

**RECOMMENDED UNIFORM CHART OF ACCOUNTS FOR COMPANIES, SOLE  
PROPRIETORS – INDIVIDUALS, COOPERATIVES, NON-PROFIT ORGANISATIONS  
- PRIVATE LAW ENTITIES, SOCIETIES AND DISABLED PERSONS ORGANISATIONS**

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Pursuant to Article 16 of the Auditing Act - ZRev-2 (Official Gazette of the Republic of Slovenia, No. 65/08) the Council of Experts of the Slovenian Institute of Auditors, at its meeting of 11 December 2015, adopted and at its meeting of 18 December 2015 amended the following

## **RECOMMENDED UNIFORM CHART OF ACCOUNTS**

Designation

- C**      **for COMPANIES,**
- SP**     **for SOLE PROPRIETORS – INDIVIDUALS,**
- CO**     **for COOPERATIVES,**
- N**      **for NON-PROFIT ORGANISATIONS – PRIVATE LAW ENTITIES and**
- SD**     **for SOCIETIES AND DISABLED PERSONS ORGANISATIONS**

### **USES    CLASS 0 – LONG-TERM ASSETS**

#### **00 – Intangible assets and long-term deferred costs and accrued revenue**

- |                  |  |
|------------------|--|
| C, CO            | 000 – Goodwill   |
| C, SP, CO, N, SD | 002 – Deferred development costs                             |
| C, SP, CO, N, SD | 003 – Property and other rights                              |
| C, SP, CO, N, SD | 005 – Other intangible assets (also carbon emission trading) |
| C, SP, CO, N, SD | 007 – Long-term deferred costs and accrued revenue           |
| C, SP, CO, N, SD | 008 – Accumulated amortisation of intangible assets          |
| C, SP, CO, N, SD | 009 – Impairment of intangible assets                        |

#### **01 – Investment property**

- |                  |   |
|------------------|---|
| C, SP, CO, N, SD | 010 – Investment property measured using a cost model       |
| C, SP, CO, SD    | 011 – Investment property measured using a fair value model |
| C, SP, CO, N, SI | 015 – Accumulated depreciation of investment property       |
| C, SP, CO, N, SI | 017 – Investment property in course of construction         |
| C, SP, CO, N, SI | 019 – Impairment of investment property                     |

#### **02 – Land and buildings**

- |                  |                                   |
|------------------|-----------------------------------|
| C, SP, CO, N, SI | 020 – Land valued at a cost model |
|------------------|-----------------------------------|

C, SP, CO, N, SI	021 – Buildings valued at a cost model
S, SP, CO, SI	022 – Land valued at a revaluation model
C, SP, CO, SI	023 – Buildings valued at a revaluation model
C, SP, CO, N, SI	026 – Investments in third-party property
C, SP, CO, N, SI	027 – Property in course of construction
	<b>03 – Accumulated depreciation and impairment of property</b>
C, SP, CO, N, SI	031 – Impairment of land
C, SP, CO, N, SI	032 – Accumulated depreciation of land (quarries, landfills)
C, SP, CO, N, SI	035 – Accumulated depreciation of buildings
C, SP, CO, N, SI	036 – Accumulated depreciation of third-party property
C, SP, CO, N, SI	039 – Impairment of buildings
	<b>04 – Equipment and other property, plant and equipment</b>
C, SP, CO, N, SI	040 – Equipment and spare parts valued at a cost model
C, SP, CO, N, SI	041 – Low-value assets
C, SP, CO, N, SI	043 – Biological assets – vineyards, orchards and other plantations
C, SP, CO, N, SI	044 – Biological assets – rearing herd
C, SP, CO, N, SI	045 – Other property, plant and equipment
C, SP, CO, N, SI	046 – Investments in third-party property, plant and equipment
C, SP, CO, N, SI	047 – Equipment and other property, plant and equipment in course of construction
C, SP, CO, N, SI	048 – Works of art and other objects of cultural or of historical value that are not depreciated
	<b>05 – Accumulated depreciation of equipment and other property, plant and equipment</b>
C, SP, CO, N, SI	050 – Accumulated depreciation of equipment and spare parts
C, SP, CO, N, SI	051 – Accumulated depreciation of low value assets
C, SP, CO, N, SI	052 – Impairment of equipment and spare parts
C, SP, CO, N, SI	053 – Accumulated depreciation of biological assets – vineyards, orchards and other plantations
C, SP, CO, N, SI	054 – Accumulated depreciation of biological assets – rearing herd
C, SP, CO, N, SI	055 – Accumulated depreciation of other property, plant and equipment
C, SP, CO, N, SI	056 – Accumulated depreciation of investments in third-party property, plant and equipment

C, SP, CO, N, SI

058 – Impairment of biological assets

C, SP, CO, N, SI

059 – Impairment of other property, plant and equipment

**06 – Long-term investments other land loans**

C, CO

060 – Long-term investments in shares and interests of organisations in the group, classified and measured at cost

C, CO

063 – Long-term investments in shares and interests of associated organisations and jointly-controlled organisations, classified and measured at cost

C, SP, CO, N, SI

066 – Other long-term investments classified and measured at cost

C, SP, CO, N, SI

067 – Other long-term investments classified and measured at fair value through profit or loss

C, SP, CO, N, SI

068 – Other long-term investments classified and measured at fair value through equity or own source of funds

C, SP, CO, N, SI

069 – Impairment of long-term investments

**07 – Long-term loans granted and receivables from unpaid called-up capital**

C, CO

070 – Long-term loans granted on the basis of loan agreements to organisations in the group, including long-term receivables from finance lease

C, CO

071 – Long-term loans granted on the basis of loan agreements to associated organisations and jointly-controlled organisations, including long-term receivables from finance lease

C, SP, CO, N, SI

072 – Long-term loans to others, including long-term receivables from finance lease

C, CO

073 – Long-term loans granted by redemption of bonds from organisations in the group

C, CO

074 – Long-term loans granted by redemption of bonds from associated organisations and jointly controlled organisations

C, SP, CO, N, SI

075 – Long-term loans granted by the redemption of bonds from others

C, CO

076 – Long-term receivables from unpaid called-up capital

C, SP, CO, N, SI

077 – Other long-term invested assets

C, SP, CO, N, SI

078 – Long-term deposits given

C, SP, CO, N, SI

079 – Impairment of long-term loans granted

**08 – Long-term operating receivables**

C, SP, CO, N, SI

080 – Long-term trade credits granted in the country

C, SP, CO, N, SI

081 – Long-term trade credits granted abroad

C, SP, CO, N, SI

082 – Long-term consumer credits granted

C, SP, CO, N, SI

083 – Long-term advances paid

C, SP, CO, N, SI	084 – Long-term collaterals given
C, SP, CO, N, SI	086 – Other long-term operating receivables
C, SP, CO, N, SI	089 – Impairment of long-term operating receivables
	<b>09 – Deferred tax assets</b>
C, CO, N	090 – Deferred tax assets arising from deductible temporary differences
C, CO, N	091 – Deferred tax assets arising from unused tax losses carried forward to future tax periods
C, CO, N	092 – Deferred tax assets arising from tax credit notes carried forward to future tax periods
	<b>CLASS 1 – CURRENT ASSETS, OTHER THAN INVENTORIES AND SHORT-TERM DEFERRED COSTS AND ACCRUED REVENUE</b>
	<b>10 – Cash in hand and readily realisable securities</b>
C, SP, CO, N, SI	100 – Cash in hand, other than foreign currency
C, SP, CO, N, SI	101 – Foreign currency in hand
C, SP, CO, N, SI	102 – Cheques issued (as a deductible item)
C, SP, CO, N, SI	103 – Cheques received
C, SP, CO, N, SI	104 – Risk-free readily realisable debt securities
C, SP, CO, N, SI	109 – Cash in transit
	<b>11 – Balances with banks and other financial institutions</b>
C, SP, CO, N, SI	110 – Cash in bank accounts, other than foreign-currency ones
C, SP, CO, N, SI	111 – Short-term deposits or deposits redeemable at notice, except foreign-currency ones
C, SP, CO, N, SI	112 – Foreign-currencies in bank accounts
C, SP, CO, N, SI	113 – Short-term foreign currency deposits or foreign currency deposits redeemable at notice
C, SP, CO, N, SI	114 – Cash in special accounts or for special purposes
	<b>12 – Short-term receivables due from customers</b>
C, SP, CO, N, SI	120 – Short-term receivables due from customers in the country
C, SP, CO, N, SI	121 – Short-term receivables due from customers abroad
C, SP, CO, N, SI	122 – Short-term trade credits granted to customers in the country
C, SP, CO, N, SI	123 – Short-term trade credits granted to customers abroad
C, SP, CO, N, SI	124 – Short-term consumer credits granted to customers in the country

SI	125 – Short-term receivables due from members
C, SP, CO, N, SI	126 – Short-term receivables from goods and services not yet charged
C, SP, CO, N, SI	129 – Impairment of short-term receivables due from customers
	<b>13 – Short-term advances and collaterals given</b>
C, SP, CO, N, SI	130 – Short-term advances for property, plant and equipment
C, SP, CO, N, SI	131 – Short-term advances for intangible assets
C, SP, CO, N, SI	132 – Short-term advances for inventories of materials, goods and services not yet performed
C, SP, CO, N, SI	133 – Other short-term advances and overpayments
C, SP, CO, N, SI	134 – Short-term collaterals given
C, SP, CO, N, SI	139 – Impairment of short-term advances, overpayments and collaterals paid
	<b>14 – Short-term operating receivables on third-party account</b>
C, SP, CO, N, SI	140 – Short-term receivables due from exporters
C, SP, CO, N, SI	141 – Short-term export receivables on third-party account
C, SP, CO, N, SI	142 – Short-term receivables from commission and consignment sales
C, SP, CO, N, SI	145 – Other short-term operating receivables on third-party account
C, SP, CO, N, SI	149 – Impairment of short-term operating receivables on third-party-account
	<b>15 – Short-term receivables associated with financial revenue</b>
C, SP, CO, N, SI	150 – Short-term interest receivables
C, SP, CO, N, SI	151 – Short-term dividend receivables
C, SP, CO, N, SI	152 – Short-term receivables from other shares in profit
C, SP, CO, N, SI	155 – Other short-term receivables associated with financial revenue
C, SP, CO, N, SI	159 – Impairment of short-term receivables associated with financial revenue
	<b>16 – Other short-term receivables</b>
C, SP, CO, N, SI	160 – Short-term receivables from deductible VAT
C, CO, N, SI	161 – Short-term receivables from corporate income tax, including tax paid abroad
SP	162 – Short-term receivables from income tax on the activity of sole proprietors – individuals, including tax paid abroad
C, SP, CO, N, SI	164 – Other short-term receivables due from state and other institutions

C, SP, CO, N, SI	165 – Other short-term receivables
C, SP, CO, N, SI	166 – Short-term receivables from VAT refunded to foreigners
C, SP, CO, N, SI	167 – Short-term receivables from VAT paid abroad
C, SP, CO, N, SI	169 – Impairment of other short-term receivables
<b>17 – Short-term investments other than loans</b>	
C, CO	170 – Short-term investments in shares and interests of organisations in the group, classified and measured at cost
C, CO	173 – Short-term investments in shares and interests of associated companies and jointly-controlled organisations classified and measured at cost
C, SP, CO, N, SI	176 – Other short-term investments classified and measured at cost
C, SP, CO, N, SI	177 – Other short-term investments, classified and measured at fair value through profit or loss
C, SP, CO, N, SI	178 – Other short-term investments, classified and measured at fair value through equity or own source of funds
C, SP, CO, N, SI	179 – Impairment of short-term investments
<b>18 – Short-term loans and short-term receivables from unpaid capital</b>	
C, CO	180 – Short-term loans granted on the basis of loan agreements to organisations in the group
C, CO	181 – Short-term loans granted on the basis of loan agreements to associated organisations and jointly-controlled organisations
C, SP, CO, N, SI	182 – Short-term loans to others, including short-term receivables from finance lease
C, SP, CO, N, SI	183 – Short-term deposits with banks and other financial institutions
C, SP, CO, N, SI	184 – Short-term loans granted by redemption of bonds
C, SP, CO, N, SI	185 – Bills received
C, SP, CO, N, SI	186 – Short-term loans granted by redemption of bonds of other debt securities
C, CO	187 – Short-term unpaid called-up capital
C, SP, CO, N, SI	189 – Impairment of short-term loans
<b>19 – Short-term deferred costs and accrued revenue</b>	
C, SP, CO, N, SI	190 – Short-term deferred costs or expenses
C, SP, CO, N, SI	191 – Short-term accrued revenue
C, SP, CO, N, SI	192 – Monetary values
C, SP, CO, N, SI	195 – VAT on advances received

## **CLASS 2 – SHORT-TERM LIABILITIES (DEBTS) AND SHORT-TERM ACCRUED**

### **COSTS AND DEFERRED REVENUE**

#### **21 – Liabilities included in disposal groups**

C, SP, CO, N, SI 210 – Liabilities included in disposal groups

#### **22 – Short-term liabilities (debts) to suppliers**

C, SP, CO, N, SI 220 – Short-term liabilities (debts) to suppliers in the country

C, SP, CO, N, SI 221 – Short-term liabilities (debts) to suppliers abroad

C, SP, CO, N, SI 222 – Short-term trade credits received in the country

C, SP, CO, N, SI 223 – Short-term trade credits received abroad

C, SP, CO, N, SI 224 – Short-term liabilities (debts) for goods and services not yet charged

#### **23 – Short-term advances and collaterals received**

C, SP, CO, N, SI 230 – Short-term advances received

C, SP, CO, N, SI 231 – Short-term collaterals received

#### **24 – Short-term operating liabilities on third-party account**

C, SP, CO, N, SI 240 – Short-term export liabilities on third-party account

C, SP, CO, N, SI 241 – Short-term liabilities to exporters

C, SP, CO, N, SI 242 – Short-term liabilities for commission and consignment sales

C, SP, CO, N, SI 245 – Other short-term operating liabilities on third-party account

#### **25 – Short-term payroll liabilities**

C, SP, CO, N, SI 250 – Short-term liabilities for accrued and unaccrued payroll costs

C, SP, CO, N, SI 251 – Short-term liabilities for net payroll and allowances

C, SP, CO, N, SI 252 – Short-term liabilities for social security contributions by type of contributions

C, SP, CO, N, SI 253 – Short-term liabilities for contributions from gross payroll and allowances

C, SP, CO, N, SI 254 – Short-term liabilities for taxes on gross payroll and allowances

C, SP, CO, N, SI 255 – Short-term liabilities for other remuneration from employment

C, SP, CO, N, SI 256 – Short-term liabilities for contributions from other remuneration from employment not accounted for together with payroll.

C, SP, CO, N, SI 257 – Short-term liabilities for taxes on other remuneration from employment not accounted for together with payroll.

C, SP, CO, N, SI 258 – Liabilities for payer's contributions

In case an organisation chooses to monitor liabilities for contributions in accordance with the payment accounts (health insurance, pension



insurance, parental care and employment contributions), it is proposed to monitor them in account 252, where the organisation monitors them separately by type of contribution. However, if it uses the monitoring by phase of accounting for payroll (payroll contributions, payroll contributions), it uses accounts 253 and 258 for this purpose.

## **26 – Liabilities to state and other institutions**

C, SP, CO, N, SI	260 – Liabilities for VAT accounted for
C, SP, CO, N, SI	261 – Liabilities for VAT, customs duty and other duties on imported goods
C, SP, CO, N, SI	262 – Liabilities for contributions
SP	263 – Liabilities for advances paid for income tax arising from activity
C, CO, N, SI	264 – Liabilities for corporate income tax
C, SP, CO, N, SI	265 – Liabilities for withholding tax
C, SP, CO, N, SI	266 – Other short-term liabilities to state and other institutions
SP	267 – Short-term liabilities for social security contributions of sole proprietors- individuals

## **27 – Short-term financial liabilities**

C, CO	270 – Short-term loans received from organisations in the group
C, CO	271 – Short-term loans received from associated organisations and jointly controlled organisations
C, SP, CO, N, SI	272 – Short-term loans received from banks and organisations in the country
C, SP, CO, N, SI	273 – Short-term loans received from banks and organisations abroad
C, SP, CO, N, SI	274 – Short-term financial liabilities for bonds
C, CO, Z, N, SI	275 – Short-term lease liabilities
C, SP, CO, N, SI	276 – Short-term financial liabilities to natural persons
C, CO	277 – Short-term liabilities for distribution of profit or loss
C, CO	278 – Liabilities for capital payments up to the entry in the register of companies
C, SP, CO, N, SI	279 – Other short-term financial liabilities

## **28 – Other short-term liabilities**

C, SP, CO, N, SI	280 – Short-term interest liabilities
C, SP, CO, N, SI	281 – Short-term bills payable
C, SP, CO, N, SI	282 – Short-term liabilities for deductions from employee salaries and allowances

C, SP, CO, N, SI

285 – Other short-term operating liabilities

**29 – Short-term accrued costs and deferred revenue**

C, SP, CO, N, SI

290 – Accrued costs or expenses

C, SP, CO, N, SI

291 – Short-term deferred revenue

C, SP, CO, N, SI

295 – VAT on advances made

**CLASS 3 – INVENTORIES OF RAW MATERIALS AND MATERIALS**

**30 – Accounting for the purchase of raw materials and materials (including low-value assets and packaging)**

C, SP, CO, N, SI

300 – Value of raw materials and materials according to the invoices of suppliers

C, SP, CO, N, SI

301 – Dependent costs of purchasing raw materials and materials

C, SP, CO, N, SI

302 – Customs duty and other import duties on raw materials and materials

C, SP, CO, N, SI

303 – VAT and other taxes on raw materials and materials

C, SP, CO, N, SI

309 – Accounting for the purchase of raw materials and materials

**31 – Inventories of raw materials and materials**

C, SP, CO, N, SI

310 – Inventories of raw materials and materials in a warehouse

D, P, Z; N, SI

311 – Inventories of raw materials and materials in a third-party warehouse

C, SP, CO, N, SI

312 – Inventories of raw materials and materials in transit

C, SP, CO, N, SI

316 – Inventories of raw materials and materials in the phase of finishing and processing

C, SP, CO, N, SI

319 – Fixed price variance of inventories of raw materials and materials

**32 – Inventories of low-value assets and packaging**

C, SP, CO, N, SI

320 – Inventories of low-value assets and packaging in a warehouse

C, SP, CO, N, SI

321 – Inventories of low-value assets and packaging put into use

C, SP, CO, N, SI

329 – Fixed price variance of low-value assets and packaging

**CLASS 4 – COSTS**

**40 – Costs of materials**

C, SP, CO, N, SI

400 – Costs of materials

C, SP, CO, N, SI

401 – Costs of auxiliary materials

C, SP, CO, N, SI

402 – Costs of energy

C, SP, CO, N, SI

403 – Costs of spare parts for fixed assets and materials for the maintenance of fixed assets

C, SP, CO, N, SI	404 – Write-offs of low-value assets and packaging
C, SP, CO, N, SI	405 – Adjustment of costs of materials and low-value assets due to inventory-taking differences found
C, SP, CO, N, SI	406 – Costs of office supplies and professional literature
C, SP, CO, N, SI	407 – Other costs of materials
<b>41 – Costs of services</b>	
C, SP, CO, N, SI	410 – Costs of services related to creation of products and performance of services
C, SP, CO, N, SI	411 – Costs of transportation services
C, SP, CO, N, SI	412 – Costs of maintenance
C, SP, CO, N, SI	413 – Leases
C, SP, CO, N, SI	414 – Reimbursement of work-related costs to employees
C, SP, CO, N, SI	415 – Costs of payment transactions, costs of banking services, costs of transactions and insurance premiums
C, SP, CO, N, SI	416 – Costs of intellectual and personal services
C, SP, CO, N, SI	417 – Costs of fairs, advertising and entertainment
C, SP, CO, N, SI	418 – Costs of services provided by natural persons not engaged in an activity, including charges at the expense of the organisation (costs of work contracts, copyright contracts, attendance fees to employees and other persons...)
C, SP, CO, N, SI	419 – Costs of other services
<b>43 – Amortisation / depreciation</b>	
C, SP, CO, N, SI	430 – Amortisation of intangible assets
C, SP, CO, N, SI	431 – Depreciation of buildings
C, SP, CO, N, SI	432 – Depreciation of equipment and spare parts
C, SP, CO, N, SI	433 – Depreciation of low-value assets
C, SP, CO, N, SI	434 – Depreciation of other property, plant and equipment
C, SP, CO, N, SI	435 – Depreciation of investment property
C, SP, CO, N, SI	436 – Depreciation of biological assets
<b>44 – Provisions</b>	
C, SP, CO, N, SI	440 – Provisions for restructuring costs of an organisation
C, SP, CO, N, SI	441 – Provisions for guarantees given
C, SP, CO, N, SI	442 – Provisions for onerous contracts

C, SP, CO, N, SI	449 – Provisions for other liabilities from past operations
	<b>45 – Interest costs</b>
C, SP, CO, N, SI	450 – Interest costs
	<b>47 – Labour costs</b>
C, SP, CO, N, SI	470 – Payroll costs
C, SP, CO, N, SI	471 – Employee payroll allowances
C, SP, CO, N, SI	472 – Costs of employee supplementary pension insurance
C, SP, CO, N, SI	473 – Annual leave allowances, benefits, allowances (commuting, meal, separation) and other employee remuneration
C, SP, CO, N, SI	474 – Employer's payroll contributions, allowances, benefits, reimbursements and other employee remuneration
C, SP, CO, N, SI	475 – Other employer's taxes on salaries, allowances, benefits, reimbursements and other remuneration of employees
C, SP, CO, N, SI	476 – Apprenticeship payments including taxes at the expense of an organisation
C, SP, CO, N, SI	477 – Costs of the management accounted for on bases other than employment relationship
C, SP, CO, N, SI	478 – Other labour costs
C, SP, CO, N, SI	479 – Provisions for pensions, jubilee benefits and termination benefits upon retirement
	<b>48 – Other costs</b>
C, SP, CO, N, SI	480 – Taxes not dependent on labour costs or other types of costs
C, SP, CO, N, SI	481 – Expenses for environmental protection
C, SP, CO, N, SI	482 – Payments to secondary-school pupils, students during working practice, including taxes
C, SP, CO, N, SI	483 – Scholarships to secondary school pupils and students
SP	484 – Social security contributions of sole proprietors – individuals
SP	486 – Reimbursement of costs to sole proprietors – individuals
SI	488 – Grants to other societies and legal entities
C, SP, CO, N, SI	489 – Other costs
	<b>49 – Transfer of costs</b>
C, SP, CO, N, SI	490 – Transfer of costs to inventories

C, SP, CO, N, SI

491 – Transfer of costs directly to expenses

**CLASS 5 The use of this class is optional.**

**CLASS 6 –INVENTORIES OF PRODUCTS, SERVICES, GOODS AND NON-CURRENT ASSETS (DISPOSAL GROUPS) HELD FOR SALE**

**60 – Work-in-progress and services in progress**

C, SP, CO, N, SI

600 – Work-in-progress

C, SP, CO, N, SI

601 – Services in progress

C, SP, CO, N, SI

602 – Semi-finished products

C, SP, CO, N, SI

604 – Production in the phase of finishing and processing

C, SP, CO, N, SI

609 – Price variances of work-in-progress and services

**61 – Inventories of agricultural produce (harvested) from biological assets**

C, SP, CO, N, SI

610 – Harvested agricultural produce at fair value

C, SP, CO, N, SI

618 – Harvested agricultural produce at cost

C, SP, CO, N, SI

619 – Price variances of agricultural produce

**63 – Products**

C, SP, CO, N, SI

630 – Products in own warehouse

C, SP, CO, N, SI

631 – Products in a third-party warehouse

C, SP, CO, N, SI

632 – Products in transit

C, SP, CO, N, SI

633 – Products in own store

C, SP, CO, N, SI

634 – Accrued VAT on product in the store

C, SP, CO, N, SI

635 – Products in the phase of finishing and processing

C, SP, CO, N, SI

638 – Biological assets that are inventories

C, SP, CO, N, SI

639 – Price variances of products

**65 – Accounting for the purchase of goods**

C, SP, CO, N, SI

650 – Value of goods according to the invoices of suppliers

C, SP, CO, N, SI

651 – Dependent costs of purchasing goods

C, SP, CO, N, SI

652 – Customs duty and other import duties on goods

C, SP, CO, N, SI

653 – VAT and other taxes on goods

C, SP, CO, N, SI

659 – Accounting for the purchase of goods

**66 – Inventories of goods**

C, SP, CO, N, SI	660 – Goods in own warehouse
C, SP, CO, N, SI	661 – Goods in a third-party warehouse
C, SP, CO, N, SI	662 – Goods in transit
C, SP, CO, N, SI	663 – Goods in own store
C, SP, CO, N, SI	664 – VAT accrued on inventories of goods
C, SP, CO, N, SI	669 – Accrued price difference of inventories of goods
	<b>67 – Non-current assets (disposal groups) held for sale</b>
C, SP, CO, N, SI	670 – Property, plant and equipment held for sale
C, SP, CO, N, SI	671 – Investment property measured using a cost model, held for sale
C, SP, CO, N, SI	672 – Other non-current assets held for sale
	<b>CLASS 7 – EXPENSES AND REVENUE</b>
	<b>Expenses</b>
	<b>70 – Operating expenses (Format I of the income statement)</b>
C, SP, CO, N, SI	700 – Value of products and services sold
C, SP, CO, N, SI	701 – Value of capitalised own products and own services
C, SP, CO, N, SI	702 – Cost of materials and goods sold
C, SP, CO, N, SI	703 – Other operating expenses
C, SP, CO, N, SI	704 – Expenses for valuation of biological assets and harvesting of agricultural produce
	<b>71 – Operating expenses (Format II of the income statement)</b>
C	710 – Value of products and services sold
C	711 – Cost of materials and goods sold
C	712 – Selling costs
C	713 – General and administrative costs (purchasing and management)
C	714 – Other costs no longer held in inventories
	<b>72 – Revaluation operating expenses</b>
C, SP, CO, N, SI	720 – Revaluation operating expenses associated with intangible assets, property, plant and equipment and investment property
C, SP, CO, N, SI	721 – Revaluation operating expenses associated with inventories
C, SP, CO, N, SI	722 – Revaluation operating expenses resulting from impairment losses associated with operating receivables

C, SP, CO, N, SI	723 – Revaluation operating expenses resulting from write-downs associated with operating receivables
C, SP, CO, N, SI	724 – Other revaluation operating expenses associated with current assets, other than investments
<b>74 – Financial expenses</b>	
C, CO	740 – Expenses for loans received from organisations in the group
C, SP, CO, N, SI	741 – Expenses for bank loans
C, CO	742 – Expenses for bonds issued
C, SP, CO, N, SI	743 – Expenses for other financial liabilities
C, CO	744 – Expenses for operating liabilities to organisations in the group
C, SP, CO, N, SI	745 – Expenses for liabilities to suppliers and bills payable
C, SP, CO, N, SI	746 – Expenses for other operating liabilities including interest costs for calculation of termination benefits upon retirement
C, SP, CO, N, SI	747 – Expenses for assets allocated at fair value through profit or loss and expenses for valuation of investment property at fair value
C, SP, CO, N, SI	748 – Expenses for impairment of investments
C, SP, CO, N, SI	749 – Expenses for derecognition of investments and investment property measured at fair value
C, SP, CO, N, SI	Expenses on accounts from 740 to 746 mainly include interest and foreign exchange losses (also when they are associated with receivables).
<b>75 – Other expenses</b>	
C, SP, CO, N, SI	752 – Penalties that are not related to products and services
C, SP, CO, N, SI	753 – Compensation that is not related to products and services
C, SP, CO, N, SI	754 – Donations
C, SP, CO, N, SI	755 – Subsidies, grants and similar expenses not related to products and services
C, SP, CO, N, SI	758 – Negative euro offsets
C, SP, CO, N, SI	759 – Other expenses not related to products and services
<b>Revenue</b>	
<b>76 – Operating revenue</b>	
C, SP, CO, N, SI	760 – Revenue from the sale of products and services in the domestic markets
C, SP, CO, N, SI	761 – Revenue from the sale of products and services in the foreign markets
C, SP, CO, N, SI	762 – Revenue from the sale of merchandise and materials in the domestic markets
C, SP, CO, N, SI	763 – Revenue from the sale of merchandise and materials in the foreign markets

C, SP, CO, N, SI	764 – Revenue from valuation of biological assets and harvesting of agricultural produce
C, SP, CO, N, SI	765 – Lease revenue
C, SP, CO, N, SI	766 – Revenue from reversal of provisions and deferred costs and accrued revenue due to accrued costs or expenses
C, CO, N, SI	767 – Revenue from business combinations (revaluation surplus – badwill)
C, SP, CO, N, SI	768 – Other revenue associated with products and services (subsidies, grants, recourse, offsets, premiums ...)
C, SP, CO, N, SI	769 – Revaluation operating revenue
N	Non-profit organisations – private-law entities separately present operating revenue from their own activities and operating revenue from activities of non-public service enterprises. The latter separately show, by type and purpose, revenue from budgetary and other public funds and separately other revenue. Revenue received for a specific purpose is also shown separately.
SI	Societies and disabled persons organisations separately present grants (grants from budgetary and other public funds, grants from foundations, and funds), donations from legal and natural persons, membership fees and contributions from members. Contributions from users of special social programmes run by disabled persons organisations are also presented separately.
	<b>77 – Financial revenue</b>
C, CO	770 – Financial revenue from shares in organisations in the group
C, CO	771 – Financial revenue from shares in associated organisations and jointly-controlled organisations
C, SP, CO, N, SI	772 – Financial revenue from shares in other organisations
C, SP, CO, N, SI	773 – Financial revenue from other investments
C, CO	774 – Financial revenue from loans granted to organisations in the group
C, SP, CO, N, SI	775 – Financial revenue from loans granted to others (also from deposits)
C, CO	776 – Financial revenue from operating receivables due from organisations in the group
C, SP, CO, N, SI	777 – Financial revenue from operating receivables due from others
C, SP, CO, N, SI	778 – Financial revenue from financial assets allocated at fair value through profit or loss
C, SP, CO, SI	779 – Financial revenue from valuation of investment property at fair value and revenue from disposal of investment property measured at fair value
C, SP, CO, N, SI	Revenue on accounts from 774 to 777 mainly include interest and foreign exchange gains (also when arising from liabilities) and also write-downs of financial liabilities.



## **78 – Other revenue**

C, SP, CO, N, SI	784 – Donations
C, SP, CO, N, SI	785 – Subsidies, grants and similar revenue not related to products and services
C, SP, CO, N, SI	786 – Compensation not related to products and services
C, SP, CO, N, SI	787 – Penalties not related to products and services
C, SP, CO, N, SI	788 – Positive euro offsets
C, SP, CO, N, SI	789 – Other revenue not related to products and services
C, SP, CO, N, SI	<b>79 – Capitalised own products and own services</b>

## **CLASS 8 – PROFIT OR LOSS**

### **80 – Profit or loss before tax**

C, CO, N, SI	800 – Profit or loss before tax and/or revenue surplus or expense surplus
SP	801 – Determination and transfer of revenue of sole proprietors- individuals
SP	803 – Determination and transfer of loss
N, SI	804 – Revenue surplus from previous years intended to cover expense surplus for the accounting period
N, SI	805 – Expense surplus from previous years covered by revenue surplus of the accounting period
N, SI	806 – Total revenue surplus or total expense surplus

### **81 – Allocation of profit or total revenue surplus**

C, CO, N, SI	810 – Corporate income tax
C, CO, N, SI	812 – Other taxes not presented under other items
C, CO, N, SI	813 – Revenue (expenses) from deferred tax
C, CO, N, SI	815 – Net profit for the year and/or net revenue surplus

### **82 – Allocation of net profit for the year and/or net revenue surplus**

C, CO	820 – Net profit to cover losses carried forward
C, CO	821 – Net profit to form legal reserves
C, CO	822 – Net profit to form reserves for own shares and/or interests
C, CO	823 – Net profit to form statutory reserves
C, CO	824 – Net profit for other revenue reserves
N, SI	825 – Net revenue surplus for a specific purpose (fund)

C, CO, N, SI	829 – Transfer of unused part of net profit and/or net revenue surplus for the year
	<b>89 – Net loss and/or net expense surplus and transfer of net loss and/or net expense surplus</b>
C, CO, N, SI	890 – Net loss for the year and/or net expense surplus
C, CO, N, SI	899 – Carry-forward of net loss for the year and/or carry-forward of net expense surplus
	<b>CLASS 9 – CAPITAL, LONG-TERM LIABILITIES (DEBTS) AND LONG-TERM PROVISIONS</b>
	90 – Called-up and starting capital and founding contributions
C	900 – Initial share capital – shares
C	901 – Initial capital – capital shares or equity contributions
SP	902 – Starting capital of sole proprietors – individuals
CO	905 – Undistributable cooperative capital
CO	906 – Interests of cooperative members
CO, SI	907 – Founding and subsequent contributions
C	909 – Uncalled-up capital (as a deductible item)
	<b>91 – Capital surplus and transfers of assets</b>
C	910 – Payments in excess of the minimum issue amounts of shares and/or interests (equity surplus paid)
C	911 – Payments in excess of the carrying amount on the disposal of temporarily repurchased own shares and/or interests
C	912 – Payments in excess of the minimum issue amounts of equity obtained by the issue of convertible bonds and bonds with a share purchase option
C	913 – Payments to obtain additional rights attached to shares and/or interests
C	914 – Other payments of equity based on articles of association
C	915 – Amounts arising from simplified reductions in initial capital and amounts arising from reductions in share capital through the withdrawal of shares or interests
C, CO	916 – General equity revaluation adjustments and the amounts transferred from revaluation reserves
C, SP, CO	917 – Amounts of effects of confirmed compulsory settlement
SP	918 – Transfers of physical assets in course of operations
SP	919 – Inflows and outflows between an enterprise and a household
	<b>92 – Revenue reserves and/or allocated net revenue surplus</b>

C, CO	920 – Legal reserves
C	921 – Reserves for own shares and/or own interests
C	922 – Statutory reserves
C	923 – Other revenue reserves
CO	924 – Voluntary cooperative reserves
CO	925 – Voluntary cooperative funds
N, SDI	926 – Part of net revenue surplus for a specific purpose (fund)
C	929 – Obtained own shares and/or own interests (as a deductible item)
	<b>93 – Net profit or net loss and/or unallocated net revenue surplus or expense surplus</b>
C, CO	930 – Retained net profit from previous periods
C, CO	931 – Retained net loss from previous periods
C, CO, N, SI	932 – Unused part of net profit for the year and/or unallocated net revenue surplus
C, CO, N, SI	933 – Net loss for the year and/or net expense surplus
SP	935 – Revenue of sole proprietors – individuals
SP	937 – Loss of sole proprietors – individuals
	<b>94 – Revaluation surplus</b>
C, SP, CO, SI	940 – Revaluation surplus from revaluation of land
C, SP, SI, CO	941 – Revaluation surplus from revaluation of buildings
C, CO	949 – Allowance for revaluation surplus for deferred tax assets
	<b>95 – Fair value reserves</b>
C, SP, CO, N, SI	954 – Reserves arising from valuation of long-term investments at fair value
C, SP, CO, N, SI	955 – Reserves arising from valuation of short-term investment at fair value
C, SP, CO, N, SI	956 – Amounts of proved profits or losses on changes in the fair value of available-for-sale financial assets that are not part of a hedging relationship
C, SP, CO, N, SI	957 – Actuarial gains or losses on certain benefits
C, CO, N	959 – Allowance for reserves due to fair value measurement for deferred tax assets
	<b>96 – Provisions and long-term accrued costs and deferred revenue</b>
C, SP, CO, N, SI	960 – Provisions for restructuring costs of an organisation

C, SP, CO, N, SI	961 – Provisions for future costs or expenses of decommissioning and reinstatement and other similar provisions
C, SP, CO, N, SI	962 – Provisions for onerous contracts
C, SP, CO, N, SI	963 – Provisions for pensions, jubilee benefits and termination benefits upon retirement
C, SP, CO, N, SI	964 – Provisions for guarantees given
C, SP, CO, N, SI	965 – Other provisions for long-term accrued costs
C, SP, CO, N, SI	966 – Government grants received
C, SP, CO, N, SI	967 – Donations received
C, SP, CO, N, SI	968 – Other long-term accrued costs and deferred revenue
<b>97 – Long-term financial liabilities</b>	
C, CO	970 – Long-term loans received from organisations in the group
C, CO	971 – Long-term loans received from associated organisations
C, SP, CO, N, SI	972 – Long-term loans received from banks and organisations in the country
C, SP, CO, N, SI	973 – Long-term loans received from banks and organisations abroad
C, SP, CO, N, SI	974 – Long-term financial liabilities for bonds and bills payable
C, SP, CO, N, SI	975 – Long-term lease debts
C, SP, CO, N, SI	976 – Long-term financial liabilities to natural persons
C, SP, CO, N, SI	979 – Other long-term financial liabilities
<b>98 – Long-term operating liabilities</b>	
C, CO	980 – Long-term loans received on the basis of loan agreements from organisations in the group
C, CO	981 – Long-term loans received on the basis of loan agreements from associated organisations and jointly-controlled organisations
C, SP, CO, N, SI	982 – Long-term loans received from suppliers in the country
C, SP, CO, N, SI	983 – Long-term loans received from other foreign suppliers
C, SP, CO, N, SI	985 – Long-term bills payable
C, SP, CO, N, SI	986 – Long-term advances and collaterals received
C, CO, N	988 – Deferred tax assets

C, SP, CO, N, SI

989 – Other long-term operating liabilities

### **99 – Off-balance sheet accounts**

Our proposal of off-balance sheet accounts is only one of the possible options. But a pair of off-balance sheet accounts is always needed.

#### ***Off-balance sheet accounts of assets***

C, SP, CO, N, SI

990 – Rented, borrowed and leased (third-party) assets

C, SP, CO, N, SI

991 – Bills of exchange and other securities received as security for payments

C, SP, CO, N, SI

992 – Goods received for commission and consignment sales

C, CO, N, SI

993 – Monetary values issued for accounting for within the organisation

C, SP, CO, N, SI

994 – Other off-balance sheet accounts of assets

#### ***Off-balance sheet accounts of liabilities***

C, SP, CO, N, SI

995 – Owners of rented, borrowed and leased assets

C, SP, CO, N, SI

996 – Debtors who secured their payments by bills of exchange and other securities

C, SP, CO, N, SI

997 – Liabilities for goods received for commission and consignment sales

C, CO, N, SI

998 – Nominal value of monetary values issued for accounting for within the organisation

C, SP, CO, N, SI

999 – Other off-balance sheet accounts of liabilities

EXPLANATION: Natural persons engaged in an activity using the prescribed chart of accounts and who are not sole proprietors – individuals use the accounts stated in the recommended chart of accounts for sole proprietors - individuals (designation SP) mutatis mutandis.