

MODELLO DEL PIANO ANNUALE DEI FLUSSI DI CASSA DEGLI ENTI TERRITORIALI
E DEI LORO ENTI STRUMENTALI IN CONTABILITA' FINANZIARIA
DI CUI ALL'ART. 1, COMMA 2, DEL DECRETO LEGISLATIVO 30 MARZO 2001, N. 165

In attuazione dell'art. 6, comma 1, del decreto-legge n. 155 del 2024, al fine di rafforzare le misure per la riduzione dei tempi di pagamento (Riforma del PNRR 1.11), entro il 28 febbraio di ciascun anno gli enti territoriali ed i loro enti strumentali in contabilità finanziaria di cui all'articolo 1, comma 2, del decreto legislativo 30 marzo 2001, n. 165, adottano un piano annuale dei flussi di cassa, contenente un cronoprogramma dei pagamenti e degli incassi relativi all'esercizio di riferimento, redatto sulla base del seguente modello. Gli enti che hanno sottoscritto l'accordo di cui all'art. 40 del DL 19 del 2024, nel 2025 proseguono la sperimentazione del Programma dei pagamenti (allegato n. 3 all'accordo sottoscritto con il Ministro dell'economia e delle finanze).

Le previsioni trimestrali del Piano sono elaborate dal responsabile finanziario con la collaborazione dei responsabili dei servizi dell'ente, anche tenendo conto dell'andamento degli incassi e dei pagamenti degli esercizi precedenti (consultabili dal sito internet www.SIOPE.it), e in considerazione delle novità e delle peculiarità dell'esercizio (le nuove attività previste nei documenti di programmazione e/o modifiche del quadro normativo).

Il Piano annuale dei flussi di cassa è adottato anche dagli enti che non hanno ancora approvato il bilancio di previsione, in quanto l'assenza delle previsioni del bilancio di cassa rende ancora più necessarie le previsioni del piano annuale dei flussi di cassa.

A seguito dell'adozione ⁽¹³⁾, il Piano annuale dei flussi di cassa è trasmesso all'organo di revisione per la verifica prevista dall'art. 6, comma 2, del DL 155 del 2024.

Al fine di garantirne l'efficacia nel corso dell'esercizio, gli enti sono invitati a verificare trimestralmente le previsioni, ad aggiornare il Piano annuale dei flussi di cassa e a dare comunicazione alla Giunta/organo esecutivo dell'attuazione del Piano.

La verifica e l'aggiornamento del prospetto possono, ad esempio, essere effettuati:

- sostituendo le previsioni del trimestre concluso e i dati SIOPE dei trimestri precedenti con gli importi degli incassi e dei pagamenti effettivi, estratti dalla banca dati SIOPE;
- riformulando di conseguenza le previsioni dei trimestri successivi;
- tenendo conto delle variazioni di bilancio che incidono sulle previsioni trimestrali di cassa.

Il Piano dei flussi di cassa è aggiornato con atto del responsabile finanziario.

La classificazione delle entrate e delle spese del Piano dei flussi di cassa prevista nel modello, definita sulla base dei primi livelli della codifica SIOPE, può essere ulteriormente articolata, seguendo la codifica SIOPE.

Codice SIOPE	Descrizione	Riscossioni (in c/competenza e in c/residui)							
		Primo trimestre 2025 (dati cumulati dal 1/1 al 31/3)		Dati a tutto il secondo trimestre 2025 (dati cumulati dal 1/1 al 30/6)		Dati a tutto il terzo trimestre 2025 dati cumulati dal 1/1 al 30/9)		Dati a tutto il quarto trimestre 2025 (dati cumulati dal 1/1 al 31/12)	
		Dati SIOPE N-2	Incassi effettivi (1)	Dati SIOPE N-2	Incassi effettivi (1)	Dati SIOPE N-2	Previsioni di cassa ⁽¹⁾	Dati SIOPE N-2	Previsioni di cassa (1)
	FONDO DI CASSA ALL'INIZIO DELL'ANNO	404.496	627.955						
	di cui con vincolo di cassa (solo per gli enti locali)		14.622						
E.1.01.00.00.000	Tributi	44.606	38.606	77.701	54.850	142.528	111.656	223.214	263.293
E.1.01.01.00.000	Imposte, tasse e proventi assimilati	44.606	38.606	77.701	54.850	142.528	111.656	223.214	263.293
E.1.01.01.06.000	Imposta municipale propria	22.567	25.521	39.361	27.601	69.580	34.364	86.575	88.964
E.1.01.01.16.000	Addizionale comunale IRPEF	7.121	7.446	21.052	20.415	41.747	43.951	54.413	58.000
E.1.01.01.51.000	Tassa smaltimento rifiuti solidi urbani	14.917	5.639	17.287	6.835	31.200	33.142	82.226	116.129
E.1.01.01.99.000	Altre imposte, tasse e proventi assimilati n.a.c.		0		0		200		200
	Altro...								
E.1.01.02.00.000	Tributi destinati al finanziamento della sanità (solo per le regioni)								
E.1.01.03.00.000	Tributi devoluti e regolati alle autonomie speciali (solo per le regioni)								
E.1.01.04.00.000	Compartecipazioni di tributi								
E.1.03.00.00.000	Fondi perequativi		0	86.473	81.536	97.620	81.536	142.356	130.700
E.1.00.00.00.000	Totale titolo 1 - Entrate correnti di natura tributaria, contributiva e perequativa	44.606	38.606	164.174	136.386	240.147	193.192	365.570	393.993
E.2.01.01.01.001	Trasferimenti correnti da Ministeri	14.825	0	18.790	24.433	19.250	43.363	27.188	67.264
E.2.01.01.02.001	Trasferimenti correnti da Regioni e province autonome		0		0		9.845		19.689
	Trasferimenti correnti da altri	800	0	26.493	25.632	38.002	77.770	45.676	160.141
E.2.00.00.00.000	Totale titolo 2 - Trasferimenti correnti	15.625	0	45.282	50.064	57.252	130.977	72.864	247.094
E.3.01.00.00.000	Vendita di beni e servizi e proventi derivanti dalla gestione dei beni	19.306	21.287	45.809	41.914	62.073	47.320	77.142	64.119
E.3.02.00.00.000	Proventi derivanti dall'attività di controllo e repressione delle irregolarità e degli illeciti							1.216	
E.3.03.00.00.000	Interessi attivi	0	0	0	0	0	50	0	100
E.3.04.00.00.000	Altre entrate da redditi da capitale		0		0		22.400	5.600	22.400
E.3.05.00.00.000	Rimborsi e altre entrate correnti	2.178	2.126	2.999	2.646	14.778	9.465	15.128	25.184
E.3.00.00.00.000	Totale titolo 3 - Entrate extratributarie	21.485	23.413	48.808	44.560	76.851	79.234	99.085	111.803
E.4.01.00.00.000	Tributi in conto capitale								
E.4.02.00.00.000	Contributi agli investimenti	48.084	1.450	90.345	2.325	159.577	2.325	223.889	535.800
E.4.03.00.00.000	Altri trasferimenti in conto capitale			25.000		25.000		25.000	
E.4.04.00.00.000	Entrate da alienazione di beni materiali e immateriali		0		2.250		2.250		2.250
E.4.05.00.00.000	Altre entrate in conto capitale	3.597	721	6.021	4.720	6.021	4.720	12.831	25.000
E.4.00.00.00.000	Totale Titolo 4 - Entrate in conto capitale	51.681	2.171	121.365	9.294	190.597	9.294	261.720	563.050
E.5.01.00.00.000	Alienazione di attività finanziarie								
E.5.02.00.00.000	Riscossione crediti di breve termine								
E.5.03.00.00.000	Riscossione crediti di medio-lungo termine								
E.5.04.00.00.000	Altre entrate per riduzione di attività finanziarie								
E.5.00.00.00.000	Totale Titolo 5 - Entrate da riduzione di attività finanziarie	0	0	0	0	0	0	0	0
E.6.01.00.00.000	Emissione di titoli obbligazionari								

E.6.02.00.00.000	Accensione prestiti a breve termine								
E.6.03.00.00.000	Accensione mutui e altri finanziamenti a medio lungo termine								
E.6.04.00.00.000	Altre forme di indebitamento								
E.6.00.00.00.000	Totale Titolo 6 Accensione Prestiti	0	0	0	0	0	0	0	0
E.9.01.00.00.000	Entrate per partite di giro	24.213	21.480	40.630	39.866	69.969	74.289	92.079	116.000
E.9.02.00.00.000	Entrate per conto terzi	1.505	227	1.774	1.462	2.109	7.817	2.277	27.559
E.9.00.00.00.000	Totale Titolo 9 - Entrate per conto terzi e partite di giro	25.718	21.707	42.404	41.328	72.079	82.106	94.356	143.559
E.0.00.00.99.999	Carte contabili ⁽²⁾		0		0		0		0
	TOTALE RISCOSSIONI (al netto anticipazione del tesoriere)	159.114	85.897	422.033	281.632	636.926	494.804	893.595	1.459.500
	di cui riscossioni con vincolo di cassa (solo per gli enti locali)		0		0		0		0
	TOTALE RISORSE DISPONIBILI	563.611	713.852	826.529	909.587	1.041.423	1.122.759	1.298.091	2.087.454
	di cui con vincolo di cassa (solo per gli enti locali)		14.622		14.622		14.622		14.622

Codice SIOPE	Descrizione	Pagamenti in c/competenza e in c/residui							
		Primo trimestre 2025 (dati cumulati dal 1/1 al 31/3)		Dati a tutto il secondo trimestre 2025 (dati cumulati dal 1/1 al 30/6)		Dati a tutto il terzo trimestre 2025 dati cumulati dal 1/1 al 30/9)		Dati a tutto il quarto trimestre 2025 (dati cumulati dal 1/1 al 31/12)	
		Dati SIOPE N-2	Pagamenti effettivi (1)	Dati SIOPE N-2	Pagamenti effettivi (1)	Dati SIOPE N-2	Previsioni di cassa ⁽¹⁾	Dati SIOPE N-2	Previsioni di cassa (1)
U.1.01.00.00.000	Redditi da lavoro dipendente	34.863	32.223	62.310	74.263	87.137	112.056	121.407	159.695
U.1.02.00.00.000	Imposte e tasse a carico dell'ente	1.969	2.545	4.345	5.868	6.590	11.368	9.974	16.775
U.1.03.00.00.000	Acquisto di beni e servizi	58.887	107.952	126.406	190.080	177.989	352.801	317.640	482.868
U.1.04.00.00.000	Trasferimenti correnti	6.524	0	11.836	17.276	11.836	23.924	11.836	30.571
U.1.05.00.00.000	Trasferimenti di tributi								
U.1.06.00.00.000	Fondi perequativi								
U.1.07.00.00.000	Interessi passivi		0	3.519	0	3.519	0	6.875	5.520
U.1.08.00.00.000	Altre spese per redditi da capitale								
U.1.09.00.00.000	Rimborsi e poste correttive delle entrate	335	1.076	1.513	1.594	2.331	12.349	5.654	22.173
U.1.10.00.00.000	Altre spese correnti	9.563	12.203	9.563	12.346	9.563	12.493	9.563	22.493
U.1.00.00.00.000	Totale titolo 1 - Spese correnti	112.142	155.999	219.491	301.428	298.964	524.991	482.948	740.095
U.2.01.00.00.000	Tributi in conto capitale a carico dell'ente								
U.2.02.00.00.000	Investimenti fissi lordi e acquisto di terreni	74.282	51.516	95.842	51.551	253.104	51.551	271.335	758.265
U.2.03.00.00.000	Contributi agli investimenti		0		0		0		10.000
U.2.04.00.00.000	Altri trasferimenti in conto capitale					18.196		18.196	
U.2.05.00.00.000	Altre spese in conto capitale								
U.2.00.00.00.000	Totale titolo 2 - Spese in conto capitale	74.282	51.516	95.842	51.551	271.301	51.551	289.531	768.265
U.3.01.00.00.000	Acquisizioni di attività finanziarie								
U.3.02.00.00.000	Concessione crediti di breve termine								
U.3.03.00.00.000	Concessione crediti di medio-lungo termine								
U.3.04.00.00.000	Altre spese per incremento di attività finanziarie								
U.3.00.00.00.000	Totale titolo 3 - Spese per incremento attività finanziarie	0	0	0	0	0	0	0	0
U.4.01.00.00.000	Rimborso di titoli obbligazionari								
U.4.02.00.00.000	Rimborso prestiti a breve termine								
U.4.03.00.00.000	Rimborso mutui e altri finanziamenti a medio lungo termine		0	5.785	0	5.785	6.555	11.732	13.110
U.4.04.00.00.000	Rimborso di altre forme di indebitamento								
U.4.05.00.00.000	Fondi per rimborso prestiti								
U.4.00.00.00.000	Totale Titolo 4 - Rimborso Prestiti	0	0	5.785	0	5.785	6.555	11.732	13.110
U.5.01.00.00.000	Totale Titolo 5 - Chiusura Anticipazioni ricevute da istituto tesoriere/cassiere								
U.7.01.00.00.000	Uscite per partite di giro	28.414	23.749	45.858	40.672	72.369	71.821	93.986	119.442
U.7.02.00.00.000	Uscite per conto terzi	319	1.269	1.690	2.487	2.109	9.657	2.261	33.084
U.7.00.00.00.000	Totale Titolo 7 - Uscite per conto terzi e partite di giro	28.733	25.018	47.548	43.159	74.478	81.478	96.246	152.526
U.0.00.00.99.999	Carte contabili ⁽²⁾		0		0		0		0
	TOTALE PAGAMENTI	215.157	232.533	368.666	396.137	650.527	664.574	880.458	1.673.995
	di cui pagamenti con vincolo di cassa (solo per gli enti locali)		0		0		0		0
	FONDO DI CASSA ALLA FINE DEL TRIMESTRE	348.454	481.319	457.863	513.450	390.896	458.185	417.633	413.459
	di cui con vincolo di cassa (solo per gli enti locali)		14.622		14.622		14.622		14.622
	RICORSO ANTICIPAZIONI DELL'ISTITUTOTESORIERE	0	0	0	0	0	0	0	0

(1) Al termine di ciascun trimestre, le previsioni sono sostituite con l'importo degli incassi/pagamenti effettivi e sono aggiornate le previsioni dei trimestri successivi.La descrizione delle colonne che riportano gli incassi e i pagamenti effettivi dell'esercizio è ridenominata "Incassi effettivi"/"Pagamenti effettivi".

(2) L'importo delle carte contabili è inserito quando si sostituiscono le previsioni con gli incassi e i pagamenti effettivi, ed è ridotto in occasione dei successivi aggiornamenti;

(3) Entro il 28 febbraio di ciascun anno, in considerazione dell'organizzazione dell'ente, il Piano dei flussi di casa è adottato con delibera di giunta o dell'organo esecutivo dell'ente, o con atto del segreterio generale.o del responsabile finanziario. Per gli enti locali il Piano annuale è adottato dalla giunta o dall'organo esecutivo

Date Entry	Description	Debit(s) / Credit(s)	Bank of East Thracian (Lira)	Bank of East Thracian (Euro)	Bank of East Thracian (Dollar)	Financial Summary (Lira)			Financial Summary (Euro)			Financial Summary (Dollar)		
						Financial Summary (Lira)			Financial Summary (Euro)			Financial Summary (Dollar)		
						Debit (Lira)	Credit (Lira)	Balance (Lira)	Debit (Euro)	Credit (Euro)	Balance (Euro)	Debit (Dollar)	Credit (Dollar)	Balance (Dollar)
Financial Summary (Lira)						Debit (Lira)	Credit (Lira)	Balance (Lira)	Debit (Euro)	Credit (Euro)	Balance (Euro)	Debit (Dollar)	Credit (Dollar)	Balance (Dollar)
2023-01-01	Initial balance					1000000	1000000	0	1000000	1000000	0	1000000	1000000	0
2023-01-05	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	500000	500000	0	500000	500000	0	500000	500000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	500000	500000	0	500000	500000	0	500000	500000	0
2023-01-10	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	100000	100000	0	100000	100000	0	100000	100000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	100000	100000	0	100000	100000	0	100000	100000	0
2023-01-15	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	200000	200000	0	200000	200000	0	200000	200000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	200000	200000	0	200000	200000	0	200000	200000	0
2023-01-20	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	300000	300000	0	300000	300000	0	300000	300000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	300000	300000	0	300000	300000	0	300000	300000	0
2023-01-25	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	150000	150000	0	150000	150000	0	150000	150000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	150000	150000	0	150000	150000	0	150000	150000	0
2023-01-30	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	250000	250000	0	250000	250000	0	250000	250000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	250000	250000	0	250000	250000	0	250000	250000	0
2023-02-05	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	400000	400000	0	400000	400000	0	400000	400000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	400000	400000	0	400000	400000	0	400000	400000	0
2023-02-10	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	120000	120000	0	120000	120000	0	120000	120000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	120000	120000	0	120000	120000	0	120000	120000	0
2023-02-15	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	180000	180000	0	180000	180000	0	180000	180000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	180000	180000	0	180000	180000	0	180000	180000	0
2023-02-20	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	350000	350000	0	350000	350000	0	350000	350000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	350000	350000	0	350000	350000	0	350000	350000	0
2023-02-25	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	140000	140000	0	140000	140000	0	140000	140000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	140000	140000	0	140000	140000	0	140000	140000	0
2023-03-01	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	220000	220000	0	220000	220000	0	220000	220000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	220000	220000	0	220000	220000	0	220000	220000	0
2023-03-05	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	450000	450000	0	450000	450000	0	450000	450000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	450000	450000	0	450000	450000	0	450000	450000	0
2023-03-10	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	160000	160000	0	160000	160000	0	160000	160000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	160000	160000	0	160000	160000	0	160000	160000	0
2023-03-15	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	240000	240000	0	240000	240000	0	240000	240000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	240000	240000	0	240000	240000	0	240000	240000	0
2023-03-20	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	380000	380000	0	380000	380000	0	380000	380000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	380000	380000	0	380000	380000	0	380000	380000	0
2023-03-25	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	130000	130000	0	130000	130000	0	130000	130000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	130000	130000	0	130000	130000	0	130000	130000	0
2023-03-30	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	210000	210000	0	210000	210000	0	210000	210000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	210000	210000	0	210000	210000	0	210000	210000	0
2023-04-05	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	420000	420000	0	420000	420000	0	420000	420000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	420000	420000	0	420000	420000	0	420000	420000	0
2023-04-10	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	170000	170000	0	170000	170000	0	170000	170000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	170000	170000	0	170000	170000	0	170000	170000	0
2023-04-15	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	230000	230000	0	230000	230000	0	230000	230000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	230000	230000	0	230000	230000	0	230000	230000	0
2023-04-20	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	360000	360000	0	360000	360000	0	360000	360000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	360000	360000	0	360000	360000	0	360000	360000	0
2023-04-25	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	150000	150000	0	150000	150000	0	150000	150000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	150000	150000	0	150000	150000	0	150000	150000	0
2023-05-01	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	200000	200000	0	200000	200000	0	200000	200000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	200000	200000	0	200000	200000	0	200000	200000	0
2023-05-05	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	400000	400000	0	400000	400000	0	400000	400000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	400000	400000	0	400000	400000	0	400000	400000	0
2023-05-10	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	140000	140000	0	140000	140000	0	140000	140000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	140000	140000	0	140000	140000	0	140000	140000	0
2023-05-15	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	220000	220000	0	220000	220000	0	220000	220000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	220000	220000	0	220000	220000	0	220000	220000	0
2023-05-20	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	390000	390000	0	390000	390000	0	390000	390000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	390000	390000	0	390000	390000	0	390000	390000	0
2023-05-25	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	135000	135000	0	135000	135000	0	135000	135000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	135000	135000	0	135000	135000	0	135000	135000	0
2023-05-30	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	215000	215000	0	215000	215000	0	215000	215000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	215000	215000	0	215000	215000	0	215000	215000	0
2023-06-05	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	370000	370000	0	370000	370000	0	370000	370000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	370000	370000	0	370000	370000	0	370000	370000	0
2023-06-10	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	130000	130000	0	130000	130000	0	130000	130000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	130000	130000	0	130000	130000	0	130000	130000	0
2023-06-15	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	210000	210000	0	210000	210000	0	210000	210000	0
		Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	210000	210000	0	210000	210000	0	210000	210000	0
2023-06-20	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	360000	360000	0	360000	360000	0	360000	360000	0
		Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	Transfer from Bank of East Thracian (Lira)	360000	360000	0	360000	360000	0	360000	360000	0
2023-06-25	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	125000	125000	0	125000	125000	0	125000	125000	0
		Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	Transfer from Bank of East Thracian (Euro)	125000	125000	0	125000	125000	0	125000	125000	0
2023-06-30	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	Transfer from Bank of East Thracian (Dollar)	205000	205000	0	205000	205000	0	205000	205000	0</

