
cs_06.07.0_0064	1052 = 1302 + 1342 + 1322 + 1332
cs_06.07.0_0065	1053 = 1303 + 1343 + 1323 + 1333
cs_06.07.0_0066	If 2052 is not completed then 2053 = 2051
cs_06.07.0_0067	If 2052 > 0 then 2053 < 2051 + 2052 and 2053 > 2051
cs_06.07.0_0068	If 3052 is not completed then 3053 = 3051
cs_06.07.0_0069	If 3052 > 0 then 3053 < 3051 + 3052 and 3053 > 3051
cs_06.07.0_0070	If 5801 > 0 or 5802 > 0 or 5803 > 0 then 5801 > 0 and 5802 > 0 and 5803 > 0 and 5801 < 5802 and 5801 < 5803
cs_06.07.0_0071	If 5811 > 0 or 5812 > 0 or 5813 > 0 then 5811 > 0 and 5812 > 0 and 5813 > 0 and 5811 < 5812 and 5811 < 5813
cs_06.07.0_0072	If 5803 or 5813 are completed, then 5803 + 5813 < 1023
cs_06.07.0_0073	5801 ≤ 1201 + 1202
cs_06.07.0_0074	5811 ≤ 1211 + 1212
cs_06.07.0_0075	5801 + 5811 ≤ 1051 + 1052 + 3051 + 3052
cs_06.07.0_0076	5803 = 58031 + 58032 - 58033
cs_06.07.0_0077	5813 = 58131 + 58132 - 58133
cs_06.07.0_0078	If 5821 > 0 or 5822 > 0 or 5823 > 0 then 5821 > 0 and 5822 > 0 and 5823 > 0 and 5821 < 5822 and 5821 < 5823
cs_06.07.0_0079	If 5831 > 0 or 5832 > 0 or 5833 > 0 then 5831 > 0 and 5832 > 0 and 5833 > 0 and 5831 < 5832 and 5831 < 5833
cs_06.07.0_0080	If 5841 > 0 or 5842 > 0 or 5843 > 0 then 5841 > 0 and 5842 > 0 and 5843 > 0 and 5841 < 5842 and 5841 < 5843

cs_06.07.0_0081	If 5851 > 0 or 5852 > 0 or 5853 > 0 then 5851 > 0 and 5852 > 0 and 5853 > 0 and 5851 < 5852 and 5851 < 5853
cs_06.07.0_0082	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then 5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013
cs_06.07.0_0083	5821 + 5831 ≤ 1051 + 1052 + 3051 + 3052
cs_06.07.0_0084	5841 + 5851 ≤ 1051 + 1052 + 3051 + 3052
cs_06.07.0_0085	If 5823 or 5833 are completed, then 5823 + 5833 < 1023
cs_06.07.0_0086	If 5843 or 5853 are completed, then 5843 + 5853 < 1023

Micro schema non-profit organization

Formula id	Control
cx_06.04.0_0001	If 1003 is completed, then 1003 < 62
cx_06.04.0_0002	1023 ≤ 62
cs_06.04.0_0001	If 1001 > 0 or 1011 > 0 or 1021 > 0 then 1001 > 0 and 1011 > 0 and 1021 > 0 and 1001 < 1011
cs_06.04.0_0002	If 1002 is not completed then 1003 = 1001
cs_06.04.0_0003	If 1002 > 0 or 1012 > 0 or 1022 > 0 then 1002 > 0 and 1012 > 0 and 1022 > 0 and 1002 < 1012
cs_06.04.0_0004	If 1002 > 0 then 1003 < 1001 + 1002 and 1003 > 1001
cs_06.04.0_0005	If 1001 > 1 then 1001 < 1021
cs_06.04.0_0006	If 1002 > 1 then 1002 < 1022
cs_06.04.0_0007	1023 = 1021 + 1022
cs_06.04.0_0008	If 1003 > 0 or 1013 > 0 or 1023 > 0 then 1003 > 0 and 1013 > 0 and 1023 > 0 and 1003 < 1013
cs_06.04.0_0009	If 1003 > 1 then 1003 < 1023
cs_06.04.0_0010	1013 = 1011 + 1012
cs_06.04.0_0011	If 1003P > 0 or 1013P > 0 or 1023P > 0 then 1003P > 0 and 1013P > 0 and 1023P > 0 and 1003P < 1013P
cs_06.04.0_0012	If 1003P > 1 then 1003P < 1023P
cs_06.04.0_0013	If 1052 is not completed then 1053 = 1051
cs_06.04.0_0014	If 1052 > 0 then 1053 < 1051 + 1052 and 1053 > 1051
cs_06.04.0_0015	If 1102 is not completed then 1103 = 1101
cs_06.04.0_0016	If 1102 > 0 then 1103 < 1101 + 1102 and 1103 > 1101
cs_06.04.0_0017	If 1112 is not completed then 1113 = 1111
cs_06.04.0_0018	If 1112 > 0 then 1113 < 1111 + 1112 and 1113 > 1111
cs_06.04.0_0019	If 1122 is not completed then 1123 = 1121
cs_06.04.0_0020	If 1122 > 0 then 1123 < 1121 + 1122 and 1123 > 1121
cs_06.04.0_0021	If 1132 is not completed then 1133 = 1131
cs_06.04.0_0022	If 1132 > 0 then 1133 < 1131 + 1132 and 1133 > 1131
cs_06.04.0_0023	If 1202 is not completed then 1203 = 1201
cs_06.04.0_0024	If 12002 is not completed then 12003 = 12001
cs_06.04.0_0025	If 12012 is not completed then 12013 = 12011
cs_06.04.0_0026	If 12022 is not completed then 12023 = 12021
cs_06.04.0_0027	If 12032 is not completed then 12033 = 12031
cs_06.04.0_0028	If 1202 > 0 then 1203 < 1201 + 1202 and 1203 > 1201
cs_06.04.0_0029	If 12002 > 0 then 12003 < 12001 + 12002 and 12003 > 12001
cs_06.04.0_0030	If 12012 > 0 then 12013 < 12011 + 12012 and 12013 > 12011

cs_06.04.0_0031	If $12022 > 0$ then $12023 < 12021 + 12022$ and $12023 > 12021$
cs_06.04.0_0032	If $12032 > 0$ then $12033 < 12031 + 12032$ and $12033 > 12031$
cs_06.04.0_0033	If 1212 is not completed then $1213 = 1211$
cs_06.04.0_0034	If 12102 is not completed then $12103 = 12101$
cs_06.04.0_0035	If 12112 is not completed then $12113 = 12111$
cs_06.04.0_0036	If 12122 is not completed then $12123 = 12121$
cs_06.04.0_0037	If 12132 is not completed then $12133 = 12131$
cs_06.04.0_0038	If $1212 > 0$ then $1213 < 1211 + 1212$ and $1213 > 1211$
cs_06.04.0_0039	If $12102 > 0$ then $12103 < 12101 + 12102$ and $12103 > 12101$
cs_06.04.0_0040	If $12112 > 0$ then $12113 < 12111 + 12112$ and $12113 > 12111$
cs_06.04.0_0041	If $12122 > 0$ then $12123 < 12121 + 12122$ and $12123 > 12121$
cs_06.04.0_0042	If $12132 > 0$ then $12133 < 12131 + 12132$ and $12133 > 12131$
cs_06.04.0_0043	If 1302 is not completed then $1303 = 1301$
cs_06.04.0_0044	If $1302 > 0$ then $1303 < 1301 + 1302$ and $1303 > 1301$
cs_06.04.0_0045	If 1342 is not completed then $1343 = 1341$
cs_06.04.0_0046	If $1342 > 0$ then $1343 < 1341 + 1342$ and $1343 > 1341$
cs_06.04.0_0047	If 1322 is not completed then $1323 = 1321$
cs_06.04.0_0048	If $1322 > 0$ then $1323 < 1321 + 1322$ and $1323 > 1321$
cs_06.04.0_0049	If 1332 is not completed then $1333 = 1331$
cs_06.04.0_0050	If $1332 > 0$ then $1333 < 1331 + 1332$ and $1333 > 1331$
cs_06.04.0_0051	$1051 = 1101 + 1111 + 1121 + 1131$
cs_06.04.0_0052	$1052 = 1102 + 1112 + 1122 + 1132$
cs_06.04.0_0053	$1053 = 1103 + 1113 + 1123 + 1133$
cs_06.04.0_0054	$1051 = 1201 + 1211$
cs_06.04.0_0055	$1201 = 12001 + 12011 + 12021 + 12031$
cs_06.04.0_0056	$1211 = 12101 + 12111 + 12121 + 12131$
cs_06.04.0_0057	$1052 = 1202 + 1212$
cs_06.04.0_0058	$1202 = 12002 + 12012 + 12022 + 12032$
cs_06.04.0_0059	$1212 = 12102 + 12112 + 12122 + 12132$
cs_06.04.0_0060	$1053 = 1203 + 1213$
cs_06.04.0_0061	$1203 = 12003 + 12013 + 12023 + 12033$
cs_06.04.0_0062	$1213 = 12103 + 12113 + 12123 + 12133$
cs_06.04.0_0063	$1051 = 1301 + 1341 + 1321 + 1331$
cs_06.04.0_0064	$1052 = 1302 + 1342 + 1322 + 1332$
cs_06.04.0_0065	$1053 = 1303 + 1343 + 1323 + 1333$
cs_06.04.0_0066	If 2052 is not completed then $2053 = 2051$
cs_06.04.0_0067	If $2052 > 0$ then $2053 < 2051 + 2052$ and $2053 > 2051$
cs_06.04.0_0068	If 3052 is not completed then $3053 = 3051$
cs_06.04.0_0069	If $3052 > 0$ then $3053 < 3051 + 3052$ and $3053 > 3051$
cs_06.04.0_0070	If $5801 > 0$ or $5802 > 0$ or $5803 > 0$ then $5801 > 0$ and $5802 > 0$ and $5803 > 0$ and $5801 < 5802$ and $5801 < 5803$
cs_06.04.0_0071	If $5811 > 0$ or $5812 > 0$ or $5813 > 0$ then $5811 > 0$ and $5812 > 0$ and $5813 > 0$ and $5811 < 5812$ and $5811 < 5813$
cs_06.04.0_0072	If 5803 or 5813 are completed, then $5803 + 5813 < 1023$
cs_06.04.0_0073	$5801 \leq 1201 + 1202$
cs_06.04.0_0074	$5811 \leq 1211 + 1212$
cs_06.04.0_0075	$5801 + 5811 \leq 1051 + 1052 + 3051 + 3052$



cs_06.04.0_0076	$5803 = 58031 + 58032 - 58033$
cs_06.04.0_0077	$5813 = 58131 + 58132 - 58133$
cs_06.04.0_0078	If $5821 > 0$ or $5822 > 0$ or $5823 > 0$ then $5821 > 0$ and $5822 > 0$ and $5823 > 0$ and $5821 < 5822$ and $5821 < 5823$
cs_06.04.0_0079	If $5831 > 0$ or $5832 > 0$ or $5833 > 0$ then $5831 > 0$ and $5832 > 0$ and $5833 > 0$ and $5831 < 5832$ and $5831 < 5833$
cs_06.04.0_0080	If $5841 > 0$ or $5842 > 0$ or $5843 > 0$ then $5841 > 0$ and $5842 > 0$ and $5843 > 0$ and $5841 < 5842$ and $5841 < 5843$
cs_06.04.0_0081	If $5851 > 0$ or $5852 > 0$ or $5853 > 0$ then $5851 > 0$ and $5852 > 0$ and $5853 > 0$ and $5851 < 5852$ and $5851 < 5853$
cs_06.04.0_0082	If 5802 or 5812 or 5822 or 5832 or 5842 or 5852 are completed, then $5802 + 5812 + 5822 + 5832 + 5842 + 5852 < 1013$
cs_06.04.0_0083	$5821 + 5831 \leq 1051 + 1052 + 3051 + 3052$
cs_06.04.0_0084	$5841 + 5851 \leq 1051 + 1052 + 3051 + 3052$
cs_06.04.0_0085	If 5823 or 5833 are completed, then $5823 + 5833 < 1023$
cs_06.04.0_0086	If 5843 or 5853 are completed, then $5843 + 5853 < 1023$

#### APPENDIX 4: INSTANCE DOCUMENT TEMPLATE

Examples of instance documents can be found in the ZIP file containing the taxonomy.

#### APPENDIX 5: VALUE LISTS DEFINED IN THE TAXONOMY

List	Source	Other
Postal code (Belgium)	The Post office	X
Country code	ISO 3166	X
NACE code	Statistical Office	
Commercial court	SPF Justice	X
Legal form	ECB/NBB	X
Joint Committee	Federal Public Service	X
Function	NBB	X
Annual account schema	NBB	
Language code	NBB	
Accountant opinion	Institute of Registered Auditors	
Address type	NBB	X
Publication code	NBB	
Consolidation level	NBB	
Contact type	NBB	
Derivatives not measured fair value nature	NBB	