

$$TN = FRN - BFR = 16 - 11 = (+5)$$

$$TN = cl.s (actif) - cl.s (passif)$$

$$TN = VMP + e/c + caisse - \left\{ \begin{array}{l} avances \downarrow \text{travaux} \\ concours bancaires \end{array} \right.$$

$$TN = 1 + 1 + 6 - 3 = (+5)$$