

GOVERNMENT CHART OF ACCOUNTS - 2004 2004

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671 Expenses for Provisions and Allowances

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- 6727 Reversed Allowances for Other Uncollectable Receivables from Residents
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679 Expenses for Other Provisions

- 6791 Expenses for Other Provisions
- 6799 Reversed Other Provisions

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- 6920 Seized Government Property

693 Other Volume Changes - Assets Shortages and Losses

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 - 7200 Revenue from Financial Services
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 - 7211 Interest Income from Government Securities
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 - 7215 Interest Income from Residents' Obligations and Other Debt Securities

- 7216 Interest Income from Foreign Governments Securities
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- 7218 Interest Expenses on Loans from Non-Resident Banks and Financial Institutions
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722 Interest Income from Loans

- 7220 Interest Income from Debt Assumed
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723 Supplier's Credit Interest

- 7231 Interest from Supplier's Credit to Residents
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724 Financial Lease Interest

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- 7251 Interest on Domestic Bank Accounts and Deposits in Leva
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- 7271 Interest on Payment Arrears for Taxes, Duties and Social Contributions
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728 Imputed Interest Income

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729 Other Interest Income

- 7291 Other Interest Income from Residents
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731 Net Privatization Proceeds

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738 Realized Gains and Losses from Transactions with Securities

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739 Realized Gains and Losses from Foreign Exchange Transactions

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- 7415 Imputed Domestic Current Grants and Donations
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- 7471 Current Grants from Foreign Governments
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- 7473 Current Grants from Foreign Governments in Kind
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748 Grants from International Organizations

- 7481 Current Grants from International Organizations
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749 Other Grants and Donations from Abroad

- 7491 Other Current Grants and Donations from Abroad
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754 Cash Transfers from/to Municipalities

7544 Cash Transfers from/to Municipal Budgets

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755 Cash Transfers from/to the Social Security Fund

7555 Cash Transfers from/to the Social Security Fund

7559 Cash Transfers from/to Extrabudgetary Accounts of the Social Security Fund

756 Cash Transfers from/to Other Social Insurance Funds

7566 Cash Transfers from/to Other Social Insurance Funds

7569 Cash Transfers from/to Extrabudgetary Accounts of Other Social Insurance Funds

757 Cash Transfers from/to Judiciary System

7577 Cash Transfers from/to Budget of Judiciary System

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758 Cash Transfers from/to Other Autonomous Budgets

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759 Imputed Transfers for Social Contributions of Government Entities

7595 Imputed Transfers for Contributions to the Social Security Fund

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7597 Imputed Transfers for Additional Compulsory Contributions to the Private Pension Funds

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7599 Allocated amounts of Imputed Transfers for Social Contributions

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761 Property and Liabilities transferred between Central Government and Municipalities

7611 Property (Assets) Transferred Out

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7617 Property (Assets) Transferred In

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762 Property and Liabilities transferred between Central Government' Budget Entities, Funds and Accounts

7621 Property (Assets) Transferred Out / Transferred In

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764 Property and Liabilities transferred between Municipal Budget Entities, Funds and Accounts

7641 Property (Assets) Transferred Out

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768 Imputed Transfers

7682 Imputed Transfers from the Central Budget

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769 Property and Liabilities transferred between Central Government (Municipalities) and Other Sectors of Economy

7691 Property (Assets) Transferred Out from Government/Municipalities

7692 Liabilities Transferred Out from Government/Municipalities

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781 Holding Gains and Losses

7801 Holding Gains on Assets

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7808 Holding Losses on Liabilities

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7911 Written-off Debts and Payables to Residents

7912 Written-off Debts and Payables to Non-Residents

- 7917 Written-off Debts and Payables to Central Government
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 - 7922 Seized Fixed Assets
 - 7923 Seized Goods and Materials
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 - 7932 Fixed Assets Surpluses and Gains
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 - 7934 Financial Assets Surpluses and Gains
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 - 7939 Counted Overstated Liabilities
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 - 9200 Commitments
 - 9201 Domestic Grants Unused
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 - 9208 Accumulated Surpluses for Nuclear Energy Industry Restructuring
- 921 Contingent Assets**
 - 9211 Third Parties' Holdings of Government Securities Pledged
 - 9212 Third Parties' Financial Assets Pledged
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 - 9215 Mortgages
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- 922 State (Municipal) Guaranties Provided**
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 - 9231 Pledged Fixed Assets and Inventory
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 - 9289 Other Contingent Receivables
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 - 9299 Other Contingent Payables

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 - 9911 Payment Arrears on Accounts Receivable for Taxes, Duties and Social Contributions
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9922 Payment Arrears on Municipal Taxes Refunds
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9925 Payment Arrears on Pensions, Scholarships and other Social Security Benefits to Households
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993 Net Results from Commercial Taxable Activities

9931 Total Expenses Incurred for Commercial Taxable Activities
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9951 Import of Fixed Assets
9952 Import of Goods
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9959 Import Taxes and Duties

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9961 Export of Fixed Assets
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998 Off-Balance Sheet Contra-Accounts

9981 Off-Balance Sheet Assets Contra-Account
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