



**REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE**

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**GOVERNMENT CHART OF ACCOUNTS**

**SECTION 1 - EQUITY AND DEBT ACCOUNTS**

**SECTION 2 - FIXED ASSETS ACCOUNTS**

**SECTION 3 - INVENTORY ACCOUNTS**

**SECTION 4 - RECEIVABLES AND PAYABLES ACCOUNTS**

**SECTION 5 - FINANCIAL ASSETS ACCOUNTS**

**SECTION 6 - EXPENSE ACCOUNTS**

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**SECTION 9 - OFF-BALANCE SHEET ACCOUNTS**

APPROVED:

**MILEN VELCHEV  
MINISIER OF FINANCE**

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ADOPTED ON THE GROUNDS OF [ART. 5 ITEM. 2](#) OF THE ACCOUNTANCY ACT

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## GOVERNMENT CHART OF ACCOUNTS

### 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

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##### 130 Other Changes in Net Worth for the Period

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##### ~~140 Net Results from Commercial Taxable Activities~~

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- ~~1409 Total Revenue Earned from Commercial Taxable Activities~~

#### 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
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- 1593 Premiums/Discounts on Long-Term Government Securities Denominated in Leva
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#### 16 Loans

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- 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

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**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
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### **210 Intangible Assets**

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- 2413 Depreciation of Buildings
- 2414 Depreciation of Equipment
- 2415 Depreciation of Vehicles
- 2416 Depreciation of Office Furniture
- 2419 Depreciation of Other Tangible Assets

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- 2420 Depreciation of Intangible Assets

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- 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

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- 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

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- 3320 Forfeited and Foreclosed Intangible Assets

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- 3330 Forfeited and Foreclosed Goods and Materials

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#### 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

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4211 Accounts Payable for Employees - Residents

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#### 422 Accounts for Employees - Non-Residents

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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

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#### 427 Accounts for Pensions

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4272 Accrued Liabilities for Pensions in Abroad

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#### 428 Accounts for Social Security Benefits

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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

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4307 Accounts Receivable for Taxes, Duties and Social Contributions in Process of Forced Collection

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4351 Accounts Receivable for Dividends and Other Withdrawals from Equity in Domestic Corporations

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**437 Accounts Receivable for Privatization**

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4373 Long-term Receivable for Privatization From Residents

4374 Long-term Receivable for Privatization From Non-Residents

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4500 Intra-Entity Accounts

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4522 Receivables and Payables with the Ministries and Government Agencies' Budgets

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4557 Accrued Liabilities for Social Security Contributions - Second Pillar

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4559 Other Receivables and Payables Accounts with Social Security Fund

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4566 Accrued Liabilities for Health Insurance Fund

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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

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**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

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4619 Loans from/to Other Budgets

**462 Loans from/to Extrabudgetary Accounts**

- 4622 Loans from/to Extrabudgetary Accounts of Ministries and Government Agencies
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**463 Loans from Suspense Accounts**

- 4630 Loans from Suspense Accounts

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**48 Other Receivables and Payables**

**481 Accrued Interest Accounts**

- 4811 Accrued Interest Accounts on Receivables from Residents
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**483 Accounts for Custodian Activities on behalf of Non-Government Entities**

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**485 Receivables and Payables with Foreign Governments**

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**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
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**488 Other Accounts Receivable**

- 4887 Other Accounts Receivable from Residents
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**489 Other Accounts Payable**

- 4897 Other Accounts Payable to Residents
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**49 Allowances, Adjustments, Deferred Income and Prepaid Expenses Accounts**

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- 4911 Allowances for Uncollectable Taxes, Duties and Social Contributions
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**494 Provisions for Other Losses and Expenses**

- 4940 Provisions for Other Losses and Expenses

**495 Deferred Transfers for Social Contributions of Government Entities**

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**496 Carrying Value Adjustments of Receivables and Payables for Concessions, Leases and Other Items**

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**499 Prepaid Expenses and Deferred Income**

- 4991 Prepaid Expenses
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### 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
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- 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
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#### 508 Payments in Process of Settlement (Float)

- 5081 Payments in Leva in Process of Settlement
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#### 509 Cash Equivalents

- 5091 Checks and Other Cash Equivalents in Leva
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### 51 Securities

#### 511 Shares and Other Equities in Domestic Corporations

- 5111 Domestic Subsidiaries
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- 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
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#### 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
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- 5145 Premiums/Discounts on Debt Securities issued by Foreign Governments
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#### 519 Financial Derivatives - Net (Assets and Liabilities)

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## **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
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### **539 Allowances for Uncollectable Loans to Residents**

- 5391 Allowances for Uncollectable Loans to Non-Financial Enterprises
- 5392 Allowances for Uncollectable Loans 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
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### **582 Other Loans to Non-Residents**

- 5823 Other Short-Term Loans to Non-Residents
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### **589 Allowances for Uncollectable Loans to Non-Residents**

- 5891 Allowances for Uncollectable Loans to Foreign Governments
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- 5894 Allowances for Uncollectable Other Loans to Non-Residents

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#### **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
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- 6039 Depreciation of Other Tangible Assets

**604 Wages and Salaries Expenses**

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- 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
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**605 Social Contributions Expenses**

- 6051 Contributions to the Social Security Fund
- 6052 Contributions to the Health Insurance Fund
- ~~6053 Contributions to the Unemployment 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
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**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
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- 6077 Noncapitalized Expenditures for Domestic Land
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- 6079 Noncapitalized Expenditures for Inheritance Assets

**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
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**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
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**648 Grants for International Organizations**

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**724 Financial Lease Interest**

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**761 Property and Liabilities transferred between Central Government and Municipalities**

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

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**768 Imputed Transfers**

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**769 Economy**

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**781 Holding Gains and Losses**

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**911 Third Parties' Fixed Assets**

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