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In Monitorul Oficial nr. 889/30.12.2010 a fost publicat Ordinul ministrului finantelor publice nr. 2.870/2010 privind principalele aspecte legate de intocmirea si depunerea situatiilor financiare anuale si a raportarilor anuale la unitatile teritoriale ale Ministerului Finantelor Publice.

Principalele precizari aduse sunt urmatoarele:

1. Persoanele al caror exercitiu financiar coincide cu anul calendaristic au obligatia sa intocmeasca si sa depuna situatii financiare anuale incheiate la 31 decembrie la unitatile teritoriale ale Ministerului Finantelor Publice care vor fi insotite de formularul "Date informative" (cod 30) si de formularul "Situatia activelor imobilizate" (cod 40).

Societatile comerciale, societatile/companiile nationale, regiile autonome, institutele nationale de cercetare-dezvoltare, precum si subunitatile din Romania care apartin unor persoane juridice cu sediul sau domiciliul in strainatate depun situatii financiare anuale incheiate la 31 decembrie la unitatile teritoriale ale Ministerului Finantelor Publice, in termen de 150 de zile de la incheierea exercitiului financiar. Pentru celelalte persoane prevazute la art. 1 din Legea nr. 82/1991, republicata, termenul de depunere este de 120 de zile de la incheierea exercitiului financiar.

Entitatile vor depune, potrivit legii, la unitatile teritoriale ale Ministerului Finantelor Publice situatiile financiare anuale incheiate la 31 decembrie, intocmite cu ajutorul programului de asistenta elaborat de Ministerul Finantelor Publice.

Entitatile care de la constituire nu au desfasurat activitate, precum si cele aflate in lichidare, potrivit legii, vor depune o declaratie in acest sens, in termen de 60 de zile de la incheierea exercitiului financiar, la unitatile teritoriale ale Ministerului Finantelor Publice.

2. Pentru asigurarea informatiilor destinate sistemului institutional al statului se aproba Sistemul de raportare anuala la 31 decembrie pentru entitatile care au optat pentru un exercitiu financiar diferit de anul calendaristic.

Acest sistem de raportare anuala se aplica societatilor comerciale si sucursalelor din Romania apartinand unor persoane juridice straine care au optat pentru un exercitiu financiar diferit de anul calendaristic. Depunerea raportarilor anuale se efectueaza in termen de 150 de zile de la incheierea exercitiului financiar. Aceste raportari anuale se intocmesc distinct de situatiile financiare anuale incheiate la data aleasa pentru acestea. Raportarile anuale se semneaza de persoanele abilitate potrivit legii sa semneze situatiile financiare anuale.

Entitatile care au optat pentru un exercitiu financiar diferit de anul calendaristic si care nu au desfasurat activitate de la data infiintarii pana la 31 decembrie, precum si cele aflate in lichidare, potrivit legii, nu intocmesc raportari anuale la 31 decembrie, urmand sa depuna in acest sens la unitatile

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Order of minister of public finances no 2870/2010 regarding the main aspects related to the preparation and filing of the annual financial statements and the annual reports with the territorial units of the Ministry of Public Finances, was published in Official Gazette no 889/30.12.2010.

The main provisions are as follows:

1. The entities whose financial year coincides with the calendar year are required to prepare and file annual financial statements as at December 31 to the territorial units of the Ministry of Public Finances which will be accompanied by the form "Informative Data" (code 30) and form "Statement of Fixed Assets "(code 40).

Commercial companies, national companies/enterprises, independent utilities, national research-development institutes as well as Romanian branches of foreign legal entities, have to file annual financial statements for year ended December 31 to the territorial units of the Ministry of Public Finances, within 150 days from the closing of the financial year. For the other types of entities mentioned in art. 1 of Law no. 82/1991, the deadline is 120 days from the closing of the financial year.

Entities shall submit, according to the law, to the territorial units of the Ministry of Public Finances annual financial statements ending at 31 December, prepared using the assistance program developed by the Ministry of Public Finances.

Entities that, from their incorporation, have not performed any activity, as well as the entities under liquidation, according to the law, should file a statement within 60 days from closing of the financial year, to the territorial units of the Ministry of Finance.

2. To ensure the information for the state institutional system, the Annual reporting system at 31 December is approved for entities that have opted for a different fiscal year calendar year.

This annual reporting system applies to commercial companies and to Romanian branches of foreign companies that have opted for a different fiscal year than the calendar year. Filing of annual reports is made within 150 days from the closing of the financial year. These annual reports are prepared separately from the annual financial statements year closing on the date chosen for them. Annual reports are signed by persons authorized by law to sign the annual financial statements.

Entities that have opted for a financial year and different from the calendar year and which did not perform any activity from their incorporation date until 31 December, as well as the entities in liquidation under the law, do not file annual reports on 31 December but will submit in this respect to units of the teritoriale ale Ministerului Finantelor Publice o declaratie pe propria raspundere a persoanei care are obligatia gestionarii entitatii, in termen de 30 de zile calendaristice de la incheierea anului calendaristic.

Ministry of Finance an own responsibility statement of the administrator, within 30 calendar days after the closing of the calendar year.

Pentru informatii suplimentare , persoana de contact este:
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