



Nr. 12/26 aprilie 2011

In Monitorul Oficial nr. 285/22.04.2011 a fost publicata OUG nr. 37/2011 pentru modificarea și completarea Legii contabilitatii nr. 82/1991

Principalele modificari sunt urmatoarele:

Persoanele fizice care desfasoara activitati producatoare de venituri au obligatia sa conduca contabilitate simplificata, pe baza regulilor contabilitatii in partida simpla.

Persoanele care in exercitiul financiar precedent au inregistrat cifra de afaceri neta sub echivalentul in lei al sumei de 35.000 euro si totalul activelor sub echivalentul in lei al sumei de 35.000 euro pot opta pentru un sistem simplificat de contabilitate, aprobat prin ordin al ministrului finantelor publice.

Prin sistem simplificat de contabilitate se intelege un set de reguli de baza si utilizarea unui plan de conturi simplificat, precum si prezentarea acestora in situatiile financiare anuale cuprind bilant si cont de profit si pierdere simplificate.

Pentru persoanele ce conduc contabilitatea in sistem simplificat contabilitatea poate fi organizata si condusa si pe baza de contracte/conventii civile incheiate potrivit Codului civil cu persoane fizice care au studii economice superioare, situatie in care raspunderea pentru conducerea contabilitatii revine acestor persoane fizice.

Persoanele ce conduc contabilitatea utilizand un sistem informatic au obligatia pastrarii suportului tehnic 10 ani.

In caz de pierdere, sustragere sau distrugere a documentelor financiar-contabile se vor lua masuri de reconstituire a acestora, in termen de maximum 30 de zile de la constatare, iar in caz de furt majora, in termen de 90 de zile de la constatarea incetarii acestora.

Situatiile financiare anuale si raportarile contabile se semneaza de catre persoana ce conduce contabilitatea si de catre administratorul sau persoana care are obligatia gestionarii entitatii.

S-au majorat amenzile. Dintre acestea mentionam:

- Detinerea de active si datorii sau efectuarea de activitati economice fara a fi inregistrate in contabilitate, se sanctioneaza cu amenda de la 1.000 – 10.000 lei;
- Neaprobarea politicilor contabile, neutilizarea si netinerea registrelor contabile, neinregistrarea documentelor la perioada la care se refera, se sanctioneaza cu amenda de la 300 – 3.000 lei;
- Nedepunerea situatiilor financiare anuale sau a raportarilor contabile la administratiile financiare, se sanctioneaza de la 2.000 – 5.000 lei;

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OUG no 37/2011 for amending Accounting Law no 82/1991, was published in Official Gazette no 285/22.04.2011.

The main amendments are as follows:

Individuals who carry out revenue-producing activities are required to conduct simplified accounting based on single entry accounting rules.

Legal persons who registered in the previous financial year a net turnover and total assets less than EUR 35,000 may opt for a simplified accounting system, approved by Order of Minister of Public Finance.

The simplified accounting system means a set of basic rules and using a simplified chart of accounts, as well as presenting them in annual financial statements comprising simplified balance sheet and profit and loss account.

For person who use simplified accounting system, accounting may be organized and managed also based on contracts / agreements concluded under the Civil Code Civil with individuals who have advanced economic studies, which are responsible for keeping the accounting.

Persons using a computerized accounting system are required to preserve the technical support for a period of 10 years.

In case of loss, theft or destruction of financial-accounting documents, it will be taken measures to reconstruct them within 30 days, and in case of force majeure, within 90 days.

Annual financial statements and accounting reports shall be signed by the person who keeps the accounting and also by the administrator or the person who has the obligation to manage the entity.

Fines were increased. Among these we outline:

- Ownership of assets and liabilities or the performance of economic activities without being registered in the books, shall be fined from 1,000 to 10,000 lei;
- not approving the accounting policies and not keeping the accounting registers, not recording of documents to the period to which relates, shall be fined from 300 to 3,000 lei;
- Failure to submit annual financial statements or financial accounting reports to fiscal administration, shall be fined from 2000-5000 lei;
- Failure to submit and publish consolidated financial



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- Nedepunerea si nepublicarea situatiilor financiare consolidate pentru societatile mama, se sanctioneaza cu amenda de la 10.000 – 30.000 lei;
- Nefectuarea auditarii situatiilor anuale sau a situatiilor anuale consolidate cand este prevazuta aceasta obligatie, se sanctioneaza cu amenda de la 30.000 – 40.000 lei.

statements for the parent companies shall be fined from 10,000 to 30,000 lei;

- Not performing the statutory audit of annual or consolidated financial statements if mandatory, shall be fined from 30,000 to 40,000 lei.

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