

CHART OF ACCOUNTS

Acc.code	Class	Description
000	0	Subscribed, but unpaid capital - ordinary shares
001	0	Subscribed, but unpaid capital - preference shares
002	0	Subscribed, but unpaid capital from equity
003	0	Other kinds of subscribed, but non-paid-in capital
010	0	R&D expenditures
011	0	Foundation expenditures
012	0	Godwill
014	0	Trademarks and similar rights
015	0	Intangible assets in preparation
016	0	Advance payment for intangible assets
017	0	Other intangible assets
018	0	Value adjustment of the intangible assets (revaluation)
019	0	Accumulated depreciation of the intangible assets
020	0	Land and forests
021	0	Buildings
022	0	Plants and equipment
023	0	Tools, plant and office inventory, furniture and vehicles
024	0	Several years old plantaations and basic herd
025	0	Tangible assets in preparation (Construction in process)
026	0	Advances for tangible assets
028	0	Value adjustment of the tangible assets (revaluation)
029	0	Accumulated depreciation of the tangible assets
040	0	Investments in shares and stakes in related parties
041	0	Loans to related entities
042	0	Loans with which the entity is related based on the share in the investment
043	0	Participations in investments
044	0	Investments in securities
045	0	Loans granted and given deposits
046	0	Obligatory long-term investments
047	0	Redeemed own shares
048	0	Other long-term investments
049	0	Value adjustment of the long - term financial investments
100	1	Giro account
101	1	Letter of credit - other cash assets
102	1	Cash on hand
103	1	Foreign accounts
104	1	Letter of credit - Foreign currency
105	1	Cash on hand (foreign currency)
107	1	Other money assets
110	1	Checks
111	1	Bills of exchange
112	1	Bonds
113	1	Treasury bills

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117	1	Other securities
119	1	Value adjustment of the securities
120	1	Receivables from domestic debtors
121	1	Receivables from foreign debtors
129	1	Value adjustment of the accounts receivable
140	1	Receivables from related parties
142	1	Receivables from exporters
143	1	Receivables on the basis of import for third party's account
144	1	Receivables from commission and consignment sale
147	1	Other receivables from related subjects
149	1	Value adjustment of the receivables from related parties
150	1	Investments (in equities or shares) in related parties
151	1	Loans granted to related parties
152	1	Investments in securities for trade
153	1	Loans granted, deposits given
154	1	Receivable for buying own shares
157	1	Other short-term financial investments
159	1	Value adjustment of the short-term financial investments
160	1	VAT receivable
161	1	Receivables from overpaid excises
162	1	Receivables from overpaid taxes and contributions from employees
163	1	Receivables from overpaid taxes and contributions from income tax
164	1	Receivables for overpaid customs and customs duties
167	1	Receivables from the Government and other institutions
169	1	Value adjustment of receivables from the Government and other institutions
170	1	Receivables from employees from overpaid salaries
171	1	Receivables from employees from advances for professional trips
172	1	Receivables from employees from caused damage
173	1	Receivables from employees from loss of assets
174	1	Receivables from the owners of the share for payment from the profit
177	1	Other receivables from employees and other short-term receivables
179	1	Value adjustment of receivables from employees and other not mentioned short term
190	1	Pre-paid expenses
191	1	Expenses deferred in several years
192	1	Calculated revenue that could have not been invoiced
194	1	Paid dependent expenses for procurement
197	1	Other pre-paid expenses for future periods and revenue not received
210	2	Liabilities for issued sheques
211	2	Liabilities for issued bills of exchange
217	2	Liabilities from other issued securities
220	2	Liabilities to domestic creditors
221	2	Liabilities to foreign creditors
222	2	Liabilities to creditors for not invoiced goods, inventories and services
223	2	Received advances

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224	2	Received short - term depositis and caution money
240	2	Liabilities toward related parties
242	2	Liabilities towards importers
243	2	Liabilities from export for external account
244	2	Liabilities on the basis of sale on commission and consignment
245	2	Other short-term liabilities to related parties
246	2	Liabilities to partners in joint ventures
247	2	Liabilities on the basis of participation in the result
249	2	Other short-term liabilities connected to joint ventures, and investment in the result
250	2	Short-term liabilities on the basis of loans and credits in the country
251	2	Short-term liabilities on the basis of loans and credits abroad
257	2	Other short-term liabilities on the basis of loans and credits
260	2	VAT liabilities
261	2	Liabilities for excises
262	2	Liabilities for taxes and contributions for salaries
263	2	Liabilities for taxes and contributions on profit
264	2	Deferred liabilities for profit tax
265	2	Liabilities for customs and customs duties
269	2	Liabilities for other not mentioned taxes, contributions and other duties
270	2	Liabilities for salaries and allowances on salaries
271	2	Net salaries
272	2	Net salaries allowances
273	2	Personnel tax
274	2	Contributions on salaries
275	2	Unallocated profit from the financial year
279	2	Liabilities toward the employees on other basis and other not mentioned short-term liabilities
280	2	Long-term liabilities towards related parties
281	2	Long-term liabilities on the basis of loans and credits
282	2	Long-term liabilities towards entities related on the basis of participation in the investments
283	2	Long-term liabilities for advance payments, deposits and caution money
284	2	Long-term liabilities towards suppliers
285	2	Long-term liabilities onthe basis of securities
286	2	Other long-term liabilities, including tax and social insurance and the deferred profit tax
287	2	Provisions for pensions and similar liabilities
288	2	Provisions for taxes and contribution
289	2	Other long - term provisions for risk and expenses
290	2	Calcuatled but deferred payment of expenses
292	2	Revenues collected (calculated) in advance
294	2	Calculated dependent expenses of procurement
297	2	Other deferred payment of the expenses and revenues in future periods
300	3	Value after the calculation from suppliers
301	3	Dependant expenses
302	3	Taxes and other import duties
303	3	VAT and other duties
309	3	Calculation of teh procurement

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Acc.code	Class	Description
310	3	Raw materials (in stock)
312	3	Raw materials (on road)
316	3	Raw materilas in processing, reprocessing and manipulation
317	3	Time adjustment of the raw materials in stock
319	3	Variation from the prices of raw materials and materials
320	3	Spare part on stock
327	3	Value adjustment of the spare parts in stock
329	3	Variation from the spare parts prices
350	3	Small inventory on stock
351	3	Small inventory in use
352	3	Ambalage on stock
353	3	Ambalage in use
357	3	Provision for bad and doubtful debt for small inventory auto tires and ambalage
359	3	Change in prices of small inventory, auto tires and ambalage
370	3	Advances, deposits for materials, spare parts, small inventory and ambalage.
377	3	Provision for bad and doubtful debt for given advances and deposits for materials, spare parts, small inventory ambalage and auto tires
400	4	Expenses for raw materials
401	4	Expenses for spent energy (electricity, gas ect)
404	4	Spent spare parts
405	4	Spent small inventory
410	4	Transportation services
411	4	Outsourcing
412	4	Maintenance and repair services
413	4	Fair expenses
414	4	Rent
419	4	Other services
420	4	Reserves for unexpected damages
421	4	Reserves for pensions of teh employees
422	4	Reserves for maintainence investment
423	4	Guarantees provisions
429	4	Remaining long - term provisions for expenses and risks
430	4	Depreciation charge (minimal rate)
431	4	Depreciation over minimum rates
432	4	Revaluation of depreciation
433	4	Reduction of the depreciation against own capital
434	4	Provision for bad and doubtful debt for long-term and short-term financial investments
435	4	Provision on the basis of revaluation of liabilities
436	4	Provision for bad and doubtful debt for short-term receivables
437	4	Provision for bad and doubtful debt for the raw materials on stock
438	4	Provision for short - term assets
439	4	Other provision for bad and doubtful debt
440	4	Expenses for professional trips
441	4	Allowances for the expenses of the employees, gifts and aids
442	4	Expenses for advertisement, promotion and sponsorships

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443	4	Insurance
444	4	Taxes, contributions, memberships and other expenses not related to the result
447	4	Banking services
449	4	Other intangible expenses
450	4	Value not written-off and other expenses of disposed used fixed assets
451	4	Decrease in value of tangible assets
452	4	Shortages
453	4	Tickets, penalties and expenses for damages
454	4	Expenses calculated later, expenses from previous years.
459	4	Remaining not mentioned expenses - expenditures from performance
470	4	Salaries
471	4	Salaries over paid holidays, state holidays, sick days ect
480	4	Interest payments from working with related parties
481	4	Currency exchange expenses from working with related parties
482	4	Expenses for grants and other help given to subsidiaries
483	4	Interest payments from working with unrelated parties
484	4	Over-due interest payments
485	4	Currency exchange expenses from working with unrelated parties
489	4	Other similar expenses from financial transactions from working with unrelated parties
490	4	Distribution of expenses
630	6	Finished products on stock
663	6	Trade goods in stores
664	6	Calculated and included VAT
669	6	Price variance of the trade goods
700	7	Cost of goods sold, cost of services
701	7	Purchase value of trade goods sold
702	7	Purchase value of sold materials, spare parts and small inventory
703	7	Cost of goods and materials sold
720	7	Unexpected costs from regular operations
721	7	Unexpected and expensive disposal and write-off of assets
722	7	Losses due to damage of large part of the assets or due to natural disaster
750	7	Income from sales and services to related party
751	7	Income from sales and services made in domestic market
752	7	Income from sales and services made in foreign market
753	7	Income from rent
755	7	Income from use of own products, goods and services
756	7	Income from sale of materials, spare parts, small inventory, ambalage and auto tires.
759	7	Other income from sale of products, goods, services and materials
760	7	Income from investment in related parties
761	7	Income from investment in unrelated parties
762	7	Income from other investments and loans within the fixed assets with related entities
763	7	Income from other investments and loans within the fixed assets with non-related entities
764	7	Income from interest payments, currency exchange and similar income from working with related parties
765	7	Income from interest payments and from currency exchange

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770	7	Income from subventions donations, compensations etc
771	7	Income from taxes and contributions
772	7	Income from cut-off of reserves and deferred revenues
773	7	Income from sale of fixed assets
774	7	Income from write-off of liabilities and income from surpluses
775	7	Income from received payments of penalties, deposits not withdrawaled, rewards etc
776	7	Income from received payments of writing-off receivables
777	7	Income from previous years
778	7	Income on the basis of advertising, propaganda, donations and sponsorships
779	7	Other income
780	7	Income from irregular sale of significant part of the fixed assets
781	7	Unexpected income from significant change of accounting evaluation
782	7	Unexpected income
789	7	Other unexpected- irregular income
790	7	Difference between the revenues and expenditures from the regular activity
800	8	Profit before tax from operating activities
810	8	Profit taxes from the regular activity
811	8	Profit contributions and other payments from the regular activity
820	8	Profit from the regular activity after taxation
830	8	Profit from irregular - uncommon activities before taxation
840	8	Profit taxes from irregular activities
841	8	Profit contributions from irregular activities
850	8	Profit for irregular - uncommon activities after taxation
860	8	Other taxes and contributions not presented in the previous item:
870	8	Profit from all activities in the operations after taxation
871	8	Profit for the financial year after all taxations - net profit
880	8	Covering the loss from the previous years
881	8	Increase of the fixed capital (owners' capital)
882	8	Increase of the fixed investments
883	8	Dividends and other allowances to the investors
884	8	Provisions
885	8	Salaries from the profit
886	8	Personal earnings of the owners
887	8	Other purposes
889	8	Undistributed profit
890	8	Loss from the regular activity before taxation
891	8	Loss from the regular activity after taxation
892	8	Loss from the irregular-uncommon activity before taxation
893	8	Loss from the irregular-uncommon activity after taxation
894	8	Loss from all activities from operations after taxation
895	8	Loss for the financial year after all taxations
900	9	Subscribed, but unpaid capital - ordinary shares
901	9	Subscribed, but unpaid capital preference shares
902	9	Subscribed, but unpaid investments
910	9	Share capital - ordinary shares

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911	9	Share capital - preference shares
912	9	Fixed capital of the investor - shares of the partners
913	9	Increase of the owners' capital
914	9	State - public capital
919	9	Other capital
920	9	Premiums on issued shares
930	9	Revaluation reserve
940	9	Statutory reserves (prescribed by law)
941	9	Reserves for the own shares
942	9	Statutory reserves
949	9	Other reserves
950	9	Accumulated profit
951	9	Profit for the financial year
960	9	Transferred loss
961	9	Loss for the financial year
990-994	9	Intangible assets accounts
995-999	9	Inatngible liabilities accounts



