

GOVERNMENT CHART OF ACCOUNTS - 2005

SECTION 1 - EQUITY AND DEBT ACCOUNTS

10 Fund Balances

100 Fund Balances of Government Entities

- 1001 Fund Balances - Budget Accounts
- 1002 Fund Balances - Extrabudgetary Accounts
- 1009 Residual Net Assets from Off-Budget Activities

11 Accumulated Surpluses/Deficits

110 Accumulated Surpluses/Deficits

- 1101 Accumulated Surpluses/Deficits from Budget Activities
- 1102 Accumulated Surpluses/Deficits from Extrabudgetary Activities
- 1108 Accumulated Surpluses/Deficits from Off-Budget Activities
- 1109 Accumulated Other Changes (Pevaluations and Volume Changes) in Net Worth

12 Surpluses/Deficits for the Period

120 Surpluses/Deficits for the Period

- 1201 Surpluses/Deficits from Budget Activities
- 1202 Surpluses/Deficits from Extrabudgetary Activities
- 1209 Surpluses/Deficits from Off-Budget Activities

13 Other Changes in Net Worth for the Period

130 Other Changes in Net Worth for the Period

- 1301 Revaluation (Holding Gains and Losses) of Assets and Liabilities
- 1309 Other Changes in the Volume of Assets and Liabilities

15 Public Debt in Government Securities

151 Public Debt in Short-Term Government Securities

- 1511 Public Debt in Short-Term Government Securities Denominated in Leva
- 1512 Public Debt in Short-Term Government Securities Denominated in Foreign Currencies
- 1517 *Stocks of Repurchased Short-Term Government Securities Denominated in Leva (-)*
- 1518 *Stocks of Repurchased Short-Term Government Securities Denominated in Foreign Currencies (-)*

152 Public Debt in Long-Term Government Securities

- 1521 Public Debt in Long-Term Government Securities Denominated in Leva
- 1522 Public Debt in Long-Term Government Securities Denominated in Foreign Currencies
- 1523 *Current Portion of Long-Term Government Securities Denominated in Leva*
- 1524 *Current Portion of Long-Term Government Securities Denominated in Foreign Currencies*
- 1527 *Stocks of Repurchased Long-Term Government Securities Denominated in Leva (-)*
- 1528 *Stocks of Repurchased Long-Term Government Securities Denominated in Foreign Currencies (-)*

159 Premiums/Discounts on Government Securities

- 1591 Premiums/Discounts on Short-Term Government Securities Denominated in Leva
- 1592 Premiums/Discounts on Short-Term Government Securities Denominated in Foreign Currencies
- 1593 Premiums/Discounts on Long-Term Government Securities Denominated in Leva
- 1594 Premiums/Discounts on Long-Term Government Securities Denominated in Foreign Currencies

16 Loans

161 Loans from BNB

- 1611 *Short-Term Loans from BNB*
- 1612 *Long-Term Loans from BNB*
- 1613 *Current Portion of Long-Term Loans from BNB*

162 Domestic Bank Loans

- 1621 *Short-Term Domestic Bank Loans in Leva*
- 1623 *Long-Term Domestic Bank Loans in Leva*
- 1625 *Current Portion of Long-Term Domestic Bank Loans in Leva*

165 Loans from International Organizations and Foreign Governments

- 1651 *Short-Term Loans from Foreign Governments*
- 1652 *Short-Term Loans from International Organizations*
- 1654 *Long-Term Loans from Foreign Governments*
- 1655 *Long-Term Loans from International Organizations*
- 1657 *Current Portion of Long-Term Loans from Foreign Governments*
- 1658 *Current Portion of Long-Term Loans from International Organizations*

166 Other Loans from Abroad

- 1661 *Short-Term Loans from Foreign Financial Institutions*
- 1663 *Other Short-Term Loans from Abroad*
- 1664 *Long-Term Loans from Foreign Financial Institutions*
- 1666 *Other Long-Term Loans from Abroad*

1667 *Current Portion of Long-Term Loans from Foreign Financial Institutions*

1669 *Current Portion of Other Long-Term Loans from Abroad*

169 *Bilateral and Multilateral Balances for Clearing*

1690 *Bilateral and Multilateral Balances for Clearing*

17 Liabilities from Activated Guarantees

170 Liabilities from activated guarantees

1701 *Liabilities to Residents from Activated Loan Guarantees*

1702 *Liabilities to Non-Residents from Activated Loan Guarantees*

1707 *Liabilities to Residents from Other Activated Guarantees*

1708 *Liabilities to Non-Residents from Other Activated Guarantees*

19 Other Loans

191 Liabilities under Financial Lease

1911 *Liabilities to Residents under Financial Lease*

1912 *Liabilities to Non-Residents under Financial Lease*

1913 *Current Portion of Liabilities to Residents under Financial Lease*

1914 *Current Portion of Liabilities to Non-Residents under Financial Lease*

1917 *Adjustment to Nominal Value of Liabilities to Residents under Financial Lease*

1918 *Adjustment to Nominal Value of Liabilities to Non-Residents under Financial Lease*

199 Other Loans

1997 *Other Loans from Residents*

1998 *Other Loans from Non-Residents*

SECTION 2 - FIXED ASSETS ACCOUNTS

20 Tangible Assets

202 Productive and Draught Animals

2020 *Productive and Draught Animals*

203 Buildings

2031 *Administrative Buildings*

2032 *Dwellings*

2039 *Other Buildings*

204 Equipment

2041 *Computers and Hardware*

2049 *Other Equipment*

205 Vehicles

2051 *Mobiles*

2059 *Other Vehicles*

206 Office Furniture

2060 *Office furniture and fixture*

207 Fixed Assets in Construction and Progress

2071 *Fixed Assets in Construction*

2079 *Other Fixed Assets in Progress*

209 Other Tangible Assets

2091 *Leasehold Improvements*

2099 *Other Tangible Assets*

21 Intangible Assets

210 Intangible Assets

2101 *Software*

2102 *Patents, Licenses, Copyrights, Trade Marks*

2109 *Other Intangible Assets*

24 Depreciation

241 Depreciation of Tangible Assets

2412 *Depreciation of Productive and Draught Animals*

2413 *Depreciation of Buildings*

2414 *Depreciation of Equipment*

2415 *Depreciation of Vehicles*

2416 *Depreciation of Office Furniture*

2419 *Depreciation of Other Tangible Assets*

242 Depreciation of Intangible Assets

2420 *Depreciation of Intangible Assets*

SECTION 3 - INVENTORY ACCOUNTS

30 Materials, Finished Goods and Merchandise

301 Work in Progress

3010 Work in Progress

302 Materials

3020 Fuel

3021 Office materials

3022 Foods

3023 Medicines

3024 R&D, Training and Educational Materials

3025 Bedding and Clothes

3026 Construction Materials

3027 Spare Parts and Materials for Hardware

3028 Other Spare Parts

3029 Other Materials

303 Finished Goods

3030 Finished Goods

304 Merchandise

3040 Merchandise

31 Young and Fattening Live Stocks

310 Young and Fattening Live Stocks

3100 Young and Fattening Live Stocks

32 Strategic Stocks

321 Government Strategic Reserves

3210 Government Strategic Reserves

322 Stocks of Purchased Goods for Market and Competition Regulation Purposes

3220 Stocks of Purchased Goods for Market and Competition Regulation Purposes

33 Forfeited and Foreclosed Property

331 Forfeited and Foreclosed Fixed Assets

3310 Forfeited and Foreclosed Fixed Assets

332 Forfeited and Foreclosed Intangible Assets

3320 Forfeited and Foreclosed Intangible Assets

333 Forfeited and Foreclosed Goods and Materials

3330 Forfeited and Foreclosed Goods and Materials

SECTION 4 - RECEIVABLES AND PAYABLES ACCOUNTS

40 Suppliers

401 Resident Suppliers

4010 Accounts Payable to Resident Suppliers

402 Advances to Resident Suppliers

4020 Advances to Resident Suppliers

403 Non-Resident Suppliers

4030 Accounts Payable to Non-Resident Suppliers

404 Advances to Non-Resident Suppliers

4040 Advances to Non-Resident Suppliers

405 Accounts Payable for Health and Health-Insurance Services

4050 Accounts Payable for Health and Health-Insurance Services

41 Customers

411 Resident Customers

4110 Accounts Receivable from Resident Customers

412 Advances from Resident Customers

4120 Advances from Domestic Customers

413 Non-Resident Customers

4130 Accounts Receivable from Non-Resident Customers

414 Advances from Non-Resident Customers

4140 Advances from Non-Resident Customers

42 Accounts for Employees, Students, Pensions, Social Security Benefits and Subsidies - Payables and Receivables

421 Accounts for Employees - Residents

4211 *Accounts Payable for Employees - Residents*

4213 *Accounts Receivable from Employees - Residents*

422 Accounts for Employees - Non-Residents

4222 *Accounts Payable for Employees - Non-Residents*

4224 *Accounts Receivable from Employees - Non-Residents*

423 Provisions for Employees' Benefits

4230 Provisions for Employees' Benefits

424 Accounts for Students - Residents

- 4241 *Accounts Payable for Students - Residents*
- 4243 *Accounts Receivable from Students - Residents*

425 Accounts for Students - Non-Residents

- 4252 *Accounts Payable for Students - Non-Residents*
- 4254 *Accounts Receivable from Students - Non-Residents*

426 *Other Accountable Persons*

- 4261 *Accounts Receivable from Other Accountable Persons - Residents*
- 4262 *Accounts Receivable from Other Accountable Persons - Non-Residents*

427 Accounts for Pensions

- 4271 *Accrued Liabilities for Pensions*
- 4272 *Accrued Liabilities for Pensions in Abroad*
- 4279 *Accounts Receivable for Unduly Paid Pensions*

428 Accounts for Social Security Benefits

- 4281 *Accrued Liabilities for Social Security Benefits to Residents*
- 4282 *Accrued Liabilities for Social Security Benefits to Non-Residents*
- 4287 *Accounts Receivable for Unduly Paid Social Security Benefits to Residents*
- 4288 *Accounts Receivable for Unduly Paid Social Security Benefits to Non-Residents*

429 Accounts for Subsidies

- 4291 *Accrued Liabilities for Subsidies*
- 4299 *Accounts Receivable for Unused or Non-Properly Used Subsidy*

43 Accounts for Taxes, Duties, and Social Contributions, Concessions, Privatization - Receivables and Payable

430 *Accounts Receivable for Taxes, Duties and Social Contributions*

- 4301 *Accounts Receivable for Taxes, Duties and Social Contributions*
- 4302 *Accounts Receivable for Municipal Taxes*
- 4307 *Accounts Receivable for Taxes, Duties and Social Contributions in Process of Forced Collection*
- 4308 *Accounts Receivable for Municipalities' Taxes in Process of Forced Collection*

431 *Accounts Payable for Taxes, Duty and Social Contribution Refunds*

- 4311 *Accounts Payable for Taxes, Duty and Social Contribution Refunds*
- 4312 *Accounts Payable for Municipal Tax Refunds*

432 Accounts Receivable for Activated Guarantees

- 4321 *Accounts Receivable for Activated Guarantees from Residents*
- 4322 *Accounts Receivable for Activated Guarantees from Non-Residents*

433 Accounts Receivable for Concessions

- 4331 *Accounts Receivable for Concessions from Residents*
- 4332 *Accounts Receivable for Concessions from Non-Residents*

435 Accounts Receivable for Dividends and Other Withdrawals from Corporations' Equity

- 4351 *Accounts Receivable for Dividends and Other Withdrawals from Equity in Domestic Corporations*
- 4352 *Accounts Receivable for Dividends and Other Withdrawals from Equity in Corporations in Abroad*

436 Account Receivable/Payable from/to BNB

- 4360 *Account Receivable/Payable from/to BNB*

437 Accounts Receivable for Privatization

- 4371 *Short-term Receivable for Privatization From Residents*
- 4372 *Short-term Receivable for Privatization From Non-Residents*
- 4373 *Long-term Receivable for Privatization From Residents*
- 4374 *Long-term Receivable for Privatization From Non-Residents*
- 4375 *Current Portion of Long-term Receivable for Privatization From Residents*
- 4376 *Current Portion of Long-term Receivable for Privatization From Non-Residents*

439 Accounts Receivable from Insolvent Banks

- 4391 *Accounts Receivable from Insolvent Domestic Banks*
- 4392 *Accounts Receivable from Insolvent Banks in Abroad*

45 Receivable and Payables Accounts between Government Entities for Taxes, Supplies and Other Transactions

450 *Intra-Entity Accounts*

- 4500 *Intra-Entity Accounts*

451 Receivables and Payables Accounts with the Central Budget

- 4511 *V A T Account*
- 4512 *Tax on Revenue from Commercial Activities of Budget Entities Account*
- 4513 *Accounts for Other Taxes and Duties*
- 4519 *Other Receivables and Payables Accounts with the Central Budget*

452 Receivables and Payables Accounts with the Ministries and Government Agencies

- 4522 *Receivables and Payables with the Ministries and Government Agencies' Budgets*
- 4529 *Receivables and Payables with the Ministries and Government Agencies' Extrabudgetary Accounts*

454 Receivables and Payables Accounts with the Municipalities

- 4544 *Accounts for Municipal Taxes and Fees*
- 4548 *Other Receivables and Payables Accounts with the Municipal Budgets*
- 4549 *Other Receivables and Payables Accounts with the Municipal Extrabudgetary Accounts*

455 Receivables and Payables Accounts with the Social Security Fund

- 4555 *Accrued Liabilities for Social Security Contributions*
- 4557 *Accrued Liabilities for Social Security Contributions - Second Pillar*

4558 *Accounts Receivables for Payments Made on Behalf of Social Security Fund*

4559 *Other Receivables and Payables Accounts with Social Security Fund*

456 Accounts with Other Social Insurance Funds

4566 Accrued Liabilities for Health Insurance Fund

4569 *Other Receivables and Payables Accounts with Other Social Insurance Funds*

457 Receivables and Payables Accounts with Judiciary System

4577 Receivables and Payables Accounts with the Budget of Judiciary System

4579 Receivables and Payables Accounts with the Judiciary System's Extrabudgetary Accounts

458 Receivables and Payables Accounts with Autonomous Budget Entities

4588 Receivables and Payables Accounts with Autonomous Budget Entities

4589 Receivables and Payables with Autonomous Budget Entities' Extrabudgetary Accounts

459 Other Accounts

4591 Accounts for Personal Income Tax

46 Accounts for Loans and Custodian Activities (Collections and Payments) between Government Entities

461 Loans from/to Budget Accounts

4611 Loans from/to Central Budget

4614 Loans from/to Municipal Budgets

4615 Loans from/to Social Security Fund

4616 Loans from/to Other Social Insurance Funds

4619 Loans from/to Other Budgets

462 Loans from/to Extrabudgetary Accounts

4622 Loans from/to Extrabudgetary Accounts of Ministries and Government Agencies

4624 Loans from/to Municipal Extrabudgetary Accounts

463 Loans from Suspense Accounts

4630 Loans from Suspense Accounts

465 Amounts Due/Receivable for Imputed Transfers for Social Contributions of Government Entities

4651 Accounts Due/Receivable between Central Budget and First Level Spending Units for Imputed Transfers for Social Contributions

4659 Accounts Due/Receivable between Budgets, Extrabudgetary Accounts and Funds for Imputed Transfers for Social Contributions

467 Accounts for Custodian (Collections and Payments) Activities on behalf of Budget Accounts

4671 Accounts for Custodian Activities (Collections and Payments) on behalf of Central Budget

4674 Accounts for Custodian Activities (Collections and Payments) on behalf of Municipal Budgets

4679 Accounts for Custodian Activities (Collections and Payments) on behalf of Other Budgets

468 Accounts for Custodian Activities (Collections and Payments) on behalf of Extrabudgetary Accounts

4682 Accounts for Custodian Activities on behalf of Extrabudgetary Accounts of Ministries and Agencies

4684 Accounts for Custodian Activities on behalf of Municipal Extrabudgetary Accounts

48 Other Receivables and Payables

481 Accrued Interest Accounts

4811 *Accrued Interest Accounts on Receivables from Residents*

4812 *Accrued Interest Accounts on Receivables from Non-Residents*

4813 *Accrued Interest Accounts on Payables to Residents*

4814 *Accrued Interest Accounts on Payables to Non-Residents*

4815 *Accrued Interest Accounts on Receivables for Taxes, Duties and Social Contributions*

4816 *Accrued Interest Accounts in Leva for Tax Duty and Social Contribution Refunds*

4817 Accrued Interest Accounts on Government Securities

4818 Accrued Interest Accounts on Municipality Securities

483 Accounts for Custodian Activities on behalf of Non-Government Entities

4831 Accounts for Custodian Activities on behalf of Residents

4832 Accounts for Custodian Activities on behalf of Non-Residents

4835 Accounts for Collected Contributions on behalf Private Pension Funds

485 Receivables and Payables with Foreign Governments

4851 Accounts Payable for Taxes, Duties and Social Contributions to Foreign Governments

4854 *Other Accounts Payable to Foreign Governments*

4858 *Other Accounts Receivable from Foreign Governments*

486 Receivables and Payables with International Organizations

4861 Accounts Payable for Membership Dues, Quotas and Other Contributions to International Organizations

4864 *Other Accounts Payable to International Organizations*

4868 *Other Accounts Receivable from International Organizations*

488 Other Accounts Receivable

4887 Other Accounts Receivable from Residents

4888 Other Accounts Receivable from Non-Residents

489 Other Accounts Payable

4897 Other Accounts Payable to Residents

4898 Other Accounts Payable to Non-Residents

49 Allowances, Adjustments, Deferred Income and Prepaid Expenses Accounts

491 Allowances for Bad Debts and Uncollectable Receivables

4911 Allowances for Uncollectable Taxes, Duties and Social Contributions

4912 Allowances for Municipal Taxes

4917 Allowances for Bad Debts and Uncollectable Receivables from Residents

- 4918 Allowances for Bad Debts and Uncollectable Receivables from Non-Residents
- 494 Provisions for Other Losses and Expenses**
 - 4940 Provisions for Other Losses and Expenses
- 495 Deferred Transfers for Social Contributions of Government Entities**
 - 4955 Deferred Imputed Transfers from the Central Budget
 - 4956 Deferred Imputed Transfers from the Municipal Budgets
 - 4957 Deferred Imputed Transfers from the Municipal Budgets
- 496 Carrying Value Adjustments of Receivables and Payables for Concessions, Leases and Other Items**
 - 4961 Carrying Value Adjustments of Receivables from Residents
 - 4962 Carrying Value Adjustments of Receivables from Non-Residents
 - 4967 Carrying Value Adjustments of Payables to Residents
 - 4968 Carrying Value Adjustments of Payables to Non-Residents
- 499 Prepaid Expenses and Deferred Income**
 - 4991 *Prepaid Expenses*
 - 4999 *Deferred Income*

SECTION 5 - FINANCIAL ASSETS ACCOUNTS

50 Cash

- 500 Accounts and Deposits Held with the "Single Account" and BNB**
 - 5000 *Current Accounts in Leva of the Central Budget in the BNB*
 - 5001 *Current Accounts in Leva Consolidated into the "Single Account"*
 - 5002 *Term Deposits in Leva Consolidated into the "Single Account"*
 - 5005 *Term Deposits in Leva of the Central Budget in the BNB*
 - 5006 *Term Deposits in Foreign Currencies of the Central Budget in the BNB*
 - 5007 *Term Deposits in Foreign Currencies of Budget Entities in BNB*
 - 5008 *Current Accounts in Foreign Currencies of Budget Entities in BNB*
 - 5009 *Current Accounts in Foreign Currencies of the Central Budget in the BNB*
- 501 Cash and Bank Accounts held in Domestic Banks**
 - 5011 *Cash in Hand in Leva*
 - 5012 *Cash in Hand in Foreign Currencies*
 - 5013 *Current Bank Accounts in Leva*
 - 5014 *Current Bank Accounts in Foreign Currencies*
 - 5015 *Term Deposits in Leva*
 - 5016 *Term Deposits in Foreign Currencies*
 - 5017 *Other Bank Accounts in Leva*
 - 5018 *Other Bank Accounts in Foreign Currencies*
- 502 Cash and Bank Accounts Abroad**
 - 5022 *Cash in Hand*
 - 5024 *Current Bank Accounts in Abroad*
 - 5026 *Term Deposits in Abroad*
 - 5028 *Other Bank Accounts in Abroad*
- 508 Payments in Process of Settlement (Float)**
 - 5081 *Payments in Leva in Process of Settlement*
 - 5082 *Payments in Foreign Currencies in Process of Settlement*
- 509 Cash Equivalents**
 - 5091 Checks and Other Cash Equivalents in Leva
 - 5092 Checks and Other Cash Equivalents in Foreign Currencies

51 Securities

- 511 Shares and Other Equities in Domestic Corporations**
 - 5111 *Domestic Subsidiaries*
 - 5112 *Domestic Joint-Ventures*
 - 5113 Investments in Domestic Associates
 - 5114 *Other Shares and Equities in Domestic Corporations*
- 512 Shares and Other Equities in Abroad**
 - 5121 *Foreign Subsidiaries*
 - 5122 *Foreign Joint-Ventures*
 - 5123 Investments in Associates in Abroad
 - 5124 *Other Shares and Equities in Abroad*
- 513 Bonds and Other Debt Securities issued by Residents**
 - 5131 *Bonds and Other Debt Securities issued by Residents*
 - 5139 *Premiums/Discounts on Debt Securities Issued by Residents*
- 514 Bonds and Other Debt Securities issued by Non-Residents**
 - 5141 Bonds and Other Debt Securities issued by Foreign Governments
 - 5142 Bonds and Other Debt Securities issued by International Organizations
 - 5143 Bonds and Other Debt Securities issued by Financial Corporations
 - 5144 *Bonds and Other Debt Securities issued by Other Non-Residents*
 - 5145 *Premiums/Discounts on Debt Securities issued by Foreign Governments*
 - 5146 *Premiums/Discounts on Debt Securities issued by International Organizations*

5147 *Premiums/Discounts on Debt Securities issued by Financial Corporations*

5148 *Premiums/Discounts on Debt Securities issued by Other Non-Residents*

519 *Financial Derivatives - Net (Assets and Liabilities)*

5191 Financial Derivatives Issued by Residents - Net (Assets and Liabilities)

5192 Financial Derivatives Issued by Non-Residents - Net (Assets and Liabilities)

5197 Other Securities Issued by Residents

5198 Other Securities Issued by Non-Residents

52 Acquired Government Securities

521 Acquired Government and Municipal Securities

5211 Acquired Short-Term Government Securities in Leva

5212 Acquired Short-Term Government Securities in Foreign Currencies

5213 Acquired Long--Term Government Securities in Leva

5214 Acquired Long-Term Government Securities in Foreign Currencies

5215 Acquired Short-Term Municipal Securities in Leva

5216 Acquired Short-Term Municipal Securities in Foreign Currencies

5217 Acquired Long--Term Municipal Securities in Leva

5218 Acquired Long-Term Municipal Securities in Foreign Currencies

522 *Premiums/Discounts on Acquired Government and Municipal Securities*

5221 Premiums/Discounts on Government Securities Denominated in Leva

5222 Premiums/Discounts on Government Securities Denominated in Foreign Currencies

5223 Premiums/Discounts on Long-Term Government Securities Denominated in Leva

5224 Premiums/Discounts on Long-Term Government Securities Denominated in Foreign Currencies

53 Loans to Residents

531 Loans to Residents

5311 Short-Term Loans to Non-Financial Enterprises

5312 Short-Term Loans to Non-Profit Institutions

5313 Short-Term Loans to Households

5314 Long-Term Loans to Non-Financial Enterprises

5315 Long-Term Loans to Non-Profit Institutions

5316 Long-Term Loans to Households

5317 Current Portion of Long-Term Loans to Non-Financial Enterprises

5318 Current Portion of Long-Term Loans to Non-Profit Institutions

5319 Current Portion of Long-Term Loans to Households

539 *Allowances for Uncollectable Loans to Residents*

5391 Allowances for Uncollectable Loans to to Non-Financial Enterprises

5392 Allowances for Uncollectable Loans to to Non-Profit Institutions

5393 Allowances for Uncollectable Loans to Households

58 Loans to Non-Residents

581 Loans to Non-Residents

5811 Short-Term Loans to Foreign Governments

5812 Short-Term Loans to International Organizations

5814 Long-Term Loans to Foreign Governments

5815 Long-Term Loans to International Organizations

5817 *Current Portion of Long-Term Loans to Foreign Governments*

5818 *Current Portion of Long-Term Loans to International Organizations*

582 Other Loans to Non-Residents

5823 Other Short-Term Loans to Non-Residents

5826 Other Long-Term Loans to Non-Residents

5829 *Current Portion of Other Long Short-Term Loans to Non-Residents*

589 *Allowances for Uncollectable Loans to Non-Residents*

5891 Allowances for Uncollectable Loans to Foreign Governments

5892 Allowances for Uncollectable Loans to International Organizations

5894 Allowances for Uncollectable Other Loans to Non-Residents

SECTION 6 - EXPENSE ACCOUNTS

60 Non-Interest Expenses by Economic Type

601 Expenses of Materials

6010 Fuel, Energy and Water

6011 Office materials

6012 Foods

6013 Medicines

6014 R&D, Training and Educational Materials

6015 Bedding and Clothes

6016 Construction Materials

6017 Spare Parts and Materials for Hardware

6018 Other Spare Parts

6019 Other Materials

602 Expenses for Services

- 6021 Maintenance and Current Repairs Services
- 6022 Transportation
- 6023 Telecommunication Services
- 6025 Contracted Services for Staff Training
- 6026 Contracted Services for Maintenance of Software
- 6027 Contracted Services for Maintenance of Hardware
- 6028 Consulting Services
- 6029 *Expenses for Other Services*

603 Depreciation Expenses

- 6030 Depreciation of Intangible Assets
- 6032 Depreciation of Productive and Draught Animals
- 6033 Depreciation of Buildings
- 6034 Depreciation of Equipment
- 6035 Depreciation of Vehicles
- 6036 Depreciation of Office Furniture
- 6039 Depreciation of Other Tangible Assets

604 Wages and Salaries Expenses

- 6041 Wages and Salaries Expenses for State Servants
- 6042 Wages and Salaries Expenses for Non-State Servants - Full Time Job
- 6043 Wages and Salaries Expenses for Non-State Servants - Partial Time and Seasonal Jobs
- 6044 Wages and Salaries Expenses for Other Staff
- 6045 Wages and Salaries Expenses for the Resident Staff in Embassies and Other Government Entities in Abroad
- 6046 Wages and Salaries Expenses for the Non-Resident Staff
- 6047 Expenses for Provisions for Employees' Benefits
- 6048 *Reversed Provisions for Employees' Benefits*
- 6049 *Wages and Salaries in Kind*

605 Social Contributions Expenses

- 6051 Contributions to the Social Security Fund
- 6052 Contributions to the Health Insurance Fund
- 6055 Additional Compulsory Contributions to the Private Pension Funds
- 6056 Additional Voluntary Contributions to the Private Pension Funds
- 6058 Contributions to the Foreign Social Security Funds for the Non-Residents
- 6059 Social Contributions for other persons - pensioners, unemployed, students

606 Expenses for Taxes and Fees

- 6061 Expenses for State Fees
- 6062 Expenses for Municipal Fees
- 6063 Expenses for Judiciary Fees
- 6064 Expenses for State Taxes
- 6065 Expenses for Municipal Taxes
- 6067 Expenses for Foreign Government Taxes
- 6068 Expenses for Foreign Judiciary Fees
- 6069 Expenses for Foreign Government Taxes

607 *Lease Expenses and Noncapitalized Expenditures for Land, Infrastructure and Inheritance Assets*

- 6071 Domestic Lease Expenses
- 6072 Lease in Abroad Expenses
- 6073 Domestic Land Rentals
- 6074 Land in Abroad Rentals
- 6075 Noncapitalized Expenditures for Infrastructure
- 6076 *Capital Repairs and Improvements in Infrastructure*
- 6077 Noncapitalized Expenditures for Domestic Land
- 6078 Noncapitalized Expenditures for Land in Abroad
- 6079 *Noncapitalized Expenditures for Inheritance Assets and Books for Library*

608 *Imputed Costs*

- 6082 Imputed Expenses for Services
- 6087 Imputed Lease and Rental Expenses
- 6089 Imputed Other Expenses

609 *Other Expenses*

- 6091 Expenses for Membership Dues, Quotas and Other Contributions to International Organizations
- 6093 Business trips Expenses
- 6094 Business trips in Abroad Expenses
- 6095 Fines and Penalties
- 6096 Fines and Penalties in Abroad
- 6098 *Other Domestic Expenses*
- 6099 *Other Expenses in Abroad*

61 Cost of Goods and Fixed Assets Sold

611 Cost of Goods Sold

- 6111 Cost of Work in Progress Sold
- 6112 Cost of Materials Sold

- 6113 Cost of Finished Goods Sold
- 6114 Cost of Merchandise Sold
- 6115 Cost of Young and Fattening Live Stocks Sold

614 Cost of Fixed Assets Sold

- 6140 Cost of Intangible Assets Sold
- 6142 Cost of Productive and Draught Animals Sold
- 6143 Cost of Buildings Sold
- 6144 Cost of Equipment Sold
- 6145 Cost of Vehicles Sold
- 6146 Cost of Office Furniture Sold
- 6147 Cost of Fixed Assets in Construction Sold
- 6149 Cost of Other Tangible Assets Sold

615 Cost of Strategic Stocks

- 6151 Cost of Strategic Stocks of "State Reserves Agency" Sold
- 6159 Cost of Stocks of Other Purchased Goods Sold

616 Forfeited and Foreclosed Property

- 6161 Cost of Forfeited and Foreclosed Fixed Assets Sold
- 6162 Cost of Forfeited and Foreclosed Intangible Assets Sold
- 6163 Cost of Forfeited and Foreclosed Goods and Materials Sold

62 Interest Expenses and Expenses for Financial Services

620 Expenses for Financial Services

- 6201 Expenses for Banking Services
- 6202 Expenses for Registering, Issuing and Serving Government (Municipal) Securities
- 6203 Insurance
- 6209 Expenses for Other Financial Services

621 Interest Expenses on Government and Municipal Securities

- 6211 Interest Expenses on Government and Municipal Securities in Leva
- 6212 Interest Expenses on Government and Municipal Securities in Foreign Currencies

622 Loan Interest Expenses

- 6220 Interest Expenses on BNB Loans
- 6221 Interest Expenses on Domestic Bank Loans
- 6224 Interest Expenses on Other Domestic Loans
- 6225 Interest Expenses on Loans from Foreign Governments
- 6226 Interest Expenses on Loans from International Organizations
- 6227 Interest Expenses on Loans from Non-Resident Banks and Financial Institutions
- 6229 Interest Expenses on Other Loans from Abroad

623 Interest Expenses for Supplier's Credits

- 6231 Interest Expenses for Domestic Supplier's Credits
- 6232 Interest Expenses for Foreign Supplier's Credits

624 Financial Lease Interest Expenses

- 6241 Financial Lease Interest Expenses to Residents
- 6242 Financial Lease Interest Expenses to Non-Residents

627 Payment Arrears Interest Expenses

- 6271 Payment Arrears Interest Expenses to Residents
- 6272 Payment Arrears Interest Expenses to Non-Residents
- 6279 Interest Expenses for Tax Refunds

628 Imputed Interest Expenses

- 6281 Imputed Interest Expenses to Residents
- 6282 Imputed Interest Expenses to Non-Residents

629 Other Interest Expenses

- 6291 Other Interest Expenses to Residents
- 6292 Other Interest Expenses to Non-Residents

64 Social Insurance, Social Assistance, Subsidies and Capital Transfers

640 Pensions

- 6401 Pensions to Residents
- 6402 Pensions to Non-Residents

641 Scholarships

- 6411 Scholarships to Residents
- 6412 Scholarships for Students in Abroad

642 Current and Capital Transfers for Households

- 6421 *Current Transfers for Households*
- 6422 *Current Transfers for Households - Interest Payments Assumed*
- 6423 *Current Transfers for Households in Kind*
- 6424 *Imputed Current Transfers for Households*
- 6425 *Capital Transfers for Households*
- 6426 *Capital Transfers for Households - Debt Assumed*
- 6427 *Capital Transfers for Households in Kind*
- 6428 *Imputed Capital Transfers for Households*

643 Health-Insurance Expenses

6430 Health-Insurance Expenses

644 Subsidies and Capital Transfers for Non-Financial Enterprises

- 6441 *Subsidies for Non-Financial Enterprises*
- 6442 *Subsidies for Non-Financial Enterprises - Interest Payments Assumed*
- 6443 *Subsidies for Non-Financial Enterprises in Kind*
- 6444 *Imputed Subsidies for Non-Financial Enterprises*
- 6445 *Capital Transfers for Non-Financial Enterprises*
- 6446 *Capital Transfers for Non-Financial Enterprises - Debt Assumed*
- 6447 *Capital Transfers for Non-Financial Enterprises in Kind*
- 6448 *Imputed Capital Transfers for Non-Financial Enterprises*

645 Subsidies and Capital Transfers for Non-Profit Institutions

- 6451 *Subsidies for Non-Profit Institutions*
- 6452 *Subsidies for Non-Profit Institutions - Interest Payments Assumed*
- 6453 *Subsidies for Non-Profit Institutions in Kind*
- 6454 *Imputed Subsidies for Non-Profit Institutions*
- 6455 *Capital Transfers for Non-Profit Institutions*
- 6456 *Capital Transfers for Non-Profit Institutions - Debt Assumed*
- 6457 *Capital Transfers for Non-Profit Institutions in Kind*
- 6458 *Imputed Capital Transfers for Non-Profit Institutions*

647 Grants for Foreign Governments

- 6471 Current Grants for Foreign Governments
- 6473 Current Grants for Foreign Governments in Kind
- 6475 Capital Grants for Foreign Governments
- 6477 Capital Grants for Foreign Governments in Kind

648 Grants for International Organizations

- 6481 Current Grants for International Organizations
- 6483 Current Grants for International Organizations in Kind
- 6485 Capital Grants for International Organizations
- 6487 Capital Grants for International Organizations in Kind

649 Other Grants for Abroad

- 6491 Other Current Grants for Abroad
- 6493 Other Current Grants for Abroad in Kind
- 6495 Other Capital Grants for Abroad
- 6497 Other Capital Grants for Abroad in Kind

65 Own Account Capital Formation and Repairs

650 Own Account Capital Formation and Repairs

- 6501 Own Account Capital Formation - Fixed Assets
- 6502 Own Account Capital Formation - Intangible Assets
- 6503 Own Account Capital Formation - Materials
- 6504 Own Account Capital Formation - Infrastructure
- 6506 *Own Account Current Repairs of Fixed Assets and Infrastructure*
- 6507 *Own Account Capital Formation - Capital Repairs of Fixed Assets*
- 6508 *Own Account Capital Formation - Capital Repairs of Infrastructure*

67 Expenses for Provisions and Allowances

671 Expenses for Provisions and Allowances

- 6711 Allowances for Uncollectable Taxes, Duties and Social Contributions
- 6712 Allowances for Uncollectable Municipal Taxes
- 6713 Allowances for Residents' Bad Debts
- 6714 Allowances for Non-Residents' Bad Debts
- 6717 Allowances for Other Uncollectable Receivables from Residents
- 6718 Allowances for Other Uncollectable Receivables from Non-Residents

672 Reversed Provisions and Allowances

- 6721 Reversed Allowances for Uncollectable Taxes, Duties and Social Contributions
- 6722 Reversed Allowances for Uncollectable Municipal Taxes
- 6723 Reversed Allowances for Residents' Bad Debts
- 6724 Reversed Allowances for Non-Residents' Bad Debts
- 6727 Reversed Allowances for Other Uncollectable Receivables from Residents
- 6728 Reversed Allowances for Other Uncollectable Receivables from Non-Residents

679 Expenses for Other Provisions

- 6791 Expenses for Other Provisions
- 6799 *Reversed Other Provisions*

69 Other Volume Changes - Losses

691 Written-off Receivables

- 6911 Written-off Tax Receivables
- 6912 Written-off Municipal Tax Receivables
- 6913 Written-off Other Receivables from Residents
- 6914 Written-off Other Receivables from Non-Residents
- 6917 Written-off Central Government Receivables from Budget Entities

6918 Written-off Municipal Receivables from Budget Entities

692 Seized Government Property

6920 Seized Government Property

693 Other Volume Changes - Assets Shortages and Losses

6932 *Fixed Assets Shortages and Losses*

6933 *Inventory Shortages and Losses*

6934 Financial Assets Shortages and Losses

6935 Cash Shortages and Losses

6939 Counted Unreported and Understated Liabilities

699 Other Volume Changes - Other Losses

6990 Other Volume Changes - Other Losses

SECTION 7 - REVENUES, GRANTS AND REVALUATIONS ACCOUNTS

70 Tax and Fees Revenue

701 Taxes, Custom Duties and Social Contributions Revenue

7011 *Cash Receipts of Taxes, Custom Duties and Social Contributions*

7012 *Taxes, Custom Duties and Social Contributions - Assessed Revenues*

7013 *Taxes, Custom Duties and Social Contributions - Assessed Refunds*

7014 *Assessed Tax Expenditures*

704 Fees and Charges classified as Taxes

7041 *Cash Receipts of Fees and Charges classified as Taxes*

7042 *Fees and Charges classified as Taxes -Assessed Revenues*

7043 *Fees and Charges classified as Taxes -Assessed Refunds*

7044 *Assessed Tax Expenditures*

705 Fees

7051 Fees in Leva

7052 Fees in Foreign Currencies

709 Fines and Penalties

7090 Fines and Penalties

71 Revenues from Sales of Assets and Services and Returns on Equity

711 Sales of Goods and Services

7110 Revenue from Services

7111 Sales of Work in Progress

7112 Sales of Materials

7113 Sales of Finished Goods

7114 Sales of Merchandise

7115 Sales of Young and Fattening Live Stocks

712 Leases, Rents, Royalties and Concessions

7121 Leases of Property

7122 Royalties and Other Use of Intangible Assets

7123 Rents of Land

7124 Concessions

713 Sales of Land, Infrastructure and Inheritance Assets

7131 Sales of Land

7132 Sales of Infrastructure

7133 Sales of Inheritance Assets

714 Sales of Fixed Assets

7140 Outright Sales of Intangible Assets

7142 Sales of Productive and Draught Animals

7143 Sales of Buildings

7144 Sales of Equipment

7145 Sales of Vehicles

7146 Sales of Office Furniture

7147 Sales of Fixed Assets in Construction

7149 Sales of Other Tangible Assets

715 Sales of Strategic Stocks

7151 Sales of Strategic Stocks of "State Reserves Agency"

7159 Sales of Stocks of Purchased Goods for Regulatory Purposes

716 Revenues from Sales of Forfeited and Foreclosed Property

7161 Revenues from Sales of Forfeited and Foreclosed Fixed Assets

7162 Revenues from Sales of Forfeited and Foreclosed Goods and Materials

7163 Revenues from Sales of Forfeited and Foreclosed Financial Assets

717 Income from Dividends, Equity Share in Profits, Transfer of BNB's and Government Owned Corporations' Net Profit

7170 *Transfer of BNB's Net Profit*

7171 Proportionate Share in Domestic Subsidiaries' Net Profit/Net Loss

7172 Proportionate Share in Foreign Subsidiaries' Net Profit/Net Loss

7173 Proportionate Share in Domestic Joint-Ventures' Net Profit/Net Loss

7174 Proportionate Share in Foreign Joint-Ventures' Net Profit/Net Loss

- 7175 Proportionate Share in Domestic Subsidiaries' Net Profit/Net Loss
- 7176 Proportionate Share in Foreign Subsidiaries' Net Profit/Net Loss
- 7177 Dividend Income from Domestic Enterprises
- 7178 Dividend Income from Enterprises in Abroad
- 7179 *Transfers of Government Owned Corporations' Net Profit*

718 *Imputed Revenue from Sales of Assets and Services, Rents, Equity Share in Income*

- 7181 Imputed Revenue from Sales of Goods and Services
- 7189 Other Imputed Revenue

719 *Other Revenue*

- 7190 Deductions for Tax on Revenue from Commercial Activities of Budget Entities
- 7191 Insurance Indemnities for Fixed Assets Losses
- 7192 *Other Insurance Indemnities*
- 7198 Fines and Penalties from vendors, customers and employees
- 7199 *Other Revenue*

72 Interest Income and Revenue from Financial Services

720 Revenue from Financial Services

- 7200 Revenue from Financial Services

721 Interest Income from Obligations and Other Debt Securities

- 7211 Interest Income from Government Securities
- 7212 Interest Income from Municipal Securities
- 7215 Interest Income from Residents' Obligations and Other Debt Securities
- 7216 Interest Income from Foreign Governments Securities
- 7217 Interest Income from International Organizations' Debt Securities
- 7218 Interest Expenses on Loans from Non-Resident Banks and Financial Institutions
- 7219 Interest Income from Other Non-Residents' Debt Securities

722 Interest Income from Loans

- 7220 Interest Income from Debt Assumed
- 7221 Interest Income from Loans to Non-Financial Corporations
- 7222 Interest Income from Loans to Non-Profit Institutions
- 7223 Interest Income from Loans to Households
- 7224 Interest Income from Loans to Financial Institutions
- 7226 Interest Income from Loans to Foreign Governments
- 7229 Interest Income from Other Loans to Non-Residents

723 Supplier's Credit Interest

- 7231 Interest from Supplier's Credit to Residents
- 7232 Interest from Supplier's Credit to Non-Residents

724 Financial Lease Interest

- 7241 Financial Lease Interest from Residents
- 7242 Financial Lease Interest from Non-Residents

725 Interest on Bank Accounts and Deposits

- 7251 Interest on Domestic Bank Accounts and Deposits in Leva
- 7252 Interest on Domestic Bank Accounts and Deposits in Foreign Currencies
- 7258 Interest on Bank Accounts and Deposits in Abroad

727 Interest on Payment Arrears

- 7271 Interest on Payment Arrears for Taxes, Duties and Social Contributions
- 7277 Interest on Payment Arrears in Receivables from Residents
- 7278 Interest on Payment Arrears in Receivables from Non-Residents

728 *Imputed Interest Income*

- 7282 Imputed Interest Income on Loans
- 7289 Other Imputed Interest Income

729 *Other Interest Income*

- 7291 Other Interest Income from Residents
- 7292 Other Interest Income from Non-Residents in Foreign Currencies

73 Net Privatization Proceeds and Realized Gains and Losses from Other Financial Transactions

731 Net Privatization Proceeds

- 7311 *Gross Privatization Proceeds*
- 7319 *Carrying Value of Government Shares and Other Equities Privatized +/-*

738 *Realized Gains and Losses from Transactions with Securities*

- 7381 Realized Gains from Transactions with Securities
- 7382 Realized Losses from Transactions with Securities

739 *Realized Gains and Losses from Foreign Exchange Transactions*

- 7391 Realized Gains from Foreign Exchange Transactions
- 7392 Realized Losses from Foreign Exchange Transactions

74 Grants

741 Domestic Grants and Donations

- 7411 *Domestic Current Grants and Donations*
- 7412 *Domestic Capital Grants and Donations*
- 7413 *Domestic Current Grants and Donations in Kind*

- 7414 *Domestic Capital Grants and Donations in Kind*
- 7415 *Imputed Domestic Current Grants and Donations*
- 7416 *Imputed Domestic Capital Grants and Donations*

747 Grants from Foreign Governments

- 7471 Current Grants from Foreign Governments
- 7472 Capital Grants from Foreign Governments
- 7473 Current Grants from Foreign Governments in Kind
- 7474 Capital Grants from Foreign Governments in Kind

748 Grants from International Organizations

- 7481 Current Grants from International Organizations
- 7482 Capital Grants from International Organizations
- 7483 Current Grants from International Organizations in Kind
- 7484 Capital Grants from International Organizations in Kind

749 Other Grants and Donations from Abroad

- 7491 Other Current Grants and Donations from Abroad
- 7492 Other Capital Grants and Donations from Abroad
- 7493 Other Current Grants and Donations from Abroad in Kind
- 7494 Other Capital Grants and Donations from Abroad in Kind

75 Transfers between Budget and Extrabudgetary Accounts

750 Cash Transfers within Reporting Entity

- 7500 Payments Made from the First-Level Spending Unit's Bank Account in Leva under BUS 1302000
- 7501 *Cash Transfers within Reporting Entity in Leva*
- 7502 *Cash Transfers within Reporting Entity in Foreign Currencies*

751 Cash Transfers from/to Central Budget

- 7511 Cash Transfers from/to the Central Budget in Leva
- 7519 Cash Transfers from/to the Central Budget in Foreign Currencies

752 Cash Transfers from/to Ministries and Agencies

- 7522 Cash Transfers from/to Budget Accounts of Ministries and Agencies
- 7529 Cash Transfers from/to Extrabudget Accounts of Ministries and Agencies

754 Cash Transfers from/to Municipalities

- 7544 Cash Transfers from/to Municipal Budgets
- 7549 Cash Transfers from/to Municipal Extrabudgetary Accounts

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
- 7579 Cash Transfers from/to Extrabudgetary Accounts of Judiciary System

758 Cash Transfers from/to Other Autonomous Budgets

- 7588 Cash Transfers from/to Other Autonomous Budgets
- 7589 Cash Transfers from/to Extrabudgetary Accounts of Other Autonomous Budgets

759 Imputed Transfers for Social Contributions of Government Entities

- 7595 Imputed Transfers for Contributions to the Social Security Fund
- 7596 Imputed Transfers for Contributions to the Health Insurance Fund
- 7597 Imputed Transfers for Additional Compulsory Contributions to the Private Pension Funds
- 7598 Adjustment Account for Imputed Transfers for Social Contributions
- 7599 Allocated amounts of Imputed Transfers for Social Contributions

76 Property and Liabilities transferred between Central Government, Municipalities and Other Sectors of Economy

761 Property and Liabilities transferred between Central Government and Municipalities

- 7611 Property (Assets) Transferred Out
- 7612 Liabilities Transferred Out
- 7617 Property (Assets) Transferred In
- 7618 Liabilities Transferred In

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

- 7621 Property (Assets) Transferred Out / Transferred In
- 7622 Liabilities Transferred Out / Transferred In

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

- 7641 Property (Assets) Transferred Out
- 7642 Liabilities Transferred Out

768 Imputed Transfers

- 7682 Imputed Transfers from the Central Budget
- 7684 Imputed Transfers from the Municipal Budgets

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*
- 7697 *Property (Assets) Transferred In to Government/Municipalities*

7698 *Liabilities Transferred In to Government/Municipalities*

7699 *Liabilities Transferred In to Government/Municipalities*

78 Holding Gains and Losses

781 Holding Gains and Losses

7801 *Holding Gains on Assets*

7802 *Holding Losses on Assets*

7807 *Holding Gains on Liabilities*

7808 *Holding Losses on Liabilities*

79 Other Volume Changes - Gains

791 Written-off Debts and Payables

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*

7918 *Written-off Debts and Payables to Municipalities*

792 Seized Property

7922 *Seized Fixed Assets*

7923 *Seized Goods and Materials*

7924 *Seized Financial Assets*

7925 *Seized Cash*

793 Other Volume Changes - Assets Surpluses and Gains

7932 *Fixed Assets Surpluses and Gains*

7933 *Inventory Surpluses and Gains*

7934 *Financial Assets Surpluses and Gains*

7935 *Cash Surpluses and Gains*

7939 *Counted Overstated Liabilities*

789 Other Volume Changes - Other Gains

7990 *Other Volume Changes - Other Gains*

SECTION 9 - OFF-BALANCE SHEET ACCOUNTS

91 Third Parties' Fixed Assets

911 Third Parties' Fixed Assets

9110 *Third Parties' Fixed Assets*

912 Third Parties' Inventories

9120 *Third Parties' Inventory*

913 Third Parties' Financial Assets

9130 *Third Parties' Financial Assets*

92 Contingent Assets and Liabilities

920 Commitments

9200 *Commitments*

9201 *Domestic Grants Unused*

9202 *Foreign Grants Unused*

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*

9214 *Other Guaranties Received*

9215 *Mortgages*

9216 *Special Pledges*

922 State (Municipal) Guaranties Provided

9221 *State (Municipal) Loan Guaranties Provided*

9222 *Other State (Municipal) Guaranties Provided*

923 Pledged Property

9231 *Pledged Fixed Assets and Inventory*

9233 *Special Pledges*

928 Other Contingent Receivables

9289 *Other Contingent Receivables*

929 Other Contingent Payables

9299 *Other Contingent Payables*

99 Other Off-Balance Sheet Assets and Liabilities and Contra-Accounts

990 Lands, Infrastructure, Inheritance Assets and Other Expensed Assets in Use

9901 *Lands*

9902 *Infrastructure*

9903 *Inheritance Assets*

9904 *Library Books*

9909 *Other Expensed Assets in Use*

991 Payment Arrears on Accounts Receivable

9911 Payment Arrears on Accounts Receivable for Taxes, Duties and Social Contributions

9912 Payment Arrears on Accounts Receivable for Municipal Taxes

9913 Payment Arrears on Accounts Receivable from Customers

9914 Payment Arrears on Receipts from Privatization

9915 Payment Arrears on Lease and Rent Receipts

9918 Payment Arrears on Loans

9919 *Other Payment Arrears on Accounts Receivable*

992 Payment Arrears on Accounts Payable

9921 Payment Arrears on Tax Refunds

9922 Payment Arrears on Municipal Taxes Refunds

9923 Payment Arrears on Accounts Payable to Suppliers

9924 Payment Arrears on Accounts Payable to Employees

9925 Payment Arrears on Pensions, Scholarships and other Social Security Benefits to Households

9928 Payment Arrears on Debt

9929 *Other Payment Arrears on Liabilities*

993 Net Results from Commercial Taxable Activities

9931 *Total Expenses Incurred for Commercial Taxable Activities*

9939 *Total Revenue Earned from Commercial Taxable Activities*

995 *Import of Goods and Services*

9951 Import of Fixed Assets

9952 Import of Goods

9953 Import of Services

9959 *Import Taxes and Duties*

996 *Export of Goods and Services*

9961 Export of Fixed Assets

9962 Export of Goods

9963 Export of Services

9969 *Export Taxes and Duties*

997 *Other Off-Balance Sheet Assets and Liabilities*

9978 Other Contingent Assets

9979 Other Contingent Liabilities

998 *Off-Balance Sheet Contra-Accounts*

9981 Off-Balance Sheet Assets Contra-Account

9989 Off-Balance Sheet Liabilities Contra-Account

