

Title V Child Health and Dental Grant Program
Functional Area xxxxxx
Fund 2201636xxx
Grant FP36000xxx
Contract # 2016-003944-02
Budget Period: September 01, 2018 - August 31, 2019
Internal Order 136000000xxx

<u>GL</u>	<u>ESTIMATED REVENUES</u>	<u>Original BUDGET</u>	<u>Supplemental BUDGET</u>	<u>Final BUDGET</u>
4502280	Grants Revenue	\$ 211,064.00	\$ 60,000.00	\$ 271,064.00
	Total Estimated Revenues	\$ 211,064.00	\$ 60,000.00	\$ 271,064.00
1	5101010 Regular Salaries	25,603.20		25,603.20
1	5101015 Temporary Salaries			-
1	5101020 Overtime Salaries			-
1	5101050 Language Skill Pay			-
2	5103005 FICA & Medicare Expense	1,958.64		1,958.64
2	5103010 Life Insurance	25.60		25.60
1	5103035 Personal Leave Buy Back			-
1	5103056 Transportation Allowance			-
2	5105010 Retirement Expense Civilian TMRS	3,027.58		3,027.58
2	5170040 Civilian Active Healthcare Assessment	6,001.54		6,001.54
6	5201025 Education - Classes			-
4	5201030 Fees for Governmental Contractors	168,852.00	48,000.00	216,852.00
4	5201040 Fees to Professional Contractors			-
4	5202010 Temporary Services	4,245.44		4,245.44
6	5203060 Binding Printing and Reproduction	1,350.00		1,350.00
3	5203090 Transportation Fees			-
5	5302010 Office Supplies		500.00	500.00
5	5304040 Chemicals Medical and Drugs		3,100.00	3,100.00
5	5304080 Other Commodities		3,040.00	3,040.00
7	5501050 Capital Outlay<5000 - Mach & Equip Auto		2,000.00	2,000.00
7	5501055 Capital Outlay<5000 - Mach & Equip Other		3,360.00	3,360.00
	Total Appropriations	\$ 211,064.00	\$ 60,000.00	\$ 271,064.00

Original Budget		Original
1	Personnel	25,603.20
2	Fringe Ben.	6,027.14
3	Travel	-
4	Contractual	1,350.00
5	Supplies	211,064.00
6	Other	-
7	Equipment	-
	Total Direct	244,044.35
8	Inkind	-
	Total	244,044.35

PERSONNEL COMPLEMENT:

G/L Account	G/L Acct Long Text
100	Creditors of the enterprise, 3rd party securities
1000	Third parties giving guarantees behalf of enterpr.
10000	Debtors - Bill of exchange commitments
11000	Transferred bills of exchange - endorsed
11100	Other commitments re bills of exch. in circulation
12000	Debtors in respect of other personal securities
13000	Creditors in respect of other personal securities
20000	Creditors of the enterprise, material securities
21000	Mat. guarantees given on behalf of the enterprise
22000	3rd party creditors, material securities
23000	Material securities on behalf of third parties
30000	Statutory deposits
31000	Statutory depositors
32000	Securities received
33000	Guarantor
40000	Goods held by 3rd parties
41000	Goods held by 3rd parties in own name
50000	Acquisition commitments
51000	Creditors in respect of acquisition commitments
52000	Debtors in respect of commitments to dispose
53000	Disposal commitments
60000	Commodity futures - receivable
61000	Creditors in respect of commodity futures
62000	Debtors in respect of commodity futures
63000	Commodity futures - to be delivered
64000	Forward exchange purchases - receivable
65000	Creditors in respect of forward exchange purchas.
66000	Debtors in respect of forward exchange sales
67000	Forward exchange sales - to be delivered
70000	Long term rights to use - land and buildings
70100	Long term rights to use - plant/machinery/equipm.
70200	Long term rights to use - fixtures and fittings
71000	Creditors in respect of rents and charges
72000	3rd party goods held on consignment
73000	Depositors and consignors of goods and values
74000	Goods held on behalf of 3rd parties
75000	Creditors - goods held for third parties
90000	Miscellaneous rights & commitments
100000	Subscribed capital
101000	Uncalled capital
110000	Extra pay
120000	Revaluation reserve - intangible assets
121000	Revaluation reserve - tangible fixed assets
122000	Revaluation reserve - financial fixed assets
123000	Revaluation reserve - stocks
124000	Decrease in amounts written down current investm.
130000	Legal reserve
131000	Reserves not available for distr - own shares held
131100	Other non-available reserves
132000	Tax-deductible reserves
133000	Unallocated reserves
140000	Profit or loss carried forward
150000	Investment grants
160000	Provisions for pensions and similar obligations

161000 Tax provisions
162000 Provisions for major repairs and maintenance
163000 Provisions for other liabilities and charges
164000 Provisions for other liabilities and charges
165000 Provisions for other liabilities and charges
168000 Deferred taxes on investment grants
168100 Deferred taxes - intangible assets
168200 Deferred taxes - tangible assets
168700 Deferred taxes - securities
168800 Foreign deferred taxes
170000 Convertible subordinated bonds
170100 Non-convertible subordinated bonds
171000 Convertible unsubordinated bonds
171100 Non-convertible unsubordinated bonds
172000 Leasing and other similar obligations
173000 Credit institute: Accounts payable
173100 Promissory notes
173200 Acceptance credits
174000 Other bonds
175000 Payables - goods and services
175010 Payables - vendors (> 5 years)
175100 Payables - bills of exchange
176000 Down payments received for purchase orders
178000 Deposits received in cash
179000 Other payables
200000 Costs of formation and capital increases
201000 Bond issue costs
202000 Other formation and expansion costs
204000 Reorganization costs
210000 Research and development expenses
211000 Concessions, patents, licences, know-how, ...
212000 Goodwill
213000 Down payments made
220000 Land
220090 Accumulated depreciation - land
221000 Buildings
221090 Accumulated depreciation - buildings
222000 Developed land
223000 Other rights to immovable property
230000 Machinery and equipment
230090 Acc. depreciation - machinery and equipment
240000 Fixtures, fittings, and vehicles
240090 Accumulated depreciation - fixts/fittings/vehicles
240100 Fixtures/fittings
240190 ADP-fixtures/fitts
250000 Land/building under leasing & other sim. rights
251000 Machinery and equipment under leasing
252000 Fixtures/fittings - leasing
260000 Other tangible fixed assets
270000 Assets under construction and advance payments
270090 Accumulated depreciation-assets under construction
280000 Investments in ass. companies: Costs
280100 Investments in ass. companies: Uncalled
280800 Investments in ass. companies: Surplus
280900 Investments in ass. companies: Reduction in value

281000 Receivables from ass. companies: Accounts recble.
281100 Bills receivable: Associated companies
281200 Fixed interest securities (associated companies)
281700 Doubtful receivables (associated companies)
281900 Value reductions (associated companies)
282000 Invest. in related companies: Costs
282100 Invest. in related companies: Uncall
282800 Valuation surplus - invest. in related companies
282900 Value reductions - invest. in related companies
283000 Receivables from related companies: Account
283100 Receivables from related companies: Bills of exch.
283200 Fixed-interest securities (recbles fm rel.comps)
283700 Doubtful receivables (from related companies)
283900 Value reductions (related companies)
284000 Other shares: Cost method
284100 Other shares: Uncalled amounts
284800 Other shares: Revaluations
284900 Other shares: Value reductions
285000 Other receivables: Accounts receivable
285100 Other receivables: Bills of exchange
285200 Other receivables: Fixed-interest securities
285700 Other receivables: Doubtful receivables
285900 Other receivables: Value reductions
288000 Deposits paid
290000 Goods and services receivables: Customers (>1y)
290100 Amounts receivable after one year: Bills receiv.
290600 Receivables >1year: Down payments made
290700 Receivables >1year: Doubtful receivables
290900 Receivables >1year: Value reductions
291000 Other receivables > 1 year
291100 Amounts receivable after one year: Bills receiv.
291700 Other receivables >1year: Doubtful receivables
291900 Receivables >1year: Value reductions
300000 Raw materials - cost
300999 Non-valuated materials
301010 Packaging materials - costs
309000 Raw materials - value reductions
310000 Operating supplies - costs
310010 Spare parts - costs
319000 Operating supplies: Value reductions
320000 Work in progress - costs
329000 Work in progress - value reductions
330000 Finished goods - costs
339000 Finished goods - value reductions
340000 Trading goods - costs
349000 Trading goods - value reductions
350000 Immovable property acq for resale - costs
359000 Immovable prop. acq. for resale - value reductions
360000 Down payments made for inventory
369000 Down payments on stock: Value reductions
370000 Contracts in progress - costs
371000 Contracts in progress - profits capitalized
379000 Contracts in progress - value reductions
399999 Stock initialization
400000 Receivables: Custom.

400010 Rec.corr.:Cust.>1y
400020 Corr.:Vend./deb.bal.
400030 Corr.:Cust./cred.bal
400060 Receivables, business area adjustment
400080 Correction: Foreign currency valuation
400090 Correction: Account changed at year-end
401000 B/exch. receivable
404000 Revenues receivable
404100 Clearing-invoice reduction (Retail)
404200 Receivables from payment cards
406000 Down payments made
406310 Payables from consignment warehouse
406320 RE Advance payment - operating costs
406330 RE Advance payment - sales-based rent
407000 Doubtful receivables
409000 Value reductions
410000 Called up capital - unpaid
411000 Tax on sales/purchases recoverable
411060 Business area adjustment - taxes
412000 Belgian income taxes
412500 Other Belgian taxes
412800 Foreign taxes and duties
414000 Revenues receivable
416000 Other receivables
416100 TR-LO Reconciliation account - receivables
416110 TR-LO Reconciliation acct - repayment receivables
416120 TR-LO Reconciliation acct - interest receivables
416130 TR-LO Reconciliation acct - discount receivables
416140 TR-LO Reconciliation acct - other receivables
416150 TR-LO Reconciliation acct - payment adjustments
416160 TR-LO Recon.account - payment oblig. for loans
416170 TR-LO Reconciliation account - premiums
416200 TR-TM/LO Interest receivables
416300 Offsett. of travel expen. for docs paid by firm
416301 Document split account
416310 TR-LO Value adj.- other receiv.(costs/repay./int)
416320 TR-LO Accts receiv.- loan repaymnts rem.term <1Y
416330 TR-TM/LO:Rcbles- repymts (securs) and sales (BNL)
416340 TR-LO Accts receiv.- discounts, rem.term <1 year
416350 TR-LO Payment obligations for loans
416360 TR-LO Premium
416400 TR-TM Option premiums receivable
416500 TR-LO Reversals
416900 TR-LO Value adjustment - other loans
417000 Other receivables: Doubtful receivables
418000 Deposits paid
418001 Clearing with company code LU01
418002 Clearing with company code BE01
419000 Value reductions
420000 Current portion of amounts payables after 1 year
430000 Credit institutions: Fixed term loans
430100 TR-TM Liability - fixed-term deposits
430200 TR-TM Liability - deposits at notice
430300 TR-TM Accts payable - commercial paper
431000 Credit institutions: Promissory notes

432000 Credit institutions: Acceptance credits
433000 Credit institutions: Current accounts payables
439000 Other bonds
439100 TR-TM: Payables - option premiums
439110 TR-TM/LO: Other payables - interest
439120 TR-LO: Unassigned incoming payments
440000 Suppliers
440020 Corr.:Vend./deb.bal.
440030 Corr.:Cust./cred.bal
440040 Correction: Vendor > 5 years
440050 Correction: Vendor > 1 year, < 5 years
440060 Business area adjustment - payables
440080 Correction: Foreign currency valuation
440090 Correction: Account changed at year-end
441000 Payables-bills/exch.
444000 Invoices to be received
444010 Freight clearing MM
444020 Freight provision MM
444030 Customs clearing (MM)
444040 Delivery costs provision (MM)
444050 Payables from consignment warehouse
444060 Bonus provisions (MM)
444070 Customs provision (MM)
444080 Plants abroad (technical account)
446050 Trip costs - advance
450000 Tax payable: Estimated
450500 Other Belgian taxes: Estimated payables
450800 Foreign taxes: Estimated payables
451000 TSP payable
451060 Business area adjustment - taxes
452000 Taxes and duties payable
452500 Other Belgian taxes
452800 Foreign taxes and duties
453000 Taxes withheld
454000 Social sec. contrib.
455000 Remuneration
455100 Remuneration
456000 Vacation Allowance
459000 Other social obligations
460000 Down payments received for purchase orders
470000 Dividends and royalties from previous fiscal year
471000 Dividends: Current fiscal year
472000 Royalties for current fiscal year
473000 Other allocations
480000 Matured bonds and coupons
486100 TR-TM: Provisions for foreign exchange spot rate
486200 TR-TM: Provisions for foreign exchange swap rate
488000 Deposits received in cash
488100 RE Rent deposit
489000 Other payables
489300 TR-TM: Payments in transit (payment requisition)
490000 Deferred expenses
491000 Accrued income
492000 Accrued charges
493000 Deferred income

499000 Suspense accounts
499010 Pay./recble tax auth
499060 Business area clearing
499110 TR-TM: Clearing foreign exchange
499120 TR-TM: Technical clearing
499130 TR-TM: Currency swap account
500000 Own shares
510000 Shares - costs
511000 Shares - uncalled amounts
519000 Value reductions
520000 Fixed interest securities - costs
529000 Value reductions
530000 Term accounts - over one year
531000 Term accounts - over one month less than one year
531100 TR-TM Receivables - fixed-term deposits
531200 TR-TM Receivables - deposits at notice
531300 TR-TM Customer - commercial paper
532000 Term accounts - not more than one month
539000 Value reductions
540000 Amounts due for collection
550000 Credit institution - current accounts
550001 Credit institution - checks issued
550009 Credit institution - value reductions
550010 Credit institution - outstandig payments (bank 1)
550020 Credit institution - outstandig payments (bank 2)
550030 Credit institution - collections
550055 TR-TM: Interim account - bank 1, currency A
550065 Text missing
560000 Post office - customer/vendor account
561000 Post office - checks issued
570000 Cash in hand
570500 Travel Expenses, Cash Advance
578000 Stamps
580000 Int. transfer funds
600000 Purchases of raw materials
600010 Purchases of packaging materials
600020 Purchases - freight costs of packaging materials
600030 Loss from external product price differences
600031 Accruals/deferrals account mat.ledger ext.material
600032 Loss from external product price differences
600033 Loss from external product price differences
600060 Purchasing account
600070 Loss from external product price differences
600071 Material ledger accruals account raw material
600072 Price dif.expense fm lower level raw mats (prov.)
600073 Loss from revaluation
601000 Purchases - operating supplies
601010 Purchases - spare parts
601020 Purchases - spare parts freight costs
601030 Loss from external product price differences
601031 Material ledger accruals account spare parts
601032 Loss from price diffs fm lower lev.own mats ML
601033 Loss from revaluation
601060 Purchasing account
601070 Loss from external product price differences

601071 Accruals/deferrals account mat.ledger ext.material
601072 Loss from price diffs fm lower lev.own mats ML
601073 Loss from revaluation
602000 Utilization of services, works, and studies
603000 Sub-suppliers
603010 Sub-suppliers - incidental costs
604000 Purchases - trading goods
604060 Purchases - freight costs of trading goods
604070 Loss from external product price differences
604071 Accruals/deferrals account mat.ledger ext.material
604072 Loss-price diffs from settl. of ML own products
604073 Loss from price diffs fm lower lev.own mats ML
604074 Loss from revaluation
605000 Purchase of immovable property for resale
608000 Reimbursements and discounts
609000 Change in stocks - raw materials
609010 Change in stocks - packaging materials
609020 Change in stocks - packagin materials consumption
609030 Change in stock - scrap packaging materials
609031 QC consumption scrap packaging with cost element
609040 Change in stocks - packaging materials difference
609050 Change in stocks - packaging material sales
609060 Change in stocks - consumption of raw materials
609070 Change in stock - scrap raw materials
609071 QC consumption scrap raw mats with cost element
609080 Change in stock - raw materials difference
609090 Change in stock - raw material sales
609100 Change in stock - operating supplies
609110 Change in stock - spare parts
609120 Change in stock - consumption of spare parts
609130 Change in stock - spare parts scrap
609131 Consumpt.-ext. mat. in quality control w/cost elem
609140 Change in stocks - spare parts difference
609150 Change in stock - spare parts sale
609160 Change in stock - operating supplies consumption
609170 Change in stock - operating supplies stock
609171 QC consumption scrap operg supplies with cost ele.
609180 Change in stocks - operating supplies difference
609190 Change in stock - sale of operating supplies
609400 Change in stocks - trading goods
609460 Change in stock - sale of trading goods
609470 Change in stock - scrap trading goods
609471 QC cons. of scrap trading goods with cost element
609480 Change in stock - trading goods difference
609490 Change in stock - sale of trading goods
609500 Change in stock - Real estate (sales)
609999 Raw mat.consumed/trading goods without cost center
610000 Other goods and services
610610 Unplanned delivery costs
612000 Sales commission (brokerage)
613310 Travel Expenses Accommodation (Receipts/Flat Rate)
613311 Travel Expenses-Meals (Receipts/Flat Rate)
613312 Travel Exp. Trans.
613313 Travel Expenses, Other
613314 Travel Expenses, Entertainment

613315 Trip Costs - Advance
613316 Travel Expenses, Cash Advance
619400 RE Apportionable operating costs
619498 RE Cred.remaining oper. costs master sett. unit
619499 RE Clearing-apportionable operating costs
619500 RE Settlement-lease-outs operating costs
619510 RE Settl.-lease-out op. csts w/o clg
619520 RE Settlement-rental units operating costs
619580 RE Settlement-own use operating costs
619590 RE Repayment - current costs
619700 RE Accrued vacancy rent expense
619800 RE Expenses for management of rental objects
619850 RE Adjustment expense real estate rental mgt
619860 RE Cred.remaining ope.costs master sett. unit
619900 RE Expenses for non-deductible input tax
619910 RE Expenses f. non-deductible inp.tax/fxd asset
619950 RE Settlement non-deduct. input tax OC SU
619998 Reconciliation FI-CO (internal postings)
619999 RE Adj. non-deductible input tax op.costs SU
620000 Directors' remuneration
620100 Directors' remuneration
620200 Employees' remuneration
620300 Employees' remuneration
620400 Other remuneration
621000 Employer's contribution for social security
622000 Employer's premiums for extra statutory insurance
623000 Other personnel costs
624000 Directors' pension
624100 Employee pensions
625000 Provision - vacation/13th month
630000 Amortization - formation and expansion costs
630100 Depreciation of intangible fixed assets
630200 Depreciation of tangible fixed assets
630800 Value reductions - intangible fixed assets
630900 Value reductions - tangible fixed assets
631000 Stock value reductions: Additions
631100 Stock value reductions: Returns
632000 Value reductions - contracts in prog.: Increase
632100 Value reductions - contracts in prog.: Decrease
633000 Val.reduct. - goods & servs recbles >1 yr: Incr.
633100 Val.reduct. - goods & servs recbles > 1yr: Decr.
634000 Val.reduct. - goods & servs recbles < 1yr: Incr.
634100 Val.reduct. - goods & servs recbles < 1yr: Decr.
635000 Provision - pensions & sim. obligations: Increase
635100 Pensions provisions: Utilization & write-back
636000 Provisions for major repairs/maintenance :Increase
636100 Provisions for repairs :Utilization and write-back
637000 Provisions for other liabilities/charges :Increase
637100 Provisions for charges: Utilization and write-back
640000 Operating taxes
641000 Losses on disposal of tangible FA in ord. business
642000 Losses on realization of receivables-goods & serv.
643000 Miscellaneous operating charges
648010 Loss from consumption of consignment material
649000 Operating costs capitalized as restructuring costs

649010 Stock trsfr expense
650000 Interest, commissions and charges re payables
650050 RE Interest expenses - rent
650100 Amortization - bonds
650200 Other expenses for payables
650300 Capitalized interest on external capital
651000 Value reductions - current assets: Increase
651100 Value reductions current assets: Decrease
651200 TR-TM Other financial transaction write offs
651300 TR-LO Expenses - value adjustment other loans
652000 Losses on disposal of current assets
652100 TR-TM Loss - disposals of financial fixed assets
652200 TR-TM Loss - disposals of current asset securities
652300 TR-TM Loss - settlm. payments fin.transactions
653000 Discount charges - receivables
654000 Exchange rate differences
654100 Exch. rate diffs loss fm lower levels (mat.ledg.)
655000 Currency translation diffs - foreign currencies
656000 Other financial provisions
656010 Discount charges
656020 Revenue from bill of exchange tax
657010 Customer discounts
657060 Business area adjustment - customer cash discount
658000 TR-TM Other financial transaction expenses
659010 Invalid customer deductions
659020 Discount loss
659030 Expense for allowed differences
659060 Business area adjust.-unauthorized cust. deducts
660000 Extraordinary depreciation: Formation expenses
660100 Extraordinary depreciation: Intangible fixed asset
660200 Extraordinary depreciation: Tangible fixed assets
661000 Value reductions - financial fixed assets
662000 Provisions for extraordinary liabilities and char.
663000 Losses on disposal of fixed assets
664000 Other extraordinary charges
668010 Loss from invoice receipt small differences (MM)
668020 Rounding differences - foreign currency II
669000 Extraordinary charges capitalized as reorgan.costs
670000 Belgian taxes on results for fiscal year
670100 Excess of income tax payments/withhold. taxes paid
670200 Estimated taxes pay.
671000 Belgian taxes on results of previous year
671100 Estimated additional taxes
671200 Tax provisions
672000 Foreign taxes on results for fiscal year
673000 Foreign taxes on results for previous fiscal year
680000 Transfer to deferred taxes
689000 Transfer to untaxed reserves
690000 Bal.fwd. loss from pr. year
691000 Appropriation to capital and premium account
692000 Appropriation to legal reserve
692100 Appropriation to other reserves
693000 Retained earnings
694000 Capital remuneration
695000 Members of management or directors

696000 Other allocations
700000 Sales and services rendered
708000 Gain from bonus differences
712000 Inventory change - work in process
712010 Inventory change-own materials scrapped
712011 Inventory change-work in progress in quality cont.
712020 Stock change difference - unfinished products
712030 Stock change - sale of unfinished products
713000 Increase/decrease stocks: Finished goods
713010 Increase/decrease stocks: Scrap finished goods
713011 Inventory change - own materials quality control
713020 Increase/decrease in stock: Finished products dif.
713030 Increase/decrease in stock: Sales of fin.products
715000 Increase/decrease stocks: Real estate
717000 Increase/decrease stocks: Purch.order proc.costs
717100 Incr/decr in stocks: Purchase order (profit)
719999 Goods receipt without ref. to production order
720000 Other capitalized internal services
740000 Operating subsidies and compensation
741000 Gains - disposal of tangible fixed assets
742000 Gains on realization of receivables - gds & servs
743000 Other operating income
747200 RE Revenue from third-party usage rent
747210 RE Other rental revenue (third-party/own)
747220 RE Rental revenue: Own use
747230 RE Rev. from writing back down pymts on op.csts
748010 Revenue from consignment material consumption
748200 RE Revenue from flat rate operating costs
748500 RE Rev.from third-party usage op.costs settl.
749010 Stock transfer revenues
749020 Agency business sales
749030 Agency business sales offsetting posting
749099 RE Clearing-operating costs advance payment
749100 RE Adv.pyt receivables update - operating costs
749110 RE Adv.pyt update - operating costs
749120 Re Adv.pyt update - sales-based rent
749130 RE Rental deposit update
749580 RE Rev.from own use operating costs settlement
749680 RE Rent paid in arrears (accrued)
749690 RE Rent paid in advance (deferred)
749700 RE Accrued revenue vacancy rent
749800 RE Revenue from management of rental objects
749850 RE Adjustment - rental management revenue
749900 RE Revenue from non-deductible input tax OC SU
749910 RE Revenue from deductible input tax/fxd asset
749950 RE Rental sales deduction (third party/own)
750000 Revenue from financial investments
751000 Revenue from current assets
751200 TR-TM: Gain - write-up financial fixed assets
751500 TR-TM Write-off swap point valuation
752000 Gains on realization of current assets
752100 TR-TM Revenue - disposals of fin. fixed assets
752200 TR-TM Revenue - disposals of curr. ass. securities
752300 TR-TM Revenue from fin. trans. settlement payments
753000 Investment grants and interest subsidies

754000 Exchange rate differences
754100 Ex.rate diff.revenue from lower levels (mat.ledg.)
754200 Revenues - pricediff. own mat. lower level ML
755000 Currency translation diffs - foreign currencies
756000 Other financial revenue
756010 Revenue from discount charges
756020 Revenue from bill of exchange tax
756030 Del credere settlement revenue
757010 Discount received
757060 Business area adjustment cash vendor discount
758000 TR-TM Other financial transaction revenue
759010 Revenue from under/overpayment
759030 Gain from allowed differences / G/L clearing
759060 Business area adjust.-unauthorized cust. deducts
760000 Write back of depreciation of intang.fixed assets
760100 Write back of depreciation of tangible fixed asset
761000 Write back of amount written off fin. fixed asset
762000 Write back of provisions for extra liabilities
763000 Gain on disposal of fixed assets
764000 Other extraordinary revenue
771000 Refund of taxes due or paid
771100 Reduction - estimated taxes
771200 Write back of tax provisions
773000 Foreign revenue taxes
780000 Transfer from deferred taxes
789000 Transfer from untaxed reserves
790000 Profits brought forward from prior year
791000 Transfer from capital and premium account
792000 Transfer from reserves
793000 Loss to be carried forward
794000 Shareholders' contribution to losses
10000 Cash account CHF
10030 Cash account EUR
10090 Foreign curr.val.adj
10100 Post
10102 Post outgoing pymt
10105 Post interim postings
10109 Post customer receipt
10200 Bank A open items
10201 Bank A outgoing checks
10202 Bank A outgoing domestic transfers
10203 Bank A outgoing foreign transfers
10204 Bank A automatic debit
10205 Bank A other interim postings
10208 Bank A check receipt
10209 Bank A customer receipt
10210 Bank B open items
10220 Bank C open items
10230 Bank D open items
10240 Bank A account in EUR
10245 Bank A clearing account in EUR
10250 Bank A account in USD
10255 Bank A clearing account in USD
10300 Bank D savings account
10310 Bank E asset account

10390 Value adjustment of foreign currency accounts
10400 Checks
10410 Bill of exchange receivable
10490 Value adjustment - checks, bills of exch. receiv.
10500 Fixed-Term Deposit Investments
10510 Trust investments
10520 Foreign currency trust investments
10530 Money market securities
10590 Value adjustment - short term cash deposits
10600 Shares (official listing)
10610 Participating receipts (official listing)
10620 Investment certificates (official listing)
10630 Bonds (official listing)
10690 Value adjustment - securities
10700 Options
10710 Futures
10790 Value adjustment - other short term assets
10800 Own shares (short term realization)
10890 Value adjustment - own shares
10900 Cash transfer account
11000 Receivables - Switzerland
11001 One-time account receivables - Switzerland
11002 Receivables adjustment account - Switzerland
11010 Foreign receivables
11011 Foreign receivables one-time accounts
11012 Adjustment account foreign receivables
11090 Individual value adjustment - domestic receivables
11091 Totals value adjustment - domestic receivables
11092 Manual value adjustment - domestic receivables
11095 Individual value adjustment - foreign receivables
11096 Totals value adjustment - foreign receivables
11097 Manual value adjustment - foreign receivables
11098 POR payment clearing account
11099 Unrealized exchange rate differences (customers)
11100 Receivables from group companies
11190 Value adjustment of receivables from gp companies
11199 Unrealized exchange rate differences (customers)
11200 Receivables from shareholders
11290 Value adjustment of receivables from shareholders
11300 Down payments
11301 Input tax - clearing of down payments
11400 Short term advances
11410 Short term loan receivables
11420 Expense advances
11430 Interest receivable
11460 Security deposit (customers)
11480 Vendors with a debit balance
11490 Value adjustment of other short term receivables
11500 Loan receivables from subsidiaries
11590 Value adjustment - other receivables from gp comps
11600 Loan receivables from shareholders
11690 Value adjustment - other receivables fm sharehldrs
11700 Input tax
11760 Clearing tax credit
11770 Financial demands against board of custome

11780 Receivables from SAI
11900 WIR assets
11910 Cash deposits
11930 Non-discountable bills of exchange receivable
11940 Premiums-open items
11990 Value adjustment - other short term receivables
12000 Trading goods stock
12090 Value adjustment - trading goods
12100 Raw materials stock
12190 Value adjustment - raw materials
12200 Basic materials stock
12290 Value adjustment - basic materials
12300 Indirect materials stock
12310 Consumable materials stock
12320 Packaging materials stock
12390 Value adjustment - indirect material
12400 Obligation stocks supplies
12490 Value adjustment - obligation stocks supplies
12500 Goods in consignment
12510 Goods at subcontractors
12600 Finished goods
12690 Value adjustment - finished goods
12700 Semifinished products
12790 Value adjustment - semifinished products
12800 Work in progress
12890 Value adjustment - work in progress
13000 Prepaid expenses
13010 Revenue not yet received
13020 Offsett. of travel expen. for docs paid by firm
14000 Shares
14010 Participating receipts
14020 Investment certificates
14030 Bonds
14040 Cash receipt
14090 Value adjustment - fixed asset securities
14100 Asset account
14110 Blocked account - recruitment reserve
14190 Value adjustment - other financial assets
14200 Investment in subsidiaries
14220 Other investments
14290 Value adjustment - investments
14400 Domestic receivables, due after > 1 year
14410 Foreign receivables, due after > 1 year
14490 Value adj. - long term domestic rec., due > 1 year
14495 Value adj. - long term foreign rec., due > 1 year
14500 Loan receivables from subsidiaries
14510 Mortgages to subsidiaries
14590 Value adj. - long term receivables from gp comps
14600 Loan receivables from shareholders
14610 Mortgages to shareholders
14690 Value adj. - long term receivables fm shareholders
14900 Own shares
14990 Value adjustment - own shares
15000 Machines and equipment
15090 Accumulated depreciation - machines and equipment

15100 Fixtures and fittings
15190 Value adjustment - fixtures and fittings
15200 Office machines, DP equipment, communication
15290 Acc. dep. - off. mach., DP equip., communication
15300 Motor vehicles
15390 Accumulated depreciation - motor vehicles
15400 Tools and apparatus
15490 Accumulated depreciation - tools and apparatus
15500 Warehouse fittings
15590 Value adjustment - warehouse fittings
15700 Fixed installations
15790 Accumulated depreciation - fixed installations
15900 Other movable assets
15990 Accumulated depreciation - other movable assets
16000 Business property
16010 Land
16070 Business property under construction
16090 Value adjustment - business property
16100 Factory buildings
16170 Factory buildings under construction
16190 Accumulated depreciation - factory buildings
16200 Workshop buildings
16270 Workshop buildings under construction
16290 ADP workshop buildings
16300 Storage buildings
16370 Storage buildings under construction
16390 Accumulated depreciation - storage buildings
16400 Display and sales buildings
16470 Display and sales buildings under construction
16490 Accumulated depreciation - display and sales bldgs
16500 Office and administration buildings
16570 Office and administration buildings under construc.
16590 Accumulated depreciation - office/administ. build.
16600 Apartment buildings
16670 Apartment buildings under construction
16690 Accumulated depreciation - apartment buildings
16800 Undeveloped land
16890 Accumulated depreciation - undeveloped land
16900 Down payments on tangible assets
17000 Patents, know-how, recipes
17090 Accumulated amortization - patents, know-how
17100 Brands, samples, models, plans
17190 Accum. amort. - brands, samples, models, plans
17200 Licences, concessions, rights of use
17290 Accumulated amortization - licences, concessions
17300 Copyright
17390 Accumulated amortization - copyright
17700 Goodwill
17790 Accumulated amortization - goodwill
17900 Other intangible assets
17990 Acc. amort. - other intangible assets
18000 Organizational, capital increase expenses
18090 Value adjustment - organizational, cap. inc. exp.
18100 Loan and bond discount
18200 Research and development expenditure

18290 Accumulated amortization - research and development
18400 Other capitalized expenses
18490 Value adjustment - other capitalized expenses
18500 Unpaid share capital
18590 Value adjustment - unpaid share capital
19000 Cash Desk
19010 Postal checks credit
19020 Bank credit memo
19090 Value adjustment - liquid funds
19100 Short term receivables
19190 Value adjustment - shor term receivables
19200 Inventories
19210 Work in progress
19280 Down payments for inventories
19290 Value adjustment - stocks and work in progress
19300 Accrued income
19400 Financial assets
19490 Value adjustment - financial assets
19500 Movable tangible assets
19580 Down payments for movable tangible assets
19590 Accumulated depreciation - movable tangible assets
19600 Immovable tangible assets
19680 Down payments for immovable tangible assets
19690 Accumulated depreciation - immovable tang. assets
19700 Intangible assets
19790 Value adjustment - intangible assets
19800 Capitalized expenditure
19890 Value adjustment - capitalized expenditure
20000 Payables - Switzerland
20001 One-time accout payables - Switzerland
20002 Adjustment account domestic payables
20010 Foreign payables
20011 One-time accounts foreign payables
20012 Adjustment account foreign payables
20098 Clearing vendor discounts (net procedure)
20099 Unrealized exchange rate differences (vendors)
20300 Down payments from customers
20301 Output tax - clearing down payments received
20500 Payables to subsidiaries
20600 Payables to shareholders
21000 Short term bank debts
21010 Amortization installments for mortgages
21100 Postal check debts
21110 WIR debts
21200 Bill of exchange payable
21400 Short term financial payables
21460 Security deposit (vendors)
21480 Customers with a credit balance
21500 Short term financial payables to subsidiaries
21600 Short term financial payables to shareholders
21700 Short term financial payables - social expenses
21800 Mortgage amortization
21810 Loan amortization
22000 Output tax
22010 Tax on sales/purchases - tax payable account

22020 Family allowance balancing account
22021 AHV-/IV-/EO-/ALV- tax payable account
22022 Withholding tax - tax payable account
22024 Accident insurance law balancing account
22060 Clearing tax due
22070 Issue charges due
22080 Direct taxes due
22100 Short term advances received
22110 Short term loans received
22120 Wages and salaries payable
22121 Income and church tax payable
22122 Union contributions payable
22125 Sick pay payable
22127 Other payables to employees
22128 Trip costs - document split account
22129 Wages and salary clearing
22130 Payables from consignment warehouse
22300 Fiscal year dividends
22310 Uncashed dividends of previous fiscal years
22320 Bond interest due
22400 Bonds due
22500 Short term payables to subsidiaries
22600 Short term payables to shareholders
22700 Short term payables - social expenses
23000 Unpaid expenses (incl. 13th salary)
23001 GR/IR: Goods/services not yet invoiced
23010 Prepaid revenue (incl. recalculation diff./split)
23011 GR/IR: Goods/services not yet delivered
23300 Provision for warranty work
23310 Provision - risks from purchase commitment
23320 Freight provision (MM)
23321 Freight clearing (MM)
23330 Customs provision (MM)
23331 Customs clearing (MM)
23340 Delivery costs provision (MM)
23341 Delivery costs clearing (MM)
23350 Bonus provision (MM)
23400 Federal tax provision
23410 Provision for direct federal taxes
24000 Long term bank debts
24200 Leasing Liability
24400 Mortgage loan payables
24600 Bonds
25000 Fixed advances
25500 Loan payables to group companies
25510 Mortgage loans - group companies
25600 Loan payables to shareholders
25610 Mortgage loans - shareholders
25700 Loan payables - social expenses
25710 Mortgage payables - social expenses
26000 Provision for repairs, cleaning, renovation
26100 Research and development provision
26200 Provision for operational restructuring
26300 Provisions for warranty work
26400 Provisions for deferred taxes

26500 Provision for environmental investment
26700 Provision for personnel expenses
27000 Short term payables
27100 Short term bank debts
27110 Postal check debts
27120 Bill of exchange liabilities
27200 Tax liabilities
27300 Deferred income
27330 Short term provisions
27400 Long term bank debts
27410 Leasing Liability
27500 Fixed advances
27510 Long term loan payables
27520 Mortgage loan payables
27600 Tax provisions
28000 Share capital
29000 Statutory reserve
29100 Other reserves
29900 Profit/loss carried forward from previous year
30000 Domestic gross revenue
30010 Foreign gross revenue
30500 Gross revenue - production for group companies
32000 Domestic gross revenue
32010 Foreign gross revenue
32500 Gross revenue - group trading
34000 Domestic gross revenue
34010 Foreign gross revenue
34500 Gross revenue - group services
36000 Sales of raw materials
36010 Sales of indirect materials
36100 Licence revenue
36190 Revenue reductions from licences, patents
36800 Revenue from expertise
36810 Revenue from teaching activities
36900 Discounts
36910 Discounts and price reductions
37000 Own production of movable tangible assets
37010 Own production of immovable tangible assets
37020 Own repairs to movable tangible assets
37030 Own repairs to immovable tangible assets
37100 Own consumption of own products
37200 Own consumption of trading goods
37400 Own consumption - services
38030 Inventory alteration sale (without cost element)
38031 Inventory alteration sale (with cost element)
39000 Discounts
39010 Discounts and price reductions
39020 Refunds
39030 Commission
39040 Collection expenses
39050 Losses from receivables
39060 Exchange rate differences
39070 Freight, postage, customs
39080 Invalid customer deductions
39090 Other revenue deductions

40000 Consumption of raw materials
40030 Consumption of basic materials
40040 Consumption of indirect and consumable materials
40050 Consumption of packaging materials
40060 External services
42000 Trading goods expense
42050 Consumption of packaging materials
44000 Third party payments
45000 Electricity
45100 Gas
45200 Oil, wood, other fuels
45300 Operating supplies
45400 Water
46000 Other Material Expense
46200 Other Trading Goods Expense
46400 Other Third Party Payments
46500 Packaging Expense
47000 Incoming freight
47010 Import customs duty
47020 Incoming shipping
47030 Unplanned delivery costs
48000 Inventory alteration - production work in progress
48010 Inventory alteration - production finished product
48020 Factory output of production orders
48800 Material and goods losses
48810 Scrapping
49000 Discounts
49010 Discounts and price reductions
49020 Reimbursements
49030 Purchasing commission
49060 Exchange rate differences
50000 Wages
50010 Allowances
50020 Profit-sharing
50030 Commissions
50040 Management fee
50050 Social insurance benefits
50060 Personnel loan
50070 Social insurance expense
50080 Other personnel expenses.
50090 Work services provided by a third party
57000 AHV, IV, EO
57010 ALV
57100 FEF
57200 Company pension fund
57300 Accident insurance
57400 Per diem sickness indemnity
57900 Withholding tax
58000 Recruitment
58100 Further education and training
58200 Actual expenses compensation
58300 Per diem expenses compensation
58400 Personnel cafeteria
58800 Other personnel expenses
59000 Temporary personnel

59010 Subcontractors
60000 Factory rental
60300 Factory incidental costs
60400 Factory cleaning
60500 Factory maintenance
60600 Factory leasing
61000 Maintenance, repairs, replacements - prod. assets
61100 Maintenances, repairs, replacements - sales fixts
61200 Maintenance, repairs, replacements - w/house fixts
61300 Maintenance, repairs, replacements - office fixts
61400 Maintenance, repairs, replacements - person. fixts
61600 Leasing of production assets
62000 Repairs
62010 Service tasks
62020 Cleaning
62100 Gasoline
62110 Diesel
62120 Oil
62200 Liability insurance
62210 Comprehensive insurance
62220 Legal expense insurance
62300 Traffic charges - personnel vehicles
62310 Traffic charges - delivery vehicles
62320 Heavy goods traffic charges
62600 Vehicle leasing
62640 Car rental
62800 Freight
62810 Carrier
62820 Domicile cargo
63000 Basic insurance
63010 Glass insurance
63020 Burglary insurance
63100 Business liability insurance
63110 Guaranty insurance
63120 Legal expense insurance
63200 Business interruption insurance
63300 Credit insurance premiums
63600 Taxes and contributions
63610 Charges
63700 Approvals
63710 Patents
64000 Power
64010 Lighting
64100 Gas
64200 Fuel, heating materials
64300 Water supplies
64600 Waste disposal
64610 Hazardous waste disposal
64620 Waste water
65000 Office supplies
65010 Printed matter
65020 Photocopying
65030 Specialist literature
65100 Telephone
65110 Fax number

65120 Internet
65130 Postage
65200 Contributions
65210 Gifts, awards
65220 Tips
65310 Management consultancy
65320 Legal consultancy
65400 Management expenses
65410 Shareholder meeting expenses
65420 Audit fees
65600 Hardware leasing
65610 Software leasing
65620 Hardware rental
65700 License expenses/update
65710 Maintenance/hotline for hardware
65720 Maintenance/hotline for software
65730 Consumption: Diskettes, CD, Tape,
65740 Small investments
65750 Line rental fees
65800 Concept consultancy
65810 Individual development and adaptation
65820 Implementation expenses
66000 Advertisements
66100 Printed advertising material
66110 Advertising material, samples
66210 Trade fairs, exhibitions
66400 Trip costs (flat rate)
66401 Trip costs (document)
66410 Customer service
66420 Customer gifts
66600 Advertising contributions
66610 Sponsoring
66700 Customer socializing
66710 Media contacts
66720 Comp. anniversaries
66800 Advertising consultancy
66810 Market research
67000 Economic information
67010 Operations
67100 Company security
67110 Security guards
67200 Research projects
68000 Loan interest expense
68030 Arrears interest expense
68100 Interest expense - affiliated company open items
68110 Interest expense - loans from affiliates
68200 Interest expense - shareholder open items
68210 Interest expense - loans from shareholders
68300 Loan interest - personnel expenses
68400 Bank and postal check expenses
68410 Security account charges
68420 Loss - realized exchange rate differences
68421 Loss - unrealized exchange rate differences
68422 Loss - price differences
68423 Loss - rounding and small differences

68424 Loss - bonus and freight differences
68430 Loss - stock valuation
68431 Loss from currency valuations
68440 Loss from stock transfer
68450 Customer discounts given
68460 Loss on translation
68490 Other financial expense
68492 Other permitted differences/G/L account clearing
68493 CO transfer postings (reconciliation ledger CO-FI)
68500 Revenue from postal checks and bank
68510 Revenue from short term financial investments
68520 Revenue from short term securities
68530 Revenue from other short term assets
68540 Revenue from own shares
68600 Revenue from fixed asset securities
68610 Revenue from other financial assets
68620 Revenue from investments
68630 Revenue from long term receivables
68640 Revenue from own shares
68700 Revenue - subsidiary open items
68710 Revenue from loans to subsidiaries
68900 Arrears interest revenue, refund interest
68910 Revenue from payments in advance
68920 Revenue from realized exchange rate differences
68921 Revenue from unrealized exchange rate differences
68922 Revenue from price differences
68923 Gain - rounding and small differences
68924 Gain - bonus and freight differences
68930 Gain - stock valuation
68931 Gain from currency valuation
68940 Gain from stock transfer
68950 Vendor discount received
68960 Gain from translation
68990 Other financial revenue
68992 Other permitted differences/G/L account clearing
69000 Write-off - securities
69010 Write-off - other financial assets
69100 Write-off - investments
69110 Write-off - loan receivables
69200 Write-off - machines and tools
69210 Write-off - furnishings
69300 Write-off - business property
69310 Write-off - factory buildings
69400 Write-off - patents
69410 Write-off - brands, samples
69470 Write-off - goodwill
69500 Write-off - formation expenses
69510 Write-off - research and development
70000 Gross revenue
70090 Revenue reductions
70100 Material expenses
70110 Personnel expenses
70120 Room expenses
70130 Maintenance, repairs, replacements
70140 Vehicle and transport costs

70150 Property insurance, fiscal charges, licenses
70160 Energy expense, disposal
70170 Management expense, computer science
70180 Advertising expenses
70190 Other expenses
74000 Revenue from liquid funds
74010 Revenue from other financial assets
74020 Revenue from group financial assets
74030 Revenue from shareholders' financial assets
74100 Bank and postal check expenses
74110 Security account charges
74120 Other expenses from financial assets
74130 Individual value adjustment - financial assets
74140 Flat rate value adjustment of financial assets
75000 Own rental
75020 Third party rental
75100 Mortgage interest expense
75110 Property maintenance
75120 Duties, charges, object tax
75130 Insurance premiums
75140 Water, waste water
75150 Waste disposal
75160 Management expenses
79000 Profit - securities
79010 Profits - other financial assets
79020 Profit - investments
79100 Profits from disposals of company assets
79110 Clearing disposals of company assets
79120 Gain on disposal of company assets
79200 Profits from real estate disposals
79210 Clearing from real estate disposals
79220 Gain from real estate disposals
79300 Profits from sales of intangible assets
79310 Clearing - disposal of intangible assets
79320 Gain from disposals of intangible assets
80000 Reserves write-off
80010 Write-off of unrequired provisions
80020 Accounting revaluations
80030 Extraordinary currency gains
80040 Extraordinary profit on sale of fixed assets
80050 Subsidies received
80060 Inconvenience compensation received
80080 Revenue from transfer of profits
80090 Other extraordinary revenue
80100 Extraordinary reserves
80110 Extraordinary provisions
80120 Extraordinary write-offs
80130 Extraordinary currency loss
80140 Extraordinary loss from sale of fixed assets
80150 Extraordinary customer loss
80160 Inconvenience payments
80180 Expenditure from transfer of losses
80190 Other extraordinary expense
82000 Gross revenue
82090 Revenue reductions

82100 Material expenses
82110 Personnel expenses
82120 Room expenses
82130 Maintenance, repairs, replacements
82140 Vehicle and transport costs
82150 Property insurance, fiscal charges
82160 Energy expense, disposal
82170 Management expense, computer science
82180 Advertising expenses
82190 Other expenses
84000 Revenue from liquid funds
84010 Revenue from other non-operating capital
84020 Revenue from investments (affiliated companies)
84021 Revenue from loans (affiliated companies)
84022 Revenue from securities (affiliated companies)
84023 Revenue from financial assets (affiliated comps)
84030 Investment revenue (non-affiliated companies)
84031 Revenue from loans (non-affiliated companies)
84032 Revenue from securities (non-affiliated companies)
84033 Revenue from financial assets (non-affiliated com.)
84040 Bank interest revenue
84100 Bank and postal check expenses
84110 Security account charges
84120 Other expense from non-operating financial assets
84130 Individual value adjustment - non-op. finan.assets
84140 Flat rate value adjustment - non-op. fin. assets
85000 Rental interest revenue - business property
85010 Rental interest revenue - apartments
85020 Rental interest revenue - garages
85030 Own rental value
85100 Mortgage interest expense
85110 Property maintenance
85120 Duties, charges, object tax
85130 Insurance premiums
85140 Water, waste water
85150 Waste disposal
85160 Management expenses
87000 Fees for expertise
87010 Attendance fees
87100 Expense - non-operating activities
89000 Taxes - Cantons and municipalities
89010 Direct federal taxes
98000 Guarantees given (customers)
98001 Clearing guarantees given (customers)
98010 Guarantees received
98011 Clearing guarantees received
98100 Cost-Accounting Depreciation
98101 Clearing - estimated depreciation
98110 Imputed Interest
98111 Clearing - accrued interest
98190 Miscellaneous accrued costs
98191 Clearing - other accrued costs
98200 GR/IR clearing - own production
98201 Adjustment - GR/IR clearing, own production
98210 GR/IR clearing - external procurement

98211 Adjustment - GR/IR clearing, external procurement
98220 GR/IR clearing (material ledger)
98900 Legacy data transfer account
98910 Down payment requests (vendors)
98911 Down payment requests (customers)
98920 Accrual - material ledger own material
98921 Accrual - material ledger external material
98930 Clearing - asset acquisition I
98931 Clearing - asset acquisition II
98932 Clearing account for returning assets to warehouse
98940 Plants abroad
11010101 Cash on Hand - RMB
11010102 Cash on Hand - USD
11110101 cash in Industrial and Commercial Bank - RMB
11110102 Cash in industrial and Commercial Bank - USD
11110103 I&C - Check Clearing Account
11110104 Industrial and Commercial Bank - Check Payable
11110105 Industrial and Commercial Bank - Check Received
11110106 I&C Bank - Bills of Exchange Discount Liabilities
11110108 i&C Bank Collection Bills of Exchange
11110201 Cash in Bank of China - RMB
11110203 Bank of China - Check Clearing Account
11110204 Bank of China - Check Payable
11110205 Bank of China - Check Received
11110206 BOC Bills of exchange Discount Liabilities
11110208 Bank of China - Collection Bills of Exchange
11210101 Marketable securities - Shares
11210201 marketable securities - treasury bonds
11310101 Notes Receivable - Bills of Exchange
11310201 Notes Receivable - non central-bank accepted
11410101 Account Receivable - domestic
11410190 Accounts Receivable (domestic, long-term)
11410199 Accounts Receivable - domestic adjustment Account
11410201 Accounts Receivable - foreign
11410290 Accounts Receivable (long-term, foreign)
11410299 Accounts Receivable - foreign Adjustment Account
11510001 Provision for Bad Debts (notes receivable)
11510101 Provision for bad Debts (domestic)
11610001 Input Tax
11710101 Advances to Suppliers
11810101 Intercompany Accounts Receivable - (company 1)
11810102 Intercompany Accounts Receivable - company 2
11810201 Intercompany Adjustment Account - company 1
11810202 Intercompany Adjsutment Account - Company 2
11910000 Other Accounts Receivable
11910090 Other Accounts Receivable - Long Term
11910501 Other Accounts Receivable - Interest
12010101 Prepaid Rent
13010101 Materials Purchased
13010102 Goods Received / No Invoice
13010103 Invoice/goods received - Goods not yet delivered
13010199 Goods/Invoice received - Adjustment
14010101 Raw Materials
14010201 Raw Materials
14010301 Supplies

14010901 Raw Material - Imported
14110101 Packaging Materials
14210101 Low Value and Short Lived Articles
14310101 Cost Variances of Materials - Raw Materials
14410101 Materials in Outside Processing
14510101 Semi-finished Goods
14610101 Trading Goods
14710101 Goods on Instalment Sales
14810101 Good in the Warehouse
14910101 provision for loss - Raw Materials
14910201 Provision for Loss - Supplies
15010101 Long-term investments - securities
15010190 Long-term ivestments (securities) < one year
15010201 Other Long-term Investments - Shares
15110101 Funds on Branches - company 1
16010101 Fixed Assets - Land
16010201 Fixed Assets - Buildings
16010301 Fixed Assets - Technical Equipment
16010401 Fixed Assets - Vehicle Fleet
16010501 Fixed Assets - Office Equipment
16110101 Depreciation - Buildings
16110201 Depreciation - Buildings
16110301 Depreciation - Technical Equipment
16110401 Depreciation - Office Equipment
16210100 Disposal of Fixed Assets
17010101 Technical Equipment under Construction
18010101 Land Occupancy right
18010201 Depreciation - Land Rights
18110101 Trademark
18210101 Other Intangible assets - Trademarks
19010101 Activated Organization Expenses
19110101 Exchange Losses during Starting Period
19210101 Deferred loss on investment
21010101 Short-term Loans--I&C Bank (RMB)
21010201 Short-term Loans--Bank of China (RMB)
21010300 Short-term Loans -- Other Institute
21110100 Notes Payable -- RMB
21210101 Accounts Payable--RMB(Company 1)
21210190 Accounts Payable < 1 Year
21210199 Accounts Payable (Adjustemnt)
21210201 Accounts Payable--USD (Company 1)
21210290 Accounts Payable > 1 year
21210299 Accounts Payable > 1 year (Adjustment)
21310100 Salaries Payable to Chinese Staff
21310200 Retirement Subsidies Payable to Chinese Staff
21310701 Salaries Payable to Foreign Staff -- RMB
21410000 Taxes Payable - VAT
21410010 Taxes payable - income tax
21410100 Taxes Payable-- Income Taxes
21410200 Taxes Payable -- I&C Consolidated Taxes
21410300 Taxes Payable--Urban Real Property &Building Tax
21510101 Dividends Payable -- RMB(Investor 1)
21610101 Advances from Customer --RMB(Company 1)
21710090 Other Payables > 1 year
21710099 Other Payables (Adjustment)

21710101 Other Payable -- Deposits Received(RMB)
21710201 Other Payable -- Rent Payable (RMB)
21710301 Other Payable-- Indemnities Payable
21710401 Other Payable -- Interest Payable(RMB)
21710500 Other Payable -- Union Expenses Payable(RMB)
21810100 Expenditures Provided for Rent
21910000 Staff and Workers' Bonus and Welfare Fund
22010090 Long-term Loans < one year
22010101 Long-term Loans -- I&C Bank (RMB)
22010201 Long-term Loans--Bank of China(RMB)
22110100 Debentures Payable
22120100 Debentures Payable Premium or Discount
31010100 Paid-in Capital -- Investor 1
31010600 Paid-in Capital -- Foreign Investor 1
31020100 Investment Returned--Investor 1
31110100 Capital Surplus--Donated Surplus
31110200 Capital Surplus -- Capital Translation Difference
31110300 Capital Surplus -- Premium on Capital
31210000 Funds From Head Office
32010000 Reserve Fund
32110000 Enterprise Expansion Fund
32210000 Profits Capitalised on Return of Investment
33010000 Current Year Profit
33110000 Undistributed Profits
41010100 Product cost-raw material consuming
41010200 Product cost - direct wages
41010300 OEM-products (trading goods) - consumed
41010400 Packing Materials - consumption
41010500 Spare Parts - consumed
42010000 Manufacturing Expenses
51010100 Sales (product 1)
51010200 Gain from agency business
51020100 Sales discounts
51020200 Sales allowances
51110000 Sales tax
51110101 Sales Tax
51210000 Cost of sales export
51210010 Cost of sales domestic
51210020 Expense from Revaluation of bought Material
51210030 Expense from Revaluation of Own Material
51210100 Unplanned delivery costs
51211010 Gain - Revaluation in Material Prices.
51211020 Gain - revaluation in self-produced Materials
51310000 Selling expenses
51310100 Sales commission (brokerage)
51410100 Gen.&Adm. Expenses--Company expenses
51410200 Gen.&Adm. Expenses--Labor union expenses
51410300 Gen.&Adm. Expenses--Board of Directors' Expenses
51410400 Gen.&Adm. Expenses--Consulting fees
51410500 Gen. & Adm. Expenses--Litigation fees
51410600 Gen. & Adm Expenses--Entertainment expenses
51410700 Gen. & Adm. Expenses--Taxes
51410800 Gen. & Adm. Expenses--Land occupancy fees
51411000 Gen.&Adm. Exp.--Amortization of intangible assets
51411100 Gen. & Adm. Expenses--Amortization of other assets

51411200 Gen. & Adm. Expenses--Bad debts
51411300 Gen.&Adm. Exp.--Staff & workers training expenses
51411400 Gen.&Adm. Expens.--Research & Development Expenses
51411500 General and Admstrative Expenses -- Others
51510100 Financial Expenses--Interest expenses
51510200 Financial Expenses--Exchange loss
51510250 Foreign Currency Revaluation Losses
51510260 Expense from Foreign Currency Revaluation
51510270 Rounding Differences - Foreign Currency
51510300 Financial Expenses--Others
52010000 Income from other operations
52110000 Expenses for other operations
52410000 Income Tax
55010100 Non-operating Income--Investment income
55010200 Non-op. Income--Income on valuation of investment
55010300 Non-op. Income--Gains on disposal of fixed assets
55010400 Non-operating Inc.--Fixed assets over book amount
55010500 Non-operating Income--Penalties and fine received
55010600 Non-operating Income--Prior year's income
55010700 Foreign Currency Revaluation Gain
55010710 Income from Currency Revaluation
55010720 Income Rounding Differense - Foreign Currency
55010730 Gain - Inventory Transfer
55010740 Gain - Consumption of Consignation Material
55010750 Discount Received
56010100 Non-operating Expenses--Loss on investment
56010200 Non-oper. Expens.--Loss on valuation of investment
56010300 Non-ope. Expens.--Loss on disposal of fixed assets
56010400 Non-oper. Expens.--Fixed assets under book amount
56010500 Non-operating Expenses--Penalties and fines paid
56010600 Non-operating Expenses--Donations
56010700 Non-operating Expenses--Extraordinary losses
56010710 Losses - Consumtion for Consignment
56010800 Non-operating Expenses--Prior year's losses
60000100 Distribution of Profits
91091000 Special Account - Change in Stock
91092000 Inventory Change - Work in Progress
91093000 Inventory Change - Sales of OEM - Goods
91094000 Inventory Change - Additional OEM Products
91095000 Inventory Change - Sales of Company produced Goods
91096000 Inventory Change - Own Goods Sale with Costcenter
91099900 Inventory Change - Finished Goods
92091000 Special Account - CO Transfer Posting
93099998 Purchase Account
93099999 Purchase Offset Account
93238050 Expenses for allowed differences / G/L clearing
93299050 Revenue from allowed differences / G/L clearing
94099998 Inventory Taking
94099999 Inventory (Own Goods)
11050500 General cash management
11051000 Petty cash
11051500 Cash management, foreign currency
11100500 Bank (domestic)
11101000 Bank (foreign currency)
11150500 Remittance in transit, national currency

11151000 Remittance in transit, foreign currency
11200500 Savings accts, banks
11201000 Savings and housing corporations
11201500 Financial cooperative organisations
11250500 Rotating funds national currency
11251000 Rotating funds foreign currency
11251500 Special funds national currency
11252000 Special funds foreign currency
11252500 Repayment funds national currency
11253000 Repayment funds foreign currency
12050500 Shares: agriculture, cattle, game and forestry
12051000 Shares: fishing
12051500 Shares: mine and quarry exploitation
12052000 Shares: manufacturing industry
12052500 Shares: electricity, gas, water supply
12053000 Shares: construction
12053500 Shares: wholesale and retail business
12054000 Shares: hotels and restaurants
12054500 Shares: transport, storage and communication
12055000 Shares: financial activity
12055500 Shares: property and business activities
12056000 Shares: education
12056500 Shares: health social services
12057000 Other personal/social community service activities
12059900 Shares. inflation adjustments
12100500 Investments:agriculture, cattle, game and forestry
12101000 Invest: fish
12101500 Investments: mine and quarry exploitation
12102000 Investments: manufacturing industry
12102500 Investments : electricity, gas and water supply
12103000 Investments : construction
12103500 Investments: retail and wholesale business
12104000 Investments: hotels and restaurants
12104500 Investments: transport, storage and communications
12105000 Investments: financial activity
12105500 Investments: property, business activities
12106000 Invest: education
12106500 Investments: health and social services
12107000 Other community/social service activities
12109900 Investments: inflation adjustments
12150500 Public bonus national currency
12151000 Public bonuses foreign currency
12151500 Ordinary bonuses
12152000 Bonuses convertible to shares
12159500 Bonuses, others
12200500 Capitalization bond
12201000 Mortgage bond
12201500 Investment bonds
12209500 Other bonds
12250500 Deposit certificates (CDT)
12251000 Savings deposit certificate
12251500 Constant value (CAVC) savings certificate
12252000 Change certificate
12252500 Assessable coffee certificates
12253000 Assessable electric certificates (CEV)

12253500 Tax repayment certificates (CERT)
12254000 Tourism development certificates
12254500 Forestry investment certificates (CIF)
12259500 Other certificates
12300500 Commercial papers, commercial companies
12301000 Commercial papers, industrial companies
12301500 Commercial papers, service companies
12350500 Farming development title
12351000 Titles exchangeable for change certificates
12351500 Treasury titles (TES)
12352000 Share titles
12352500 Credit support title
12353000 Agribusiness financial title (TFA)
12353500 Coffee savings title (TAC)
12354000 National savings titles (TAN)
12354500 Energy titles of growing profitability (TER)
12355000 Education savings title (TAE)
12355500 Financial titles industrial and commercial
12356000 Treasury
12356500 National tax return title (TIDIS)
12357000 Property titles
12359500 Other titles
12400500 Bank or financial receipts, commer. bank
12401000 Bank/financial receipt, financial companies c
12401500 Financial or bank receipts, financial corporations
12402000 Bank or financial receipts, others
12450500 Trustee rights, investment trust mo
12451000 Trustee rights, investment trust mo
12500500 Right to re-buy neg. investments (repos), s
12501000 Right to rebuy neg. investments (repos), q
12501500 Buy-back rights of business investments (replen.)
12502000 Right to rebuy neg. investments (repos), q
12502500 Right.rebuy invest.neg.(repos), certif
12503000 Right.rebuy invest.neg.(repos), paper
12503500 Buy-back rights of bus.investments (replen.), head
12504000 Right to rebuy invest. neg (repos), accept
12509500 Buy-back rights of bus.investments (replen.) o
12509900 Right to rebuy, inflation adjustments
12550500 Obligatory special finance bonus
12551000 Obligatory, financial quotation bonuses
12551500 Obligat. bonus to develop social insurance inter
12559500 Other obligations
12600100 Accounts in shares
12609900 Accounts in shares, infltn adjust.
12950500 Other inv, coop contributions
12951000 Other investments, rights in social clubs
12951500 Other investments rights in sport clubs
12952000 Other investments, bonuses in schools
12959500 Other investments various
12959900 Other investments, inflation adjustments
12990500 Provisions, shares
12991000 Provision quotas/shares of social interest
12991500 Provision, bonus
12992000 Provision, bonds
12992500 Provision, certificates

12993000 Provision, commercial papers
12993500 Provision, titles
12994000 Provision, bank or financial acceptances
12994500 Provisions, fiduciary rights
12995000 Provisions, rights to rebuy investments n
12995500 Provisions, obligatory
12996000 Prov., share accounts
12999500 Prov.,other investmnts
13050500 Customer, national client
13050501 Customer adjustment account
13050502 Customer due date > 1 year
13050520 Vendors customer balance
13051000 Customers, foreign clients
13051500 Customer on system
13100500 Commercial current accounts, parent company
13101000 Commercial current accounts, related companies
13101500 Commercial current accounts, share hldrs or prtns
13102000 Commercial current accounts, individuals
13109500 Commercial current accounts, others
13159500 Not operational, extraordinary costs and others
13200500 Accounts receivable-companies, branches
13201000 Accounts receivable-companies, subsidiaries
13201500 Accounts receivable-companies invested in, branch
13230100 Accounts receivable, directors
13250500 Accounts receivable, partners
13251000 Accounts receivable, share holders
13259800 Accounts receivable, credit cards, cards
13300500 Down payments to suppliers
13301000 Down payments to contractors
13301500 Down payments to employees
13302000 Down payments to agents
13302500 Down payments to concessions.
13303000 Down payments to adjudicator
13303501 Down payments to suppliers - intangible
13309500 Down payments, others
13309501 Down payment request (vendor)
13309505 Down payments for active set supplier in process
13309900 Down payments, infaltion adj.
13320100 Operation accounts (advances)
13350500 Deposit for importations
13351000 Deposit for services
13351500 Deposit for contract
13352000 Deposit for responsibilities
13352500 Deposits for executive trials
13353000 Deposit for share acquis. quotas or rights s
13353500 Deposit in guarentee
13359500 Deposits,othr
13400000 Buy/sell promise
13402000 Buy/sell promise, fleet and air equip.
13450000 Income to collect
13500500 Construction contracts deduction
13501000 Srevice contract deductions
13509500 Other contract deductions
13550500 Complementary and income tax advances
13551000 Tax advances from industry and commerce

13551500 Deduction from source
13551700 Tax on sales deducted
13551800 Tax on industry and commerce deducted
13552000 Excess from private tax payment
13552500 Contributions
13553000 Deductible taxes
13559500 Tax and contribution advances or amnts in fav. of
13600000 Claims
13650500 Receivables accounts of employees, dwelling
13651000 EE accounts payable-vehicle
13651500 Employee accounts payable-education
13652000 EE accounts payable-medical, orthodontal and sim
13652500 EE accounts payable-domestic catastrophe
13653000 EE accounts payable-responsibilities
13659500 EE accounts payable-others
13700500 Loan to individual, with real guarantee
13701000 Loan to individual with personal guarantee
13800500 Var. customers - depositary
13801000 Various customers - stock market commisnr
13801500 Various customers - investment fund
13802000 Various debtors, third party receivables accounts
13802500 Various customers-payments from third party acct.
13803000 Various customer - social investment fund
13809500 Various customers-others
13850100 Right to rebuy negotiated order
13900100 Difficult debts to collect
13990500 Provisions -clients
13991000 Provisions - Commercial current accounts
13991500 Provisions - accounts receivable from parent co.
13992000 Provisions-Accounts receivable from economic brnch
13992500 Provisions-accnts rec. partners and share holders
13993000 Provisions - down pays and adv.
13993200 Provisions - joint operation accounts
13993500 Provisions - deposit
13994000 Provisions - buy and sell promise
13994500 Provisions - income to collect
13995000 Provisions - contract deduction
13995500 Provisions - claims
13996000 Provisions - employee receivable accounts
13996500 Provisions - loans to individuals
13997500 Provisions - various customers
13998000 Provision-right to rebuy negotiated order
14050100 Raw material
14059900 Raw materials inflat.adj.
14100100 Goods in process
14109900 Goods in process -inflation adj.
14150100 Works under construction
14159900 Works under construction - inflation adj.
14170100 Urban works
14179900 Urban works - inflation adj.
14200100 Contracts in process
14209900 Contract in process - inflatn adj.
14250100 Crops in development
14259900 Crops in development - infln adj.
14280100 Agricultural plantations

14289900 Agricultural plantations -inf.adj.
14300500 Finished goods -manufactured
14301000 Finished goods, extracted and or processed
14301500 Finished goods - agricultural and forestry
14302000 Finished goods - by products
14302500 Finished goods - fish products
14309900 Finished manufactured goods-inflation adjustment
14350100 Goods not manufactured by company
14359900 Goods not manufactured by company - infl.adjustmnt
14400100 Root profits on sale
14409900 Root profits for sale - infl.adj.
14450100 Livestock
14459900 Livestock - infl. adj.
14500500 Land to urbanise
14501000 Land urbanised for construction
14509900 Land adj. infln
14550100 Materials - replacements and accessories
14559900 Materials - replacements and accessories, inf.adj
14600100 Packaging material
14609900 Packaging material - inflation adj.
14650100 Traffic inventory (GR/IR-without receipt
14650200 GR/IR clearing - in-house production
14650300 GR/IR clearing-external procurement
14657910 Products in process
14658910 Stock variation - products in process
14659200 GR/IR clearing - in-house production -correc.accnt
14659300 GR/IR clearing-external procurement-correction acc
14659400 GR/IR-not yet invoiced
14659500 GR/IR calculation transferred
14659501 Diminished retail bill calculation
14659900 Traffic inventory inflation adj.
14659998 Stock tranfer (in-house products/commodities)
14659999 Stock transfer (shared)
14990500 Provision for obsolescence
14991000 Provision for physical inventory difference
14991500 Provision for inventory loss (MM)
14991501 Trans chrgs compensatn (MM)
14991502 Customs compensation(MM)
14991510 Transport charge prov.(MM)
14991520 Duty provision (MM)
15040000 Properties of land, plants and equip
15040500 Properties of urban plant. and equip
15041000 Properties of rural plant. and equip
15049900 Properties of plants. and equip.infl. adj.
15060500 Gasoline project materials, tubes and equip
15061000 Gasoline project materials, importation costs m
15061500 Gasoline project materials, cons. projects
15069900 Gasoline project materials, infl. adj.
15080500 Assets under construction, structures and building
15081000 Assets under construction, aqueducts, plants and r
15081500 Assets under construction, communication channels
15082000 Assets under construction, artesian wells
15082500 Assets under construction, exploration projects
15083000 Assets under construction, development project
15089900 Assets under construction, infl.aj.

15120100 Machinery and equip.in assembly, machinery and equ
15121000 Machinery and equip. in assembly, office equipment
15121500 Mach/equ in assembly, comput/communicatn equipment
15122000 Machinery and equip. in assembly,medic-scientif.eq
15122500 Mach.and equip.in assembly, hotels and restaurant
15123000 Mach. and equip. in assembly, fleet and trans.equi
15123500 Mach.and equip.in assmby fleet, river eq.and
15124000 Machinery and equip.in assembly, air fleet and eq.
15124500 Machinery and equip.in assembly, rail fleet and eq
15129900 Machinery and equip. in assembly, infl.adj.
15160000 Structures/buildings
15169900 Structures anb buildings, inflation adjust.
15200000 Acquired machinery and equipment
15209900 Acquired machinery and equipment-infl.adj.
15240000 Office equipment
15249900 Office equipment, infl.adj.
15280000 Computer and communication equipment
15289900 Communication and computer equipment, infl.adj
15320000 Medic-scientif.equipment
15329900 Medical-scientific equipment, inf.aj
15360000 Hotel and restaurant equipment
15369900 Hotel and restaurant equipment, inf.adj
15400000 Fleet and transport equipment
15409900 Fleet and transport equipment, infl.adj.
15440000 River and/or marine equipment and fleet
15449900 River and/or marine fleet and equipment, infl.adj.
15480000 Office equipment
15489900 Fleet and air equip. infl.adj
15520000 Fleet and rail equip.
15529900 Fleet and rail equip, infl.adj.
15560000 Aqueducts, plants and netwks
15569900 Aqueducts, plants and networks, infl.aj.
15600000 Security arming
15609900 Security arming, infaltion adjustment
15620000 Packaging material
15629900 Packaging material - inflation adj.
15640500 Agricultural and forestry plantations, cultivat.in
15641000 Agricultural and forestry plantations, deprc.cult.
15649900 Agricultural and forestry plantations, infl.adj.
15667200 Mine/quarry provision
15680000 Communication routes
15689900 Communication routes, infl. adj.
15720000 Mines and quarries
15729900 Mines /quarries in.adj
15760000 Artesian wells
15769900 Artesian wells, infl.adj
15800000 Sites
15809900 Sites, inflation adj.
15840000 Livestock
15849900 Livestock - infl. adj.
15880000 Properties, plant and equipment in transit
15880500 Machinery and equipment in transit
15881000 Office equipment in transit
15881500 Computer and communication equipment in transit
15882000 Medical-scientific equip. in transit

15882500 Hotel/restaurant equipment in transit
15883000 Fleet/transport equipment in transit
15883500 River/sea fleet and equipment in transit
15884000 Air fleet and equipment in transit
15884500 Rail fleet and equ. in transit
15885000 Aqueducts, plants and networks in transit
15885500 Security arming in transit
15886000 Livestock in transit
15886500 Packaging material in transit
15889900 Property, plants and equipment in transit, inf.adj
15920500 Cumulated depreciation, structures and buildings
15921000 Cumulated depreciation-machinery and equip.
15921500 Cumulated depreciation-office equipment
15922000 Cumulated depreciation-computer/communication equ.
15922500 Cumulated depreciation-medical/scientific equ.
15923000 Cumulated depreciation-hotel and restaurant equip.
15923500 Cumulated depreciation-fleet and transport equip.
15924000 Cumulated depreciation -river and/or mar.fleet and
15924500 Cumulated depreciation-air fleet and equipment
15925000 Cumulated depreciation-rail fleet and equipment
15925500 Cumulated depreciation-aqueducts, plants and netwo
15926000 Cumulated depreciation-security arming
15926500 Cumulated depreciation-packaging material
15929900 Cumulated adjustment-infl.adj.
15960500 Deferred depreciation-fiscal excess on contributio
15961000 Deferred depreciation-fiscal defect on contributio
15969900 Deferred depreciation-infl.adj.
15970500 Cumulated depreciation-agricultural plant./forestr
15971000 Cumulated depreciation-communication routes
15971500 Cumulated depreciation-livestock
15979900 Accumulated depreciation-infl.adj.
15980500 Cumulated depletion- mines and quarries
15981500 Cumulated depletion - artesian wells
15982000 Cumulated depletion - sites
15989900 Cumulated depletion-inflation adj.
15990400 Provision - land
15990600 Provisions - gasoline project materials
15990800 Provisions - constructions in process
15991200 Provisions - machinery in assembly
15991600 Provisions - structures and buildings
15992000 Provisions - machinery and equipment
15992400 Provisions - office equipment
15992800 Provisions - communication/computer equipment
15993200 Provisions - medical-scientific equipment
15993600 Provisions - hotel and restaurant equipment
15994000 Provisions - transport fleet and equipment
15994400 Provisions - river and/or marine fleet and equip.
15994800 Provisions - air fleet and equipment
15995200 Provisions - rail fleet and equipment
15995600 Provisions - aqueducts, plants and networks
15996000 Provision - security arming
15996200 Provisions - packaging material
15996400 Provisions - agricultural and forestry plantations
15996800 Provisions - communication routes
15998000 Provisions - artesian wells

15998400 Provisions - sites
15998800 Provision - livestock
15999200 Provisions - properties, plants and equip. in tran
16050500 Trade credit - formed or estimated
16051000 Trade credit - acquired or bought
16059900 Trade credit - inflation adj.
16100500 Brands - acquired
16101000 Brands - formed
16109900 Brands - infl.adj
16150500 Franchises acquired
16151000 Franchises formed
16159900 Franchises infl.adj.
16200500 Franchises
16201000 Franchises
16209900 Franchises infl.adj.
16250500 Author's copyright
16251000 Right to position in stock exchange
16251500 Right in property trusts
16252000 Rights in guarentee trusts
16252500 Rights in administration trusts
16253000 Rights to film exhibition
16253500 Right to receive profit from financial leasing
16259500 Rights-others
16259900 Rights-infl.adj.
16300100 Know How
16309900 Know How - infl.adj.
16350100 Licences
16359900 Licences-infl.adj.
16980500 Depreciation and/or cumulated repayment, trade cre
16981000 Cumulated depreciation and/or repayment, brands
16981500 Cumulated depreciation/repayment-franchises
16982000 Cumulated depreciation-franchises
16983000 Cumulated repayment and/or depreciation franchises
16983500 Cumulated depreciation and/or depr.-know how
16984000 Cumulated credit repayment and/or depr. - licences
16989900 Cumulated depr. and/or repayment - infl.adj.
16990100 Provisions
17050500 Deferred - prepaid expenses, interest
17051000 Deferred prepaid expenses-fees
17051500 Deferred prepaid expenses - commision
17052000 Deferred prepaid expenses-insurance
17052500 Deferred prepaid expenses - leasing
17053000 Deferred prepaid expenses - warehouse
17053500 Deferred prepaid expenses - maintenance
17054000 Deferred prepaid expenses - service
17054500 Deferred prepaid expenses-subscriptions
17059500 Deferred prepaid expenses - others
17100400 Deferred debits, organization and pre-operatives
17100800 Deferred debits, modernizations
17101200 Deferred debits, studies, drilldowns and projects
17101600 Deferred debits, computer programs (software)
17102000 Deferred debits, tools and stationery
17102400 Deferred debits, improvements to external property
17102800 Deferred debits, contributions and affiliations
17103200 Deferred debits, personnel training

17103600 Deferred debits, trade fairs and exhibitions
17104000 Deferred debits, licenses
17104400 Deferred debits, publicity, propaganda and promot.
17104800 Deferred debits, toilet and cafeteria items
17105200 Deferred debits, moulds and die-stamps
17105600 Deferred debits, surgical instruments
17106000 Deferred debits, employee allocation and supply
17106400 Deferred debits, underwear and clothing items
17106800 Deferred debits, crockery and glassware
17106900 Deferred debits, silverwork
17107000 Deferred debits, cutlery
17107600 Deferred debits, def. income tax "debits"f.deferrl
17108000 Deferred debit, contests and bid invitations
17109500 Deferred debit, others
17109900 Deferred debits, assistance with inflation
17150500 Exploration costs to depreciate, dry wells
17151000 Exploration costs to depreciate, non-comm. wells
17151500 Exploration costs to depreciate, othr explor. csts
17159900 Exploration costs to depreciate, adjust.for infl.
17200500 Exploration and development costs, perforatn and e
17201000 Exploration and devel.costs, perforation fields in
17201500 Exploration and development costs, ease of
17202000 Exploration and development costs, well services
17209900 Exploration and development costs, assist. f/infl.
17309900 Debits for deferred currency correction
17980500 Accumulated depreciation, exploration csts to depr
17981000 Accumulated depreciation, explor.and develop.costs
17989900 Accumulated depreciation-infl.adj.
18050500 Artistic and cultural assets, works of art
18051000 Artistic and cultural assets, libraries
18059500 Artistic and cultural assets, other
18059900 Artistic and cultural assets, infl. adjust.
18950500 Miscellaneous assets, fork-lifts
18951000 Miscellaneous assets, goods given in accommodatum
18951500 Accumulated deprec., goods given in accommodatum
18952000 Miscellaneous assets, goods received in payment
18952500 Miscellaneous assets, inheritance entitlement
18953000 Miscellaneous assets, stamp duty
18959500 Miscellaneous assets, other
18959900 Miscellaneous assets, inflation adjustment
18990500 Reserves, artistic and cultural assets
18999500 Reserves, miscellaneous
19050500 Investment valuation, stocks
19051000 Investment valuation, quotas or interest splitting
19051500 Investment valuation, trustee entitlement
19100400 Property valuation, plant and equipment, lands
19100600 Property valuation, oil project materials
19100800 Property valuation, structures and buildings
19101200 Property valuation, plant and equip.,mach.and equi
19101600 Property valuation, plant and equip.,office equip.
19102000 Property valuation, computr and communicatn equip.
19102400 Property valuation, medical-scientific equipment
19102800 Property valuation, hotel and restaurant equipment
19103200 Property valuation, fleet and transport equipment
19103600 Property valuation, fleet and river and/or mar.eqp

19104000 Property valuation, fleet and aerial equipment
19104400 Property valuation, fleet and trade fair equipment
19104800 Property valuation, aqueducts, plants and networks
19105200 Property valuation, surveillance armament
19105600 Property valuation, containers and packaging
19106000 Property valuation, forestal and agricultrl plntns
19106400 Property valuation, communication channels
19106800 Property valuation, mines and quarries
19107200 Property valuation, artesian wells
19107600 Property valuation, deposits
19108000 Property valuation, livestock
19950500 Valuation of other assets, cult.and artistic assts
19951000 Valuation of other assets, goods in accommodatum
19951500 Valuation of other assets, goods recvd in payment
19952000 Valuation of other assets, livestock inventory
21050500 Financial obligations, national banks, overdraft
21051000 Financial obligations, national banks, pay
21051500 Financial obligations, national banks, lettr credt
21052000 Financial obligations, national banks,bnk acptnce
21100500 Financial obligations, foreign banks, overdraft
21101000 Financial obligations, foreign banks, pay
21101500 Financial obligations, foreign banks, lettrs credt
21102000 Financial obligations, foreign banks, bnk acptnce
21150500 Financial obligations, financ.corptns, promis.note
21151000 Financial obligations, financ.corptns,bnk acptnce
21151500 Financial obligations, financ.corptns, ltrs credit
21152000 Financial obligations, financ.corptns,leasg contr.
21200500 Fin.obl., companies fr com.pur., promissory notes
21201000 Fin.obl., companies fr com.pur., financ.acceptnces
21202000 Fin.obl., companies fr com.pur., leasing contracts
21250500 Fin.obl., mortgage and savings corporations,ovrdft
21251000 Fin.obl., mortgage and savings corporations, pay
21251500 Fin.obl., mortgage and savings corporations,mortge
21300100 Foreign financial entities
21350500 Fin.obl., cash surrender commit. for neg.inv., acc
21351000 Fin.obl., cash surr.com. fr neg.inv,quotas/int.spl
21351500 Fin.obl., cash surr.com. fr negative invest., bond
21352000 Fin.obl., cash surr.comit. for negative investmnt,
21352500 Fin.obl., cash surr.com. for neg.inv., certificate
21353000 Fin.obl., cash surr.com. fr neg.inv, promissry nte
21353500 Fin.obl., cash surr.comit. for negative investmnt,
21354000 Fin.obl., cash surr.com. fr neg.inv,bnk acceptnces
21359500 Fin.obl., cash surr.commit. for negative invstmnt,
21400100 Fin.obl., cash surr.commitment business portfolio
21450500 Fin.obl., govern. obligations, national government
21451000 Fin.obl., govern. obligations, official entities
21950500 Fin.obl., other obligations, personal
21951000 Fin.obl., other obligations, related companies
21951500 Fin.obl., other obligations, head office
21952000 Fin.obl., other obligations, partners or stckhldrs
21952500 Fin.obl., other obligations, funds and co-opertves
21953000 Fin.obl., other obligations, directors
21953500 Fin.obl., other obligations, other
22050100 National suppliers
22050101 Suppliers adjustment account

22050102 Vendor, due date >1 year, 1-5 years
22050120 Customer with a credit balance
22050200 National customers with credit balance
22059900 National suppliers (Balance adjustment acct)
22100100 Foreign suppliers
22100200 Foreign customers with credit balances
22109900 Foreign suppliers (Balance adjustment account)
22150100 Commercial open item accounting
22200100 Head office
22250100 Related companies
23050100 Accounts payable, Commercial open item accounting
23100100 Accounts payable, to head office
23150100 Accounts payable, to related companies
23200100 Accounts payable, to contractors
23300100 Accounts payable, unused purchase order
23350500 Financial costs
23351000 Legal costs
23351500 Books, subscriptions, newspapers and magazines
23352000 Commissions
23352500 Fees
23353000 Technical assistance
23353500 Maintenance services
23354000 Leasing
23354500 Transport, freight and haulage
23355000 Public sectors
23355500 Insurance
23356500 Res./estim.liabilities, maint./rep., surveill.arm.
23357000 Customs services
23359500 Costs payable, other
23400100 Installments payable
23450100 Official vendors
23500100 Bonuses payable
23550500 Debts with stockholders
23551000 Debts with partners
23556000 Transportation expenses
23570100 Debts with directors
23600500 Dividends payable
23601000 Shares payable
23650500 Withholding at source, wages and employee payments
23651000 Withholding at source, dividends and/or shares
23651500 Withholding at source, fees
23652000 Withholding at source, commissions
23652500 Withholding at source, services
23653000 Withholding at source, leasing
23653500 Withholding at source, leasing
23654000 Withholding at source, purchases
23654500 Withholding at source, lotteries, raffles, betting
23655000 Withholding at source, foreign payments
23655500 Withholding at source, for income obtained in
23656000 Withholding at source, disp. prop.plnt/equip.pers.
23656500 Withholding at source, for stamp duty
23657000 Other withholdings and assets
23657500 Self-withholdings
23670100 Tax on sales deducted
23680100 Tax on industry and commerce deducted

23700500 Contributions to health promotion companies EPS
23700600 Contributions to labor risk insurance companies
23701000 Contributions to ICBF,SENA and equalization funds
23701500 Contributions to FIC
23702500 Legal garnishment
23703000 Drafts
23703500 Unions
23704000 Cooperatives
23704500 Funds
23709500 Other
23750100 Quotas to return
23800500 Various vendors-depository
23801000 Various vendors-stock brokers
23801500 Various vendors-administrative companies -funds
23802000 Various vendors-refunds to pay
23802500 Various vendors-protection funds
23803000 Various vendors-retirement and or pension funds
23803500 Various vendors-assigned donations to pay
23809500 Various vendors-others
24040500 Payables to tax office
24041000 Payables to tax office
24080100 Tax on sales to pay
24080101 Tax compensation on advances from clients
24080199 VAT correction to pay
24081000 Sales op., deductible input tax
24120500 Industrial and commercial tax - tax life co
24120599 Correction of ICA tax payable
24121000 Industrial and commercial tax - tax life
24160100 Taxes on root property
24200100 Tax on instrument rights
24240500 Taxes and evaluation charges - tax life
24241000 Taxes and evaluation charges - tax life
24280100 Taxes - tourism charges
24320100 Tax and charges on port usage
24360500 Vehicle taxes and charges - tax life
24361000 Vehicle taxes and charges - tax life
24400100 Taxes and charges on public entertainment
24440500 Taxes and charges on hydrocarbons
24441000 Taxes and charges on mines
24480100 Royalties and taxes on small and medium mines
24520100 Taxes and charges on exports
24560100 Taxes and charges on the importation
24600100 Taxes and charges on promotion quotas
24640500 Taxes and charges on liquors
24641000 Taxes and charges on beers
24641500 Taxes and charges on cigarettes
24680100 Taxes and charges on cattle slaughter
24720100 Taxes and charges on gambling
24760100 Taxes and royalties on floor usage
24950100 Taxes, charges - others
24950199 Tax on consumption correction to pay
25050100 Industrial obligations-wages to pay
25100500 Ind.obligations-suspensions consolidated.ind.law
25101000 Ind.obligations-suspension.cosol.Law 50 1990 regul
25150100 Industrial obligations-interest on suspensions

25200100 Industrial obligations - service bonus
25250100 Industrial obligations - consolidated vacations
25300500 Industrial obligations - extra legal loans
25301000 Industrial obligations - extra legal loans
25301500 Ind.obl.extra legal loans allowance and supply
25302000 Ind.obligations-extra legal loans, allowances
25303500 Ind. obligations-extra legal loans, insurance
25309500 Ind.obligations - extra legal loans, others
25320100 Pensions to pay
25350100 Retirement pensions contribution parts
25400100 Industl compensation
26050500 Est.passive/provsn for costs, interest
26051000 Estim. passive/provision for costs, commisions
26051500 Estimated passives/provisions for costs, royalties
26052000 Est.passives/provisions for costs, royalties
26052500 Estimated passive/provision transport, freight and
26053000 Estimated passive/prov. for travel costs
26053500 Estimated passive/prov. for public services
26054000 Estimated passive/prov.for costs - bonuses
26054500 Estimated passive/prov. for costs - guarantees
26055000 Estimated passive/prov.-materials and replacements
26059500 Estimated passive/prov. for costs - others
26100500 Estimated passive/prov. for industrial obligations
26101000 Estimated passive/prov. ind.obl. interest on c
26101500 Estimated passive/prov.ind. obligations - vacation
26102000 Estimated passive/prov. - service bonus
26102500 Estimated passive/prov.ind.obl.-ex.legal loans
26103000 Estimated passive/prov.ind.obl - daily allowance
26109500 Estimated passive and provision for ind obligation
26150500 Estimated passive/prov. tax obligation-income/comp
26151000 Estimated passive/prov. tax obl.-industry and comm
26151500 Estimated passive/prov.tax obl.-charge on usage of
26152000 Estimated passive/prov. tax obl.-vehicles
26152500 Estimated passive/prov. tax obl. on hydrocarbons
26159500 Estimated passive/prov. tax obl.-others
26200500 Estimated passive/prov. -actuarial pension calc.
26201000 Estimated passive/prov. retirement pensions for re
26250500 Estimated passive/prov.-urbanism,aqueduct and drai
26251000 Estimated passive/prov.urbanism, electrical energy
26251500 Estimated liabilities & provis., urbanism, phones
26259500 Estimated liabilities & provis., urbanism, others
26300500 Estimated passive/prov. maintenance/repairs
26301000 Estimated passive/prov.- main.rep.structures/build
26301500 Estimated passive/prov.-main./rep., mach. and equ.
26302000 Estimated passive/prov.-main./rep. office equip.
26302500 Estimated passive/prov.-main/rep., computer equip.
26303000 Estimated passive/prov.main./rep.med/scientific eq
26303500 Estimated passive/prov. main/rep. hotel equipment
26309500 Estimated passive/prov. main./rep.,others
26350500 Estimated passive/prov.authority fine and sanction
26351000 Estimated passive/prov.interest on fine and sanct.
26351500 Estimated passive/prov.-claim quota
26352000 Estimated passive/provfor industrial quotas
26352500 Estimated passive/prov. for civil quotas
26353000 Estimated passive/prov. for penal quotas

26353500 Estimated passive/prov. for administrative quotas
26354000 Estimated passive/prov. for comercial quotas
26354500 Estimated passive/prov.main./rep.river/freight/eq.
26355000 Estimated passive/prov.main/rep. air freight/equ.
26355500 Estimated passive/prov. rail freight/equ. main/rep
26356000 Estimated passive/prov.aqueduct main/rep plan
26357000 Estimated passive/prov. packaging main./repair
26357500 Estimated passive/prov.agric.plant.main/repair
26358000 Estimated passive/prov. communications main./rep.
26358500 Estimated passive/prov.artesian well main./repair
26359500 Estimated passive/prov. for other quotas
26400100 Estimated passive/prov.guarentee obligations
26950500 Estimated passive/prov. for benefit
26951000 Estimated passive/prov. for communication
26951500 Estimated passive/prov. for transport loss
26952000 Estimated passive/prov. for operations
26952500 Estimated passive/prov. for commodity protection
26953000 Estimated passive/prov.for deduction adjustment of
26953500 Estimated passive/prov.self-insurance provisions
26954000 Estimated passive/prov.reforestation plans/program
26959500 Estimated passive/prov. - various others
27050500 Deferred - advanced revenue received, interest
27051000 Deferred -advanced revenue received, commision
27051500 Deferred -advanced revenue received, lease
27052000 Deferred -advanced revenue received,
27052500 Deferred -advanced revenue received, services
27053000 Deferred -advanced revenue received, subs
27053500 Deferred -advanced revenue received, transport fre
27054000 Deferred -advanced revenue received, goods in tran
27054500 Deferred -advanced revenue received, registration
27055000 Deferred -advanced revenue received, quota
27059500 Deferred -advanced revenue received, other
27100500 Deferred - paymnt, system readjustment
27150100 Deferred-utility deferred in sales in instalments
27200100 Deferred - currency corrrection credit deferred
27250500 Deferred - taxes on flexible depreciation
27259500 Deferred - various taxes
27259900 Deferred - Tax. infl.adj.
28050500 Down payments received from clients
28051000 Down payments received from contracts
28051500 Down payments received for works in process
28059500 Down payments received - others
28059501 Payment advance request (debtors)
28100500 Deposit rec. for future share subscription
28101000 Incoming deposits for future quota/right payment
28101500 Deposit rec. for guarenteed loan of
28102000 Deposit rec. for contract guarentee
28102500 Deposit rec. for bids
28103000 Deposit rec. for goods handling
28103500 Deposit rec.-reserve funds
28109500 Deposit rec. others
28150500 Income received from third party - values received
28151000 Income received from third party - sale for acc.
28200100 Operation for joint account
28250500 Third party deduction on contract, fulfilment or

28251000 Third party deduction from contract f/stability of
28251500 Third party deduction from contract fulfil.guarant
28300500 Legal embargos - compensation
28301000 Legal embargo-legal deposits
28350500 System.debtees - net quotas
28351000 System debtees - groups in traning
28400100 Accounts in shares
28950500 Product loans
28951000 Exploratory cost reimbursal
28951500 Fishery extension program
29050100 Bonuses and commercial papers, bonuses in circul.
29100100 Com.bonuses, obligatory conversion to shares
29150100 Commercial papers
29200500 Pension bonuses value
29201000 Pension bonds to depreciate (DB)
29201500 Interest caused on pension securities
29250500 Bonds and documents, pension securities value
29251000 Bonds and documents, pens.se.t/depreciate
29251500 Bonds and documents, int.caused pension securities
31050500 Equity, capital stock, capital stock authorized
31051000 Equity, capital stock, capital stock to subscribe
31051500 Equity, capital stock, capital stock subscribed
31150500 Equity, social contributions, quotas/interest spl
31151000 Equity, social contributions, partnr contr.-wel.fd
31151500 Equity, social contributions, emplr contr.-wel.fnd
31152000 Equity,social contributions, public subscriptions
31200100 Equity,capital stock, assigned capital
31250100 Equity, capital stock, capital supplement to
31300100 Equity, capital stock, capital of persons
31350100 Equity, capital stock, state contributions
31400100 Equity, capital stock, welfare fund
32050500 Capital gains, premium stock placement
32051000 Capital gains, premium stock placement to pay out
32051500 Capital gains, premium quota/int.split placement
32100500 Capital gains,donations, in cash
32101000 Capital gains,donations, in securities
32101500 Capital gains,donations, in assets
32102000 Capital gains,donations, donations, in real estate
32102500 Capital gains, donations, in intangible assets
32150100 Capital gains, goodwill
32200100 Capital gains, know how
32250500 Investment method gains, of stocks
32251000 Investment methods gains, quotas or interest split
33050500 Compulsory reserves, legal reserves
33051000 Compulsory reserves, reserves for dispositions
33051500 Compulsory reserves, acquisition reserves
33051600 Compulsory reserves, own share re-acquisition
33051700 Compulsory reserves, quota/interest split re-acqu.
33051800 Quotas or own social interest reacquisition
33052000 Compulsory reserves, reserve for agro. extension
33052500 Compulsory reserves, reserve Act 7a from 1990
33053000 Compulsory reserves, sem. reposition reserve
33053500 Compulsory reserves, reserve Act 4a from 1980
33059500 Compulsory reserves, other
33100500 Statutory reserves, for future capitalization

33101000 Statutory reserves, for asset reposition
33101500 Statutory reserves, for future extensions
33109500 Statutory reserves, other
33150500 Occasional reserves, for charity and commun.spirit
33151000 Occasional reserves, for future capitalizations
33151500 Occasional reserves, for future extensions
33152000 Occasional reserves, acquisition/reposit.prop.,pln
33152500 Occasional reserves, for research and development
33153000 Occasional reserves, for economic support
33153500 Occasional reserves, for work capital
33154000 Occasional reserves, for stabilization of perform.
33154500 Occasional reserves, available for maximum soc.org
33159500 Occasional reserves, others
34050500 Property revaluation, infl.adjust., of capital stk
34051000 Property revaluation, infl.adjust., of capitl gain
34051500 Property revaluation, infl.adjust., of reserves
34052000 Property revaluation, infl.adjust., of yearly rslt
34052500 Property revaluation, infl.adjust., of asts/period
34053000 Property revaluation, infl.adjust., of health
34053500 Property revaluation, infl.adjust.,of adj.Dec.3019
34054000 Property revaluation, infl.adjust.,div.and inv.dec
34054500 Property revaluation, infl.adjust.,invest.meth.inc
34100100 Property revaluation, infl.adjust., fiscal health
34150100 Property revaluation, infl.adjust.,Dec.3019 frm198
35050100 Decreed dividends in shares
35100100 Investments decreed in quotas/ interest splitting
36050100 Fiscal year results, fiscal year utility
36100100 Fiscal year results, yearly loss
37050100 Previousfiscal year results, utilities
37100100 Previous fiscal year results, accumulated losses
38050500 Valuation gains, from investments, shares
38051000 Valuation gains, investments, quotas/interest splt
38051500 Valuation gains, investmnts, trustee entitlement
38100400 Valuation gains, on land, plant and equipment
38100600 Valuation gains, oil project material
38100800 Valuation gains, structures and buildings
38101200 Valuation gains, machinery and equipment
38101600 Valuation gains, machinery and equipment
38102000 Valuation gains, computer and communication equip.
38102400 Valuation gains, medical-scientific equipment
38102800 Valuation gains, hotel and restaurant equipment
38103200 Valuation gains, transport equipment and fleet
38103600 Valuation gains, river/maritime equipmnt and fleet
38104000 Valuation gains, aerial equipmnt and fleet
38104400 Valuation gains, rail equipmnt and fleet
38104800 Valuation gains, aqueducts, plants and networks
38105200 Valuation gains, surveillance armament
38105600 Valuation gains, containers and packaging
38106000 Valuation gains, agricultural and forestry plant.
38106400 Valuation gains, communication channels
38106800 Valuation gains, mines and quarries
38107200 Valuation gains, artesian wells
38107600 Valuation gains, land, plant and equipment
38108000 Valuation gains, land, plant and equipment
38950500 Valuation gains, from other assets, goods from

38951000 Valuation gains, other assets given in accomodatum
38951500 Valuation gains, other assets, assets received in
38952000 Valuation gains, other assets, inventory of
41050500 Op.income, cereal cultivation
41051000 Op.income, vegetable,legume/orn.plant cultivation
41051500 Op.income, cultivation of fruit,nuts and spice pln
41052000 Op.income, coffee cultivation
41052500 Op.income, flower cultivation
41053000 Op.income, sugar cane cultivation
41053500 Op.income,cultivation of cotton and material plnts
41054000 Op.income, banana cultivation
41054500 Op.income, other agricultural cultivation
41055000 Op.income,breeding of sheep,goats,asses,mules and
41055500 Op.income, breeding of cattle and horses
41056000 Op.income, poultry production
41056500 Op.income, breeding of other animals
41057000 Op.income, farming and agricultural services
41057500 Op.income, hunting activities
41058000 Op.income, forestry
41059500 Op.income, related activities
41100500 Op.income, fishing activity
41101000 Op.income, fish farm operations
41109500 Op.income, related activities
41150500 Op.income, mining and quarry operations, coal
41151000 Op.income, mining and quarry operations,crude oil
41151200 Op.income, mining and quarry operations, nat. gas
41151400 Op.income,min./quar.oper.,serv.relation with extr.
41151500 Op.income, mining and quarry oper., minerals from
41152000 Op.income, mining and quarry oper.,metal. minerals
41152500 Op.income, mining and quarry oper., stone, sand
41152700 Op.income,mining and quarry oper., precious stones
41152800 Op.income,mining and quarry operations, gold
41153000 Op.income,mining and quarry oper., other mines and
41153200 Op.income,mining/quarry oper., services rend.sect.
41159500 Op.income, mining and quarry oper., related activ.
41200100 Op.income, ind.manuf.product./processng meat/prod.
41200200 Op.income, ind.manuf., fish products
41200300 Op.income, manif.ind.,fruit, legume/veg.products
41200400 Op.income, ind.manuf.production of oils and grease
41200500 Op.income, ind.manuf.,production of dairy products
41200600 Op.income, industrial manufacturing, production of
41200700 Op.income, ind.manuf.production of starches and
41200800 Op.income, ind.manuf.production of foodstuffs for
41200900 Op.income, ind.manuf.production of products for
41201000 Op.income, ind.manuf.,production of sugar and mola
41201100 Op.income, ind.manuf., product. cocoa, chocolate/c
41201200 Op.income, ind.manuf., production of pasta/prod.of
41201300 Op.income, industrial manufacturing, production of
41201400 Op.income, ind.manuf., production of other product
41201500 Op.income, ind.manuf.,product. of alcoholic drinks
41201600 Op.income, ind.manuf., wine production
41201700 Op.income, ind.manuf., production of malted drinks
41201800 Op.income, ind.manuf., production of non-alcoholic
41201900 Op.income, ind.manuf., production of tobacco prod.
41202000 Op.income, ind.manuf., prep.and spinng text.fibres

41202100 Op.income, ind.manuf., textile product finishing
41202200 Op.income, ind.manuf. production of articles of
41202300 Op.income, ind.manuf. product. of covers/carpets
41202400 Op.income, ind.manuf.,production of string, cord,
41202500 Op.income, ind.manuf. production other textile pr.
41202600 Op.income, ind.manuf. cloth manufacture
41202700 Op.income, ind.manuf. clothing manufacturing
41202800 Op.income, ind.manuf.,prep.,tanng and dyeing hides
41202900 Op.income, ind.manuf.,prep.,tanng and dyeing leathe
41203000 Op.income, ind.manuf., manu. suitcases, bags and
41203100 Op.income, ind.manuf., footwear manufacturing
41203200 Op.income, ind.manuf., wood products,wooden articl
41203300 Op.income, ind.manuf.,paste board,wood prod.,paper
41203400 Op.income, ind.manuf., editions and publications
41203500 Op.income, ind.manuf., printing
41203600 Op.income, ind.manuf., services related to editing
41203700 Op.income, ind.manuf., recording reproductions
41203800 Op.income, ind.manuf., kiln products manufacturing
41203900 Op.income, ind.manuf., oil refining
41204000 Op.income, ind.manuf., prod.basic chemical substnc
41204100 Op.income, ind.manuf., prod. compost and manure
41204200 Op.income, ind.manuf., prod. of plastic and cork
41204300 Op.income, ind.manuf.,manu.chemical prod.farming
41204400 Op.income, ind.manuf.,paint,ink,putty manufacturng
41204500 Op.income, ind.manuf.,phar./botanic prod.manufact.
41204600 Op.income, ind.manuf.,
41204700 Op.income, ind.manuf.,
41204800 Op.income, ind.manuf.,
41204900 Op.income, ind.manuf.,
41205000 Op.income, ind.manuf.,
41205100 Op.income, ind.manuf.,
41205200 Op.income, ind.manuf.,
41205300 Op.income, ind.manuf.,
41205400 Op.income, ind.manuf.,
41205500 Op.income, ind.manuf.,
41205600 Op.income, ind.manuf.,
41205700 Op.income, ind.manuf.,
41205800 Op.income, ind.manuf.,
41205900 Op.income, ind.manuf.,
41206000 Op.income, ind.manuf.,
41206100 Op.income, ind.manuf.,
41206200 Op.income, ind.manuf.,metal coating/mech.engin.wrk
41206300 Op.income, ind.manuf., ironwork products manufact.
41206400 Op.income, ind.manuf.,other metal product manufac.
41206500 Op.income, ind.manuf.,machinary and equip.manufac.
41206600 Op.income, ind.manuf.,manufactur.liftg/manipul.eqp
41206700 Op.income, ind.manuf., domestic apparatus manufac.
41206800 Op.income, ind.manuf., office equip. manufacturing
41206900 Op.income, ind.manuf.,battery manufacturing
41207000 Op.income, ind.manuf., lighting equipment manufac.
41207100 Op.income, ind.manuf., othr types electric. equip.
41207200 Op.income, ind.manuf.,radio, television equip.man.
41207300 Op.income, ind.manuf.,apparatus/instrument manufct
41207400 Op.income, ind.manuf.,measuring instr.manufacturng
41207500 Op.income, ind.manuf.,optical/photographic equip.

41207600 Op.income, ind.manuf.,watch manufacturing
41207700 Op.income, ind.manuf., automotive vehicle manufac.
41207800 Op.income, ind.manuf.,automotive chassis manufact.
41207900 Op.income, ind.manuf.,auto parts/accessories manu.
41208000 Op.income, ind.manuf.,manufactrg ships/othr vessls
41208100 Op.income, manufactrg locomotives/rollgstock/rail.
41208200 Op.income, ind.manuf., aircraft manufacturing
41208300 Op.income, ind.manuf., motorcycle manufacturing
41208400 Op.income, ind.manuf., bicycle/wheelchair manufac.
41208500 Op.income, ind.manuf.,manufactrg othr types trnspt
41208600 Op.income, ind.manuf., furniture-makers
41208700 Op.income, ind.manuf., manufctrg gems/relatd items
41208800 Op.income, ind.manuf., musical instrument manfctrg
41208900 Op.income, ind.manuf., manufctrg sports items/eqp.
41209000 Op.income, ind.manuf., toys and games manufacturg
41209100 Op.income, ind.manuf., waste recycling
41209500 Op.income, ind.manuf.,prod.frm othr manufactrg ind
41250500 Op.income, ind.manuf.,energy gener.,captation/dis.
41251000 Op.income, gas and fuel production and distributn
41251500 Op.income, ind.manuf.,water collect.depurat./distr
41255600 Op.income, commerce
41259500 Op.income,supply of electricity,water/gas activit.
41300500 Op.income, real estate preparation, construction
41301000 Op.income, engineering works/building construction
41301500 Op.income, building renovation, construction
41302000 Op.income, building finishing, construction
41302500 Op.income, construction, equipmnt hiring w/operat.
41309500 Op.income, construction, related activities
41350200 Op.income, commerce, automobile sales
41359500 Op.income, commerce, other products
41382000 Op.income, commerce
41400500 Op.income, hotels and restaurants, hotel trade
41401000 Op.income, hotel/rest.,camp.gnd/other types hstlry
41401500 Op.income, hotels and restaurants, restaurants
41402000 Op.income, hotels and rest., bars and cantines
41409500 Op.income, hotels and rests., related activities
41450500 Op.income,trans., road transport services
41451000 Op.income,trans., rail transport services
41451500 Op.income,transp., transport services by water
41452000 Op.income,transp., air transport services
41452500 Op.income,transp., transport services by pipeline
41453000 Op.income,transpt,storage,communication, handling
41453500 Op.income, storage and warehouse
41454000 Op.income, complementary transport services
41454500 Op.income, travel agencies
41455000 Op.income, other transport agencies
41455500 Op.income, mail and postal service
41456000 Op.income, telephone service
41456500 Op.income, telegraph service
41457000 Op.income, data transfer service
41457500 Op.income, cable radio and television service
41458000 Op.income, sound and image transmission by c.
41459500 Op.income, related activities
41500500 Op.income, financial activity, investment sales
41501000 Op.income, financ.activity, limitd liability cos./

41501500 Op.income,financ.activity, investment Ltd liab.cos
41502000 Op.income, financial activity, interest
41502500 Op.income, financial activity, currency adjustment
41503000 Op.income, financial activity, commissions
41503500 Op.income, financial activity, discount operations
41504000 Op.income,fin.activity, inscription quota - consor
41504500 Op.income,financ.activity,administrat.quotas-conso
41505000 Op.income, financ.activity, system readjstmnt-cons
41505500 Op.income, financ.activity,eliminat.of subscrs-con
41506000 Op.income,financ.activity,depos./withdraw.qtas-co.
41506500 Op.income, financ.activity, commission services
41507000 Op.income,financ.activity, quotas and registration
41507500 Op.income, financ. activity, guarantee recovery
41508000 Op.income,financ. activity,investment meth.revenue
41509500 Op.income, financial activity, related activities
41550500 Op.income, property assets,co./rent.,leased assets
41551000 Op.income,prop.assets, co./rent.,prop.return/cont.
41600500 Op.income,education,activites related to education
41609500 Op.income,education, related activities
41650500 Op.income,social/health services, hospital service
41651000 Op.income,health/social services, medical service
41651500 Op.income,health/social services,odontological ser
41652000 Op.income,health/social services, laboratory serv.
41652500 Op.income,health/social services, vetinary activ.
41653000 Op.income,health/social services, service activit.
41659500 Op.income,health/social services, related activit.
41700500 Op.income,other serv.activ., waste elimination/
41709580 Revenue country
41709581 External revenues
41750100 Sales returns (DB)
41758800 Deduction Attribute customers
41758810 Deductions of non-justified customers
41758811 Reduction in customer revenue
41758830 Discounts
41758890 Other revenue reductions
42050500 No operational, other sales, raw material
42050501 No op.profit.agentur (MM)
42050502 Revenue through price diff. in third party prodcts
42051000 No operational, other sales, waste material
42051500 No operational, other sales, miscellaneous mater.
42052000 No operational, other sales, different products
42053000 No operational, other sales, containers and packgg
42053500 No operational, other sales, agricultural products
42054000 No operational, other sales, propaganda
42054500 No operational, other sales, products on auction
42055000 No operational, other sales, fuel and lubricants
42100500 No operational, financial, interest
42101000 No operational, financial, currency readjustment
42101500 No operational, financial, depreciation discounts
42102000 Non operational, financial, exchange difference
42102500 No operational, financial, vehicle financing
42103000 No operational, financial, vehicle system financg
42103500 No operational, financial, bank acceptance
42104000 No oper., financ.,conditioned commercial discounts
42104099 Compensation supplier discounts (correction)

42104500 No operational, financial, bank discounts
42105000 No operational, financial, check commissns frm oth
42105500 No operational, financial, fines and penalty
42106000 No operational, financial, sanctions on checks frm
42106500 Non operational, financial, other
42109500 Non-operational revenue other (MM)
42150500 Non-oper.,dividends/Public Ltd co. investments /
42151000 Non-oper.,dividends/Private Ltd co. investments /
42180500 Non-oper.,investmnt method revenue,public Ltd co./
42181000 Non-oper.,investmnt method revenue,priv. Ltd co. /
42200500 Non-operational, leasing, lands
42201000 Non-operational, leasing,
42250500 Non-operational, commission, on investments
42300500 Non-operational, fees, consultancies
42301000 Non-operational, fees, technical assistance
42301500 Non-operational, fees, administration of
42350500 Non-operational, services, weighbridge
42400500 Non-operational, investment sales revenue
42450400 Non-operational,land sls rvenue,plnt and eqp.,land
42450600 Non-operational,oil industry material sales rvenue
42450800 Non-operational,rvenue on sales bldgs under constr
42451200 Non-operational,rvenue prop.sales,plnt/eqp/mach/as
42451600 Non-operational,revenue buidings/construct. sales
42452000 Non-operational,rvenue machinary and equipmt sales
42452400 Non-operational,revenue office equipment sales
42452800 Non-operational,rvenue computer and communicat.eqp
42453200 Non-operational,revenue medical-scientific equip.
42453600 Non-operational, hotel and restaurant equipment
42454000 Non-operational,revenue on transport equipmt/fleet
42454400 Non-operational,rvenue on river/maritime eqp/fleet
42454800 Non-operational,revenue on aerial equipment/fleet
42455200 Non-operational,revenue on rail equip./fleet sales
42455600 Non-operational,reven.aqueduct,plnt and netwk sale
42456000 Non-operational,revenue on surveillance arm. sales
42456200 Non-operational,rvenue on contain.and packgg sales
42456400 Non-operational,revenue on agricult./forest.plant.
42456800 Non-operational, revenue on sales commun. channels
42457200 Non-operational,revenue on sale mines/ quarries
42458000 Non-operational,revenue on sales of artesian wells
42458400 Non-operational,revenue on deposit sales
42458800 Non-operational,revenue on livestock sales
42480500 Non-operational,revenue on sale of othr asts,intan
42481000 Non-operat.,revenue on sale of other assts, other
42500500 Non-operational, recoveries, bad debts
42550500 Non-operational, indemnities
42600100 Non-operational, investment in franchises
42650100 Non-operational, revenue from previous fisc. years
42750100 Non-operational, returns on other sales (DB)
42950300 Non-operational, miscellaneous, CERT
42950500 Non-operational, miscellaneous, use
42950700 Non-operational, miscellaneous, assistance
42950900 Non-operational, miscell., subsidies
42951100 Non-operational,miscell., research revenue
42951300 Non-operational, miscellaneous, for work done
42951500 Non-operational, miscell., bonuses

42951700 Non-operational, miscell., derived from exports
42951900 Non-operational, miscell., other operation revenue
42952100 Non-operational, miscellaneous, from farming act.
42952500 Non-operational, miscellan., rights and bid invit.
42953000 Non-operational, miscell., item revenue
42953300 Non-operational, miscell., fines and penalties
42953500 Non-operational, miscellan., discounted notice
42953700 Non-operational, miscell., complaints
42954000 Non-operational, miscell. damage recovery
42954300 Non-operational, miscell. premiums
42954500 Non-operational, miscellan., payments
42954700 Non-operational, miscell., discounted products
42954900 Non-operational, miscellan. ISS recognition
42955100 Non-operational, miscellan. surplus funds
42955300 Non-operational, miscellan. cash remainders
42955500 Non-operational, miscellan. settlement remainders
42955700 Non-operational, miscellan. state subsidies
42955900 Non-operational, miscellan. distribution capacity
42956100 Non-operational, miscellan. registration
42956300 Non-operational, miscellan. sales promise register
42956700 Non-operational, miscellan. tools, stationery and p
42957100 Non-operational, miscellan. results of matrix/t
42957300 Non-operational, miscellan. decoration
42957500 Non-operational, miscellan. load management
42957900 Non-operational, miscellan. medical history
42958100 Non-operational, miscellan. weight adjustment
42958300 Non-operational, miscellan. telephone calls
45052500 Non-operational, miscellan. other sales, surplus fund
47050500 Infl. adj. currency correction, investments (CR)
47051000 Infl. adj. currency correction, inventories (CR)
47051500 Infl. adj. currency correction, properties, plants/
47052000 Infl. adj. currency correction, intangibles (CR)
47052500 Infl. adj. currency correction, deferred activities
47053000 Infl. adj. currency correction, other activities (CR)
47053500 Infl. adj. currency correction, taxpayers
47054000 Infl. adj. currency correction, assets
47054500 Infl. adj., currency correction, cumul. decr. in val.
47055000 Infl. adj. currency correction, deferred depreciatn.
47055500 Infl. adj. currency correction, cumulated depletion
47056000 Infl. adj. currency correction, cumulated depreciatn
51050300 Oper. admin. costs. personnel costs, wage
51050600 Oper. admin. costs. personnel costs, wages
51051200 Oper. admin. costs. personnel costs, wages
51051500 Operational admin. personnel costs, overtime
51051800 Operational admin. costs, persnl costs, commission
51052100 Oper. admin. costs, personnel costs, daily allowance
51052400 Oper. admin. costs. personnel costs, disability
51052700 Op. admin. cost, personnel costs, auxiliary
51053000 Op. admin. cost, personnel costs, suspension
51053300 Op. admin. cost, personnel costs, inter. on suspensio
51053600 Op. admin. costs, personnel exp., insurance premium
51053900 Op. admin. cost, personnel costs, vacation
51054200 Op. admin. cost, personnel costs, extra premiums
51054500 Op. admin. cost, personnel costs, auxiliaries
51054800 Op. admin. cost, personnel costs, payments

51055100 Op.admin.cost,personnel costs,allocation/EE supply
51055400 Op.admin.cost, personnel costs, insurance
51055700 Op.admin.cost,personnel costs,pension/retirmntQtas
51055800 Op.admin.cost,amortization pension/retirement cal.
51055900 Op.admin.cost,personnel costs, retirement/ pension
51056000 Op.admin.cost,personnel costs, employment indemnit
51056100 Op.admin.cost, personnel costs, pension bonuses
51056200 Op.admin.cost, personnel costs,amortiz.pens.secur.
51056300 Op.admin.cost, personnel costs, personnel training
51056600 Op.admin.cost,personnel costs, sports and recreatn
51056800 Op.admin.cost, admin. contributions, indust. risk
51056900 Op.admin.cost, contribut.health promotion entities
51057000 Op.admin.cost,contributions pensions and/or suspns
51057200 Op.admin.cost,contribut. family equalization fund
51057500 Op.admin.cost, personnel costs, ICBF contributions
51057800 Op.admin.cost, personnel costs, SENA
51058100 Op.admin.cost, personnel costs, union dues
51058400 Op.admin.cost,personnel costs, doctors and medicat
51059500 Op.admin.cost, personnel costs, other
51059900 Op.admin.cost, personnel costs, infl. adjust.
51100500 Op.admin.cost, fees, executive board
51101000 Op.admin.cost, fees, fiscal assessment
51101500 Op.admin.cost, fees, auditing
51102000 Op.admin.cost, fees, evaluations
51102500 Op.admin.cost, fees, legal consultancy
51103000 Op.admin.cost, fees, financial consultancy
51103500 Op.admin.cost, fees, technical consultancy
51109500 Op.admin.cost, fees, other
51150500 Op.admin.cost, taxes, industry and commerce
51151000 Op.admin.cost, taxes, stamp duty
51151500 Op.admin.cost, taxes, tax on property
51152000 Op.admin.cost, taxes, public deed entitlement
51152500 Op.admin.cost, taxes, valuation
51153000 Op.admin.cost, taxes, tourism
51153500 Op.admin.cost, taxes, port duty
51154000 Op.admin.cost, taxes, on vehicles
51154500 Op.admin.cost, taxes, on public performances
51155000 Op.admin.cost, taxes, on quotas
51157000 Op.admin.cost, taxes, deductible input tax
51157001 Input tax compensation on down payt to fixed asset
51157002 Other down payts made input tax current assets
51159500 Op.admin.cost, taxes, other
51200500 Op.admin.cost, leasing, land
51201000 Op.admin.cost, leasing, constructions/ buildings
51201500 Op.admin.cost, leasing, machinery and equipment
51202000 Op.admin.cost, leasing, office equipment
51202500 Op.admin.cost, leasing, communicat./computer equip
51203000 Op.admin.cost, leasing, medical-scientific equip.
51203500 Op.admin.cost, leasing, hotel/restaurant equipment
51204000 Op.admin.cost, leasing, transp. equipment/ fleet
51204500 Op.admin.cost, leasing, river/maritim.equip./fleet
51205000 Op.admin.cost, leasing, aerial equipment/ fleet
51205500 Op.admin.cost, leasing, rail equipment and fleet
51206000 Op.admin.cost, leasing, aqueducts, plants/networks
51206500 Op.admin.cost, leasing, aerodromes

51207000 Op.admin.cost, leasing, livestock
51209500 Op.admin.cost, leasing, other
51250500 Op.admin.cost, contributions
51251000 Op.admin.cost, affiliation
51300500 Op.admin.cost, insurance, management
51301000 Op.admin.cost, insurance, compliance
51301500 Op.costs, administration,insurance, current
51302000 Op.admin.cost, insurance, collective life
51302500 Op.admin.cost, insurance, fire
51303000 Op.admin.cost, insurance, earthquake
51303500 Op.admin.cost, insurance, theft and larceny
51304000 Op.admin.cost, insurance, transport equip./ fleet
51304500 Op.admin.cost, insur.,river/maritime equip./fleet
51305000 Op.admin.cost, insurance, aerial equipment/fleet
51305500 Op.admin.cost, insurance, rail.equip. and fleet
51306000 Op.admin.cost,insurance, public liab./noncontract.
51306500 Op.admin.cost, insurance, flight
51307000 Op.admin.cost, insurance, manine breakdown
51307500 Op.admin.cost,insurance,mandatory,traffic accident
51308000 Op.admin.cost, insurance, consequential damages
51308500 Op.admin.cost, insurance, goods transport
51309500 Op.admin.cost, insurance, other
51350500 Op.admin.cost, services, toilets/ surveillance
51351000 Op.admin.cost, service, temporary
51351500 Op.admin.cost, services, service
51352000 Op.admin.cost, services, data processing
51352500 Op.admin.cost, services, aqueduct and sewerage
51353000 Op.admin.cost, services, electrical energy
51353500 Op.admin.cost, services, telephone
51354000 Op.admin.cost, services, mail, postage/telegrams
51354500 Op.admin.cost, services, fax and telex
51355000 Op.admin.cost, services, transprt, freight/haulage
51355500 Op.admin.cost, services, gas
51359500 Op.admin.cost, services, other
51400500 Op.admin.cost, legal costs, notaries
51401000 Op.admin.cost, legal costs, business register
51401500 Op.admin.cost, legal costs, permits and licenses
51402000 Op.admin.cost, legal costs, customs clearance
51402500 Op.admin.cost, legal costs, consulate fees
51409500 Op.admin.cost, legal costs, other
51450500 Op.admin.cost, maintenance/repairs, land
51451000 Op.admin.cost, maintenance/repairs, constru./bldgs
51451500 Op.admin.cost, maintenance/repairs, machin./equip.
51452000 Op.admin.cost, maintenance/repairs, office equip.
51452500 Op.admin.cost, maintenance/repairs,comp./comm.eqp.
51453000 Op.admin.cost, maintenance/repairs,med.-sci.equip.
51453500 Op.admin.cost,maintenance/repairs,hotels/rest.eqp.
51454000 Op.admin.cost,maintenance/repairs,trans.eqp./fleet
51454500 Op.admin.cost,maint./repairs,river/marit.eqp/fleet
51455000 Op.admin.cost,maint./repairs,aerial equip./fleet
51455500 Op.admin.cost,maint./repairs,railway equip./fleet
51456000 Op.admin.cost,maint./repairs,aqueduct,plnt/networks
51456500 Op.admin.cost,maint./repairs, surveillance armment
51457000 Op.admin.cost,maint./repairs,communication channls
51500500 Admin.cost, prep./install., electrical installatn

51501000 Admin.cost,prep./installation,ornamental arrangemt
51501500 Admin.cost, preparation/install., site repairs
51509500 Admin.cost, preparation and installation, other
51550500 Op.admin. costs, trip costs/accomodation/meals
51551000 Travel expenses-miscellaneous, river/sea tickets
51551500 op.admin.exp., travel expenses, air tickets
51552000 Op.admin.exp., travel expenses, over land tickets
51552500 Op.admin.exp., travel expenses, rail tickets
51559500 Op.admin.costs, travel expenses, others
51600500 Op.admin.cost, depreciations, structures/buildings
51601000 Op.admin.cost, depreciations, machinery/equipment
51601500 Op.admin.cost, depreciations, office equipment
51602000 Op.admin.cost, depreciation, comp.equ/communicatin
51602500 Op.admin.cost, depreciation, med-scientific equip.
51603000 Op.admin.costs hotel/restaurant equip
51603500 Adm.op.exp., depr.in value, fleet/transport equip.
51604000 Adm.op.exp., depr.in value, fleet/river/sea equip.
51604500 Adm.op.exp., depr.in value, fleet/air equipment
51605000 Adm.op.exp., depr.in value, fleet/rail equipment
51605500 Op.admin.costs, depreciations,aqueducts
51606000 Op.admin.costs, depreciations, security
51606500 Op.admin.costs, depreciations, packagin
51650500 Op.admin.costs, payments, means of communication
51651000 Op.admin.costs, payments, intangibles
51651500 Admin.op.exp., depreciations, deferred charges
51659500 Op.admin.costs, payments, others
51950500 Admin.op.expense, various, commissions
51950501 Commision/costs of sales (intermediat
51951000 Adm.op.exp., various, books, subscriptions, newsp.
51951500 Admin.op.exp., various, background music
51952000 Adm.op.exp., various, represent./relation expense
51952500 Op.admin.expen., several, clean items/cantine
51953000 Op.admin.expen.several, items, paper and photocopy
51953500 Op.admin.expen.,several, combustible/fuels
51954000 Op.admin.expen.several, packing and bottling
51954500 Op.admin.expen.several, taxis and buses
51955000 Op.admin.expen.several, stamps
51955500 Op.admin.expenses, several, microfilm
51956000 Op.admin.expen.several, casino and restaurants
51956500 Op.admin.expenses, several, parkings
51957000 Op.admin.expenses, several,bonus to third party
51957500 Op.admin.expenses, several, gunpowder and similar
51959500 Op.admin.expenses, several, other
51959501 Transfers CO
51990500 Op.admin.expenses, provision, investments
51991000 Op.admin.expenses, provisions, customer
51991500 Op.admin.expen., provisions, properties, plant
51999500 Op.admin.expenses, provisions, other assets
52050300 Sale op.personnel expenses, total wage
52050600 Sale op. personnel expenses, salaries
52051200 Sale op., personnel expenses, wages
52051500 Sale op., personnel expenses, overtime/surchar
52051800 Sale op., personnel expenses, commissions
52052100 Sales op., personnel and travelling expense
52052400 Sale op., personnel expenses, incapacities

52052700 Sale op., personnel expenses, transport assist
52053000 Sale op., personnel expenses, suspension
52053300 Sale op., person.expenses, interests on suspen
52053600 Sales op. personnel costs, service premium
52053900 Sales op.serv.prem.personnel costs, vacation
52054200 Sales op. personnel costs, extra statutory prem.
52054500 Sales op. personnel costs, auxiliaries
52054800 Sales op. personnel costs, allocations
52055100 SalesOp.,personnel costs,allocation/EE supplier
52055400 SalesOp.,personnel costs, insurance
52055700 SalesOp.,personnel costs, pension/retirement costs
52055800 SalesOp.,amortization calculation pension/retiremt
52055900 SalesOp.,personnel costs, retirement pensions
52056000 SalesOp.,personnel costs, employment indemnities
52056100 SalesOp.,personnel costs, amortizat. pension bonus
52056200 Sales op.,personnel costs,amortizat. pension
52056300 Sales op., personnel costs, p. capacitation
52056600 Sales op.,personnel costs, sports/recreation costs
52056800 Sales op., administr.contrib. industrial risks ARP
52056900 Sales op., contrib. health promotion entities EPS
52057000 Sales op.,payts to pension/suspension funds
52057200 Sales op.,personnal costs, payts family equal.fund
52057500 Sales op., personnal costs, ICBF contribution
52057800 Sales op., personnel costs, SENA
52058100 Sales op., personnel costs, union contributions
52058400 Sales op., personnel costs, doctor/medication cst
52059500 Sales op., personnel costs, other
52100500 Sales op., fees, executive board
52101000 Sales op., fees, fiscal consulting
52101500 Sales op., fees, external auditing
52102000 Sales op., fees, evaluations
52102500 Sales op., fees, legal consulting
52103000 Sales op., fees, financial consultancy
52103500 Sales op., fees, technical consultancy
52109500 Sales op., fees, other
52150500 Sales op., tax, industrial/ commercial
52151000 Sales op., tax, stamp duty
52151500 Sales op., tax, on real estate
52152000 Sales op., tax, public deed entitlement
52152500 Sales op., tax, on valuation
52153000 Sales op., tax, on tourism
52153500 Sales op., tax, port duty
52154000 Sales op., tax, on vehicles
52154500 Sales op., tax, public performance
52155000 Sales op., tax, training quotas
52155500 Sales op., tax, spirits
52156000 Sales op., tax, beer
52156500 Sales op., tax, cigarettes
52157000 Sales op., tax, deductible input tax
52157099 Sales op., deductible input tax
52159500 Sales op., tax, other
52159599 Correction, tax, non.deductible input tax
52200500 Sale op., leasing, land
52201000 Sale op., leasing, construction/buildings
52201500 Sale op., leasing, machinery

52202000 Sale op., leasing, office equipment
52202500 Sale op., leasing, computing/communication equip.
52203000 Sale op., leasing, medical, scientific equipment
52203500 Sale op., leasing, hotel/restaurant equipment
52204000 Sale op., leasing, fleet/transport equipment
52204500 Sale op., leasing, fleet/equip.river/shipping
52205000 Sale op., leasing, fleet/air equipment
52205500 Sale op., leasing, railway fleet/equipment
52206000 Sale op., leasing, aqueducts, plants/networks
52206500 Sale op., leasing, airfield
52207000 Sale op., leasing, livestock
52209500 Sale op., leasing, other
52250500 Sale op., contributions
52251000 Sale op. affiliations/sustainement
52300500 Sales operation, insurance, management
52301000 Sales op. insurance, fulfilment
52301500 Sales operations, insurance, current
52302000 Sales op., insurance, life collective
52302500 Sales operation, insurance, fire
52303000 Sales operation, insurance, earthquake
52303500 Sales operation, insurance, theft/stealing
52304000 Sales op., insurance, fleet/transport equipment
52304500 Sales op. insurance, freight/equ river/sea
52305000 Sales op., insurance, freight and air equip.
52305500 Sales operation, insurance, rail freight/equip
52306000 Sales operation,insurance,respons.civ/extrcontrc
52306500 Sale op.ins.flight
52307000 Sales operation, insurance, machinery breakdwn
52307500 Sales operation, obligatory accident trans.
52308000 Sales operation,insurance,cosequential damages
52309500 Sales operations, insurance, others
52350500 Sales operations, services, bathrm/security
52351000 Sales operations, services, temporaries
52351500 Sales operation, services, tech.assistance
52352000 Sales op. services, electronic processes
52352500 Sales op., services, aqueduct and quarry
52353000 Sales operation, services, electrical energy
52353500 Sales operation, services, telephone
52354000 Sales operation, mail, ports and telegram
52354500 Sales operation, services, fax and telex
52355000 Sales op., services, transport, freights & haulage
52355500 Sales operation, services, gas
52356000 Sales operation, advertising, propaganda/promotion
52359500 Sales operation, services, others
52400500 Sales op., legal costs, notaries
52401000 Sales op., legal, trade register
52401500 Sales op., legal, permits/ licenses
52402000 Sales op., legal costs, customs duty
52402500 Sales op., legal costs, consulate fees
52409500 Sales op., legal costs, other
52450500 Sales op., maintenance and repairs, land
52451000 Sales op.,main./repair,struc./buildings
52451500 Sales op.,mainten./repairs, machin./equip.
52452000 Sales op.,mainten./repair,office equip.
52452500 Sales op.,main./rep.,computer/commun.equip

52453000 Sales op.,main./repairs,medical-scientific equip.
52453500 Sales op.,main./repairs,hotel/restaurant equip.
52454000 Sales op.,main./repairs,trspt equip./fleet
52454500 Sales op.,main./repairs, river/marit.equip./fleet
52455000 Sales op.,main./repairs, aerial equip./fleet
52455500 Sales op.,main./repairs,rail.equip./fleet
52456000 Sales op.,main./repair,aqueducts,plnts/netwks
52456500 Sales op.,main./repair,surveill.arm.
52457000 Sales op.,main./repairs, commun.channels
52500500 Sales op., adapt.and install.,installations
52501000 Sales op.,adaptation/installatn,ornamnt adjust.
52501500 Sales op.,adaptation/install.,repairs
52509500 Sales op.,adapt.and install.,other
52550500 Sales op., travel expenses, accomodation/meals
52551000 Sales op., travel expenses, river/sea fares
52551500 Sales op., travel expenses, air fares
52552000 Sales op., travel expenses, overland fares
52552500 Sales op., travel expenses, rail fares
52559500 Sales op., travel expenses, other
52600500 Sales op., decr.in value, constructions/buildings
52601000 Sales op., decr.in value, machinery and equipment
52601500 Sales op.,depreciations, office equip.
52602000 Sales op., decr.in value, computing/commun.equip.
52602500 Sales op., decr.in value, medical-scientific equ.
52603000 Sales op., decr.in value, hotel/restaurant equip.
52603500 Sales op.,depreciations,trspt equip./fleet
52604000 Sales op., decr.in value, fleet and river equip.
52604500 Sales op., decr.in value, fleet and air equipment
52605000 Sales op., decr.in value, fleet and rail equipment
52605500 Sales op., decr.in value, aqueducts, plants/netw.
52606000 Sales op.,depreciations,surveillance arm.
52606500 Sales op., decr.in value, containers and packing
52650500 Sales op., depreciations, communication methods
52651000 Sales op., amortizations, intangible
52651500 Sales op.,amortizations, deferred debit
52659500 Sales op., amortizations, other
52700100 Sales op.,financial- system readjustment
52750500 Sales op.,losses invest.meth.Pupl.LtdCo./assim.
52751000 Sales op.,loss.invest.meth.,Publ.LtdCo./ assimil.
52950500 Sales op., miscell., commissions
52951000 Sales op.,misc.,books,subscriptions,newspapers
52951500 Sales op.,miscell. atmospheric music
52952000 Sales op.,misc.,costs representation and p.relat.
52952500 Sales op., various, cleaning/cafeteria elements
52953000 Sales op.,misc.stationery tools,photocopies
52953500 Sales op.,miscell. fuel/lubricants
52954000 Sales op., varios, containers/packing
52954500 Sales op., miscellan., taxis and buses
52955000 Sales op.,miscellan., stamp duty
52955500 Sales op., miscellan., microfilm
52956000 Sales op., miscellan., casino/ restaurant
52956500 Sales op., miscell., parking lots
52957000 Sales op., miscell.,third party damage indemnities
52957500 Sales op., miscell., powder/similar
52959500 Sales op., miscellan., other

52990500 Sales op., reserves, investments
52991000 Sales op., reserves, customers
52991500 Sales operations, provisions, inventories
52992000 Sales op.,provisions, property, plant/equip
52999500 Sales operation, other active provisions
53050500 Non-operational, financial, bank costs
53051000 Non-operational, financial, currency adjustment
53051500 Non operational, financial, commissions
53052000 No operational, financial, interest
53052500 Non operational, financial, exchange difference
53053000 Non.op., finacial, expenses in negotiation cert.
53053500 Non-op.,financial commercial discount conditions
53054000 Non-op.,financial, handling and send out expenses
53054500 Non-operational, financial, bonus paid
53059500 Non operational, financial, other
53100500 Non-op.,loss in sales/goods withdrawal, sales
53101000 Non-op., loss in sales/goods withdrawal, sale of
53101500 Non-op., loss sale/goods withdrawal, prop.sale,
53102000 Non-op.loss sales/goods withdrawal, sale of in
53102500 N.op. loss sale/goods withdrawal, sale of other
53103000 Non-op. loss sale/withdrawal goods, withdrawal
53103500 Non-op.,loss sale/goods withdrwl, withdrwl other
53104000 Non-op. Loss sale/goods withdrwl, losses due to
53109500 Non-operational, sales losses and goods withdrawal
53109501 Costs due to price difference of thrd party prod.
53130500 Non-op., method loss on behalf of anon.co./asim
53131000 Non-op., loss, Ltd company method/asim.
53150500 Non-op., extraordinary expenses and processes
53151000 Non-op.,expenses, extraordinary, cult. activities
53151500 Non-op., extra.charges/expenses exercises
53152000 Non-op., extraordinary expenses, taxes
53950500 Non-operational, various expenses, labor demands
53951000 Non-op. Various exp, c. non-fulfilment demands
53951500 Non operational, various expenses, indemnification
53952000 Non-op. var.exp, fines, sanctions and litigation
53952500 Non-operational, various expenses, donations
53953000 Non-operational, various expenses, constitution
53953500 Non-op.var. expenses, payment of delivered goods
53959500 Non-operational, various expenses, others
54050500 Income tax and complementaries
59050500 Earning and losses
61050500 Cost sale/ service loan, agriculture, cereal crop
61051000 Cost sale, agric., vegetables, pulses, /plants
61051500 Costs sale, agric. fruit, nut and plant crops
61052000 Cost sale/ service loan, agriculture
61052500 Cost sale/service loan, agriculture, crops.
61053000 Cost sale/service loan, agriculture,sugar cane crp
61053500 Cost sale, agriculture, cotton/plants plantation
61054000 Cost sale/rendering serv., agric., banana plant.
61054500 Cost sale/rendering services, agriculture, other
61055000 Cost sale agri.sheep, goats, donkeys, mules breed.
61055500 Cost sale, agriculture, horse breeding
61056000 Sales costs/service,agriculture,poultry production
61056500 Cost sale/rendering sale, agr.oth.animal breeding
61057000 Cost sale/rendering sale, agri.agricul.services

61057500 Cost sale/rendering sale, agri, hunting
61058000 Cost sale/rendering sale, agri.forestry
61059500 Cost sale/rendering sale, agri.related activities
61100500 Cost sale/rendering sale, fishing activity
61101000 Cost sale/render. sale, fishing farm exploitation
61109500 Cost sale/rendering sale fishing relat. activities
61150500 Cost sale, mines and quarry exploitation
61151000 cost sale, mines and quarry exploitation, oil
61151200 Cost sale, mines and quarry exploitation, gas
61151400 Cost/render,sale, service related oil extraction
61151500 Cost sale, mines and quarry exploitation, minerals
61152000 Cost sale, min./quarry exploitation metal minerals
61152500 Cost sale mine/quarry exploitation, stone, sand
61152700 Cost sale, mines and quarry exploitation, stones
61152800 Cost sale, mines and quarry exploitation, gold
61153000 Cost sale, mines/quarries exploitation, oth.mines
61153200 Rendering of sale cost, rendering sale
61159500 Cost sale, mines/quarries exploitation, activities
61200100 Cost sale, ind.manuf.prod./proces.meat/prod.
61200200 Cost sale, manuf.ind.fishing products
61200300 Sales costs, manuf.ind., fruits, legumes/productn.
61200400 Cost sale, manuf.ind.oil production
61200500 Cost sale, manuf.ind.dairy products production
61200600 Cost sale, manuf.ind.mill products production
61200700 Cost sale, manuf.ind.starch production
61200800 Cost sale, manuf.ind.animal food production
61200900 Cost sale, manuf.ind.production of bread products
61201000 Cost sale, manuf.ind.sugar production
61201100 Cost sale.manuf.ind.cacao, chocolate production
61201200 Cost sale, manuf.ind.sweets and pastry production
61201300 Cost sale, manuf.ind.elaboration of products
61201400 Cost sale, manuf.ind.elaboration of other products
61201500 Cost sale, manuf.ind.alcoholic drinks production
61201600 Cost sale, manuf.ind.wine production
61201700 Sales cost, ind. manufactur. malted drinks and
61201800 Cost sale, manuf.ind.production of non-alco.drinks
61201900 Cost sale, manuf. ind.elaboration tobacco products
61202000 Cost sale, manuf.ind.textile fibres production
61202100 Cost sale, manuf.ind.finished textile products
61202200 Cost sale, manuf.ind.stuff goods production
61202300 Cost sale, manuf.ind.carpet production
61202400 Cost sale, manuf.ind.rope, lines production
61202500 Cost sale, manuf.ind.elaboration of other products
61202600 Cost sale, manuf.ind.elaboration of textiles
61202700 Cost sale, manuf.ind.garment production
61202800 Cost sale, manuf.ind.preparation and dyeing
61202900 Sales costs, manuf.ind., leathering,tanning,/prep.
61203000 Cost sale, manuf.ind.suitcases, bags production
61203100 Cost sale, manuf.ind.shoe production
61203200 Cost sale, manuf.ind.wood products and articles
61203300 Cost sale, manuf.ind.elabo.wood pulp, paper
61203400 Cost sale, manuf.ind.editing and publishing
61203500 Cost sale, manuf.ind.printing
61203600 Cost sale, manuf.ind.relation service with publi.
61203700 Cost sale, manuf.ind.recording reproduction

61203800 Cost sale, manuf.ind.elaboration furnace products
61203900 Cost sale, manuf.ind.elaboration of refinery prod.
61204000 Cost sales, manuf.ind.elaboration chemical subst.
61204100 Cost sale, manuf.ind.elaboration fertilizers
61204200 Cost sale, manuf.ind.elaboration plastic, rubber
61204300 Cost sale, manuf. ind.elab.chem.prod.for farming
61204400 Cost sale, manuf.ind.elaboration paints, inks
61204500 Cost sale, manuf.ind.elab.of pharmaceutical prod.
61204600 Cost sale, manuf.ind.elaboration detergents/soaps
61204700 Cost sale, manuf.ind.elab.of oth.chemical products
61204800 Cost sale, manuf.ind.elaboration of fibres
61204900 Sales costs, manuf.ind.,elaboration other products
61205000 Cost sale, manuf.ind.elaboration plastic products
61205100 Cost sales, manuf.ind.elab.of glass and products
61205200 Cost sale, manuf.ind.elab.ceramics, clay, crockery
61205300 Cost sale, manuf.ind.elaboration of concrete
61205400 Cost sale, manuf.ind.elab.artic.cement, concrete
61205500 Cost sale, manuf.ind.cutting, carving, finishing
61205600 Cost sale, manu.ind.elab.other mineral products
61205700 Cost sales, manuf.ind.basic ind./iron foundry
61205800 Cost sale, prod.ind.valuable/non-valuable metals
61205900 Cost sale, manuf.ind.melting of metals
61206000 Cost sale, manuf.ind.production of metal products
61206100 C.s., forging, pressing, engraving, rolling metals
61206200 Cost sale, manuf.ind.metals covering/engen.work
61206300 Cost sale, manuf.ind.elaboration of train articles
61206400 Sales costs, manuf.ind.,elaboration other products
61206500 Cost sale, manuf.ind.machinery production
61206600 Cost sale, manuf.ind.elaboration lifting equip.
61206700 Cost sale, manuf.ind.elab.domestic appliances
61206800 Cost sale, manuf.ind.elaboration office equipment
61206900 Cost sale, manuf.ind.elaboration of batteries
61207000 Cost sale, manuf.ind.elaboration lighting equip.
61207100 Cost sale, manuf.ind.elaboration types equipment
61207200 Cost sale, manuf.ind.elaboration radio, TV equip.
61207300 Cost sale, manuf.ind.elaboration instruments
61207400 Cost sale, manuf.ind.elab.measure instruments
61207500 Cost sale, manuf.ind.elab.optics instruments/equi.
61207600 Cost sale, manuf.ind.elaboration of watches
61207700 Cost sale, manuf.ind.cars production
61207800 Cost sale, manuf.ind.elaboration of bodyworks
61207900 Cost sale, manuf.ind.elaboration pieces/accesor.
61208000 C.s., manuf.ind.production/repair ships, vessels
61208100 C.s., manuf.ind.production engines/rolling stock
61208200 Cost sale, manuf.ind.production of planes
61208300 Cost sale, manuf.ind.production of motorcycle
61208400 Cost sale, manuf.ind.production of bikes and seats
61208500 Cost sale, manuf.ind.product.other type transport
61208600 Cost sale, manuf.ind.production of furniture
61208700 C.s., manuf.ind.production jewels and oth.articles
61208800 Cost sale, manuf.ind.production music instruments
61208900 C.s., manuf.ind.production sport articles/equip.
61209000 Cost sale, manuf.ind.production of toys
61209100 Cost sale, manuf.ind.recycling of waste
61209500 Cost sale, manuf.ind.prod.from other manuf.indust.

61250500 Cost sale, generation, capture/power distribution
61251000 Cost sale, gas prod./gas fuel
61251500 Cost sale, capture, cleansing/distrib.water
61259500 Cost sale, power, water, gas, activ,supply
61300500 Cost sale, building, real estate preparation
61301000 Cost sale, building/engineering work
61301500 Cost sale, construction, refurbishing buildings
61302000 Cost sale, construction, finishing buildings
61302500 Cost sale, construction, renting operative equip.
61309500 Cost sale, construction, related activities
61350200 Cost sale, retail and whole sale
61359500 Cost sale, retail/wholesale, other
61400500 Cost sale, hotels
61401000 Cost sale, camps and other types of lodging
61401500 Cost sale, restaurants
61402000 Cost sale, bars and pubs
61409500 Cost sale - related activities
61450500 Sales cost, road transport service
61451000 Sales cost, rail transport service
61451500 Sales cost, water transport services
61452000 Sales cost, air transport services
61452500 Sales cost, tubing transport service
61453000 Sales cost, transport, load handling
61453500 Sales cost, storage/deposit
61454000 Sales cost, complementary services
61454500 Sales cost, travel agents
61455000 Sales costs, transp. other transport agencies
61455500 Sales cost, transport, postal/mail services
61456000 Sales cost, telephone services
61456500 Sales costs, communication, telegram services
61457000 Sales costs, communic. data transmission
61457500 Sales cost, communic., radio/T.V. cable
61458000 Sales cost, commun., sound/image transmission cont
61459500 Sales cost, transpor, stor., comm., related activ.
61500500 Sales cost, financial activities, investment
61501000 Sales costs, financial activities, services
61550500 Sales costs, prop.act., rental of goods
61551000 Sales cost, property activity as payment
61551500 Sales cost, prop.activity, transport equipmnt hire
61552000 Sales cost, prop. activity, machinery equ. hire
61552500 Sales cost, personal belongings hire
61553000 Sales cost, company act. equipment/pr consultant
61553500 Sales cost, company act., data processing
61554000 Sales costs, bus.activity, machinery maint./rep.
61554500 Cost sale, comp.scientific research
61555000 Cost sale, consulting company activities
61555500 Cost sale, property company/rent, publicity
61556000 Cost sale, property company/rent, staff
61556500 Cost sale, comp.research and security
61557000 Cost sale, real estate, cleaning of real estate
61557500 Cost sale, real estate, company/rent, photography
61558000 Cost sale, real estate, company, packing/bottling
61558500 Cost sale, real estate, company, photocopied
61559000 Cost sale, serv.rendering, mainte./machi.repair.
61559500 Cost, service rend.real estate acti.com./rented

61600500 Cost, service rend.education, related activities
61609500 Cost, service rend.education, related activities
61650500 Social and health render.service, hospital serv.
61651000 Social and health service render.medical service
61651500 Social and health service rend.dentist service
61652000 Social and health service rendering, lab. service
61652500 Social service rend./health service, veterinary
61653000 Social service rend./health service, social serv.
61659500 Social service rendering/health service, activit.
61700500 Cost sale, manuf.industry, non-alcoholic product.
61701000 Cost sale/service rend.other, assoc.activities
61701500 C.s., service rend.other, product./film distrib.
61702000 Cost sale/service rend.other, film exhibition
61702500 Cost sale/service rend.other, radio activity
61703000 Cost sale/service rend.other, theatre, music act.
61703500 Cost sale/service rend.other, recording
61704000 Cost sale, service rend.other, entertainment
61704500 Cost sale/service rendering, other, agencies
61705000 Cost sale/service rendering, othe, laundry
61705500 Cost sale/service rend.other, hairdresser
61706000 Cost sale/service rend.other, services
61706500 Cost sale/service rend.other, free economic zone
61709500 Cost sale/service rendering, other, activities
62050100 Goods purchase
62100100 Raw materials purchase
62150100 Indirect materials purchase
62200100 Purchases, power purchase
62250100 Purchases, returns in purchases (CR)
71010100 Production and operation costs, raw material
72010100 Production and operation costs, direct work force
73010100 Production and operation costs, indirect costs
73014340 Vacation bonus
73014490 Other personnel costs
73014820 Cost accounting depreciation
73014890 Other cost accounting
73998900 Unfinish.prod.change to asset balance sheet
73998901 Change to asset balance sheet, scrapping own mat.
73998902 Balance sheet change/Own products control quality
73998909 Consumption of mater./trading goods w/o cost ctr
73998920 Balance sheet change/finished products
73998931 Bal.sheet chan., own finish.prod.with cost centre
73998932 Balance sheet change/acquisition of own products
73998939 Modif.inventario ventas prod.propia s/cl.coste
73998942 Bal.sheet change/third party prod.acq
73998945 Bal, sheet chg./sales 3rd party prod.w/Cos
73998950 Service manufact.orders(change to ast bal
74010100 Service contracts
81050500 Cust.quotas,assets/secur.given custody,securities
81051000 Dr.contr.,assets/secur.given custody,securities
81059900 Dr.contr.,assets/secur.given custody,infl.adjust.
81100500 Dr.contr.,assets/secur.given custody, securities
81101000 Dr.contr.,assets/secur.given custody,assets
81101500 Cust.quotas,assets/secur.given custody, assets
81102000 Ctrl.debt.,deliv.under guarantee, livestock contr.
81109900 Cust.quotas,assets/secur.given custody,infl.adjus.

81150500 Cust.quotas,assets/third party securities,
81151000 Cust.quotas,assets/third party securities,
81151500 Cust.quotas,assets/third party securities,
81152000 Cust.quotas,assets/third party securities,
81159900 Cust.quotas,assets/third party securities,
81200500 Cust.quotas, litigation and/or lawsuits, executive
81250100 Cust.quotas, share dealing promise
81501000 Cust.quotas, litigation and/or lawsuits,incomplian
81950500 Cust.quotas,miscellaneous, stocks acquired by
81959500 Cust.quotas, miscellaneous, other
81959900 Cust.quotas, miscellaneous, inflation adjustment
82010100 Fiscal debtors
83050500 Control debt, property received by finan.leasing
83051000 Control debt, property received by finan.leasing
83059900 Property received by financial leasing
83100500 Control debt investment paper not assigned
83101000 Control debt investment paper not assigned
83109500 Control debt investment paper not assigned
83150600 Control debt mat.oil projects
83151600 Con.debt construction and building
83152000 Con.debt.machinery and equipment
83152400 Control debt, office equipment
83152800 Control debt, computing communication equipment
83153200 Control debt, scientific and medical equipment
83154400 Hiring debt, fleet and shipping equipment
83154800 Hiring debt, fleet and air equipment
83155200 Hiring debt, fleet and train equipment
83155600 Hiring debt, aqueduct, plants and networks
83156000 Hiring debt, surveillance armament
83156200 Hiring debt packing and bottling
83156400 Hiring debt, forest and agricultural plantations
83156800 Hiring debt, communication networks
83157200 Hiring stock, mines and quarries
83157600 Hiring debt, artesian well
83158000 Hiring debt, deposit
83158400 Hiring debt, livestock
83159900 H.debt, prop.plant/equip.totally depreciated
83200500 Control debtors, unused favourable credits
83201000 Control debtors, unused favourable credits
83250500 Control debtors, penalty assets, investment
83251000 Control debtors, penalty assets, debtors
83259500 Control debtors, penalty assets, other
83300500 Control debtors, investment paper, repay
83309500 Control debtors, investment paper, repay
83350100 Control debtor accounts,capitalization due to rev.
83950500 Other accounts, control debtors, postdated checks
83951000 Other acc., control debtor, cert.concluded dep.
83951500 Other accounts, control debtors, returned checks
83952000 Other accounts, debtors control, sec.assets trust
83952500 Other accounts, debtor control, interests on debts
83959500 Other control debtor accounts, several
83959900 Other acc., debtors co., adjustment f.inflation
83990500 Deb.co.adjustment f.inflation, assets, investment
83991000 De.co.adjustment f.inflation, assets, inventory
83991500 De.co.,adj.f.inflation, assets, porperties.pl.

83992000 De.co.adjustment f.inflation, assets, intangible
83992500 De.co.adjustment f.inflation, assets, di.charges
83999500 De.co., adj.f.inflation, assets, other assets
84010100 Alternative quota entitlement (CR)
85010100 Alternative fiscal debtors (CR)
86010100 Alternative debtors control (CR)
86153600 Debtors control, hotel and restaurant equipment
86154000 Debtor control, fleet and transport equipment
91050500 Quota resp.fittings received for custody
91051000 Quota resp.property received for custody
91059900 Quota resp., values received for custody
91100500 Quota resp.fittings received for custody
91101000 Quota resp.property received in guarantee
91101500 Quota resp.property received in guarantee
91102000 Quota resp.investment earnings
91109900 Quota resp.fittings received in guarantee a.
91150500 Quota resp.fittigs rec.from third party in lease
91151000 Quota resp.fittings received from third party pr.
91151500 Quota resp.fittings received from third party pr.
91152000 Quota resp.fittings received from third party
91152500 Quota resp.fittings received from third party
91159900 Quota resp.fittings received from third party
91200500 Quota resp.lawsuits and/or job prosecution
91201000 Quota resp.lawsuits and/or private prosecutions
91201500 Quota resp.lawsuits/administ.or arbitrary prosec.
91202000 Quota resp. lawsuits/tributary prosecutions
91250000 Quota resp.buy/sell promise
91300000 Quota resp.del.administrative contracts
91350000 Quota resp.accounts in shares
91950000 Other quota liabilities
92010000 Fiscal creditors
93050500 Control creditors, fin. leasehold, property
93051000 Control creditors, fin. leasehold, real estate
93950000 Other accounts of control creditor order
93959900 Adjustment f.inflation, oth.acc.creditor co.order
93990500 Adjustment infl.estate, corporation capital
93991000 Adjustment infl.estate, capital surplus
93991500 Adjustment infl.estate, reserves
93992500 Adjustment infl.dividends/shares ordered in
93993000 Adjustment infl.previous years results
94010000 Alternative quota liabilities (BD)
95010100 Alternative fiscal creditors (DB)
96010100 Alternative control creditors (DB)
99000001 Plant overseas (technical interim account)
 10000 Long-Term Intangible Fixed Assets
 11000 Incorporation expenses
 12000 Research and development
 13000 Software
 14000 Valuable rights
 19000 Other Long-Term Intangible Fixed Assets
 21000 Buildings
 22000 Single movable assets and sets of movable assets
 25000 Perennial crops
 26000 Breeding and draught animals
 29000 Other Long-Term Tangible Fixed Assets

31000 Real estate
32000 Works of art and collections
40000 Acquisition of Long-Term Fixed Assets
41000 Acquisition of Long-Term Intangible Fixed Assets
41100 Acquisition of intang. fixed assets-for Module AM
42000 Acquisition of Long-Term Tangible Fixed Assets
42100 Acquisition of tang.fixed assets - for Module AM
43000 Acquisition of Long-Term Financial Fixed Assets
50000 Down Payments for Long-Term Fixed Assets
51000 Down Payments for L-T Intangible Fixed Assets
52000 Down Payments for Long-Term Tangible Fixed Assets
53000 Down Payments for Long-Term Financial Fixed Assets
61000 Shares a.ownership int.with contr.infl.in enterpri
62000 Shares a.ownership int.with subst.infl.in enterpri
63000 Realizable Share and Ownership Interests
65000 Debentures Before Due Date
66000 Intercompany loans
67000 Other loans
69000 Other Long-Term Financial Investments
71000 Accumulated depreciation-incorporation expenses
72000 Accumulated depreciation-research and development
73000 Accumulated depreciation-software
74000 Accumulated depreciation-valuable rights
79000 Accumulated Depreciation - Other L-T Intang. FA
81000 Accumulated depreciation-buildings, halls, struc.
82000 Accum.deprec.-ind.movable assets a. sets of assets
85000 Accumulated depreciation-perennial crops
86000 Accumulated deprec.-breeding and draughts animals
89000 Accumulated Depreciation - Other L-T tangible FA
91000 Adjustment-intangible fixed assets
92000 Adjustment - L-T Tangible Fixed Assets
93000 Adjustment - L-T Int. Fixed Assets Not Yet in Use
94000 Adjustment - L-T Tang. Fixed Assets Not Yet in Use
95000 Adjustment-down payments
96000 Adjustment - Long-Term Financial Investments
97000 Adjustment-acquired assets
98000 Accumulated deprec.-adjustment to acquired assets
111000 Acquisition of material
111100 Acquisition of material - account PM/PF
111199 Acquisition of mater.-adjustment account (system)
111200 Acquisition of material - transport expenses
111300 Acquisition of material - duty
111400 Acquisition of material - account PM/PF-int.prod.
111499 Acquis.of mater.-adjustment-account(SAP)-int.prod.
111910 Acquis.of material - (MM, Op.GBB/ZOB,cl.3000-3100)
111920 Loss from stock transfer
111930 Gain from stock transfer
112000 Material in store
112100 Material in store (for MM, Op.BSX, cl.3000)
112200 Material in store (for MM, Op.BSX, cl.3001)
112300 Material in store (for MM, Op.BSX, cl.3030)
112400 Material in store (for MM, Op.BSX, cl.3040)
112500 Material in store (for MM, Op.BSX, cl.3050)
112600 Material in store (for MM, Op.BSX, cl.3031)
112910 Loss from consignment material consumption

112920 Gain from consignment material consumption
119000 Material in transit
119100 Material in transit (PM/PF)
121000 Unfinished products
122000 Semi-finished-products
122100 Semi-finished-products (MM, op.BSX, cl.7900)
123000 Finished products
123100 Finished Products (MM, op.BSX, cl.7920)
124000 Animals
131000 Acquisition of merchandise
131200 Acquisition of material - Freight
131300 Goods procurement FR3
131400 Goods procurement WRX
131910 Goods procurement FR3
132000 Merchandise in store and in retail shops
132100 Merchandise in store and in r.s.(MM,op.BSX,cl.3100)
139000 Merchandise in transit
191000 Adjustment to materials
192000 Adjustment to work-in-progress
193000 Adjustment to semi-finished products
194000 Adjustment to finished goods
195000 Adjustment to animals
196000 Adjustment to merchandise
211000 Cash
213000 Stamps and vouchers
221000 Bank accounts
221100 Komerèní banka - Giro
221150 Komerèní banka - foreign exchange account DEM
221160 Komerèní banka - foreign exchange account DEM
221200 Investièní a po'tovní banka - Giro
231000 Short-term bank credits
232000 Credits for disacounted securities
241000 Issued short-term bonds
249000 Other short-term financial assistance
251000 Shares and Similar Securities for Trading
252000 Own Shares and Business Shares
253000 Debentures for Dealing
255000 Own bonds issued
256000 Debentures Due in 1 Year
257000 Other Bonds
259000 Acquisition of Short-Term Financial Fixed Assets
261000 Cash in transit
261101 Komerèní banka - outgoing checks
261102 Komerèní banka - domestic bank transfers
261103 Komerèní banka - foreign bank transfers
261104 Komerèní banka - bank collection
261105 Komerèní banka - other posting
261108 Komerèní banka - checks received
261109 Komerèní banka - incoming payments
261201 Invest. a po'tovní banka - outgoing checks
261202 Invest. a po'tovní banka-domestic bank transfers
261203 Invest. a po'tovní banka - foreign bank transfers
261204 Invest. a po'tovní banka - bank collection
261205 Invest. a po'tovní banka - other posting
261208 Invest. a po'tovní banka - checks received

261209 Invest. a po1tovní banka - incoming payments
291000 Ajustment to shares and similar securities
311000 Receivables from goods and services
311100 Customers - domestic
311150 Customers - CPD - domestic
311160 Customers-domestic, matur.date more than 1 year
311199 Customers-domestic, adjustment-account (system)
311200 Customers - foreign
311250 Customers - CPD - foreign
311260 Customers-foreign, matur.date more than 1 year
311299 Customers-foreign, adjustment-account (system)
311900 Accounts receivable - credit card
312000 Bill of exchange receivable
313000 Receiables for discounted securities
314000 Down payments made
314100 Down payments for inventory
314200 Down payments - financial assets
314300 Prepayment amortization
315000 Other receivables
315010 Receivables from suppliers
315060 Receiv. from sup., matur.date more than 1 year
321000 Trade Payables
321100 Vendors-domestic
321150 Vendors-CPD-domestic
321199 Vendors-domestic, adjustment account (system)
321200 Vendors-foreign
321250 Vendors-CPD-foreign
321299 Vendors-foreign,adjustment account (system)
322000 Bill of exchange payable
324000 Down payments received
325000 Other payables
325010 Payables from customers
331000 Employees
333000 Other payables to employees
335000 Receivables from employees
336000 Due to and from social secur. and health insurance
341000 Income taxes
342000 Other direct taxes
343000 Taxes on sales/purchases
343100 Value added tax - output
343199 Output tax on sales/purchses - adjustments (SAP)
343200 Value added tax - input
343299 Value added tax - input - adjustment account (SAP)
343500 Tax on sales/purchases - clearing with tax authors
345000 Other taxes and charges
346000 Subsidies from the state budget
347000 Other subsidies
351000 Receivables from affiliated companies
353000 Receivables for subscriptions (for own equity cap)
354000 Receiables from partners to cover losses
355000 Other receivables from partners
358000 Receivables from participants in an assotiation
361000 Intercompany payables
364000 Profit share payable to partners
365000 Other amounts payable to partners

366000 Payables to partners for their dependent activities
367000 Payables for unpaid subscribed shares a. particip.
368000 Payables to participants in an association
371000 Receivables from Sale of Company
372000 Payables from Purchase of Company
373000 Receivables & Payables Unyielding Terminal Operatn
374000 Receivables from Lease
375000 Issued bonds receivable
376000 Purchase Options
377000 Sale Options
378000 Other receivables
379000 Sundry payables
379100 Goods from consignment stores
379200 Clearing vendor discounts (Net procedure)
381000 Deferred expenses
382000 Complex deferred expenses
383000 Accrued expenses
384000 Deferred revenue
385000 Accrued revenue
386000 Foreign currency exchange losses
387000 Foreign currency exchange gains
388000 Estimated receivables
389000 Estimated payables
389100 Payables from material in transit PM/PF
391000 Adjustment to receivables
395000 Internal accounting
398000 Linking account for association
411000 Registered capital
412000 Share premium
413000 Other capital funds
414000 Gains or losses from revaluation of assets
418000 Gains or Losses from Company Revaluation
419000 Changes of Stock
421000 Legal reserve fund
422000 Invisible fund
423000 Statutory reserves
427000 Other funds
428000 Retained earnings from previous years
429000 Accumulated losses from previous years
431000 Profit or loss to be approved
451000 Legal reserves
459000 Other reserves
461000 Bank loans
471000 Intercompany long-term payables
473000 Bonds issued
474000 Payables under leasing contract
475000 Long-term down payments received
478000 Long-term bills of exchange to be paid
479000 Other long-term payables
479060 Payables from customers, due 1-5 years
479070 Payables from customers, due more than 5 years
479160 Payables from suppliers, due 1-5 years, domestic
479170 Payables from suppl., due more than 5 years, dom.
479260 Payables from suppliers, due 1-5 years, foreign
479270 Payables from sup., due more than 5 years,foreign

481000 Postponed Tax Obligation and Claim
491000 Sole proprietor's account
501000 Material Consumption
501100 Consumed material - cl. 3000
501110 Consumed material - cl. 3001
501120 Consumed material - cl. 3030
501130 Consumed material - cl. 3040
501150 Consumed material - cl. 3050
501160 Consumed material - cl. 3100
501170 Consumed material - cl. 3031
501180 Consumed material - cl. 7900
501190 Consumed material - cl. 7920
501200 Consumed material - for quality control
501810 Materials management small differences
501820 Materials management small differences
501910 Consumed material - MM - small variance
501911 Material consumption MM PRY revenue
501920 Consumed material-MM-price variance, cl.3000-3100
501930 Consumed material-MM-price variance, cl.7900-7920
501940 Consumed mater.-MM-exp. of revaluat.,cl.3000-3100
501941 Material consumption MM - PRY expense
501950 Consumed mater.-MM-exp. of revaluat.,cl.7900-7920
501960 Consumed material-MM-inventory transfer
501970 Gain from Revaluation
501980 Valuation differences
501990 Price difference
502000 Energy consumption
503000 Consumption of other non-inventory items
504000 Merchandise sold
504100 Merchandise sold-modul MM
504200 Goods sold differences
510000 Purchased services
511000 Repair and maintenance
512000 Trip costs
513000 Representation expenses
518000 Other services
518110 Telephone expenses
520000 Personnel expenses
521000 Wages and salaries
522000 Employment remuneration of partners
523000 Remuneration of board members
524000 Legal social insurance
525000 Other social insurance
526000 Sole proprietor social security expenses
527000 Statutory social security expenses
528000 Other social security expenses
531000 Road tax
532000 Real estate tax
538000 Other taxes and charges
541000 Net book value of intangible and tangible FA sold
542000 Material sold
543000 Gifts
544000 Contractual fines/interest on arrears
545000 Other fines and penalties
546000 Write-off of receivables

548000 Other operating expenses
549000 Shortages and Losses
549100 Other oper.expenses (MM,op.DIF-small price loss)
551000 Depreciation expenses of intang.and tang.fixed ass
552000 Additions to legal reserves
554000 Additions to other reserves
555000 Accounting for deferred expenses
557000 Depreciation of adjustment to aquired assets
558000 Additions to adjustment
559000 Additions to adjustment
561000 Securities and ownership interests sold
562000 Interest
563000 Foreign exchange losses
563040 Foreign exchange losses
564000 Other Financial Expenses
566000 Expense from Financial Assets
567000 Expense from Operations with Derivatives
568000 Other financial expenses
568100 Other financial expenses - underpayment
568200 Other financial expenses - cash discount
568300 Other finan.exp.-lost cash discount (Net method)
569000 Shortages and Losses from Financial Assets
574000 Additions to reserves
579000 Additions to adjustment
581000 Expenses for change of method
582000 Losses
582100 Damage-materials scrapped, cl.3000-3100
582110 Damage-materials scrapped, cl.7900-7920
582120 Quality differences
582130 Quality differences
582200 Losses - inventory variance
584000 Additions to reserves
588000 Other extraordinary expenses
589000 Additions to adjustment
591000 Income taxes on ordinary income-due
592000 Income taxes on ordinary income-deferred
593000 Income taxes on extraordinary income-due
594000 Income taxes on extraordinary income-deferred
595000 Supplementary income tax
596000 Transfer of profit or loss to partners
597000 Transfer of operating expenses
598000 Transfer of financial expenses
601000 Revenues from own products
602000 Revenues from services
604000 Revenues from merchandise
611000 Change in work-in-progress
612000 Change in semi-finished products inventory
612100 Changes in semifinished product inventory
613000 Change in finished products inventory
614000 Change in animal inventory
621000 Capitalization of materials and merchandise
622000 Capitalization of internal services
623000 Capitalization of intangible fixed assets
624000 Capitalization of tangible fixed assets
641000 Revenues from sales of int. and tang.fixed assets

642000 Revenues from sales of materials
644000 Contractual fines/interest on arrears
645000 Other fines and interest on arrears
646000 Recovery of written-off receivables
648000 Other operating revenues
648100 Other operating revenues(MM,op.DIF-small variance)
648200 Other operating revenue-from quality control cons.
652000 Release of legal reserves
654000 Accounting for other reserves
655000 Release of complex prepaid/deferred items
657000 Release to account 098
659000 Write off adjustments
661000 Revenues from sale of securities and investments
662000 Interest
663000 Foreign exchange gains
663040 Foreign exchange gains
664000 Revenue from Revaluation of Property Shares
665000 Revenue from financial investments
666000 Revenues from short-term financial assets
667000 Revenue from Operations with Derivatives
668000 Other financial revenues
674000 Accounting for reserves
679000 Write off adjustments
681000 Revenue from changes in valuations
684000 Accounting for reserves
688000 Other extraordinary revenues
688100 Gain-inventory differences
689000 Write off adjustments
697000 Transfer of operating revenue
698000 Transfer of financial revenue
701000 Opening balance sheet accounts
701100 Open.bal.SA-(MM-Op.GBB/BSA,goods rec.,KI.3000-3100
701200 Open.bal.SA-(MM-Op.GBB/BSA,goods rec.,KI.7900-7920
702000 Closing balance sheet account
710000 Profit and Loss Account
950000 Tech.down paym.account for asset under constr.-I
950100 Tech.down paym.account for asset under constr.-II
960000 Down payment request - customers
960300 Down payment requests - vendors
960400 Technical Account - Accumulated Depreciation
960500 Technical Account - calculated Depreciation expen.
100000 Ordinary capital
100100 Privilege capital
100200 Capital without voting rights
100300 Capital with restricted rights
101000 Welfare Fund
102000 Capital
110000 Share issue premium
111000 Revaluation reserves
112000 Legal reserve
113000 Special reserves
114000 Reserves for controlling company shares
115000 Reserves for ownership shares
116000 Statutory reserves
117000 Voluntary reserves

118000 Reserve by deprec. capital
120000 Residual
121000 Negative results from previous years
122000 Partner contributions for loss compensation
129000 Losses and income
130000 State subsidies
130100 Subsidies from other public administrations
131000 Capital subsidies
135000 Income from deferred interest
136000 Postive differences in foreign currency
140000 Provision for pension and similar obligations
141000 Provision for tax
142000 Provision for responsibilities
143000 Provision for major repairs
144000 Reversion fund
150000 Simple bonds and debentures
150100 Guaranteed bonds and debentures
150200 Sub-ordinate bonds and debentures
150300 Debentures and zero bonds
150400 Debentures and bonds w/share acquisition option
150500 Debentures and bonds w/profit share
151000 Convertible bonds and debentures
155000 Debts represented in other negotiable securities
160000 Long term loans of companies in group
160900 Other long term debts with companies in group
161000 Long term debts with associated companies
162000 Long term debts with credit entities of group
163000 Long term debts with associated credit entities
164000 Long term real estate suppliers,companies of group
165000 Long term real estate suppliers, assoc. companies
170000 Long term loans from credit entities
170900 Other long term debts with credit entities
171000 Long term debts
172000 Long term debts transformable in subsidiaries
173000 Long term real estate suppliers
174000 Long term payables
180000 Long term deposit received
185000 Long term deposit received
190000 Stockholders for undemanded expenses
191000 Stockholders for undemanded expenses, cos. group
192000 Stockholders for undemanded expenses, assoc. cos.
193000 Stockholders pending non-monetary contributions
194000 Stockholders pending non-monetary contrib.Cos.Grp
195000 Shareholder contribution no pending affil.company
196000 Partners, share not disbursed
198000 Shares for special situations
199000 Shares for capital reduction
200000 Constitutions costs
201000 First establishment costs
202000 Capital increase costs
210000 Investigation and development costs not finished
210100 Investigation and development costs finished
211000 Admin. concessions
212000 Industrial property
213000 Goodwill

214000 Transfer rights
215000 Computing applications
217000 Rights to financial benefits
219000 Immaterial frozen advances
220000 Land and natural benefits
221000 Structures
222000 Technical installations
223000 Machinery
224000 Tools
225000 Other installations
226000 Furniture
227000 Information processing equipment
228000 Transport elements
229000 Other immobilized material
230000 Adaptation of land and natural benefits
231000 Construct. on course
232000 Technical installations in assembly
233000 Machinery in assembly
237000 Information processing equipment in assembly
239000 Advances for material immobilizations
240000 Shares in companies from group
241000 Stock held in affiliated companies
242000 Fixed income values for companies in group
243000 Fixed income values for affiliated companies
244000 Long term credits for group companies
245000 Long term credits for affiliated companies
246000 Long term interests from invest. financial GCo.s
247000 Long term investment in affiliated fin. companies
248000 Pend. disbursements on shares in group co.s
249000 Pending disbursements on shares in affiliated co.s
250000 Perm financial inv. in shares with official contrib
250100 Financial investment in shares w/o official cont.
250200 Other financial investments in capital
251000 Fixed income values
252000 Long term credits
253000 LT credits for immobilized transfer
254000 Long term credit to personnel
256000 LT interest on fixed income values
257000 Long term credit interest
258000 Long term taxations
259000 Disbursements pending on shares
260000 Finances constituted on long term
265000 Deposits constituted on long term
270000 Formalizing debt costs
271000 Costs for negotiable value deferred interest
272000 Deferred interest costs
281000 Cumul. repay. investigation and development costs
281100 Cumul. repay. administrative concessions
281200 Cumul. repay. from industrial property
281300 Cumul. repayment from commercial fund
281400 Cumul. repayment on transfer rights
281500 Cumul. repayment on computer applications
282050 Extra cumulated repayment
282100 Cumulated repayment on structures
282200 Cumulated repayment from technical installations

282300 Cumulated repayment from machinery
282400 Cumulated repayment on tools
282500 Cumul. repay. from other installations
282600 Cumulated repayment on furniture
282700 Cumulated repayment on information process. equip.
282800 Cumulated repayment on transport elements
282900 Cumulated repayment on immobilized material
291000 Provision for inmov. immaterial depreciation.
292000 Provision for inmov. material depreciation
293000 Prov.dep.LT capital shares in co. group
293500 Prov.dep.LT negociable values in co. group
294100 Provision dependant on LT capital shares in af.co.
294600 Prov.dep.LT negociable values in aff. companies
295000 Prov. for LT company group credit insolvency
296000 Provision for LT credit insolvencies aff. co.
297000 Prov. for depreciation of LT negociable values
298000 Prov. for long term credit insolvencies
300000 Commodities A
301000 Commodities B
310000 Raw materials A
311000 Raw materials B
320000 Inclusive elements and collection
321000 Fuel
322000 Replacement
325000 Various materials
326000 Packaging
327000 Containers
328000 Office materials
330000 Products in process A
331000 Products in process B
340000 Semi-finished products A
341000 Semi-finished products B
350000 Finished products A
351000 Finished products B
359000 Purchase balance
360000 By-products A
361000 By-products B
365000 Residues A
366000 Residues B
368000 Recuper. materials A
369000 Recuper. materials B
390000 Provision for commodity depreciation
391000 Provision for raw material depreciation
392000 Provision for other supply depreciation
393000 Provision for depreciation of products in process
394000 Provision for depreciation of semi-finished prods.
395000 Provision for finished product depreciation
396000 Provision for by-prod, resid, and recup.mat deprec
400000 Suppliers (pesetas)
400010 Suppliers, deductions by guarentee
400400 Suppliers (foreign currency)
400900 Suppliers bills to receive or formalise
400910 Suppliers, bills without verification
400920 Supp. bills to receive or formalize ML
400990 Compensation EM/RF - Prop. manuf. (correction)

401000 Suppliers, commercial goods to pay
402000 Supplier.Companies from group(pesetas)
402100 Commercial bills of exchange payable, Cos. in grp
402400 Suppliers, companies in group (foreign currency)
402600 Containers and packging to ret.to supplrs,co.group
402900 Suppliers, cos in group, invoices pending
403000 Suppliers, associated companies
406000 Containers and packaging to return to suppliers
407000 Down payments to suppliers
407100 Request for down payments to suppliers
408000 Discounts paid by suppliers
410000 Payables for services rendered (pesetas)
410400 Payables for services rendered (foreign currency)
410900 Payables for services, invoices pending
411000 Payables, bills of exchange payable
419000 Payables for joint operations
430000 Customers (pesetas)
430010 Customers, guaranteed deductions
430100 Customers (foreign currency)
430900 Customers, invoices pending confirmation
431000 Commercial bills of exchange receivable
431050 Commercial bills of exchange requested
431100 Commercial bills of exchange discounted
431200 Commercial bill of exchange collection
431500 Failed commercial bill of exchange
432000 Customers, companies in group (pesetas)
432100 Commercial bill of exchange payable, cos. in group
432400 Customers, companies in group (foreign currency)
432600 Containers/pckgg to return by custmrs, cos. group
432900 Custmrs, cos. in group, invoices pending confirm.
433000 Customers, associated companies
435000 Customers doubtful retrieval
436000 Containers and packaging to return by customers
437000 Customer down payments
437100 Customer advance request
440000 Customers (pesetas)
440400 Customers (foreign currency)
440900 Customers, invoices pending confirmation
441000 Customers, bill of exchange receivable
441100 Customers, bill of exchange discounted
441200 Customers, commercial bill of exchange collection
441500 Customers, failed commercial bill of exchange
445000 Customers doubtful retrieval
449000 Customers through joint operations
460000 Down payments remunerations
460500 Down payments remunerations
465000 Remun. pending payment as wages/salaries
465100 Remun. pending payment as indemnities
467000 Company guarantee in case of illness
468000 Deduction of union dues
470000 Public Tax Office, customer through sales tax
470800 Public Tax Office, customer thru subsidies granted
470900 Public Tax Office, customer thru tax return
471000 Social Insurance Organisms, customers
472000 Public Tax Office, input tax

472050 Public Tax Office, input tax not deducted
472100 Public Tax Office, input tax, down pay to prov.
472150 Public Tax Office, input tax, imports
472200 Public Tax Office, input tax, EEC acquisitions
473000 Public Tax Office, deductions and payments
473100 Public Tax Office, employment tax deduc. (IRPF)
474000 Tax on earnings paid
474500 Receivable fr losses to compens. from fiscal year
475000 Public Tax Office, vendor for sales tax
475100 Public Tax Office, vendor for deductions
475200 Public Tax Office, vendor for Company Tax
475800 Public Tax Office, vendor for repayable subsidies
476000 Social Insurance Organisms, vendors
477000 Public Tax Office, output tax
477050 Public Tax Office, output tax, sales equalizat.tax
477100 Public Tax Office, output tax, customer down payts
477200 Public Tax Office, output tax, EEC acquisitions
478000 Tax on deferred earnings
479000 Legal organisms, garnishment deductions
480000 Accruals/deferrals adjustment, advance costs
485000 Accruals/deferrals adjustment, advance earnings
490000 Reserve for bad trading debt
493000 Reserve for bad trading debt companies in group
494000 Reserve for bad trading debt associated companies
498000 REserve for exchange rate differences
499000 Reserve for other trading operations
500000 Short term bonds and debentures
501000 Convertible short term bonds and debentures
505000 Debts in other securities negotiable short term
506000 Interest on loans and analog issues
509000 Depreciated bonds and debentures
509100 Depreciated convertible bonds and debentures
509500 Other depreciated negotiable securities
510000 Short term loans with companies in group
510900 Other short term debts with companies in group
511000 Short term debts with associated companies
512000 Short term debts with credit entities in group
512800 Bill of exch.contin.liability w/cr.entities in grp
512900 Other short term debts w/credit entity of group
513000 Short term debts w/associated credit entities
514000 Short term r.estate supplier, companies in group
515000 Short term r.estate supplier, associated companies
516000 Short term interest on debts with company in group
517000 Short term interest on debts with assoc. company
520000 Short term loans with credit entities
520100 Short term debts through available credit
520800 Debts through discounted bill
520900 Debts through bill of exchange collection
521000 Short term debts
523000 Short term real estate suppliers
524000 Short term bill of exchange payable
525000 ACtive dividend payable
526000 Short term interest on debts with credit entity
527000 Short term interest on debts
530000 Short term investments in company in group

531000 Short term investments in associated companies
532000 Short term fixed yield securities in cos.in group
533000 Short term fixed yield securities in assoc. cos.
534000 Short term credit to companies in group
535000 Short term credit to associated companies
536000 Short term interest on fixed yield secur.cos.group
536100 Short term interest on credit to companies in grp
537000 Short term interest on fin.invest. on assoc. cos.
538000 Pending outlay on short term stocks on co. in grp
539000 Pending outlay on short term stocks on assoc. co.
540000 Temporary financ.investments in listed stock
540100 Temporary financ.investments in unlisted stock
540900 Other temporary financ.investments in capital
541000 Short term fixed yield securities
542000 Short term credits
543000 Short term credits for disposal of real estate
544000 Short term credits to personnel
545000 Dividend payable
546000 Short term interest on fixed yield securities
547000 Short term interest on credits
547100 Short term interest on customers
548000 Short term taxation
549000 Pending outlay on short term stocks
550000 Operation owner
551000 Open item accounting with companies in group
552000 Open item accounting with associated companies
553000 Open item accounting with partners and administrs
555000 Items pending application
556000 Outlay demanded on stocks of companies in group
556100 Outlay demanded on stocks of associated companies
556200 Outlay demanded on stocks of other companies
557000 Active dividend in account
558000 Stockholders outlay demanded
560000 Deposits received short term
561000 Deposits received short term
565000 Deposits constituted short term
566000 Deposits constituted short term
570000 Cash manag. pesetas
571000 Cash management, foreign currency
572000 Banks and credit institutions, c.c. view (ESP)
572001 BBV, checks received
572002 BBV, transfers received
572003 BBV, checks issued
572004 BBV, transfrs issued
572005 Repayment in cash
572006 Automatic debit issued
572007 Unpaid
572008 Payroll payment
572009 Stamp duty/commissions
572011 Listed operation
572012 Presentation list
572013 Extraordinary operations, credit memo
572014 Extraordinary operations, debit
573000 Banks and credit institutions, c.c.view, for.curr.
573010 Banks, foreign exchange transactions

574000 Banks and credit institutions, savings accts, ESP
575000 Banks and credit instittns, savings accts,f.currenc
580000 Interest down paid
585000 Interest charged in advance
593000 Res. depreciat.short term neg.val.of cos. in grp
594000 Res. depreciat.short term neg.val.of assoc. cos.
595000 Res. bad debt on short term credit of cos. in grp
596000 Res. for bad debt short term credit of assoc. cos.
597000 Res. depreciat. of short term negative value
598000 Reserve for short term bad credit debt
600000 Trading goods purchases I
600100 Trading goods purchases II
600700 Orders produced
601000 Raw material purchases I
601100 Raw material purchases II
602000 Other materials purchases
607000 Work performed by other companies
608000 Returns of trading goods purchases
608100 Returns of raw material purchases
608200 Returns of other materials purchases
609000 Rebate on trading goods purchases
609100 Rebate on raw material purchases
609200 Rebate on other materials purchases
609700 Additional supply costs
609800 Variation affecting asset values
609900 Settlement of manufacturing orders
610000 Variation in trading goods stock
610050 Consumption of mater./trading goods w/o cost ctr
611000 Balance sheet change in raw material
612000 Balance sheet change of other material
612500 Balance sheet change through sale of mat. purchsd
612600 Balance sheet change output purchase mat.for scrppg
612700 Balance sheet change for new standard cost
620000 Investigation and development costs fr fiscal year
621000 Leasing and rent
622000 Repairs and conservation
623000 Independent professional services
624000 Transports
625000 Insurance premiums
626000 Banking services and similar
627000 Publicity, propaganda and public relations
628000 Goods
629000 Other services
629500 Travel flat rate and costs
630000 Income tax
631000 Other tax
633000 Negative adjustment in income taxation
634100 Negative adjustment in current sales tax
634200 Negative adjustment in investment sales tax
636000 Tax returns
638000 Positive adjustment in income tax
638050 Expense for allowed differences/G/L clearing
639100 Positive adjustment in current sales tax
639200 Positive adjustment in investment sales tax
640000 Salaries and wages

640510 Salaries and wages, direct labor costs
640520 Salaries and wages, indirect labor costs
640530 Salaries and wages, non-productive time
640540 Salaries and wages, retroactive difference
640550 Salaries and wages, overpayment
640560 Salaries and wages, overtime bonuses
640570 Salaries and wages, extra payments
640580 Salaries and wages, in-kind payments
641000 Severance pay
642000 Social Insurance company responsibility
643000 Contributions to complementary pension system
647000 Company guarantee in case of TI
648000 Other personnel costs
649000 Other social costs
649100 Salaries and wages, clearing account (HR)
650000 Losses in uncollectible commercial credit
651000 Earnings transferred (manager)
651100 Losses carried (non-manag. investor or associate)
659000 Other losses in current management
661000 Interest on long term bonds and debent. in co. grp
661100 Interest on long term bonds and debent. in ass.co.
661300 Interest on long term bonds and debent. in othrCo.
661500 Interest on shrt term bonds and debent. in Co. grp
661600 Interest on shrt term bonds and debent. in ass.Co.
661800 Interest on shrt term bonds and debent. in OthrCo.
662000 Interest on long term debts with company in group
662100 Interest on long term debts with assoc. company
662200 Interest on long term debts with credit entity
662300 Interest on long term debts with other companies
663000 Interest on short term debts with company in group
663100 Interest on short term debts with assoc. company
663200 Interest on short term debts with credit entity
663300 Interest on short term debts with other companies
664000 Interest on bill of exchange disc.in cred.ent.grp
664100 Interest on bill of exchange disc.in ass.cred.ent.
664300 Interest on bill of exchange disc.in othrCred.ent.
665000 Sales discount for early payment to company in grp
665100 Sales discount for early payment to assoc. company
665300 Sales discount for early payment to othr companies
666000 Losses of long term neg.securities in cos.in group
666100 Losses of long term neg.securities in assoc.cos.
666300 Losses of long term neg.securities in other cos.
666500 Losses of short term neg.securities inCos.in group
666600 Losses of short term neg.securities in assoc.cos.
666800 Losses of short term neg.securities in other cos.
667000 Losses of long term credit in companies in group
667100 Losses of long term credit in associated companies
667300 Losses of long term credit in other companies
667500 Losses of short term credit in companies in group
667600 Losses of short term credit in associatd companies
667800 Losses of short term credit in other companies
668000 Losses from exchange rate fluctuation
668050 Losses from exchange rate fluctuation, valuation
669000 Other financial expenses
670000 Losses from intangible assets

671000 Losses from tangible assets
672000 Losses from long term capital invest. in assoc.co.
673000 Losses from long term capital invest. in assoc.co.
674000 Losses from operations w/own stocks and debentures
678000 Extraordinary losses
678100 Losses from undue customer deductions
678200 Differences in trading goods price I
678210 Differences in trading goods price I - Mat. Ledger
678300 Consignment costs
678500 Differences in transfers other centers
679000 Costs and losses from previous fiscal years
680000 Allocation for amortization of establishment costs
681000 Allocation for amortization of intangible assets
682000 Allocation for amortization of tangible assets
682050 Allocation for extraordinary depreciation
690000 Allocation to reversion fund
691000 Allocation to intangible asset provision
692000 Allocation to tangible asset provision
693000 Allocation to balance provision
694000 Allocation to reserve for bad traffic debt
695000 Allocation to reserve for other traffic operations
696000 Alloc.to reserve long term capital invest.co.group
696100 Alloc.to reserve long term capital invest.assoc.co
696300 Alloc.to reserve long term neg.securities othr co.
696500 Alloc.to reserve long term neg.securities co.group
696600 Alloc.to reserve long term neg.securities ass.cos.
697000 Alloc. reserve for bad debt lng trm cred.cos.group
697100 Alloc. reserve for bad debt lng trm cred.assoc.cos
697300 Alloc. reserve for bad debt lng trm cred.othr cos.
698000 Alloc.reserve sht trm negot.instruments in cos grp
698100 Alloc.reserve sht trm negot.instruments in ass.cos
698300 Alloc.reserve sht trm negot.instrumnts in othr cos
699000 Alloc. reserve for bad debt sht trm cred.cos.group
699100 Alloc. reserve for bad debt sht trm cred.assoc.os
699300 Alloc. reserve for bad debt sht trm cred.othr cos.
699999 Transfers CO->FI
700000 Trading goods sales
701000 Finished goods sales
701500 Sales to personnel
702000 Sales of semi-finished goods
703000 Sales of by-products and residue
704000 Sales of containers and packaging
705000 Services rendered
708000 Return of trading goods sales
708100 Return of finished goods sales
708200 Return of semi-finished goods sales
708300 Return of by-products and residue sales
708400 Return of containers and packaging sales
709000 Rebates on trading goods sales
709100 Rebates on finished goods sales
709200 Rebates on semi-finished goods sales
709300 Rebates on by-products and residue sales
709400 Rebates on container and packaging sales
710000 Balance variation on product in production
711000 Balance variation on semi-finished goods

712000 Balance variation on finished goods
713000 Balance variation by-prod., residue and recyc.mat.
713500 Balance variation through quality control
730000 Incorporation to assets of establishment costs
731000 Work performed for intangible assets
732000 Work performed for tangible assets
733000 Work performed for tangible assets in production
737000 Incorporation to assets of debt formalizatn costs
740000 Official operation subsidies
741000 Other operation subsidies
751000 Loss transferred (manager)
751100 Attributed profit (invest. or assoc. not manager)
752000 Income from leasing
753000 Earnings from industrial property granted in oper.
754000 Earnings from commissions
755000 Earnings from personnel services
759000 Earnings from miscellaneous services
760000 Earnings from capital investments in co. in group
760100 Earnings from capital investments in assoc. co.
760300 Earnings from capital investments in other cos.
761000 Earnings from fixed yield securities in co. in grp
761100 Earnings from fixed yield securities in assoc. co.
761300 Earnings from fixed yield securities in other co.
762000 Earnings from long term credit to companies in grp
762100 Earnings from fixed yield securities in assoc. co.
762300 Earnings from fixed yield securities in other co.
763000 Earnings from shrt term credit to companies in grp
763100 Earnings from short term credit to assoc.companies
763300 Earnings from short term credit to other companies
765000 Discounts on purchases for early payment co.group
765100 Discounts on purchases for early payment assoc.co.
765300 Discounts on purchases for early payment other co.
766000 Earnings in long term negot.instruments cos. group
766100 Earnings in long term negot.instruments assoc.cos.
766300 Earnings in long term negot.instruments other cos.
766500 Earnings in short term negot.instruments cos.group
766600 Earnings in shrt term negot.instruments assoc.cos.
766800 Earnings in short term negot.instruments othr cos.
768000 Gain from exchange rate fluctuation
768050 Gain from exchange rate fluctuation, valuation
769000 Other financial income
770000 Earnings from intangible assets
771000 Earnings from tangible assets
772000 Earnings from long term capital investment cos.grp
773000 Earnings from long term capital investment cos.grp
774000 Earnings through own stock operatns and debentures
775000 Capital subsidies transferred to res.prev.fiscl yr
778000 Extraordinary income
778100 Extraordinary income through payment differences
778200 Extraordinary income through price differences
778300 Extraordinary income through real estate sales
778310 Subaccount for fixed asset retirement
778400 Extraordinary income amortization correction
778500 Differences transferred other centers
779000 Income and earnings from previous fiscal years

790000 Extraordinary income through payment differences
791000 Intangible asset reserve excess
792000 Tangible asset reserve excess
793000 Balance reserve applied
794000 Reserve for bad traffic debt applied
795000 Reserve for other traffic operations applied
796000 Reserve excess long term capital invest. co. group
796100 Reserve excess long term capital invest. assoc.co.
796300 Reserve excess long term neg.securities other cos.
796500 Reserve excess long term neg.securities cos. group
796600 Reserve excess long term neg.securities assoc.cos.
797000 Reserve excess lng trm doubtful receivables cos.gp
797100 Reserve excess lng trm doubtful receivables AsCos.
797300 Reserve excess lng trm doubtful receivables OtCos.
798000 Reserve excess sht trm negative securities cos.gp
798100 Reserve excess sht trm negative securities as.cos.
798300 Reserve excess sht trm negative securities ot.cos.
799000 Reserve excess sht trm doubtful receivables Cos.Gp
799050 Revenue from allowed differences / G/L clearing
799100 Reserve excess sht trm doubtful receivables AsCos.
799300 Reserve excess sht trm doubtful receivables OtCos.
799999 Transfers CO->FI
101000 Capitalized expansion costs
101010 Accumulated depr. - capitalized expansion costs
102000 Research expenses
102001 Accumulated depreciations - research expenses
102010 Development expenses
102011 Accumulated depreciations - development expenses
103000 Patents and similar rights
103900 Accumulated amortization-patents and sim. rights
104000 Licenses
104900 Accumulated amortization-licenses
106000 Leases (renting rights)
107000 Goodwill
107900 Accumulated amortization-goodwill
108000 Other capitalized long-term expenses
108100 Accumulated depreciations other long-term expense
109000 Advance payments
111000 Buildings
111900 Accumulated depreciation-buildings
111950 Appreciation-buildings
113000 Land and similar rights
113900 Accumulated depreciation-land and similar rights
113950 Appreciation-land
118000 Assets under construction
121000 Plant and machinery
121900 Accumulated depreciation-plant and machinery
121950 Appreciation-plant and machinery
122000 Office equipment
122900 Accumulated depreciation-office equipment
122950 Appreciation-office equipment
123000 Constructions
123900 Accumulated depreciation-constructions
124000 Vehicles
124900 Accumulated depreciation-vehicles

125000 Software
125001 Accumulated depreciations - software
125010 Other tangible assets
125011 Accumulated depreciations - other tangible assets
127000 Account name is missing
127900 Account name is missing
128800 Down payment plant and machinery
129010 Purchase offsetting account
129990 Clearing account asset acquisitions
129999 Clearing account for asset sales
131000 Shares in affiliated companies
132000 Loans to affiliated companies
133000 Shares from participating interest undertakings
134000 Loan receivables > 1 year, from group companies
134050 Receivables from participating interest undertaki
135000 Other Shares
135400 Shares of telecommunication companies
135500 Shares-external companies
135900 Other receivables
136000 Own shares
138010 Accounts receivable-domestic, due after 1 year
138011 Accounts receivable-foreign, due after 1 year
138012 Clearing-guarantees received (vendors)
138300 Bank 1 (fixed-term deposits)
139000 Other debtors from group companies, > 1 year
139011 Prepayments to group companies, > 1 year
139012 Accrued income from group companies, >1 year
140010 GR/IR clearing-transferred
140020 GR/IR-not yet delivered, but invoiced
140030 GR/IR-not yet invoiced
140040 GR/IR clearing-external procurement
140050 GR/IR clearing-external procurement (adjustments)
140060 Clearing-freight (MM)
140070 Clearing-customs (MM)
140080 GR/IR clearing - in-house production
140090 GR/IR clearing - in-house production (adjustments)
140100 Accounts rec. from interest undertakings, >1 year
140120 Loan receivables from interest undertakings,>1yea
140140 Other receiv. from interest undertakings, >1 year
140160 Prepaym. to particip. interest undertaking,>1year
140161 Accr.income fr.participating inter. undert.>1 yea
140180 Loan receivables, >1 year
140200 Other receivables > 1 year
140230 Subscribed capital unpaid, > 1 year
140240 Prepayments >1 year
140241 Accrued income > 1 year
141100 Raw materials
141200 Consumables
142100 Spare parts
142200 Packaging material
143010 Semifinished goods
144000 Work in progress
145000 Finished goods
146000 Trading goods
146100 Sample materials

148000 Down payments made on inventory
148010 Payment requests (vendors)
148020 Guarantees received (vendors)
149000 Other receivables
149010 Loss-inventory differences at consignment stores
149020 Initial entry of stock balances (offsetting entry)
149030 Initial entry of stock balances(own/trading goods)
151010 Accounts receivable-domestic
151011 Accounts receivable-domestic, one-time accounts
151020 Accounts receivable-foreign
151021 Accounts receivable-foreign, one-time accounts
151030 Credit card receivables
151800 Accounts receivables, BA, clearing account
152100 Clearing-conting. receivable from check/bill proced.
155000 Accounts receivable-consignment sales
156000 Accounts receivable-affiliated companies
156010 Clearing account office
156100 Prepayments to group companies
156110 Accrued income from group companies
157000 Loan receivables from participating interest under
157020 Other receivables from participating interest und
157040 Prepayments to participating interest undertaking
157041 Accrued income from participating interest undert
157800 Accounts receivable from participating interest u
158100 Accounts receivable-domestic, adjustments
158200 Accounts receivable-foreign, adjustments
159000 Allowance for doubtful accounts
160000 Accounts receivable from group companies
161000 Advances-salaries and wages
161100 Advances-travel expenses
161200 Cash Advances-travel expenses
161400 Loan receivables
162000 Subscribed capital unpaid
166000 Loan receivables from group companies
168000 Other receivables
168400 Bonus provisions (MM)
168410 Accounts payable-debit balances
168500 Accounts receivable > 1 year, group companies
170010 Prepaid expenses
174500 Advances-commissions
176000 Accrued interests
176010 Other prepayments
176020 Other accrued income
182000 Other securities
188100 Other shares and similar rights of ownership,grou
188200 Own shares and similar rights of ownership
188600 Shares in affiliated companies
188700 Securities
191100 Petty cash
191200 Cash (customer payment)-local currency
192100 Checking account
192200 Checking account (outgoing payments)
192300 Checking account (other interim postings)
192400 Checking account (customer payments)
193100 Bank 2 (direct debiting)

194110 Bank 1 (domestic)
194120 Bank-clearing account
194130 Bank 1 (outgoing foreign transfers)
194140 Bank 1 (other interim postings)
194150 Bank 1 (checks receivable)
194160 Bank 1 (customer payments)
194170 Bank 1 (guarantees received)
194180 Bank 1 (checks payable)
194210 Bank 2 (domestic)
194220 Bank-clearing account
194230 Bank 2 (outgoing foreign transfers)
194240 Bank 2 (other interim postings)
194250 Bank 2 (checks receivable)
194260 Bank 2 (customer payments)
194270 Bank 2 (guarantees received)
194290 Bank 2 (checks payable)
194300 Bank 1 (foreign currency A)
199999 Business area clearing
208100 Share capital
208200 Share issue premium
208210 Revaluation reserve
208300 Reserve for own shares or similar rights of owner
208310 Legal reserve
208320 Reserves provided by the articles of association
208330 Other reserves
209900 Account name is missing
209910 Subordinated loan
210000 Acc.depr.diff. between book and tax:expansion cost
211000 Acc.depr.diff. between book and tax depr.;research
212000 Acc.depr.diff.betw.book and tax depr.;development
213000 Acc.depr.diff. between book and tax depr.;patents
213100 Acc.depr.diff. betw.book and tax depr;licenses
213200 Acc.depr.diff., other capitalized long-term expen
213700 Acc.depr.diff.betw.book and tax depr;goodwill
213900 Acc.depr.diff. betw.book and tax depr;buildings
213910 Acc.depr.diff.betw.book and tax depr;construction
214000 Acc.depr.diff.betw.book and tax depr;plant&machine
214100 Acc.depr.diff.betw.book and tax depr;office equip
214200 Acc.depr.diff.betw.book and tax depr;vechiles
215000 Acc.depr.diff.betw.book and tax depr; software
215100 Acc.depr.diff.betw.book and tax depr;other tangib
215200 Accumulated diff. book and tax depr. Buildings
215300 Accumulated diff. book and tax depr. Other assets
216500 Other provisions
217000 Reserves for pensions
218000 Reserves for taxation
219000 Other reserves
222000 Security deposit (vendors)
222100 Security deposit (customers)
230000 Debentures > 1 year
231000 Convertible debentures, > 1 year
233000 Bill of exchange payable > 1 year
233100 Advances received > 1 year, from group companies
233200 Accounts payable > 1 year to group companies
233300 Bills of exchange payable > 1 year, group compani

233400 Other creditors > 1 year, group companies
233500 Accruals >1 year, group companies
233510 Deferred income > 1 year, from group companies
233600 Advances received from particip.interest > 1 year
233700 Accounts payable,participating interest > 1 year
233800 Bills of exchange payable, participating int. >1y
233900 Other debtors,participating interest undert. >1 ye
234000 Accruals, participating interest undertak., >1 ye
234010 Deferred income, participating interest, > 1 year
234100 Accrued interests > 1 year
234110 Accruals > 1 year
234120 Deferred income > 1 year
234200 Debentures
234300 Convertible debentures
234400 Pension loans
234500 Bills of exchange payable
234600 Advances received from group companies
234700 Bills of exchange payable, group companies
234800 Accruals to group companies
234810 Deferred income from group companies
235000 Loans > 1 year
235100 Advances received from participating interest und
235200 Accounts payable to participating interest undert
235300 Bills of exchange payable, participating interest
235400 Other creditors, participating interest undertaki
235500 Accruals, participating interest undertakings
235510 Deferred income from participating interest under
239400 Accounts payable-domestic, due 1-5 years
239410 Accounts payable-foreign, due 1-5 yrs
239450 Accounts payable-domestic, due > 5 years
239460 Accounts payable-foreign, due > 5 years
239500 Other loans > 1 year
239900 Other payables, due > 5 years
240000 Pension loans > 1 year
242000 Advanced payments from customers
242500 Accounts receivable-credit balances
242910 Payment requests (customers)
242920 Contingent recvble-check/bills exch. proced.(cust)
244010 Accounts payable-domestic
244011 Accounts payable-domestic, one-time accounts
244020 Accounts payable-foreign
244021 Accounts payable-foreign, one-time accounts
244800 Clearing account ,accounts payable BA
244900 Clearing-supplier discounts (net method)
244910 Business area readjustment-discounts (net method)
245000 Accounts payable-consignment purchases
246000 Accounts payable
246800 Clearing account, group companies BA
246810 Accounts payable, group companies
248100 Accounts payable-domestic, adjustments
248200 Accounts payable-foreign, adjustments
251000 Tax payable, due in 1 year
251900 Provisions for taxes
261000 Output tax payable, level 1
261120 Output tax payable, level 2

261130 Output tax payable, level 3
261900 Tax payable clearing-customer down payments
264100 Input tax, level 1
264110 Input tax-level 2
264120 Input tax-level 2
264200 Input tax clearing-down payments on fixed assets
264210 Input tax clearing-down payts on intangible assets
264220 Input tax clearing-down payts on financial assets
264230 Input tax clearing-down payments on inventory
264240 Input tax clearing-down payments on current assets
265000 Payables/receivables-tax authorities
267000 Withholding tax accounts payable
269000 Business area readjustment-taxes
269010 Business area readjustment-taxes
271000 Tax payable, due 1-5 years
275000 Garnishments payable
277000 Payroll tax liability
277001 Social security liability from wages&salaries
277010 SUVA premiums
277020 EO payroll account
277030 Payroll withholding tax
277040 Accrued pension fees
277050 HR, payroll account
277060 SUVA payroll account
277070 Per diem sickness indemnity
277080 Military insurance
277090 Pension fund
277100 Health insurance fund
277180 Other wages payable
277190 Other advances received
278000 Document split account
279900 Trade union fees
279910 Liability from unemployment insurance
279920 Loan interest
279930 Loan repayment
279940 Outgoing payment account
279950 Recalculation differences
279960 Accident&group life insurance liabilities
286000 Other creditors, group companies
289000 Other payables, due 1-5 years
289700 Guarantees made (customers)
289710 Clearing-guarantees made (customers)
290010 Provisions for delivery costs (MM)
290100 Other payables
291000 Salaries and wages payable
292000 Special Tax
294100 Social insurance payable
294200 Investment Tax
298010 Accrued holiday pay
310000 Sales revenues-domestic
320000 Sales revenues with cost element
330000 Sales revenue-foreign
352000 Provisions for freight charges (MM)
353000 Provisions for customs charges (MM)
373100 Extra cash discoun

373200 Discounts
373300 Unallowed customer deductions
373310 Adjustment of discounts BA
373400 Rebates
373600 Customer discounts
379000 Other sales deductions
379010 Other adjustment items BA
392000 Gain-adjustment of provisions
392010 Provisions
397000 Gain-fixed asset retirement
399000 Other operating revenue
400099 External material scrapped
401100 Raw material 1 consumption
401200 Raw material 2 consumption
411100 Trading goods consumption
411110 Mater. consumed/trading goods without cost element
411120 Clearing account aquired material
411130 Clearing account own material
411300 Packaging materials consumption
411400 Spare parts
412000 Use of material
412010 Raw materials/commodities w/o cost center
421000 Own material consumption
441100 Gain-consumed consignment material
441200 Loss-consumed consignment material
442100 Gain from inventory transfer
442120 Price differences, aquired material
442130 Price differences, own material
442140 Accidental aquisition costs
442200 Loss-inventory transfer
451110 Gain-internal product price differences
451120 Gain-revaluation of external materials
451130 Gain-revaluation of own materials
451140 Gain-external product price differences
451150 Loss-immaterial difference in invoice receipt (MM)
451160 Gain-material ledger price differences
451210 Loss-internal product price differences
451220 Loss-revaluation of external materials
451230 Loss-revaluation of own materials
451240 Loss-external product price differences
451250 Gain-immaterial difference in invoice receipt (MM)
451260 Loss-material ledger price differences
451280 Loss-freight differences
452000 Gain-freight differences
452010 Gain-bonus differences
453100 Gain-inventory differences
453200 Loss-inventory differences
454100 Gain-consumption in quality control
454200 Loss-mat. consumed in quality control w/o cost el
473100 Cash discount received
473199 Clearing account for cash discounts BA
490010 Inventory change-production order factory output
492000 Use of accessories
493000 Inventory change-semifinished products
493010 Change of work in process

494000 Inventory change-work in process
495000 Inventory change-finished goods
495030 Costs-postcalculation
495040 Revenues-postcalculation
495100 Inventory change-own materials in quality control
495200 Change in production-in-house w/o cost element
495300 Change in production-in-house w cost element
495400 Inventory change-increase in own goods
496000 Inventory change-cost of goods sold w/o cost elem.
496100 Inventory change-increase in external goods
496200 Inv. change-cost of ext. goods sold with cost elem
499099 Inventory change-own materials scrapped
500000 Subcontracts
500010 Transporting
500020 Forwarding charges
500030 Maintenance services
500040 Other services
501000 Occupancy costs
507000 Building maintenance costs
520000 Machinery rental
531000 Electricity (fixed portion)
531100 Electricity (variable portion)
532000 Gas
533000 Heating oil
538000 Water
541000 Packaging materials purchase
544000 Trading goods scrap
546000 Office supply consumption
546099 Office supply scrap
549010 External procurement costs
550000 Other maintenance costs
551010 Machinery and equipment maintenance
560000 Vehicle costs
571000 Shipping costs
572000 Travel expenses - hotels
583000 Travel expenses- daily and kilometer allowances
583100 Travel expenses - tickets
583200 Travel Expenses-transp.a.airfare(receipts/flat ra)
583300 Trip costs - meals
583400 Trip costs, other
590000 Advertising and sales expenses
590010 Advertising
590020 Negotiations
605000 Sales commission (brokerage)
606010 Gain-collection charges
607100 Advertising items
607200 Advertising gifts
607300 Representation
607310 Representation in restaurants
607320 Representation in own facilities
610000 Office supplies
621100 Telephone connection
621400 Telephone costs
623000 Other administrative expenses
625000 Postal costs, no telephone

631000 Insurance
635000 Bad debt expense
635100 Write-down - imminent fluctuation in recvbls value
654000 Purchased services
655000 Account name is missing
657100 Bank charges
657200 Discount charges
690000 Other expenses
701000 Direct labor costs
701099 Clearing-salaries and wages
701110 Special shift work
701210 Workplace bonus
708100 Overtime premiums
708200 Sick pay and invalid pay
709000 Standard vacation bonus
721000 Salaries
731000 Excursions and educational trips
731600 Clothing
732100 Domestic per diem, tax-free
732300 Foreign per diem, tax-free
733100 Cafeteria equipment
733200 Meals
738910 Child allowances
738920 Family allowances
740000 Pensions
741100 Indirect labor costs
741200 Pension scheme costs
751100 Social insurance costs
751200 Standard annual bonus
759000 Accident and group life insurances
759001 Unemployment insurances
759010 Reimbursement from insurance funds
759020 BU/NBU social insurance
760000 Base value for tax on company cars
763000 Travel expenses-entertainment
769010 Other personnel expenses
781100 Depreciation-low value office equipment
781200 Depreciations - expansion costs
781250 Depreciations - research expenses
781270 Depreciations - development expenses
781300 Depreciation-low value assets
781400 Depreciations - patents and similar rights
781450 Depreciations - licenses
781500 Depreciations - goodwill
781550 Depreciations, other capitalized long-term expens
781600 Depreciation-vehicles
782100 Depreciation-plant and machinery
782400 Depreciation-office equipment
783100 Unplanned write-down of financial assets
783200 Depreciation-land and similar rights
783400 Depreciation-buildings
783500 Depreciations - software
783550 Depreciations - other tangible assets
789000 Other expenses
797000 Loss from fixed asset retirement

797010 Revenue from fixed asset retirement
797020 Clearing-fixed asset retirement
797030 Clearing account for asset aquisition
801200 Investment revenue (affiliated companies)
801300 Investment revenue (unaffiliated companies)
811000 Reduction of non-current assets
812000 Reduction in value of current assets
825000 Interest revenue (unaffiliated companies)
826000 Interest revenue (affiliated companies)
831300 Interest revenue-overdue payments
831400 Revenue-discount charges
833100 Gain-exchange rate differences
833200 Gain-currency valuation
833300 Gain-foreign currency exchange rate differences
833310 Gains from exchange rate roundings
833400 Clearing-currency translation gain
833500 Rounding differences-foreign currency II
833600 Loss-exchange rate differences
833700 Loss-currency valuation
833900 Clearing-currency translation loss
833999 Clearing-unrealized exchange rate diffs (vend.)
839000 Gain-consolidated profits
841000 Interest expenses
842000 Interest expense-affiliated companies
871100 Extraordinary gain from fixed asset retirement
871200 Extraordinary gain
875100 Extraordinary losses on fixed asset retirement
875200 Extraordinary losses and expenses
880000 Transfer-other income reserves
885000 Depreciation difference between book and tax depr
885100 Depr.diff. between book and tax depr. Intangible
885200 Depr.diff. between book and tax depr. Buildings
885300 Depr.diff. between book and tax depr. Other Assets
891000 Other taxes
898100 Trading capital tax
898200 Gain-bill of exchange tax
898300 Bank bill of exchange tax
901100 Accrued depreciation (FI-AA)
901200 Accrued interest
901300 Clearing-accrued depreciation on fixed assets
901400 Clearing-accrued interest on fixed assets
911000 Clearing-financial budget transfer posting
999999 CO Transfer postings
101100 Capital stock - Uncalled
101200 Capital stock - Subscribed
101310 Capital stock: subscribed value-dated(unamortized)
101320 Capital stock - subscribed value-dated (amortized)
101800 Capital stock - subject to special regulations
104100 Issuing premium
104200 Merger premium
104300 Goodwill on consolid
104400 Debenture conversion premiums
105100 Special revaluation reserve
105200 Unspecified revaluation variance
105300 Revaluation reserve

105500 Revaluation variances (other legal transactions)
105700 Other revaluation variances in France
105800 Other revaluation variances abroad
106110 Actual legal reserve
106120 Long-term net gain
106200 Restricted reserves
106300 Statutory or contractual reserves
106410 Regulated reserves (long-term net gain)
106430 Reserves for investment grants
106480 Other regulated reserves
106810 Self-insurance reserves
106880 Various reserves
108000 Proprietor's account
109000 Shareholders - uncalled subscribed capital stock
110000 Profit account reserve brought forward
111200 Capital
119000 Debit balance brought forward
120000 Profit for the financial year
129000 Loss for the financial year
131100 Capital investment grant (State)
131200 Capital investment grant (regions)
131300 Capital investment grant (departments)
131400 Capital investment grant (local authorities)
131500 Capital investment grant (corp. under public law)
131600 Capital investment grant (public enterprise)
131700 Capital investment grant (private enter. & bodies)
131800 Capital investment grant (other)
138000 Other capital investment grants
139110 Capital investment grant (State)
139120 Capital investment grant (regions)
139130 Capital investment grant (departments)
139140 Capital investment grant (local authorities)
139150 Capital investment grant (corp. under public law)
139160 Capital investment grant (public enterprise)
139170 Capital investment grant (private enter. & bodies)
139180 Capital investment grant (other)
139800 Other capital investment grants
142300 Prov. for reconstit. of mineral & oil deposits
142400 Provision for investment (employee profit sharing)
143100 Regul. prov. relating to stocks (price increase)
143200 Regul. prov. relating to stock (exch. rate fluct.)
144000 Regulated provisions relating to other assets
145000 Accelerated depreciations
146000 Special revaluation provision
147000 Capital gains reinvested
148000 Other regulated provisions
151100 Provision for liabilities (in case of disputes)
151200 Provision for liabilities (for client guarantees)
151300 Prov. for liabilities (for loss on futures market)
151400 Prov. for liabilities (for fines & penalties)
151500 Prov. for liabilities(for loss from exc.rate fluct
151800 Provisions for liabilities (other)
153000 Provisions for pensions & similar obligations
155000 Provisions for taxation
156000 Prov. for replacement of fixed assets (dealers)

157200 Provisions for major repairs
158200 Prov.for benefits-rel.deduct.&tax exp.on paid leav
161000 Convertible debenture loans
163000 Other debenture loans
164000 Loans from credit institutions
165100 Deposits received
165500 Guarantees received
166100 Employee profit sharing (blocked accounts)
166200 Employee profit sharing (profit sharing fund)
167100 Participating loans
167400 Advances by govern.
168100 Other loans & similar borrowings (other loans)
168500 Other loans & sim. borrowings (cap.life annuities)
168700 Other loans and sim. borrowings (other borrowings)
168810 Accrued interest (on convertible debenture loans)
168830 Accrued interest (on other debenture loans)
168840 Accrued interest (on loans to credit institutions)
168850 Accrued interest (on guarant. & deposits received)
168860 Accrued interest(on employee profit sharing)
168870 Accrued interest (on loans&borrow.subj.to condit.)
168880 Accrued interest (on other loans & simil. borrow.)
169000 Premiums on the redemption of debentures
171000 Debts & loans from group companies
174000 Debts & loans from associated companies
178100 Debts & loans from joint ventures (principal amt)
178800 Debts & loans from joint ventures (accrued int.)
181000 Reciprocal account for branches
186000 Interbranch exchange of goods & services (costs)
187000 Interbranch exchange of goods & services (products
188000 Reciprocal accounts with partner enterprises
201100 Organization costs
201210 Promotion costs (prospecting)
201220 Promotion costs (publicity)
201300 Share issue expenses and similar activities
203000 Research and development expenses
205000 Franchises and similar fees (patents etc)
206000 Leasing costs
207000 Goodwill
208000 Other intangible assets
211100 Undeveloped land
211200 Developed land
211300 Above and below grounds
211410 Quarry and mines (quarries)
211510 Land with construction (complex of ind. buildings)
211550 Land with construction (admin.& comm. buildings)
211580 Land with construction (other indust. buildings)
211600 Asset suspense account
212000 Improvements&preparation costs on freehold land
213110 Buildings (Complex of industrial buildings)
213150 Buildings (complex of admin. & commerc. buildings)
213180 Buildings (other industrial complexes)
213500 General installtions (improvements-preparations)
213810 Infrastructure work (underground or overland)
213820 Infrastructure work (communication by rail)
213830 Infrastucture work (communication by water)

213840 Infrastructure work (dams to retain water)
213850 Infrastructure work (airplane runways)
214000 Buildings on leasehold land
215110 Spec. complex installations (on own land)
215140 Spec. complex installations (on leasehold land)
215310 Specific installation (on own land)
215340 Specific installation (on leasehold land)
215400 Industrial machinery
215500 Industrial tooling
215700 Improv.& prepar. of industrial tooling & equipment
218100 Other tang. assets(other improvements & installs.)
218200 Other tangible assets (transport equipment)
218300 Other tangible assets (office and IT equipment)
218400 Other tangible assets (furniture)
218500 Other tangible assets (livestock)
218600 Other tangible assets (consignable packaging)
218998 Transfer fixed ass.to warehouse pending assignment
218999 Held-up stock pending assignment
219999 Clearing account - capitalisation advances assets
220000 Assets under a license agreement
231200 Tangible assets under construction (real estate)
231300 Tangible assets under construction (buildings)
231500 Tang.ass. under const(ind.fixtures,fittings&mach.)
231800 Current tangible fixed asset (others)
237000 Advances & payments on account on tangible assets
238200 Adv & paym. on account/tang.fixed ass(real estate)
238300 Adv. & paym. on account/tang.fixed ass(buildings)
238500 Adv.&paym. on account/tang.fixed ass(ind.fixtures)
238800 Adv. & paym. on account/tang. fixed ass.(others)
250000 Affiliated companies - quotients and receivables
261100 Equities (shares)
261800 Equities (other securities)
266000 Other forms of investment
267100 Loans to companies with particip. interests(group)
267400 Loans to companies with particip.int.(assoc. comp)
267500 Payments of non-capitalised contributions (calls)
267600 Advances with possibility of funding
267700 Other loans to joint ventures
267800 Accrued interest
268100 Loans to joint ventures (principal)
268800 Loans to joint ventures (accrued interest)
269000 Amounts uncalled in respect of shares held
271100 Fixed-asset securities (shares)
271800 Fixed-asset securities (other securities)
272100 Fixed-asset securities (bonds)
272200 Fixed-ass.secs (warrants)
274100 Equity loans
274200 Loans to associates
274300 Loans to personnel
274800 Other loans
275100 Deposits paid
275500 Guaranteed securities paid
276100 Various receivables
276820 Accrued interest (on fixed-asset securities)
276840 Accrued interest (on loans)

276850 Accrued interest (on deposits & securities paid)
276880 Accrued interest (on various receivables)
277000 Own shares
279000 Amts uncalled in respect of fixed-asset secs. held
280110 Depreciation of organization costs
280120 Deprec. of expenditure for initial establishment
280130 Depreciation of capital increase costs
280300 Deprec. of research and development costs
280500 Depreciation of concessions & similar rights
280700 Depreciation of goodwill
280800 Depreciation of other intangible assets
281140 Deprec. of quarries and mines
281200 Deprec.of improv.&prepar. costs on freehold land
281311 Deprec.of buildings (indust. complex of buildings)
281315 Deprec. of buildings (adm.&comm. building complex)
281318 Deprec. of buildings (other building complex)
281350 Deprec. of general installat. (improv.& preparat.)
281381 Deprec. of infrast. work (underground / overland)
281382 Deprec. of infrastr. work (communic. by rail)
281383 Deprec. of infrast. work (communic. by water)
281384 Deprec. of infrast. work (dams to retain water)
281385 Deprec. of infrast. work (airplane runways)
281400 Depreciation of buildings on leasehold land
281511 Deprec. of spec. complex install. (on own land)
281514 Deprec.of spec. complex install(on leasehold land)
281531 Deprec. of spec. complex install. (on own land)
281534 Deprec. of specific. install.(on leasehold land)
281540 Depreciation of industrial machinery
281550 Depreciation of industrial tooling
281570 Deprec.improv.&prep. of indust.machinery & tooling
281810 Deprec.other tang.as.(other improvem. & installs.)
281820 Deprec. other tang. assets (transport equipment)
281830 Deprec.other tang.assets (office and IT equipment)
281840 Deprec.other tang. assets (furniture)
281850 Deprec.other tang. assets (livestock)
281860 Deprec.other tang. assets (consignable packaging)
282000 Deprec. of franchised assets
290500 Prov. for concessions & similar rights (patents-.)
290600 Prov. right to lease
290700 Prov. for goodwill
290800 Provision for other intangible assets
291110 Prov. undevel.land
291120 Prov. for developed land
291130 Prov. for below and above ground
291151 Prov.land with const.(industrial building complex)
291155 Prov.land with const.(adm.&comm.building complex)
291158 Prov. land with const.(other building complex)
292000 Prov. for assets under a license agreement
293120 Prov. for current tangible assets (real estate)
293130 Provision for current tangible assets (buildings)
293150 Prov. current tang. ass.(ind.fix,fittings & mach.)
293180 Prov. for current tangible assets (others)
296110 Provision for equities (shares)
296180 Prov. for equities (other securities)
296600 Prov. for other investments

296710 Prov. for loans to comp. with particip.int.(group)
296740 Prov. loans to comp. with particip. int.(external)
296750 Prov. for paym. of non-capitalised contrib.(Calls)
296760 Prov. for adv. with possibility of funding
296770 Prov. for other loans to joint ventures
296780 Prov. for accrued interest
296810 Prov. for loans to joint ventures (principal)
296880 Prov. for loans to joint ventures (accrued int.)
297110 Provision for fixed-asset securities (shares)
297180 Prov. fixed-asset securities (other securities)
297210 Provision for fixed-asset securities (bonds)
297220 Prov.for fixed-asset securities (warrants)
297410 Prov. for equity loans
297420 Prov. for loans to associates
297430 Prov. for loans to personnel
297480 Prov. other loans
297510 Prov.guaranteed dep.
297550 Prov. for guaranteed securities
297610 Prov. for sundry debtors
297682 Prov. accrued interest (on fixed-asset securities)
297684 Prov. for accrued interest (on loans)
297685 Prov.for accrued interest (on deposits&securities)
297688 Prov. for accrued interest (on sundry debtors)
311000 Raw materials - miscellaneous
311009 Raw materials - miscellaneous (adjustment)
311010 Raw materials - paint
311019 Raw materials - paint (adjustment)
311020 Raw materials - acids
311029 Raw materials - acids (adjustment)
311030 Raw materials - salts
311039 Raw materials - salts (adjustment)
317000 Supplies
317009 Supplies (adjustment)
321300 Consumable materials
321309 Consumable materials (adjustment)
322400 Consumable supplies
322409 Consumable supplies (adjustment)
322410 Fuel
322419 Fuel (adjustment)
322420 Gasoline
322429 Gasoline (adjustment)
326020 Returnable packaging
326029 Returnable packaging (adjustment)
331000 Prod. in progress
335100 Work in progress - T1
335200 Work in progress - T2
341100 Consultancy wk - E1
341200 Consultancy wk - E2
345100 Services in progress - S1
345200 Services in progress - S2
351100 Semifinished product
351109 Semifinished product (adjustment)
355100 Finished product
355120 Other finished product
355200 Finished product

358100 By products - waste
358500 By products - scrap
358600 By products - scrap
360000 Stocks originating from fixed assets
370010 Stocks of goods purchased for resale
370019 Stocks of goods purchased for resale (adjustment)
370020 Stocks of goods B
370029 Stocks of goods B (adjustment)
380000 Stock of goods in the despatch process, on consig.
391100 Prov. for loss in value of raw materials - misc.
391101 Prov. for loss in value of raw materials / paints
391102 Prov. for loss in value of raw materials / acids
391103 Prov. for loss in value of raw materials / salts
391700 Prov. for loss in value of supplies
392130 Prov. for loss in value of consumable materials
392240 Prov. for loss in value of consumable supplies
392241 Prov. for loss in value of fuel
392242 Prov. for loss in value of gasoline
392602 Prov. for loss in value of returnable packaging
393110 Prov. for loss in value of prod.in progress - P1
393120 Prov. for loss in value of prod. in progress - P2
393310 Prov. for loss in value of prod. in progress
393510 Prov. for loss in value of work in progress - T1
393520 Prov. for loss in value of work in progress - T2
394110 Prov. for loss in value of consultancy wk - E1
394120 Prov. for loss in value of consultancy wk - E2
394510 Prov.for loss in value of services in progress -S1
394520 Prov.for loss in value of services in progress -S2
395110 Prov. for loss in value of semifinished product
395512 Prov. for loss in value of other finished products
395520 Prov. for loss in value of finished products
397001 Prov. for loss in value of stocks of goods
397002 Prov. for loss in value of stocks of goods - B
399998 Stock valued at zero
399999 Stock write-off
401100 Suppliers purchasing of goods or services.
401109 Supplier purchasing of goods (Adjustment a/c)
401199 Suppliers of goods or services (adjustment)
401200 Suppliers purchasing of goods or services abroad
401700 Suppliers guarantee withholdings
403000 Supplier bill of exchange payable
403100 Supplier Due Date Bank Transfer
404100 Suppliers purchasing of fixed assets
404700 Suppliers of fixed assets guarantee withholdings
405000 Suppliers of fixed assets bill of exchange payable
408100 Suppliers accruals for invoices not yet received
408110 Goods receipt - invoice/production
408119 Goods receipt - invoice/production (adjustment)
408120 Goods receipt - invoice/purchasing
408129 Goods receipt - invoice/purchasing (adjustment)
408131 Estimated transport costs
408132 Transport costs - invoice to be received
408141 Estimated customs duties
408142 Customs duties - invoice to be received
408151 Additional estimated costs

408400 Suppliers of fixed assets invoice not yet received
408800 Suppliers accrued interest
409100 DTS Suppliers - advs.& paym.on account/orders.
409600 DTS Suppliers - Debt for packaging on consignment
409800 Suppliers price reduc. & assets to be issued
409910 Vendors with a debit balance
409999 Suppliers down payment requests
411100 Clients sales of goods/services.
411199 Clients sales of goods/services (adjustment)
411700 Clients guarantee withholdings
413000 Clients bills of exchange receivable
413101 Clients bills of exchange collection
413102 Clients bills of exchange discounting
413999 Clients bills of exchange for acceptance
416000 Clients bad and doubtful debts
417000 Receivables for work not yet invoiceable
418100 Clients invoices to be issued
418110 Estimated commission receivable
418800 Clients accrued interest
418900 Buffer a/c - purchasing for third party account
419100 Clients credit - adv.&paym.on account rcvd/ordered
419600 Clients credit - debt for returnable packaging
419800 Clients credit - price reduc.& assets to be issued
419910 Clients trade debtor
419999 Clients down payment requests
421000 Personnel - remuneration due
422000 Works council - Establishment
424600 Employee profit sharing - Special reserve
424800 Employee profit sharing - Current accounts
425000 Personnel - Advances and payments
425100 Personnel - Advances paid FI-TV Suspense account
426000 Personnel - Deposits
427000 Personnel - Oppositions
428200 Personnel - Prov. for liability for paid leave
428400 Personnel - Prov.for liability for empl. prof.shar
428600 Personnel - Other accrued expenses
428700 Personnel - Accrued income
431000 Social security
437000 Other social organisations
438600 Social organisations - Accrued expenses
438700 Social organisations - Accrued income
441100 Govt. grants receivable - investment subsidy
441700 Govt. grants receivable - Operating subsidy
441800 Govt. grants receivable - Balancing subsidy
441900 Govt. - subsidy advances
442400 Govt. - Taxes recov.frm third parties:bond holders
442500 Govt. - Taxes recov. from third parties:associates
443000 Spec.transact. with Govt.,public auth.,intern. org
444000 Govt. tax on profits
445510 Tax payable
445511 Tax payable
445512 Tax payable
445580 Equivalent tax payable
445620 Input tax / Fixed assets
445625 Input tax / Fixed assets (collection)

445626 Input tax (adjustment)
445630 Tax transferred by other organisations
445660 Tax on other goods and services
445665 Tax on other goods and services (collection)
445670 Tax credit to carry forward
445680 Tax equivalent to input tax
445710 Output tax
445711 Output tax (adjustment)
445715 Output tax (Collection)
445780 Tax equivalent to output tax
445810 Tax payment - Simplified taxation system
445820 Tax payment - Flat rate scheme
445830 Tax refunds for tax applications
445840 Tax recovered in advance
445860 Tax / Invoices not yet received
445870 Tax / Invoices to be issued
446000 Hypothecated bonds
447000 Other taxes and equivalent payments
448600 Govt. - expenses
448700 Govt. - accrued income
451000 GROUP
455100 Shareholders-current accounts:principal
455800 Shareholders-current accounts:accrued interest
456110 Shareholder - equity contribution a/c : In kind
456150 Shareholders - Equity contrib. a/c : In cash
456210 Shareholders - Subscribed capital stock
456250 Shareholders - Subscribed capital stock
456300 Shareholders-Payments received on capital increase
456400 Shareholders - Advance payments
456600 Defaulting shareholders
456700 Shareholders - Capital to be refunded
457000 Shareholders dividends payable
458100 Shareholders,joint vent.&part:current transactions
458800 Shareholders,joint vent.&partnerships:accrued int
462000 Receivables on assignment of fixed assets
464000 Debts on investment acquisitions
465000 Receivables on assignment of investments
467000 Other debit or credit accounts
468600 Various - Accrued expenses
468700 Various - Accrued income
471000 Clearing account - A
471400 Travel expenses payed in advance
472000 Clearing account - B
476100 Diff.arising on conv.of assets-red. of receivables
476200 Diff.arising on conv.of assets-incr.in liabilities
476800 Diff.arising on conv.of assets-comp.by curr.hedge
477100 Diff.arising on conv.of liab.- incr.in receivables
477200 Diff.arising on conv.of liab.- red. of liabilities
477800 Diff.arising on conv.of liab.- comp. by curr.hedge
478000 Other interim accounts
481100 Ch. to be spread over sev.periods-Deferred charges
481200 Ch.to be spread over sev.periods-acq.of fixed ass
481600 Ch. to be spread over sev.periods-loan issue costs
481800 Ch. to be spread over sev.periods - Other costs
486000 Deferred expenses

487000 Unearned revenue
488600 Subscription accounts - Expenses
488700 Subscription accounts - Revenue
491000 Prov. for loss in value of client accounts
495100 Prov. for loss in value of group accounts
495500 Prov. for loss in value of associate curr. a/cs
495800 Prov. for loss in value of joint vent&partnerships
496200 Prov. for loss in value of rec.on ass.of fix. ass.
496500 Prov. for loss in value of rec. on ass. of invest.
496700 Prov. for loss in value of other debit accounts
501000 Quotients in affiliated companies
502000 Own shares
503100 Shares - Quoted securities
503500 Shares - Unquoted securities
504000 Other securities conferring a right of ownership
505000 Bonds and bills issued and repurchased by the co.
506100 Bonds - quoted securities
506500 Bonds - unquoted securities
507000 Treasury bonds and short term deposit certificates
508100 Other investments
508800 Accrued interest/ Bonds, oblig. & equiv.securities
509000 Amounts uncalled / investments held
511100 Coupons due for collection
511101 Bank A A/C02 Returned bills of exchange
511102 Bank B A/C01 Returned bills of exchange
511200 Cheques for cashing
511201 Bank A A/C02 Cheques deposited
511202 Bank B A/C01 Cheques deposited
511209 Bank B A/C02 Cheques in USD deposited
511300 Bill of exchange for collection
511301 BNP Bank bills of exchange for collection
511302 CCF Bank bills of exchange for collection
511400 Bills of exch. disc
511401 BNP Bank bills of exchange discounting
511402 CCF Bank bills of exchange discounting
511500 Bank A A/C01 Dom.of incoming due date bk transfers
511501 Bank A A/C02 Dom.of incoming due date bk transfers
511502 Bank B A/C01 Dom.of incoming due date bk transfers
511700 Bank A A/C01 outgoing bank transfers
511701 BNP bank transfers
511702 CCF bank transfers
511709 Bank B A/C02 Outgoing bank transfers in USD
511801 Unnot. BNP goodwill
511802 Not. BNP goodwill
511803 Unnot. CCF goodwill
511804 Not. CCF goodwill
511805 Bank A A/C02 Notified goodwill - Counterparty-
511806 Bank A A/C02 Notified goodwill
511807 Bank A A/C02 Not.inc.due date bk trans-Counterpart
511808 Bank A A/C02 Not. incoming due date bk transfers
511809 Bank B A/C01 Notified goodwill - Counterparty -
511810 Bank B A/C01 Notified goodwill
511811 Bank B A/C01 Not.inc.due date bk trans-counterpart
511812 Bank B A/C01 Notified inc.due date bank transfers
511891 Account name is missing

511892 Account name is missing
511900 Outstanding cheques
511901 B.N.P. outstanding cheques
511902 C.C.F. outstanding cheques
512100 -X- Bank French franc account
512101 -B.N.P- Bank French franc account
512102 -C.C.F- Bank French franc account
512200 -X- Bank Discount on collection
512400 -X- Bank foreign exchange account
512409 Bank B - Account NO 2 in US DOLLAR
514000 Giro cheques
515000 Funds held with the State or other public bodies
516000 Foreign exch. broker
517000 Other financial bodies
518600 Accrued interest payable
518700 Accrued interest receivable
519100 Cred. for mob. of commercial receivables(C.M.C.C.)
519300 Mobilizations of foreign receivables
519800 Interest accrued on bank loans and overdrafts
531100 Reg. office cash - in French francs
531400 Reg. office cash - foreign exchange
532000 Branch office cash - A
533000 Branch office cash - B
534000 Transport costs cash
540000 Letters of credit
580000 Intern. bk transfers
590300 Prov. for loss in value of investments - shares
590400 Prov.for loss in val. of invest.- oth.secs ownersh
590600 Prov.for loss in value of investments - debentures
590800 Prov.for loss in value of oth.invs & equiv.receiv
596600 Exchange rate gain (Foreign exchange account)
597600 Exchange rate loss (Foreign exchange account)
601000 Stock purchasing - Raw materials
601001 Price variance - Raw materials
601010 Raw material stock purchasing Paints
601011 Raw material price variance Paints
601020 Raw material stock purchasing Acids
601021 Raw material price variance Acids
601030 Raw materials stock purchasing Salts
601031 Raw materials price variance Salts
601700 Stock purchasing . Supplies A,B,C
601701 Purchasing price variance - Supplies
602020 Returnable packaging
602300 Stock purchasing . Consumable materials
602301 Price variance - Consumable materials
602400 Stock purchasing . Consumable supplies
602401 Price variance - Consumable supplies
602410 Stock Purchasing . Fuels
602411 Price variance - Fuels
602420 Stock purchasing . Gasoline
602421 Price variance - Gasoline
603100 Change in stock - Raw materials and supplies.
603101 Scrap raw materials
603200 Change in stock - Other provisionings.
603700 Change in stock - Goods

603701 Scrap goods
603900 Sub-contracting cons.
604000 Purchasing consultancy wk & services
604001 Price variance - consultancy wk and services
605000 Equipment and work purchasing
606100 Non-stock purch.- Non-stock supplies(water,energy)
606300 Non-stock purch. - maint. & small equip. supplies
606400 Non-stock purchasing - Administrative supplies
606800 Non-stock purchasing - Oth. materials and supplies
607010 Merchandise purchasing - Merchandise -A
607011 Price variance - Merchandise A
607020 Merchandise purchasing - Merchandise -B
607021 Price variance - Merchandise B
608000 Incidental purchasing costs
609100 R.R.R. obtained/Prch - Raw materials & supplies.
609200 R.R.R. obtained/Prch. - Other stock provisionings
609400 R.R.R. obtained/Prch. - consultancy wk & services.
609500 R.R.R. obtained/Prch. - equipment and work.
609600 R.R.R. obtained/Prch. - Non-stock provisionings
609700 R.R.R. obtained/Prch. - Goods
609800 R.R.R. non-apprpr.
611000 General subcontracting
612200 Furniture & equipment leasing
612500 Real estate leasing
613200 Real estate rentals
613500 Furniture & equipment rentals
613600 Bad packaging costs
614000 Service charges and assessment costs
615200 Maintenance & repairs - Real estate
615500 Maintenance & repairs - Furniture
615600 Maintenance
616100 Insurance premiums - multi-risk
616200 Insurance premiums - Compuls. struct. damage. ins.
616360 Insurance premiums - Transport / Purch.
616370 Insurance premiums - Transport / Sales
616380 Insurance premiums - Transport / other assets
616400 Insurance premiums - Operating liabilities
616500 Insurance premiums - Client insolvency
617000 Education & research
618000 Other external expenses
618100 General documentation
618300 Technical documentation
618500 Seminar and conference expenses
619000 R.R.R. obtained on external services
621100 Interim staff
621400 Personnel seconded to the organisation
622100 Commission and brokerage on purchases
622200 Commission and brokerage on sales
622400 Remuneration to carriers
622500 Payments to factoring agencies
622600 Fees
622700 Costs of litigation and disputed claims
622800 Other
623100 Advertisements
623200 Samples

623300 Fairs and exhibitions
623400 Gifts to customers
623500 Bonuses
623600 Catalogs & printed material
623700 Publications
623800 Other (gratuities, donations)
624100 Freight-in
624200 Freight-out
624300 Branch / site freight
624400 Admin. freight
624700 Staff transport
624800 Other
625100 Travel and trips
625500 Moving costs
625600 Relocation
625700 Entertainment
626000 Post and telecom expenses
627100 Costs for securities (sell, buy, hold)
627200 Commission / charges on loan issue
627500 Bills of exchange (endorsement charges)
627600 Safe-deposit box rental
627800 Other charges & commissions / services
628100 Misc. contributions
628400 Recruitment costs
629000 R.R.R. obtained/ other external services
631100 Employment tax
631200 Apprenticeship tax
631300 Employer contribution to cont. prof. training
631400 Obligatory investment contribs for construction
631800 Other taxes and levies on remuneration. (ADM.IM)
633100 Transportation payments
633200 Accommodation allowance
633300 Employee contribution to cont. prof. training
633400 Employee contribution to building effort.
633500 Payment for apprenticeship tax exemption
633800 Other taxes and levies on remuneration. (AU.ORG)
635110 Business tax
635120 Property tax
635130 Other local taxes
635140 Tax on company vehicles
635200 Non-deductible V.A.T.
635300 Indirect taxes
635410 Transfer rights
635800 Other rights
637100 SI solidarity contributions to be borne by the co.
637200 Taxes collected by international public bodies.
637400 Taxes on foreign earnings
637800 Misc. taxes
641100 Salaries, basic commissions
641200 Paid leave
641300 Bonuses and gratuities
641400 Allowances and various benefits
641500 Family allowance
644000 Proprietor's labor earnings
645100 URSSAF contributions

645200 Health insurance contributions
645300 Pension fund contributions
645400 ASSEDIC contributions
645800 Contributions to other social organisations
646000 Proprietor's personnel social contributions
647100 Other deductions - Direct benefits
647200 Other deds - Payments to employee committees.
647300 Others deds - Payments to safety committees.
647400 Other deds - Paym. to other comp. benefit schemes
647500 Other deds - OH & pharmacy
648000 Other personnel costs
651100 Royalties, patents, lic., proc, rights & royalties
651600 Copyright royalties
651800 Other rights and royalties
654100 Losses on bad debts - financial year
654400 Losses on bad debts - previous financial years
655100 Transferred profit (Management accounting)
655500 Transferred loss (Non-management association)
658000 Misc. administrative expenses
658100 Misc. expenses - By-products
658200 Misc. expenses - Nonvaluated by-products
658300 Misc. expenses - Consignment
661160 Interests on loans and equivalent debts
661170 Interest on debts and loans from group companies
661500 Interest on current accounts and deposits
661600 Bank interest charges / Fin. operations (Discount)
661700 Interest charges - hypothecated bonds
661810 Interest charges on other business debts
661880 Interest charges on misc. other debts
665000 Client rebates
665500 Cash discount wrongly taken
666000 Exchange rate loss
667000 Net costs on assignment of investments
668000 Other financial costs
671100 Extraordinary charges - Penalties / markets
671200 Extraordinary charges - Fiscal & penal fines
671300 Extraordinary charges - Donations
671400 Extra. charges - Bad debts arising in fiscal year
671500 Extraordinary charges - Grants awarded
671700 Extraordinary charges - Tax reminders
671800 Extraordinary charges - Other charges
672000 Extr.charges / Previous fiscal years
675000 Book values of transferred assets
675100 Book values of transferred assets - intang. assets
675200 Book values of transferred assets - tang. assets
675600 Book values of transferred assets - fin. assets
675800 Book values of transferred assets - other assets
678100 Other extra. charges - losses from Index. clauses
678200 Other extra. charges - Lots
678300 Other extra. chgs - losses/purch of own assets/deb
678800 Other extra. charges - Misc.
678810 Other extra. charges - Misc. (invent.)
681110 Depreciation allowance for intangible assets
681120 Depreciation allowance for tangible assets
681200 Deprec. allowance for oper. costs to be spread

681500 Accr.exp.for prov. for liabilities and oper. costs
681610 Accr.exp for prov for loss in value of intang. ass
681620 Accr.exp. for prov. for loss in val. tang. assets
681730 Accr.exp.for prov.for loss in val.of stock&workinp
681740 Accrued expenses for loss in value of receivables
686100 Depreciation allowance for deb. redemption premium
686500 Accr.exp. for prov. for liabilities and fin. costs
686620 Accr.exp. for prov. for loss in val. of fin assets
686650 Accr.exp. for prov. for loss in val of investments
686800 Other accrued expenses - financial costs
687100 Extraordinary deprec. allowance for fixed assets
687250 Allow. for regulated prov. (accelerated deprec)
687300 Allowance for regulated provisions (stocks)
687400 Allowance for other regulated provisions
687500 Accr.exp. for liabilities and extraordinary charge
687600 Accrued expenses for extraordinary losses in value
691000 Employee profit sharing
695100 Tax on profits (due in France)
695400 Tax on profits (Due abroad)
697000 Annual lump-sum taxation on companies
701100 Sales of finished products - A
701200 Sales of finished products - B
701999 Transfer account - Tax on spare parts
702000 Sales of semifinished products
703000 Sales of residual products
703100 Sales of residual products - valuation
703200 Sales of residual products - Transfer
703300 Sales of residual products - consignment
704100 Work - A
704200 Work - B
705000 Studies
706000 Services
707100 Merchandise sales - A
707200 Merchandise sales - B
708100 Act. rel. prod.: Income from employee rel. service
708200 Act. rel. prod.: Commission and brokerage
708300 Act. rel. prod.: Various rentals
708400 Act. rel. prod.: billable lending of personnel
708500 Act. rel. prod.: billable freight and incid. costs
708600 Act. rel. prod.:Return. packaging premium/refunds
708700 Act. rel. prod.: Client interests and premiums rec
708800 Act. rel. prod.: Other act. rel. prods.
709100 R.R.R.accorded :/Finished product sales
709200 R.R.R.accorded:/Sales of semifinished products
709400 R.R.R. accorded :/Work
709500 R.R.R. accorded :/Studies
709600 R.R.R. accorded :/Services
709700 R.R.R. accorded :/Merchandise sales
709800 R.R.R. accorded: /Act.-rel. prod.
713310 Change in stock - In progress - product in progres
713350 Change in stock - In progress - work in progress
713410 Change in stock-In progress-consultancy wk in prog
713450 Change in stock - In progress - services in prog.
713510 Change in product stock - semifinished products
713550 Change in product stock - finished products

713580 Change in product stock - residual products
721000 Capitalized production - Intangible assets
722000 Capitalized production - Tangible assets
731000 Profits recognised on contracts in progress
739000 Profits recognised on completed contracts
740000 Operating grants
751100 Royalties, patents, licenses, trademarks, proc....
751600 Copyright royalties
751800 Other rights and royalties
752000 Resale of furniture surplus to bus. activity needs
753000 Directors' fees & administrators' salaries - manag
755100 Transferred loss (Management accounting)
755500 Share of distributable profits(non-management ass)
758000 Miscellaneous operating income
761100 Securities income
761600 Income on other forms of investment
761700 Income on loans to cos with participating interest
762100 Income on fixed asset securities
762400 Income on loans
762700 Income on long term debts
763100 Income on trade credit
763800 Income on various receivables
764000 Income on investments
765000 Supplier discounts
766000 Exchange rate gain
767000 Profits / Assignment of investments
768000 Other financial products
771100 Forfeitures & penalties collected on purch & sales
771300 Gifts collected
771400 Receipts on amortized debts
771500 Balancing subsidies
771700 Tax relief (other than I.S.)
771800 Other extraordinary revenue /Management operations
772000 Extraordinary revenue on previous fiscal years
775000 Revenue on assignment of assets
775020 Clearing account - Fixed asset retirement
775100 Revenue/Assignment of assets: intang. fixed assets
775200 Revenue/Assignment of assets: Tangible fixed asset
775600 Revenue/assignment of assets: Financial assets
775800 Revenue/assignment of other assets
777000 Portion of capital subsidies reported as income
778100 Indexation clause premiums
778200 Lots
778300 Premium from repurchase of own stock by company
778800 Misc. extraordinary revenue
778810 Misc. extraordinary revenue - inventory
781110 Write-off/Amortization of intangible assets
781120 Write-off/Depreciation of tangible assets
781500 Write-off/Prov. for liabilities & operating costs
781610 Write-off/Prov.for loss in value of intang. assets
781620 Write-off/Prov. for loss in value of tang. assets
781730 Write-off/Prov.for loss in val.of stock&workinprog
781740 Write-off/Prov. for loss in value of receivables
786500 Write-off/Prov. for liabilities & financial costs
786620 Write-off/Prov. for loss in value of fin. assets

786650 Write-off/Prov. for loss in value of investments
787250 Regulated write-off/prov. (accelera. depreciation)
787260 Regulated write-off/prov. (Spec. reval. provision)
787270 Regulated write-off/prov.(Cap. gains reinvested)
787300 Regulated write-off/prov. (Stocks)
787400 Regulated write-off/prov. (Others)
787500 Write-off/prov. for liab. & extraordinary expenses
787600 Write-off/Prov. for extraordinary losses in value
791000 Transfers of operating expenses
796000 Transfers of financial costs
797000 Transfers of extraordinary costs
 10100 Payment requests (vendors)
 10500 Guarantees received (vendors)
 10510 Clearing received guarantees (vendors)
 20100 Payment requests (customers)
110000 Geringwertige immaterielle Güter
111000 Concessions
112000 Goodwill
113000 Intellectual property
114000 Capitalized value of experimental development
115000 Capitalied value from formation, reorganization
116000 Vorschüsse für immat. Güter (geleist. Anzahlungen)
116900 Vorsteuer Verrechnung auf Anz. auf Immaterialeng.
117000 Wertberichtigung von immateriellen Güter
118100 Außerplanmäßige Abschreibung von Gründungskosten
118200 Außerplanmäßige Abschreibung experiment. Entwickl
118300 Außerplanmäßige Abschreib.von Vermögenswertrechten
118400 Außerplanmäßige Abschreib. von geistigen Produkten
118500 Außerplanmäßige Abschreib. Geschäfts- oder Firmenw
119000 Abschreibung von geringwertigen Gütern
119100 Amortization - concessions
119200 Amortization - Goodwill
119300 Amortization - intellectual property
119400 Amortization- capitalized value of exper.devel.
119500 Amortization - capital value formation/reorganizn
121000 Properties
122000 Buildings
123000 Gebäude, Gebäudeteile
124000 Bauwerke
124100 Sonstige Bauwerke
126000 Anzahlungen für Gelände, Gebäude u. Bauwerke
126900 Vorsteuer Verrechnung auf Anz. auf Gelände, Gebäu.
127000 Wertberichtigung von Grundstücken, Gebäuden, Bauw.
128200 Außerplanmäßige Abschreibung von Grundstücken
128300 Außerplanmäßige Abschreibung von Gebäuden
128400 Außerplanmäßige Abschreibung von Bauwerken
128410 Außerplanmäßige Abschreib. von sonstigen Bauwerken
129300 Planmäßige Abschreibung von Gebäuden
129400 Planmäßige Abschreibung von Bauwerken
129410 Planmäßige Abschreibung von sonstigen Bauwerken
130000 Geringwertige Anlagen
131000 Plant and machinery
132000 Motor vehicles
136000 Geleistete Anzahl. Produktsanl. Maschienen,Fahrzeu
136900 Vorsteuer Verrechnung auf Anz. auf Prod.anlagen

137000 WB von Produktionsanlagen, Maschinen, Fahrzeugen
138100 Außerplanmäßige Abschreibung von Produktionsanlage
138110 Außerplanmäßige Abschreibung von Laboreinrichtung
138200 Außerpl. Afa von in der Fertigung teilnehm. Fahrz.
139000 Abschreibung von geringwertigen Anlagen
139100 Depreciation - plant and machinery
139200 Depreciation - vehicles (used in production)
140000 Geringwertige Ausstattung
141000 Plant and equipment
141100 Sonstige Anlagen, Ausstattung
142000 Sonstige Fahrzeuge
143000 Büroeinrichtungen, Ausstattung, Möbel
143100 Anlagen, Ausstattung der Bürotechnik
143200 Werkzeuge
144000 Kunstwerke
146000 Geleistete Anzahl.sonst.Anlagen,Ausstatt.,Werkzeug
146900 Vorsteuer Verrechnung auf sonstigen Anlagen
147000 Wertberichtigung von sonstigen Anlagen, Ausstattun
148100 Außerplanmäßige Abschreibung von Wohlstandseinrich
148110 Außerplanmäßige Abschreibung von sonstigen Anlagen
148200 Außerplanmäßige Abschreibung von sonstig Fahrzeuge
148300 Außerplanmäßige Abschreibung von Büroeinrichtungen
148310 Außerplanmäßige Abschreibung von Anlagen Bürotechn
148320 Außerplanmäßige Abschreibung von Werkzeuge
148400 Außerplanmäßige Abschreibung von Kunstwerke
149000 Abschreibung von geringwertiger Ausstattung
149100 Depreciation plant and equipment
149110 Abschreibung von sonstigen Anlagen
149200 Abschreibung von sonstigen Fahrzeuge
149300 Abschreibung von Büroeinrichtungen
149310 Abschreibung von Anlagen der Bürotechnik
149320 Abschreibung von Werkzeugen
151000 Assets under construction
151010 Down payments on assets
152000 Jochtiere
153000 Sonstige Tiere
157000 Wertberichtigung von Zuchttieren
158100 Ausserplanmässige Afa u. Rückschreibung Jochtieren
158200 Ausserplanmässige Afa u. Rückschreibung Zuchttiere
158300 Ausserplanmässige Afa u. Rückschreibung son.Tieren
159100 Abschreibung von Zuchttieren
159200 Abschreibung von Jochtieren
159300 Abschreibung von sonstigen Tieren
161000 Shares in affiliated companies
161090 AiB technisches Gegenkonto
161100 Nicht verwendete Sachanlagen
166000 Anzahlungen für AiB
166900 Vorsteuer Verrechnung auf Anz. auf AiB
168000 Außerplanmäßige Abschreibung von AiB
168090 AiB technisches Gegenkonto
168100 Außerplanmäßige Afa von nicht verwend. Sachanlagen
171000 Bonds
172000 Stocks (affiliated companies)
177000 Wertberichtigung von Beteiligungen
179000 Ab- und Rückschreibung von Beteiligungen

181000 Loans to employees
182000 Loans to affiliated companies
183000 Loans to affiliated companies
184000 Other loans
189000 Ab- und Rückschreibung von Wertpapiere
191000 Langfristige Darlehen an verbundenen Unternehmen
192000 Langfristige Darlehen an beteiligten Unternehmen
193000 Sonstige langfristige Darlehen
195000 Langfristige Bankdarlehen an verbundenen Unternehm
196000 Langfristige Bankdarlehen an beteiligten Unternehm
197000 Sonstige langfristige Bankdarlehen
198000 Langfristige Forderungen wg. finanziellem Leasing
199000 Abschreib. und Rückschreib.Darlehen u. Bankdarlehe
211000 Raw materials
211100 Raw materials 2
212000 Operating supplies
213000 Packaging material
218000 Rohstoffe WE/RE
218100 Frachtkosten von Rohstoffe WE/RE
218200 Zollkosten von Rohstoffe WE/RE
219000 Wertberechtigung und Rückschreiben von Rohstoffe
219100 GR/IR Clearing - external procurement
219210 Customs clearing (MM)
219310 Freight clearing (MM)
219410 GR/IR goods and services not yet billed
219430 Clearing-invoice reduction (Retail)
221000 Verpackungsmaterialien
226100 Vorrätige Werbematerialien
226200 Sonstige Materialien
226800 Sonstige und Werbematerialien WE/RE
228000 Verpackungsmaterialien WE/RE
228100 Frachtkosten von Verpackungsmaterialien WE/RE
228200 Zollkosten von Verpackungsmaterialien WE/RE
229100 WB und Rückschreiben von Verpackungsmaterialien
229200 WB und Rückschreiben von sonstigen Materialien
231000 Ware in Arbeit
235000 Halbfabrikate
238000 Differenz des Bestandswerts der Halbfabrikate
239000 Wertberichtigung von Ware in Arbeit und Halbfabrik
241000 Zöglingtiere
242000 Masttiere
243000 Sonstige Tiere
246000 Miettiere
248000 Bestandsdifferenz der Tieren
249000 Wertberichtigung und Rückschreibung der Tieren
251100 Fertigerzeugnisse
258000 Differenz von Fertigerzeugnisse und Bestandswert
259000 Wertberichtigung von Fertigerzeugnisse
261100 Gekaufte Bestände (Handelswaren)Beschaffungspreis
261800 Gekaufte Bestände (Handelswaren) WE/RE
261810 Frachtkosten von gekauften Beständen(WE/RE)
261820 Zollkosten von gekauften Beständen (WE/RE)
261900 Zugeordnete Frachtkosten
262000 Handelsware auf Standardpreis
262300 Differenz des Bestandswerts der Handelswaren

264000 Handelsware auf Verkaufspreis
265000 Spanne von Handelswaren
266000 Fremdgelagerte Waren
267000 Gegenkonto für interne Übergabe
269000 Wertberechtigung und Rückschreiben von Handelsware
271000 Vermittelte Dienstleistungen
279000 WB von vermittelten Dienstleistungen
281000 Semi-finished products
288000 Paletten, Leergüter WE/RE
289000 Wertberichtigung von Paletten
296000 Anzahlungen auf Bestände
296900 Vorsteuer Verrechnung auf Anz. auf Beständen
311000 Customers - domestic receivables
311100 Debitorische Kreditoren
316100 Foreign receivables
316200 Ausländische Forderungen - innerhalb des Konzerns
319000 Entwertung, Rückschreiben von ausländischen Forder
319100 Wertberechtigung, Rückschreiben der Forderungen
319200 Bilanzkorrekturkonto der Forderungen
320000 Forderungen gegenüber verbundenen Unternehmen
320900 Bilanzkorrekturkonto der Ford.gegenü.verb.Untern.
330000 Subscribed, but not yet paid-up capital
330900 Bilanzkorrekturkonto der Ford.gegenü.bet.Untern.
340000 Receivables from founders
356000 Sonstige geleisteten Anzahlungen
356900 Vorsteuer Verrechnung auf Anz. auf Immaterialeng.
359000 WB und Rückschreiben von Anzahlungen
361100 Abschläge
361200 Sollsschuld der Mitarbeiter
361300 Valutenkasse - für aufgenommener Vorschuss
361400 Für Abrechnung aufgenommener Vorschuß (HUF)
361500 Gehaltsvorschuß
361900 Sonstige Abrechnungen mit den Mitarbeiter
364110 Kurzfristige Darlehen für Mitarbeiter
364120 Kurzfristige Darlehen für sonstigen Unternehmern
365000 Gekaufte Forderungen
366000 Short-term cash loans
367000 Other receivables (non-affiliated companies)
367500 Business area clearing
368100 Import - MwSt Verrechnungskonto
368200 Rückforderbare Zollzuschläge
368300 Abrechnung mit anderen Unternehmern (sonstiges)
368400 Ausgangssteuer nach Importdienstleistungen
368500 Zollkontingent
369000 WB und Rückschreiben von sonst.kurzfr.Forderungen
371000 Sale of purchased bonds
372000 Own shares
373000 Other securities
374000 Sonstige Wertpapiere
381000 Cash on hand
382000 Cash on hand - foreign currencies
384000 Bank 1
385000 Getrenntes Einlagekonto
386000 Foreign exchange deposit account
389100 Intermediate postings (Cash -> Bank1)

389200 Interim postings (Bank1 -> Bank2)
389300 Zwischenkonto - Valutenkasse
391000 Aktive Rechnungsabgrenzung von Einnahmen
392000 Aktive Rechnungsabgrenzung von Kosten, Aufwände
393000 Gestundete Aufwände
399000 Aktive Rechnungsabgrenzung
411000 Share capital
412000 Additional paid-in capital
413000 Unallocated reserves
414100 Gebundene Rücklage aus Kapitalrücklage
414200 Gebundene Rücklage aus Gewinnrücklage
417000 Bewertungsrücklage
421000 Reserves for expected losses
422000 Reserves for expected payables
429000 Sonstige Rückstellungen
431000 Investment and development loans (non-affil. comp)
435000 Payables to founders
441000 Langfristige Darlehen
442000 Obligationen
443000 Langfristige Verbindlichkeiten aus Obligationausg.
444000 Investitions- und Entwicklungsdarlehen
445000 Sonstige langfristige Kredite
446000 Dauerhafte Verbindlichkeiten gegenü.verb.Unternehm
447000 Dauerhafte Verbindlichkeiten gegenü.bet.Unternehm
448000 Bills of exchange payable
449000 Verbindlichkeiten wegen finanziellen Leasing
452100 Kurzfristige Darlehen
452300 Kurzfristige Beschäftigungsdarlehen
453100 Erhaltene Anzahlungen von Debitoren
453900 Mehrwertsteuerverrechnung auf erhaltenen Anzahlung
454100 Kreditoren mit Barzahlung
454110 Inländische Kreditoren
454210 Ausländische Kreditoren außer Konzern
454220 Ausländische Kreditoren im Konzern
454300 Waren unterwegs
454900 Bilanzkorrekturkonto der Kreditoren
459000 Kreditorische Debitoren
461100 Corporate income tax clearing (calculated)
461200 Leistung des Körperschaftssteuer
462100 Verrechnung von persönlichen Einkommensteuer
462200 Leistung des persönlichen Einkommenssteuer
463100 Verrechnung von Verbrauchssteuer
463200 Verrechnung von Bestätigungs-.u.Rehabilitbeitrag
463300 Verrechnung von Verbrauchsteuer
463400 Verrechnung von Arbeitsgeberbeitrag
463500 Verrechnung von Arbeitnehmerbeitrag
463600 Verrechnung von Krankenkassenzuschlag
463700 Verrechnung von Krankenkassenzuschlag
463800 Verrechnung von Fachausbildungszuschlag
463900 Verr. so. Einzahlungsverbindl. gbüb.Staatshausha
464100 Leistung von Verbrauchssteuer
464200 Leistung von Beschäftigungsbeitrag für Rehabilitat
464300 Leistungdes Verrbrauchssteuer 2
464400 Leistung des Arbeitsgeberbeitrags
464500 Leistung des Arbeitnehmerbeitrags

464600 Leistung des Krankenkassenzuschlags
464700 Leistung des Selbstkontrollenzuschlags
464800 Leistung des Fachausbildungszuschlags
464900 Leist. so. Einzahlungsverbindli. gbüb.Staatshausha
465000 Customs and tax office clearing account
466000 Input tax (deductible)
466100 Vorsteuer aus Import
467000 Taxes on sales/purchases
467100 Output tax 2 (see account assignment text)
468000 Clearing account - taxes on sales/purchases
469100 Verrechnungskonto von lokaler Gewerbesteuer
469200 Verrechnungskonto von Kraftfahrzeugsteuer
469300 Kommunale Gebäudesteuer
471100 Inländische Mitarbeiter - Löhne und Gehälter
471200 Ausländische Mitarbeiter - Löhne und Gehälter
471300 Konto von sonstigen Auszahlungen für Mitarbeiter
472000 Salaries and wages not paid out
473910 Einzahlungsverrechnungskonto - Altersversorgungskas
473930 Einzahlungsverrechnungskonto - Krankenversicherung
473940 Einzahlung von Krankengeldbeitrags
473990 Sonstige Verbindlichkeiten von Sozialversicherung
474000 Zahlungsverbindlichkeiten für getrennte Fonds
474300 Geldmittel für Verrechnungen
474400 Verbindlichkeiten aus Umweltabgaben für Produkten
474900 Sonstige Einzahlungen für getrennte Fonds
475900 Einzahlungskonto für Privatpensionszuschlag - 6%
476000 Other short term payables (non-affiliated comps)
479100 Lizenzverrechnungskonto
479900 Sonstige kurzfristige Verbindlichkeiten-andere Unt
481000 Passive Rechnungsabgrenzung von Einnahmen
482000 Abgrenzung von Kosten und Aufwänden
483000 Passive Abgrenzung von gestundeten Einnahmen
491000 Öffnungsbilanzkonto
493000 Clearing of taxed income
511000 Rohstoffe
511100 Raw materials
512000 External procurement costs
513000 Consumption: Trading goods
521000 Wages and salaries
522000 Other personnel expenses
523000 Instandhaltungskosten
524000 Kosten von Werbung, Reklame, Propaganda
525000 Kosten von Bildung und Weiterbildung
526000 Inländische Reisekosten
526100 Ausländische Reisekosten
529000 Statutory social security expense
531000 Behördliche, administrative Leistungsgebühre
532000 Finanz-, Investitionsleistungsgebühre
533000 Versicherungsbeiträge
534000 Als Kosten zu verrechnete Steuern, Beiträge, Prod.
539000 Verschiedene sonstige Kosten
541000 Lohnkosten
551000 Scheduled depreciation of tangible assets
552000 Depreciation of low-value assets
559000 Sonstige Personalaufwände

561000 Renten- und Krankenversicherungsbeiträge
562000 Krankenkassenzuschlag
563000 Other external costs (without matl acquisition)
564000 Bank charges
569000 Sonstige Lohnbeiträge
570000 CO Transfer postings
571000 Planmäßige Abschreibung
572100 Pauschal aggerechnete Abschreibung
581000 Capitalized internal activity
582000 Aktivierter Wert von eigengefertigten Anlagen
591000 Kostenarten - Zwischenkonto
592000 Bestandsänder. eigengefertigt. Bestände - Zwischen
593000 Aktivierter Wert von eigengefertigten Anlagen - Zw
811000 Materialkosten
812000 Wert der angenommenen Dienstleistungen
813000 Wert von sonstigen Dienstleistungen
814100 Beschaffungswert von verkauften Waren - Inland
814200 Beschaffungswert von verkauften Waren - Export
815000 Kosten von verkauften (vermittelten) Dienstleist.
821000 Lohnkosten
822000 Sonstige Personalaufwände
823000 Lohnbeiträge
831000 Abschreibung
861000 Loss from fixed assets retirement
862000 Exchange rate differences expense
863100 Other sales deductions
863200 Cash discount expense (cash discount given)
863300 Konventionalstrafe u. Verzugszinsen gewöhnliches Maß
863400 Im Ausland zu bezahlene Gewinnsteuerkosten
863500 Förderung für die Kompensation von Kosten
864100 Boni
865100 Bildung von Rückstellungen für drohenden Verbindl.
865200 Bildung von Rückstellungen für zukünftigen Kosten
865300 Rückstellungen für sonstigen Gründe
866100 Verrechnete Wertberichtigung von Bestände
866200 Wertberichtigung von Debitorenforderungen
866300 Discounts loss (net procedure)
866400 Verrechnete, außerplanmäßige Afa von Sachanlagen
867100 Non-deductible input tax (NDIT)
867200 Customs charges
867300 Gegen getrennten Fonds verrechnete Steuern, Gebühr
867400 Als Aufwand verr. Verbrauchssteuern, Fiskalsteuer
869100 Abgeschr. Betrag von uneinbringlichen Forderungen
869200 Buch.fehl., vernicht., aus Best.ausgeb.imm.GüterSach
869300 Buch.fehl., vernicht., aus Best.ausgeb. Bestände
869400 Inventurbewdiff von HaWa mit Charakter Verlust
869900 Verschiedene sonstige Aufwände
871100 Kursverlust von an verbund.Untern.verkaufte WertP.
871200 Kursverlust von sonstigen verkauften Wertpapiere
871300 Kursverlust von an verbund.Untern.verkaufte Beteil
871400 Kursverlust von sonstigen verkauften Beteiligungen
872100 Für verbund.Untern.zu bezahl.Zinsen von Darlehen
872200 Sonstige zu bezahlende Zinsen von Darlehen
872300 Für verbund.Untern.nach Wertp.zu bezahl.Zinsen
872400 Sonstige nach Wertpapiere zu bezahlende Zinsen

872500 Für verb.U.nach hinten eingeord.Verb.zu zahl.Zins.
872600 Sonst.nach hinten eingeord.Verb.zu zahl. Zinsen
872700 Real.Verluste beim Verkauf von Investmentzertifika
873100 Zinsaufw.von echten Pensionsgesch. bei verb.Untern
873200 Sonstige Zinsaufwände von echten Pensionsgeschäfte
873300 Verlust von Zinsabsicherungen bei verbund.Untern.
873400 Sonstiger Verlust von Zinsabsicherungen
874100 Wertbericht.von Investitionen mit Anteilseigentum
874200 Wertber. von Kreditverhältnis verkörperten Wertpap
874300 Wertberichtigung von langfristigen Bankeinlagen
874600 Rückgeschr.Wertbericht.von Invest.mit Anteilseigen
874700 Rückgeschr.Wertbericht.von Kreditverh.verkörp.WP
874800 Rückgeschr.Wertbericht.von langfr.Bankeinlagen
875100 Kursverlust WB von Invest.mit Anteilseigentum
875200 Kursverlust WB von Kreditverhältnis verkörp.WP
875300 Kursverlust von Verkauf diskontierten Wertpapiere
875400 Real.Kursverl.bei Tilgung v.Kreditverh.verkörp.WP
876100 Kursverl.vom Umtausch Devisen-/Valutenbest.HUF
876200 Fin.ausgegl.Kursverl.v.Aktiva/Passiva ausl.Geldbet
876300 Am Bilanzstich.zusgef.Kursverl.v.Akt/Pass.auslGeld
877000 Sonstige Kursverluste, Optionsprämien
878000 Aufwendungen in Verbindung mit gekauften Forderung
879000 Expenditure from transfer of losses
880100 Geldmittelübergabe ohne Gegenwert
881000 Asset retirement expense
882000 Registered value of acquired property items
883000 Diff. zw.Wert aufgel.Beteil.bek.Anl.u.übern.Ford.
884000 Taxes owed for previous years
885000 Reg.Wert der aufgelösten Beteil.der umgewand.Gesel
886000 Reg.Wert der aufgelösten Beteil.der Vorgängerges
887000 Reg.Wert bei Einbeziehung von zurückgek.Eigenakt.
888000 Vereinbarter Betrag von Schuldübernahme
889000 Other extraordinary expenses
891000 Körperschaftssteuer
911100 Sales revenues - domestic
911200 Erlöse von inländischen Verkauf - sonstige
931100 Erlöse von Exportverkauf
931200 Export - sonstige
961000 Einnahme von verkauft.imm.Güter und Sachanlagen
961100 Revenue from discount charges
962000 Gain from currency exchange rate differences
963100 Bekommene Einnahme für Schadenereignisse
963200 Discount received
963300 Erh.Beträge für uneinbring.qual.u.abgeschr.Ford.
963400 Erhaltene Förd.für die Komp. von Kosten, Aufwände
963500 Erhalt. Förderung für die Kompensation von Kosten
964000 Gain from reversal of reserves (for expec.losses)
965000 Gain from reversal of reserves (for payables)
966000 Gain from reversal of reserves (other)
966100 Gain - price differences from Material ledger
966200 Gain from bonus differences
966300 Gain from own product price differences
966400 Gain from inv. receipt small differences (MM)
967000 Erhaltene Förderung ohne Rückzahlungspflicht
968000 Support charged to self-administrations

969000 Support charged to central funds
 969400 Ertrag aus Konsibestand und Umlagerung
 971000 Interest revenue (financial institutions)
 972000 Interest revenue (other companies)
 973000 Zinsen, Kursgewinn von Finanzanlage
 974000 Revenue from investments
 975000 Revenue from currency valuation
 976000 Kursgewinn beim Umtausch, Bewertung
 976100 Kursgewinn beim Umtausch, Bewertung
 976200 Finanziell ausgeglichenesKursgewinn von Akt./Pass.
 977000 Sonstige Kursgewinne, Optionsprämien
 978000 Revenue from other financial operations
 979000 Revenue from transfer of profits, losses
 980000 Sonstige außerordentliche Einnahmen
 980100 Geldmittelübernahme ohne Gegenwert
 981000 Urkundlicher Wert der zur Gesellschaft gehör.Anlag
 983000 Wertdiff.zw.Anlagen einer Erlosch.Beteil.u.Üb.Verb
 984000 Tax refunds from previous years
 985000 SumEigenkErloschBeteilBeiUmwandl,EndgütVermögBil
 986000 SumEigenkErloschBeteilBeiAnglied,EndgütVermögBil
 987000 Nomineller Wert rückgekaufter AktienGeschäftsantei
 988000 SummeVerbindlichk.währ.SchuldübernOhneGegenwert
 989000 Other extraordinary revenue
 10100000 Preference Share Capital
 10200000 Equity Share Capital
 10300000 Calls in Arrears
 11000000 Capital Reserve
 11100000 Share Premium Account
 11200000 Revaluation Reserve
 11300000 Investment Allowance Reserve
 11400000 General Reserve
 11500000 Debenture Redemption Reserve
 11600000 Balance in Profit & Loss Account
 11610000 Unappropriated Retained Earnings Prev yr
 12100000 Secured Loans- Debenture / bonds
 12110000 Secured Loans - Rupee Loans from Fin inst
 12120000 Secured Loans - Foreign Curr Loan fm Fin inst
 12130000 Secured Loans -Loan from subsidiary companies
 12140000 Secured Loans - Loan from others
 12150000 Secured Loans -Loans & Advances from Banks
 12200000 Unsecured Loans - Fixed deposits
 12210000 Unsecured Loans -Export Import Bank
 12211000 Unsecured Loans - Commercial paper
 12220000 Unsecured Loans - Short term loans from sub comp
 12230000 Unsecured Loans - Loans from others
 13000000 Acceptances
 13010000 Clearing contingent claims-cheque/bill payments
 13020000 Clearing contingent liab fm cheq/bill(vendors)
 13100000 Total outstandings dues of SSI undertakings
 13110000 Payables for Materials - Domestic
 13110100 GR/IR-clearing - ext procurement - Dom
 13110200 GR/IR:Goods not yet delivered (transfer) - Dom
 13110300 GR/IR: Goods not yet inv (transfer) - Dom
 13111000 Payables for Services - Domestic
 13111100 GR/IR-clearing - Services ext proc-Dom

13111200 GR/IR: Services not yet del(transfer) - Dom
13111300 GR/IR: Services not yet inv(for transf)-Dom
13112000 Payables for Cap Exp-curr yr comp-dom
13112100 GR/IR-clearing - Cap Gds/Serv external proc-Dom
13112200 GR/IR:Cap Gds/Serv not del(transfer)-Dom
13112300 GR/IR: Cap G/Srv not inv(transfer) - Dom
13113000 "Salary, wages payable"
13113100 Unclaimed dividends
13113200 Unpaid salaries
13113300 Other salary deductions - Statutory
13113350 Other salary deductions - Non Statutory
13113400 Central Sales Tax Payable
13113410 Local Sales Tax Payable
13113450 Sales tax set off
13113480 Turnover Tax payable
13113500 Purchase tax payable
13113600 Commissions Payable
13113700 Accrued expenses
13113800 Sundry Debtors: Credit balances
13113900 CENVAT Payable
13113910 CENVAT Suspense
13113920 CENVAT clearing
13113930 CENVAT reversal
13113940 Withholding Tax (TDS) payable
13113960 Works Contract tax Payable
13120000 Payables for Materials - foreign
13120100 GR/IR-clearing - external proc foreign
13120200 GR/IR:Gds not del(transf) foreign
13120300 GR/IR:Gds not inv (transfer) foreign
13121000 Payables for Services - foreign
13121100 GR/IR-clrg- Srvcs ext proc foreign
13121200 GR/IR:Serv not delivered(transfer) forgn
13121300 GR/IR:Srvcs not inv(transfer) foreign
13122000 Payable-Cap Exp-curr comp-foreign
13122100 GR/IR-Cap Gd/Srv ext proc foreign
13122200 GR/IRCap Gds/Srv nt del(transfer) forg
13122300 GR/IR:Cap Gd/Srvcs nt inv(transfer) forgn
13123000 Other payables - foreign
13130000 Payables to Sub/Assc - Materials
13131000 Payables to Sub/Assc - Services
13132000 Payables to Sub/Assc- Capital
13133000 Payables to Sub/Assc- Others
13140000 Down payments received
13150000 Guarantees received from Customers
13151000 Clearing guarantees received-Customers
13160000 Security deposit from Customers
13200000 Curr maturities-long term loans- Local
13210000 Curr maturities-long term loans-Foreign
13300000 Dividends payable
13400000 Balances on Directors' current accounts
13500000 Interest accrued but not due on loans
14000000 Interim dividends
14100000 Provision for income tax-int dividends
14200000 Proposed dividends
14300000 Provision for income tax-prop dividends

14400000 Prov-dimution in value-long term investm
14500000 Prov-premium pbl on redempt of debntrs
14600000 Provision for contingent liabilities
14700000 Provision-leave encashment at retirement
14800000 Freight provision (MM)
14810000 Customs provision (MM)
14820000 Delivery costs provision (MM)
14830000 Provisions for deferred taxes
14840000 Corporate income tax provision
14850000 Capital gains tax provision
14860000 Foreign withholding tax provision
14870000 Provisions-other income/evenue tax
14880000 Other tax provisions
14890000 Other provisions
20000000 Freehold Land
20010000 Leasehold Land
20100000 Factory Buildings Cost
20101000 Administrative Buildings Cost
20102000 Residential Buildings Cost
20110000 Factory buildings - Acc dep
20111000 Administrative buildings - Acc dep
20112000 Residential buildings - Acc dep
20200000 Plant and machinery Cost
20201000 Electrical installations Cost
20202000 Factory equipment Cost
20210000 Plant and machinery - Acc dep
20211000 Electrical installations - - Acc dep
20212000 Factory equipment - Acc dep
20300000 Aircrafts and aircraft equipments - Cost
20310000 Aircrafts and aircraft equip- Acc dep
20400000 Railway Sidings - Cost
20410000 Railway Sidings -Acc dep
20500000 Computers and peripherals - Cost
20510000 Computers and peripherals -Acc dep
20600000 Furnitures - Cost
20601000 Electrical fittings - Cost
20602000 Office equipment - Cost
20610000 Acc dep - Furnitures
20611000 Acc dep - Electrical fittings
20612000 Acc dep-Office equipment
20700000 Vehicles - Cost
20710000 Vehicles -Acc dep
20800000 Websites
20810000 Wesites -Acc dep
20900000 Intangible assets - Goodwill
20910000 Intangible assets-Patents/Trademarks etc
20920000 Amort-Intngbl asts-Patents/Trdmrk etc
21000000 Development in progress of land
21100000 Buildings under construction
21200000 Equipments on hand/in transit
21300000 Capital Advances
21310000 Down payments made - tangible assets
21320000 Down payments made - intangible assets
21330000 Down payments made on financial assets
21340000 Clearing cap DP on tang. assets

21350000 Clearing of cap. DP for intang assets
21400000 Clearing - Asset Acquisition
21500000 Clearing - Asset Disposals
22000000 Long term Inv - Eq Shr Quoted Subsidiaries
22001000 Long term Inv-Eq Shrs Quoted Other comp
22010000 Long term Inv-Eq Shrs Unq Subsidiaries
22011000 Long term Inv- Eq Shrs Unq Other comp
22100000 Long term Inv-Pref shr Subsidiaries
22101000 Long term Inv-Pref shares Oth com
22200000 Long term Inv-Deb/Bonds Quoted
22201000 Long term Inv-Deb/Bonds Unquoted
22300000 Long term Inv-Govt securities
22310000 Long term Inv-Treasury Bills
22400000 Long term Inv-Mutual funds Quoted
22401000 Long term Inv-Mutual funds Unquoted
23000000 Surplus fund Inv-Eq Sh Quoted Subsidiaries
23001000 Surplus fund Inv-Eq Sh Quoted Other
23010000 Surplus fund Inv-Eq Sh Unqtd Subsidiaries
23011000 Surplus fund Inv-Eq Sh Unqtd Other
23100000 Surplus fund Inv-Pref sh Subsidiaries
23110000 Surplus fund Inv-Pref sh Other
23200000 Surplus fund Inv-Deb/Bonds Quoted
23210000 Surplus fund Inv-Deb/Bonds Unquoted
23300000 Surplus fund Inv-Govt securities
23310000 Surplus fund Inv-Treasury Bills
23400000 Surplus fund Inv-Mutual funds Quoted
23410000 Surplus fund Inv-Mutual funds Unquoted
24000000 Interest accrued on investments
24100000 Consummable Stores
24110000 Machinery Spares
24120000 Packing Materials (indirect)
24130000 Initial Entry stores and spares
24200000 Tools
24210000 Initial Entry tools (offsetting entry)
24300000 Finished prod:Prod&purchased for sale
24301000 Initial Entry-finished stock (offst entry)
24310000 Contracts and WIP
24311000 Initial Entry-Contracts&WIP (offst entry)
24320000 Property dev activity-WIP/flats ready for sale
24330000 Manufactured components in stock
24340000 Raw Materials&bought out components
24341000 Initial Entry-RM & bought out comp
24400000 Secured short term loan
24410000 Outstanding>6 months considered good
24420000 Outstanding>months considered doubtful
24430000 Other debts - Domestic
24431000 Other debts - Foreign
24432000 Other debts - Assoc/Subsidiary Comp
24433000 Other debts - Outstanding bills
24433100 Clearing-bills of exchange collection
24440000 Provision for doubtful debts
24500000 Cash on hand
24510000 Cheques on hand/Remittance in transit
24520000 Balances with scheduled banks-Curr accounts
24521000 Balances with scheduled banks-FD accounts

24522000 Balances with scheduled banks-Margin Accounts
24530000 Balances with non scheduled banks-Current acc
24531000 Balances with non scheduled banks-FD acc
24532000 Balances with non scheduled banks-Margin Acc
24600000 Bills Receivable Considered good
24610000 Bills Receivable Considered doubtful
24620000 Provisions for doubtful bills receivable
24630000 Accrued interest receivable
24630100 Clearing interest receivables
24631000 Prepaid expenses
24632000 Staff advances
24633000 Travel advances
24634000 Claims receivable
24635000 Long term advances
24636000 Current maturities of LT advances
24637000 Accrued income
24638000 Sales Tax recoverable
24639000 Other receivables
24640000 Sundry creditors - debit balances
24641000 Down payments made for inventories
24642000 Down payments made on current ast
24643000 Security deposit (vendors)
24650000 Provisions for doubtful advances
24700000 Advance payment of Income Tax
24710000 TDS Account advance payments
24800000 Customs deposit account
24810000 Port trust deposit account
24820000 CENVAT Input BED
24830000 CENVAT Input AED
24840000 CENVAT Input SED
24850000 CENVAT Capital BED
24860000 CENVAT Capital AED
24870000 CENVAT Capital SED
24880000 PLA BED
24890000 PLA AED
24900000 PLA SED
24910000 PLA Cess
24920000 PLA On Hold
24930000 CENVAT On hold
25000000 Deferred revenue
25100000 Preliminary expenses
25200000 Technical knowhow
25300000 Development Expenditure
25400000 Software Expenditure
30000000 Business area adjustment-dom receivables
30010000 Business area adjustment-foreign receivables
30020000 Business area adjustment-receivables from affils
30030000 Business area adjustment-recbls from assoc.
30040000 Business area adjustment-foreign payables
30050000 Business area adjustment-payables to affils
30060000 Business area adjustment-payables to assoc.
30070000 Business area adjustment - taxes
30080000 Business area clearing
30090000 Business area adj other sales deductions
30091000 Clearing forex gain/loss

30100000 Business area adjustment-domestic payables
30110000 Business area adjustment-discounts received
34100000 Tax payables clearing
34200000 Input tax clearing
34300000 Customs Clearing
34400000 Logistics invoice clearings
40000000 Group company sales - Base sale realization
40001000 Group company sales - Excise Duty Recovered
40010000 Sales-Domestic Cust sales-Base sale realization
40011000 Sales-Domestic Cust sales-Ex Duty Recovered
40100000 Sales - Exports - Physical export
40110000 Sales - Exports - Deemed export
40120000 Sales - Exports - Export Incentives
40200000 Sale of by products
40300000 Sale of scrap
40400000 Sales Offsetting Acct
41000000 Domestic Services
41100000 Export Services
42000000 Commission - Domestic
42100000 Commission - Foreign
43000000 Income from subsidiaries
43100000 Income from Govt. securities
43200000 Income from others
44000000 Interest received-Inter company deposits
44010000 Interest received - Interest from Banks
44020000 Interest received - others
44100000 Rent received
44200000 Insurance claims received
44300000 Sale of Miscellaneous items
44310000 Discounts received
44400000 Realized gain on Foreign Exchange
44401000 Unrealized gain on Foreign Exchange
44402000 Clearing gai-Exchange rate translation
45000000 Profit from sale of investment
45100000 Profit on sale of fixed assets
45200000 Old balances written back
45300000 Doubtful debts not required written back
45400000 Net increase in fair value of current inv
45500000 Other gains materials
45600000 Other transaction gains
46000000 Profit on buybacks : Shares/Bonds etc.
47000000 Inter company transfer of manuf Items
47100000 Transfer Price - Raw Material
47200000 Transfer Price - Semi finished goods
47300000 Transfer Price - Finished goods
48000000 Cost of Manuf Prods Capitalized/Used
49000000 Cost of Production - Factory Output
50000000 Raw Material Consumed
50100000 Semi finished (stock change)
50200000 Cost of Finished goods sold
50300000 Subcontract stock change
50400000 Subcontracting processing charges
50500000 Valuation Offset Account
50600000 Material Overheads(Not invent)-Freight In
50610000 Material Overheads(Not invent) Octroi

50620000 Mat O/H(Not invent) Price Diff-Inv Verification
51000000 Cost of Raw Material transferred
51100000 Cost of Semi finished goods transf
51200000 Cost of Finished goods transferred
52000000 Inter plant/location transfer of exp
53000000 Purchases -Raw Material (Domestic)
53010000 Purchases - Components (Domestic)
53020000 Purchase-Semi finished comp(Domestic)
53030000 Purchase offset direct mat(Domestic)
53100000 Purchases-Ind mat Stores(Domestic)
53110000 Purchase-Ind mat Spares(Domestic)
53120000 Purchases-Ind mat Tools(Domestic)
53130000 Purchase offset-ind mat(Domestic)
53200000 Purchases -Raw Material (Imports)
53210000 Purchases - Components (Imports)
53220000 Purchase-Semi fin comp(Imports)
53230000 Purchase offst-dir mat(Imports)
53300000 Purchases-Ind mat Stores(Imports)
53310000 Purchases-Ind mat Spares(Imports)
53320000 Purchases-Ind mat Tools(Imp)
53330000 Purchase offset-ind mat (Imports)
54000000 Excise duty paid
55000000 Direct Salary/wages and bonus
55010000 Manuf Salary/wages and bonus
55020000 Selling Salary/wages and bonus
55030000 Admin Salary/wages and bonus
55100000 Direct Contribution to funds
55110000 Manufacturing Contribution to funds
55120000 Selling Contribution to funds
55130000 Administration Contribution to funds
55200000 Direct Welfare expenses
55210000 Manufacturing Welfare expenses
55220000 Selling Welfare expenses
55230000 Administration Welfare expenses
56000000 "Interest,Commitment & Fin charges"
57000000 Depreciation - manufacturing
57100000 Depreciation - Selling
57200000 Depreciation - Administration
58010000 Stores consumed - (Auto Posting)
58011000 Stores consumed (Manual Posting)
58012000 Other losses material
58013000 Other transaction losses
58014000 Scrap Losses
58015000 Quality control Losses
58020000 Repairs and maintenance - Buildings
58021000 Repairs&maintenance-Mach (Service)
58021100 Repairs&maintenance-Mach(Spares)
58022000 Repairs and maintenance - Others
58030000 Rates taxes licences
58040000 Power and fuel - Manufacturing
58041000 Power and fuel - Selling
58042000 Power and fuel - Administration
58050000 Rent - Manufacturing
58051000 Rent - Selling
58052000 Rent - Administration

58060000 Travel - Manufacturing
58061000 Travel - Selling
58062000 Travel - Administration
58070000 Postage tel telecom - Manuf
58071000 Postage tel/telecom-Selling
58080000 Insurance - Manufacturing
58081000 Insurance - Selling
58082000 Insurance - Administration
58090000 Tools consumed
58100000 "Stationery, printing-Manufacturing"
58101000 "Stationery, printing-Selling"
58102000 "Stationery, printing-Administration"
58110000 Legal and prof exp-manuf
58111000 Legal and prof exp-Selling
58112000 Legal and prof exp-Adm
58120000 Hire and service-Manuf
58121000 Hire and service charges-Sel
58122000 Hire and service charges-Admn
58130000 R&D expenses
58140000 Advertisement-Prod/Srv(Selling)
58141000 Advertisement-Corporate(Adm)
58142000 Advertisement-Statutory(Adm)
58150000 Freight Outwards
58151000 Commissions on sales
58152000 Packing expenses
58153000 Exhibitions & promotional expenses
58154000 Warranties
58155000 After Sales services
58156000 Other Sales deductions
58160000 Misc expenses - Unplanned del cost
58161000 Amortisation of expenses
58162000 Directors' Fees
58163000 Donations and Contributions
58164000 Other taxes
58165000 Other expenses
58166000 Accrual / Deferral for Material Ledger
58170000 Old balances written back
58180000 Loss from sale of investment
58190000 Loss on sale of fixed assets
58200000 Net decrease in value-curr investments
58210000 Bad debts
58220000 Doubtful Advances Provided for
58230000 Doubtful Debts Provided for
58240000 Realized Loss on ForEx
58241000 Unrealized Loss on ForEx
58242000 Loss on translation
59000000 Provisions for contingencies
60000000 Provisions for taxation
61000000 Proposed dividends
62000000 Income tax on proposed dividends
70000000 Post Dated Checks
70000100 Down Payment requests (fm Vendors)
70000200 Payment requests (fm vendors)
70000300 Down Payment requests (to Cust)
70000400 Payment requests (to Cust)

111110 Cash - local currency
111120 Petty cash - JPY
111200 Bank 1 Toza account
111201 Bank 1 - checks payable
111202 Bank 1 - domestic bank transfers (Toza account)
111203 Bank 1 - foreign bank transfers (Toza account)
111204 Bank 1 - automatic debit (Toza account)
111205 Bank 1 other interim postings
111207 Bank 1 bill of exchange discounting
111208 Bank 1 - checks received (Toza account)
111209 Bank 1 - customer payments (Toza account)
111211 Bank 1 - current bills of exchange payable
111212 Bank 1 bills of exchange collection
111250 Bank 1 - Futsu account
111260 Bank 1 - USD
111300 Bank 2 Toza account
111301 Bank 2 - checks payable
111302 Bank 2 - domestic bank transfers (Toza account)
111303 Bank 2 - foreign bank transfers (Toza account)
111304 Bank 2 - automatic debit (Toza account)
111305 Bank 2 other interim postings
111307 Bank 2 bill of exchange discounting
111308 Bank 2 - checks received (Toza account)
111309 Bank 2 - customer payments (Toza account)
111311 Bank 2 - current bills of exchange payable
111312 Bank 2 bill of exchange collection
111370 Bill of exchange liability at banks (AR)
111380 Bills of exchange liability clearing for banks (AP)
111390 TR-CR:Bank clearing account
111400 TR: Fixed time deposit
111410 TR:Deposit at notice
112110 Bill of exchange receivable
112710 Bills of exchange receivable - affiliated companies
113100 Customers - domestic receivables
113108 Business area adjustment - domestic receivables
113110 Customer receivables - domestic, one-time accounts
113200 Customers - foreign receivables
113208 Business area adjustment - foreign receivables
113210 Customer receivables - foreign, one-time accounts
113300 Receivables from payment cards
113700 Customer receivables-affiliated companies
113708 Business area adjustment - receivables from assoc.
113800 Customer receivables - associated companies
113808 Business area adjustment - receivables from assoc.
113900 Customer receivables, domestic (adjustment acct)
113910 Customers - foreign receivables (adjustment acct)
113920 Vendors with a debit balance
114000 TR:Stock
114100 TR:Bonds
114200 TR:Commercial Paper
114300 TR:Other securities
115000 Treasury stock
121100 Trading goods
121400 Trading goods from consignment warehouse
122100 Finished products

124100 Unfinished products
124200 Waste product
125100 Raw materials - main material
125200 Raw materials - indirect material
125400 Inventory - Spare Parts
126000 Products being processed
127100 Inventory - packaging materials
127200 Inventory - operating supplies
141100 Down payments made
141110 TR: Option premium receivable
142100 Accrued income
142110 TR:Deferred interest
142120 RE Rent paid in advance (taxable)
142130 RE Rent paid in advance (non-taxable)
143100 Accrued income
143110 TR: Accrued interest revenue
144100 Loans < 1 year
144500 Loans to staff
145100 Other receivables
145110 TR: Security repayment receivable
145200 RE Receivable
148100 Employee salary advances
148110 Employee trip cost advances
148120 Offsett. of travel expen. for docs paid by firm
148200 Input tax
148220 Trade tax receivable
148299 Tax adjustment business area
148900 Other receivables
182100 Down payment requests (customers)
191100 Business area clearing (undefined)
192100 TR: Payment request clearing account
192110 TR: Currency swap account
192120 TR-SE:Technical inventory clearing account
192130 TR: Technical clearing account
192140 TR: Currency swap acct - EUR clearing account
193100 Plants abroad (technical interim account)
193200 Offset account - alternative payment currency
193300 Offset account - not to be defined
199000 Legacy data transfer
211100 Buildings
211900 Depreciation - buildings
212100 Constructions
212900 Depreciation constructions
213100 Machinery and equipment
213900 Accumulated depreciation - machinery and equipment
215100 Vehicles
215900 Depreciation - vehicles
216100 Plant and equipment, tools
216900 Depreciation - plant and equipment, tools
221000 Real estate
227000 Assets under construction
228000 Low value assets (fixtures and fittings)
228900 Accumulated depreciation-LVA (fixtures/fittings)
231000 Trading licence
232000 Patent

242000 Telephone rights
261100 Investments - securities
261600 Stock held in affiliated companies
263100 TR: Long-term loan liability
263500 Loans to employees, long term
263700 Loans to affiliates - long term
281000 Expenses for payments made, remaining life > 1
282100 RE Deposit
282200 RE Security deposit
313000 New share issuing costs
314000 Bond issuing costs
315000 Bond issuing discounts
317000 Research and development costs
318000 Interest-constructn
411100 Bills of exchange payable
411700 Bills of exchange - associated companies
411800 Bills of exchange payable to affiliated companies
412100 Vendors - domestic payables
412108 Accounts payable-domestic, adjustments
412110 Accounts payable-domestic, one-time accounts
412200 Accounts payable-foreign
412208 Business area adjustment foreign payables
412210 Accounts payable-foreign, one-time accounts
412700 Accounts payable - associated companies
412708 Adjustment business area payables (assoc.comps)
412800 Accounts payable-affiliated companies
412808 Business area adjustment - affiliated co. payables
412900 Accounts payable-domestic, adjustments
412910 Vendors - foreign payables (adjustment account)
412920 Customers with a credit balance
413100 Short term loans
413400 Long term loans, remaining life <=1year
413500 TR: Commercial paper issued
413600 TR: Bond, due within 1 year
414100 Deferred income
414110 Unpaid trip costs
414120 Bonus reserve
414130 RE Payable
414200 Payable/receivable to tax authorities
414700 Corporate income tax accrued
414800 Operating tax accrued
415100 Accrued expenses
415110 TR: Accrued interest payable
416100 Down payments received
416110 Option premium - payable
416120 TR: Deferred income
416210 RE Down payments received - operational charges
416220 RE Down payments received - sale-based rent
417100 Salaries and wages payable
417200 Income tax payable
417210 Inhabitant tax payable
417300 Social insurance payable
417310 Life insurance premium payable
417320 Employee savings plan
417330 Retirement pension payable

417340 Retirement pension fund payable
417350 Employment insurance payable
417360 Cooperative payable
417370 Union membership fee payable
417380 Nursing insurance payable
417400 Salaries and wages clearing account (HR)
417700 Withholding tax accounts payable
421100 RE Rent received in advance (taxable)
421200 RE Rent received in advance (non-taxable)
422100 Output tax
422199 Tax adjustment business area
435000 Bonus reserve
454100 Down payment requests - vendors
461100 GR/IR clearing - own production
461120 GR/IR purchase clearing account (Retail)
461190 GR/IR-clearing - own products (adjustment account)
461200 GR/IR-clearing - external procurement
461210 GR/IR: Goods/services not yet delivered
461220 Goods Rcvd/Invoice Rcvd - not yet invoiced
461230 GR/IR clearing transferred
461290 GR/IR clearing-external procurement (adjustments)
461300 Clearing-asset acquisition from invoice verificat.
461310 Clearing account fixed asset acquisition
461400 Clearing returned assets
461500 Clearing - customer commission
462100 Freight clearing (MM)
462200 Delivery costs provision (MM)
463100 Customs clearing (MM)
463200 Customs provision (MM)
464100 Delivery costs clearing (MM)
464200 Delivery costs provision (MM)
465000 Payables from consignment warehouse
498000 Stock init. entry (offset. pstg) goods, fin.prods
499000 Clearing account - stocktake results
511000 Bonds
512000 Convertible bonds
514000 Long term loans
514800 TR: Loans from affiliates > 1 year
515000 Long term deferred income
516000 Other long-term payables
521000 RE Deposit received
522000 RE Security deposit received
531000 Pension fund provisions
532000 Other provisions
711000 Share capital
721000 Capital reserve
726000 Profit reserve
732100 Special deprec. res.
732600 Dividend reserve
733100 Unappropriated retained earnings from previous yr
733200 Transfer of profits
811100 Sales revenues - domestic
811200 Sales revenues - foreign
811500 Sales deductions
811600 Rebates

811800 Other deductions
812000 Retail: Agency business sales
812010 Agency business sales
812050 Agency business sales - offset account
822100 Purchase account
822200 Purchase offset account
823100 Raw material 1 consumption
823110 Raw material 2 consumption
823120 Quality control cons. external mats with cost ele.
823200 External products 1
823300 Operating supplies
823400 Low value assets
823500 External services
823510 Purchased services
823600 Material/goods consumption without account assignt
824100 Wages
824200 Salaries - base wages
824300 Executive remuneration
824400 Downtime pay
824500 Sick pay, continued pay
824600 Indirect labor costs
824700 Bonus
824800 Pension scheme reserve
824900 Statutory social security expense
825000 Employee health insurance
825100 Electricity (fixed portion)
825300 Water
825400 Gas
825500 Rent
825600 Maintenance
825700 Advertising
825800 Sales commision
825900 Packaging
826000 Insurance
826010 Unplanned delivery costs
826100 Dispatch/Shipping costs
826200 Trip costs
826300 Local transport expenses
826400 Communication charge
826450 Storage charges
826500 Bank charges
826501 TR: Security brokerage
826600 Other taxes
826700 Office supplies
826800 Entertainment expenses
826810 Convention expenses
826820 Magazines/books
826850 Inventory depletion costs (MM)
826900 Other administrative costs
827000 Depreciation real estate
827010 Depreciation Buildings
827020 Depreciation construction
827030 Depreciation machinery and equipment
827040 Depreciation Vehicles
827050 Depreciation fixtures and fittings

827060 Depreciation low value assets
827100 Unplanned depreciation-fixed assets
830000 Clearing-estimated depreciation on fixed assets
830100 Clearing estimated interest on fixed assets
830200 Clearing estimated risks
830300 Clearing other estimated costs
831000 Estimated depreciation
831100 Accrued interest
831200 Estimated risk
832000 CO Transfer postings
841110 RE Rent (1)
841120 RE Rent (2)
841210 RE Rent-internal (vacancy)
841310 RE Operating costs
841320 RE SCS operating costs (advanced)
841330 RE SCS operating costs (flat)
841340 RE SCS operating costs (vacancy)
841350 RE SCS operating costs (distributable)
861000 Revenue from interest
861010 TR:Security interest
862000 Dividend revenue
863000 TR: Revenue - disposals of securities
864000 Discount revenue
865110 RE Income from lease (1)
865120 RE Income from lease (2)
865210 RE Internal revenue (rent/own use)
865220 RE Internal revenue (rent/vacancy)
865310 RE Income from operating costs (flat)
865320 RE Income from operating costs (advanced)
865410 RE Internal revenue (operating costs/own use)
865420 RE Internal revenue (operating costs/vacancy)
866000 Gain from currency exchange rate differences
866010 Gain from payment with alternative payment curren.
866100 Gain from currency valuation
866200 Gain from currency translation
866300 Clearing gain from exchange rate translation
866400 Revenue from rounding dif. for foreign curr. (MM)
866410 Ex.rate diff.revenue from lower levels (mat.ledg.)
869000 TR-FX: Revenue from currency valuation
869010 TR-FX: Gain from currency valuation - offset acct
877000 Gain from price differences of external products
877010 Revenue from revaluation
877020 Revenue-price difs fm lower level own mats ML
877080 Gain -price diff.settlm. material ledger ext. mat
877200 Gain from freight differences
877300 Gain from own product price differences
877400 Gain from inv. receipt small differences (MM)
877500 Revenue from valuation of external material
877510 Gain-material ledger price differences
877600 Gain from valuation of own materials
877700 Gain-inventory differences
877800 Gain-inventory differences at consignment stores
877900 Gain from valuation (valued-->unvalued)
878000 Gain from stock transfer
878100 Gain - consumption of consignment material

878200 Gain from quality control consumption
878500 Gain from allowed differences / G/L clearing
879000 Other operating income
879010 TR: Option - gain
881000 Interest expense
882000 Bond interest
883000 TR: Loss - disposals of securities
884000 Customer discounts
886000 Loss from exchange rate differences
886010 Loss from payment with alternative payment curren.
886100 Loss from currency valuation
886200 Loss from currency translation
886300 Clearing exchange rate translation loss
886400 Loss from foreign currency rounding diffs (MM)
886410 Exch. rate diffs loss fm lower levels (mat.ledg.)
886500 TR: Loss -valuation of securities
886900 TR-FX: Loss from currency valuation
886910 TR-FX: Loss from currency valuation - offset acct
887000 Loss from external product price differences
887010 Loss from revaluation
887020 Loss from price diffs fm lower lev.own mats ML
887080 Gain -price diff.settlm. material ledger ext. mat
887150 Accruals account material ledger external material
887200 Loss - freight variances
887300 Loss from price differences of own products
887400 Loss from invoice receipt small differences (MM)
887500 Loss from valuation of external materials
887510 Loss-external product price differences Mat.Ledger
887550 Accruals account material ledger own material
887600 Loss from valuation of own materials
887700 Loss-inventory differences
887800 Losses - inventory variance (consignment sale)
887900 Losses - inventory valuation (valued -> unvalued)
888000 Loss from stock transfer
888100 Loss from consumption of consignment material
888200 Losses - consumption of quality control
888500 Loss - allowed differences / GL account clearing
889000 Other operating expenses
889010 TR: Option -loss
890000 Inventory change - work in process
890002 Inventory change - own materials quality control
891000 Inventory change work in process
892000 Change in finished products inventory
893010 Inventory change - sale of own prods w/o cost ctr
893015 Inventory change - sale of own prods w.cost center
893020 Inventory change - additions to own products
894010 Inventory change - sales ext. prods w/o cost cent.
894020 Inventory change - additions to external products
894025 Inventory change - ext products sale w.cost center
895000 Factory output of production orders
896000 Sales revenue of order settlements
896100 Results of capitalized asset orders
896200 Own work capitalized
896300 Revenue from fixed asset disposal
896310 Clearing asset disposals

911000 Gain on disposal/sale of fixed assets
921000 Loss on disposal/sale of fixed assets
921100 Loss on assets scrapped
924000 Extraordinary expenses
981000 Corporate income tax expense
983000 Inhabitant tax
11010100 Cash
11010200 Petty cash
11010300 Checking deposits
11010400 Ordinary deposits
11010500 Miscellaneous saving deposits
11010600 Installment saving deposits
11010700 Fixed deposit
11010800 Foreign Currency Deposit
11010900 Deposit - Other
11010901 Deposit - Other
11010911 Deposit (BusPl. 01) (Sample Bank Account)
11010912 Deposit (BusPl. 02) (Sample Bank Account)
11010913 Deposit (BusPl. 03) (Sample Bank account)
11019000 Bank - bill of exchange liability(discount)
11019001 Bank - bills of exchange liability(collection)
11019002 Bank subaccount(1)
11019004 Bank subaccount(2)
11019005 Bank subaccount(3)
11019006 Clearing Bill liability
11020100 Marketable securities - Shares/stocks
11020200 Marketable securities - Government/Public bond
11020300 Marketable securities - Others
11030100 Marketable securities allowance for valuation
11040100 Account Receivables - domestic
11040150 Account Receivables - domestic(long-term)
11040198 Account Receivables - domestic(adjustment acct)
11040199 Account Receivables - domestic(adjustment acct)
11040200 Account Receivables - foreign
11040250 Account Receivables - foreign(Long-term)
11040297 Account Receivables - foreign(adjustment acct)
11040299 Account Receivables - foreign(adjustment acct)
11040300 Account Receivables - Affiliated Company
11040350 Account Receivables - Affiliates(long-term)
11040399 Account Receivables - affiliates- Adjustment acct.
11040400 Accounts Receivable - A/P debit balance
11040500 Accounts Receivable - payment withheld
11050100 Allowance for doubtful accounts
11050200 Allowance for doubtful accounts - foreign currency
11060100 Bills of exchange receivable
11060200 Bills of exchange receivable - Affiliate
11060300 Bills of exchange endorsed
11070100 BoE Receivable allowance for valuation
11080100 BOE Receivable contingent debts
11090100 Other account receivable - Domestic
11090200 Other account receivable-Affiliated companies
11090300 Other account receivable-Bill
11090400 Other account receivable-Foreign
11100100 Other account receivable allowance for bad debt
11100200 Other account receivable AfBD-Affiliated companies

11100300 Other account receivable AfBD- BOE
11100400 Other account receivable AfBD-Foreign
11110100 Accrued income-Interest earned
11110200 Accrued income-Other
11120100 Accrued Income allowances for bad debts
11130100 Short term loans receivable
11130200 Short term loans receivable-Affiliated companies
11130300 Short term loans receivable-Employees
11140100 Short term loans receivable allowance for bad debt
11140200 Short term loans recievable AfBD-Employees
11150100 Other Quick Asset
12010100 Merchandise
12020100 Finished goods inventory
12020200 Inventory - OEM products
12020300 Inventory - Subcontractors
12020400 Goods Rcvd/Invoice Rcvd - not yet delivered
12020500 Goods Rcvd/Invoice Rcvd - not yet invoiced
12029100 Goods Rcvd/Invoice Rcvd (own production)
12029199 Goods Rcvd/Invoice Rcvd (own prod. adj. acc.)
12029200 Goods Rcvd/Invoice Rcvd (third party)
12029299 Goods Rcvd/Invoice Rcvd recon. (acqrd externally)
12030100 Semi-finished goods
12040100 Work in Process
12050100 Raw Material
12050200 Sundry Material
12060100 Supplies-utilites
12060200 Supplies-Used foods
12060300 Supplies-Used product
12060400 Supplies-Used packing
12060500 Supplies-Other
12070100 Inventory - Goods in Transit
13010100 Down Payment-Inventory
13010200 Down payments - fixed assets
13010300 Other down payments - current assets
13010397 Input tax clearing - prepayment for inventory
13010398 Input tax clearing - down pmnts for assets
13010399 Input tax clearing - other prepayments
13010400 Discount
13019000 Payment requests - customers
13020100 Advanced tax-Withhoding
13020200 Advanced tax-Prepaid
13020300 Input tax(VAT)
13020350 Input Tax(VAT) - Substitution
13020399 Tax Business Area clearing
13020400 Advanced tax-Other
13030100 Prepaid expenses-Interest
13030200 Prepaid expenses-Commission paid
13030300 Prepaid expenses-Insurance premium
13030400 Prepaid expenses- Rentals
13030500 Prepaid expenses-Other
13040100 Advances-Domestic
13040200 Advances-Overseas
13040300 Advances-Business travel expenses
13040400 Advances-Other
13050100 Deposits received for guarantees-Import

13050200 Deposits received for guarantees-Other
14010100 Long term deposit
14020100 Investment securities
14030100 Investment securities allowance for valuation
14040100 Investment in unincorporated companies
14040200 Investment in unincorporated companies-other comp.
14050100 Equity investments in affiliated companies
14060100 Investments in bonds of affiliated companies
14070100 Other equity investments in affiliates
14080100 Investments in real estate
15010100 Long term loans
15010200 Long term loans-Affiliated companies
15010300 Long term loans-Employees
15020100 Long term bill of exchange receivable
15030100 Present value discount
15040100 Restricted cash & bank deposits
15050100 Long term prepaid expense
15060100 Group long-term retirement insurance premium
15070100 Leasehold rights
15080100 Guarantee deposits on lease
15090100 Telephone & telex subscription rights
15100100 Business guarantee deposits
15110100 Subscription Right-Other
15120100 Dishonored Bill of exchange receivable
15130100 Other assets allowance for valuation
16010100 Land
16020100 Buildings
16020200 Buildings accumulated depreciation
16030100 Structures
16030200 Accumulated depreciation of Structures
16040100 Machinery & Equipment
16040200 Accumulated depreciation of Machinery & Equipment
16050100 Ships
16050200 Accumulated depreciation of Ships
16060100 Vehicles & Transportation Equipment
16060200 Accumulated depreciation of Vehicles & Transport.
16070100 Tools & Fixtures
16070200 Accumulated depreciation - Tools & Fixtures
16080100 Furniture
16080200 Accumulated depreciation of Furniture
16500000 Construction in Progress
17010100 Goodwill
17010200 Amortization - Goodwill
17020100 Patents
17020200 Amortization - Patents
17030100 Utility model patents
17030200 Amortization - Utility model patents
17040100 Design rights
17040200 Amortization - Design rights
17050100 Trademarks
17050200 Amortization - Trademarks
17060100 Mining Right
17060200 Amortization - Mining Rights
17070100 Fishing Right
17070200 Amortization - Fishing Rights

17080100 Land use rights
17080200 Amortization - Land use rights
18010100 Organization costs
18020100 Pre-operation costs
18030100 New stock issue costs
18040100 Debenture issue costs
18050100 Research & development costs
19000100 Clearing w Business Area
20020100 Account Payables - domestic
20020150 Account Payables - domestic, Long-term
20020199 Account Payables - domestic, adjustment account
20020200 Account payable -Affiliated companies
20020250 Account payable -Affiliated comp.,Long term
20020299 Account Payables - affiliate adjustment account
20020300 Accounts payable - Foreign
20020350 Accounts payable - Foreign,Long term
20020366 Accounts Payable - consignment sale
20020399 Account Payables - foreign adjustment account
20020400 Accounts Payable - A/R Credit balances
20020500 Accounts Payable - payment withheld
20030100 Bill of exchange payable
20030200 Bill of exchange payable - borrowing
20040100 Short term borrowings
20040200 Short term borrowings-Foreign
20040300 Short term borrowings-Affiliated companies
20040400 Short term borrowings-Employees
20050100 Other account payable-Capital asset
20050200 Other account payable- Overhead
20050300 Other account payable-Other
20050400 Other account payable-Capital asset(BoE)
20050500 Other account payable-Overhead(BoE)
20050600 Other account payable-Other(BoE)
20050700 Other account payable-Foreign
20060100 Down payment from customers
20060199 Tax payable clearing - customer prepayments
20069000 Payment requests - vendors
20070100 Revenue collected in advance
20080100 Output Tax (VAT)
20080150 Output Tax (VAT)-Substitution
20080200 Withholding-Other tax
20080300 Withholding-Other
20089000 Tax Business Area Clearing
20090100 Accrued expense-Interest paid
20090200 Accrued expense-Commission paid
20090300 Accrued expense-Overhead
20090400 Accrued expense-Other
20100100 Accrued income tax
20100900 Guarantees - customers
20100999 Clearing guarantees - customers
20110100 Current portion of long-term debt
20119000 Clearing supplier discounts (Net method)
20119001 Business Area clearing: discounts (Net method)
20129000 Clearing borrowing
20129001 Guarantees - vendors
20129002 Clearing guarantees - vendors

21010100 Debentures-Domestic
21010200 Debentures-Foreign
21010300 Debentures(Unsecured)-Domestic
21010400 Debentures(Unsecured)-Foreign
21010600 Debentures(Convertible)-Foreign
21020100 Discount on debentures issued(secured)-Domestic
21020200 Discount on debentures issued(secured)-Foreign
21020300 Discount on debentures issued(unsecured)-Domestic
21020400 Discount on debentures issued(unsecured)-Foreign
21020500 Discount on debentures issued(convert.)-Domestic
21020600 Discount on debentures issued(convert.)-Foreign
21030100 Premium on debentures issued(secured)-Domestic
21030200 Premium on debentures issued(secured)-Foreign
21030300 Premium on debentures issued(unsecured)-Domestic
21030400 Premium on debentures issued(unsecured)-Foreign
21030500 Premium on debentures issued(Convertable)-Domestic
21030600 Premium on debentures issued(convertable)-Foreign
21040100 Convertible right adjustment-Domestic
21040200 Convertible right adjustment-Foreign
21050100 Long term debts
21050200 Long term debts-Foreign
21050300 Long term debts-Affiliated companies
21050400 Long term debts-Employees
21060100 Long term Bill of Exchange Payable
21070100 Present Value discount account
30010100 Capital stock-Common
30010200 Capital stock-Preference share
31010100 Additional paid-in capital
31020100 Gain on retirement of capital stock
31030100 Gain on business combination
31040100 Other capital surplus
31050100 Revaluation surplus reserve
32010100 Legal reserves
32020100 Reserve for business rationalization
32030100 Reserve for improvement of financial structure
32040100 Voluntary reserve
32050100 Retained earnings brought forward from prior year
32050200 Gains from prior period adjustments
32050300 Losses from prior period adjustments
33010100 Discount on capital stock
33020100 Dividend Unamortized interest during construction
33030100 Treasury stock
33040100 Convertible right price
33050100 Stock right price
33060100 Overseas business translation debit
33070100 Overseas business translation credit
33079998 Net turnover clearing - transfer tax payable
33079999 Tax payable/receivables tax authorities
50010100 Goods Sales - Domestic
50010200 Goods Sales - Export
50020100 Product Sales - Domestic
50020200 Product sales - Export
50030100 Semi-Product Sales - Domestic
50030200 Semi-Product Sales - Export
50040100 Service sale - Domestic

50040200 Service sale - Export
50049999 Suspense a/c - disposal/sale fixed assets
50050010 Tax limit(acc.dep)
50050020 Tax limit (dep.)
50080100 Sales Discount and Deductions - Domestic Goods
50080200 Sales Discount and Deductions - Export Goods
50080300 Sales Discount and Deductions- Domestic Production
50080400 Sales Discount and Deductions - Export Production
50080500 Customer cash discounts
50080600 Discounts loss (Net method)
50080700 Unallowed customer discounts
51000100 Raw materials consumed
51000140 Raw materials scrapped
51000170 Purchasing raw material
51000200 Sundry inventory consumed
51000300 Consumables Consumption
51000400 Packaging materials consumption
51000450 Packaging materials Scrapped
51000500 OEM products consumed
51000550 OEM products scrapped
51000600 Returnable Packing Consumed
51000650 Returnable Packing Scrapped
51000700 External procurement costs
51000800 Inventory change - work in process
51000810 Scrapped material - own production
51000820 Inventory change - finished goods
51000830 Inventory change - sale company manufactured goods
51000840 Inventory change - additions to co. produced goods
51000850 Inventory change - sales OEM products
51000860 Inventory change - additions OEM products
51000900 Factory output of production orders
51001000 Loss - price variances
51001100 Loss - freight variances
51001200 Small Price Loss - Receipt of Invoice (MM)
51001300 Losses - material price variances
51001400 Losses - inventory variance
51001500 Losses - inventory variance (consignment sale)
51001600 Losses - inventory revaluation (write-down)
51001700 Losses - inventory transfer
51001800 Losses - consumption for consignment sale
51002000 Income - price variances
51002100 Income - freight variances
51002200 Small price gains - receipt of invoice (MM)
51002300 Gain - revaluation in material prices
51002400 Gain - inventory difference
51002500 Gain - Inventory variance (Consignment sale)
51002600 Gain revaluation inventory (valued-->unvalued)
51002700 Gain - inventory transfer
51002800 Gain - consumption of consignment material
51003100 Expense for allowed differences / GL clearing
51003200 Revenue from allowed differences / GL clearing
51008900 Clearing account - stocktake results
51008910 Clearing account - stocktake result(1)
51009000 CO Transfer postings
52000300 Director's payroll

52000400 Pay and allowances
52000500 Wage
52000600 Bonus
52000700 Transfer to reserve for retirement allowance
52000800 Transfer to reserve for group retirement allowance
52000900 Miscellaneous pays
53000100 Welfare expenses
53000200 Electric power charge
53000300 Travel and transportation expenses
53000400 Communication charges
53000500 Lighting and heating
53000600 Taxes and Dues
53000700 Pay rentals
53000800 Technology royalty
53000900 Depreciation Cost
53000980 Estimated depreciation (calculated in costing)
53000990 Clearing budgeted depreciation of fixed assets
53001000 Cost of repairs
53001100 Insurance expense
53001200 Entertainment expenses
53001201 Entertainment expenses-Domestic(Card)
53001202 Entertainment expenses-Abroad(Card)
53001203 Entertainment expenses-Domestic(Bill)
53001204 Entertainment expenses-Abroad(Bill)
53001205 Entertainment expenses-Petty
53001300 Packaging charge
53001400 Confidential expenses
53001500 Education and training expenses
53001600 R & D costs
53001700 Freight Cost
53001750 Purchased services
53001800 Miscellaneous expenses
53009998 Purchase account (see account assignment text)
53009999 Purchase offset account (see acc.assignment text)
54000100 Director's Compensation
54000200 pay
54000300 Bonus
54000400 Salaries
54000500 Provision for retirement and service benefits
54000600 Travel and transportation expenses
54000700 Welfare expenses
54000800 Communication charges
54000900 Heat and water expenses
54001000 Taxes and dues
54001100 Disbursement and rentals
54001200 Depreciation Cost
54001210 Special depreciation cost
54001300 Repairs and maintenance
54001400 Insurances
54001500 Entertainment expenses
54001550 Entertainment expenses - Internal Consumption
54001590 Entertainment expenses - (VAT) int. consumption
54001600 Confidential expenses
54001700 Advertising and general publicity expenses
54001800 Warehousing

54001900 Samples expense
54002000 Packaging expenses
54002100 Educational and training expense
54002200 R & D Cost
54002300 Development cost
54002400 Freight Cost
54002500 Office supplies
54002600 Sales Commission
54002700 Bad Debt expenses
54002800 Amortization of goodwill
54002900 Miscellaneous expenses
55000100 Interest & discount income
55000200 Interest on securities
55000300 Dividend Income
55000400 Dividend on stocks
55000500 Disposal income of stocks
55000600 Rental income
55000700 Disposal income of Valuable papers
55000800 Cost gains
55000900 Procurement discount
55001000 Foreign exch. gains
55001100 Foreign currency revaluation gains
55001200 Reversal of allowance for doubtful accounts
55001300 Reversal of allowance for securities valuation
55001400 Miscellaneous gains
56000100 Interest and discount expense
56000200 Interest expense debenures
56000300 Amortization of initial expenses
56000400 Amortization in initial cost of business
56000500 Amortization of stock
56000600 Amortization of debenures
56000700 Amortization of R & D
56000800 Miscellaneous debt expense
56000900 Loss on sales of securities
56001000 Investment property of valuation loss
56001100 Unfavorable cost variances
56001200 Sales rebate
56001300 Foreign exchange losses
56001400 Foreign currency revaluation losses
56001500 Loss on valuation of inventories
56001600 Loss from inventory obsolescence
56001700 Contribution
56001750 Contribution - internal consumption
56001790 Contribution - (VAT) internal consumption
56001800 Miscellaneous loss
57000100 Gains from retirement of fixed assets
57000200 Gain on disposal/sale of investment assets
57000300 Bad debt recovered
57000400 Gains from redemption of bonds
57000500 Gain from assets contributed
57000600 Income as result of discharge
57000700 Gain on insurance settlements
57000900 Extraordinary gains-Other
58000100 Loss on disposal/sale of fixed assets
58000200 Loss on disposal/sales of investments

58000300 Loss on redemption of debentures
58000400 Casual loss
58000900 Extraordinary losses-Other
59000100 Income taxes
90000000 Retained Earnings
91000000 Clearing between BPs
10100000 Licenses agreement
10200000 Computer software
10300000 Patents
10400000 Organization costs
10500000 Goodwill
10600000 Other non-material assets
11100000 Depreciation licenses agreement
11200000 Depreciation computer software
11300000 Depreciation patents
11400000 Depreciation organization costs
11500000 Depreciation Goodwill
11600000 Depreciation other non material assets
12100000 Land
12101110 Manufacturing own lands
12101120 Manufacturing lands in leasing
12101210 Non manufacturing own lands
12101220 Non manufacturing lands in leasing
12200000 Buildings and installations
12202110 Manufacturing own buildings
12202120 Manufacturing buildings in leasing
12202210 Non manufacturing own buildings
12202220 Non buildings in leasing
12203110 Manufacturing own installations
12203120 Manufacturing installations in leasing
12203210 Non manufacturing own installations
12203220 Non manufacturing installations in leasing
12300000 Mashines and equipments
12301000 Manufacturing mashines and equipments
12305110 Manufacturing own machines, equipment
12305120 Manufacturing mashines, equipment in leasing
12305210 Non manufacturing own maschines, equipment
12305220 Non manufacturing maschines,equipment in leasing
12400000 Transport
12406110 Manufacturing own transport
12406120 Manufacturing own transport in leasing
12406210 Non-manufacturing own transport
12406220 Non manufacturing transport in leasing
12501101 Manufacturing lands in leasing
12501201 Non manufact land wildlife object for leasing
12502100 Manufacturing buildings in leasing
12502200 Non manufacturing buildings in leasing
12503100 Manufacturing constructions in leasing
12503200 Non manufacturing constructions in leasing
12505100 Manufacturing machines equipment in leasing
12505200 Non manufacturing machines equipment in leasing
12506100 Manufacturing transport in leasing
12506200 Non manufacturing transport in leasing
12507100 Manufacturing instruments in leasing
12507110 Manufacturing own instruments

12507120 Manufacturing instruments in leasing
12507200 Non Manufacturing instruments in leasing
12507210 Non manufacturing own instruments
12507220 Non manufacturing instruments in leasing
12508100 Manufacturing furniture in leasing
12508110 Manufacturing own furniture
12508120 Manufacturing furniture in leasing
12508200 Non manufacturing furniture in leasing
12508210 Non manufacturing own furniture
12508220 Non Manufacturing furniture in leasing
12510100 Manufacturing draught animals in leasing
12510110 Manufacturing own draught animals
12510120 Manufacturing draught animals in leasing
12510200 Non manufacturing draught animals in leasing
12510210 Non manufacturing own draught animals
12510220 Non manufacturing leased draught animals
12511100 Manufacturing draught animals in leasing
12511110 Manufacturing own productive cattle
12511120 Manufacturing productive cattle in leasing
12511200 Non manufacturing productive cattle in leasing
12511210 Non manufacturing own productive cattle
12511220 Non manufacturing productive cattle in leasing
12512100 Non manufacturing perennial plantings in leasing
12512110 Non manufacturing own perennial plantings
12512120 Non manufacturing leased perennial plantings
12512200 Non manufacturing perennial plantings in leasing
12512210 Non manufacturing own perennial plantings
12512220 Non manufacturing leased perennial plantings
12601000 Acquisition equipment for assembling
12603000 Acquisition of non material assets
12604000 Acquisition animals in general herd
12605000 Construction of fixed assets object
12610000 Acquisition of holdings
12670000 Promotion nursing to basic's run
12680000 Delivery the animal's for nothing
12999900 Initial calculation of fixed assets
13100000 Depreciation of buildings
13102100 Depreciation non manufacturing building in leasing
13102110 Depreciation manufacturing own building
13102200 Depreciation non manufact building in leasing
13102210 Depreciation own non manufacturing building
13103100 Depreciation manufacturing building in leasing
13103110 Depreciation own manufacturing installations
13103200 Depreciation non manufact installations in leasing
13103210 Depreciation own non manufacturing installations
13200000 Depreciation of machines and equipments
13201000 Depreciation of manufact machines and equipment
13205100 Depreciation manufacturing mashin, equip in leas
13205110 Depreciation own manufacturing mashinery equipment
13205200 Depreciation non manufact mashinery equip in leas
13205210 Depreciation own non manufact mashinery equipment
13300000 Depreciation of transport
13306100 Depreciation manufacturing transport in leasing
13306110 Depreciation own manufacturing transport
13306200 Depreciation non manufacturing transport in leasin

13306210 Depreciation own non manufacturing transport
13408100 Depreciation manufactur furniture in leasing
13408110 Depreciation own manufactur furniture
13408200 Depreciation non manufactur furniture in leasing
13408210 Depreciation own non manufactur furnit in leasing
13410100 Depreciation own non manufactur furnit in leasing
13410110 Depreciation manufactur own draught animal
13410200 Depreciation non manufactur own animal in leasing
13410210 Depreciation non manufacturing own animals
13411100 Depreciation manufact perennial plantings in leas
13411110 Depreciation own manufact perennial plantings
13411200 Depreciation non manufact plantings in leasing
13411210 Depreciation own non manufact perrenn plantings
14100000 Investment to affiliated company
14200000 Investment to dependent joint-stock company
14300000 Investment to joint-control juridical person
14400000 Investment other long time
14401000 Shares stocks of other industrials
14402000 Utilities
14403000 Other securities
14404000 Allot's loans
14405000 Loans ensured by bills
14406000 DepositBankAccounts
20100000 Raw and materials
20110000 Raw and materials delivery without invoice
20120000 Freight charges. Raw and materials.
20130000 Duty charges. Raw and materials.
20140000 Others transport and delivery charges. Raw and Mat
20199990 Deviation in price. Raw and Materials.
20200000 Semifinished materials and complement parts
20210000 Semifinished materials delivery without invoice
20299990 Deviation in price. Semifinished materials.
20300000 Fuel
20310000 Delivery without invoice. Fuel.
20399990 Deviation in price. Fuel
20400000 Packaging materials
20410000 Delivery without invoice. Packaging materials.
20499990 Deviation in price. Packaging materials.
20500000 Spare parts
20510000 Delivery without invoice. Spare parts.
20599990 Deviation in price. Spare parts.
20600000 Other materials
20610000 Delivery without invoice. Other materials.
20699990 Materials in transfer
20699990 Deviation in price. Other materials.
20700000 Materials with subcontractors
20800000 Building material
20810000 Delivery without invoice. Building material.
20899990 Deviation in price. Building material.
21100000 Basic goods.Unfinished goods.
21200000 Remains semifinis.goods selfproduc.Unfinish.goods
21210000 Semifinished goods unfinished. Delivery w/t invoic
21299000 Inventory change-own materials in quality control
21300000 Auxiliary productions.Unfinished goods.
21400000 Other.Unfinished goods.

22100000 FinishedGoods
22110000 Finished Goods. Delivery without invoice.
22199000 Change in stock of finished goods
22199100 Change in stock of finished goods
22199990 Deviation in price. Finished Goods.
22200000 Goods acquired
22210000 Goods acquired. Delivery without invoice.
22299990 Deviation in price. Goods acquired.
22300000 Other goods
22399000 Bought-in goods in transfer
22399990 Deviation in price. Other goods.
30101000 Invoices to reception
30101010 Receiving account for debtor with credit balance
30101099 Adjustment account.Invoices to reception
30102000 Invoices to reception (dif.users)
30102010 Receiving account for debtor with credit balance
30102099 Adjustment account.Invoice receiving User
30300000 Other liabilities of the buyers/customers
30300010 Receiving account for debtor with credit balance
30300099 Adjustment account.Other liabilities buyers/customers
31101100 Reserve (bad debt<12m)
31101200 Reserve (bad debt>12m) debtors
31102100 Reserve (bad debt<12m) other debtors
31102200 Reserve (bad debt>12m) other debtors
32100000 Liabilities of subsidiary company
32100010 Receiving acc.debit w.kred bal.Liability of subsid compa
32100099 Adjustment account.Liabilities of subsidiary company
32200000 Liabilities of the dependent companies
32200010 Receiving account for debtor with credit balance
32200099 Adjustment account.Liabilities dependent company
32300000 Liabilities of the common control.jurid. person
32300010 Adjustment account for debtor with credit balance
32300099 Adjustment account.Liabilities of common contr comp
33101000 VAT compensation
33101099 Recalculation VAT busin. area
33102000 VAT compensation - import
33102099 Recalculation VAT - import
33200000 Interest charged
33301000 Worker's liabilities for business trips
33302000 Worker's liabilities to other operation
33401000 Settlements on claims with debtor
33401010 Receiving account for debtor with credit balance
33401099 Adjustment account.Settlement for claims with debtors
33402000 Settlement with other debtors
33402010 Receiving account for debtors with credit balance
33402099 Adjustment account.Settlements with other debtors
34100000 Insurance policy.Future period expenses.
34200000 Rent payment.Future period expenses.
34300000 Future period expenses(long-term)
35101000 Advance payments given under deliv.material stocks
35101010 Receiving account for debtors with credit balance
35101099 Adjustment account.Advance payments under deliv mat
35201010 Receiving account for debtors with credit balance
35202000 Advance payments given und.performance works/serve
35202010 Accept. acc. for deb. with cred. balance. Advance

35202099 Adjustment account.Advance payments und.perform work
35203000 Advance payments, given under delivery fixed asset
35203010 Receiving account for debtors with credit balance
35203099 Adjustment account.Advance payment under deliver.FA
35204000 Advance payments, given under construction
35204010 Receiving account for debtors with credit balance
35204099 Adjustment account.Advance payment under construct
40101000 Shares and stocks of subsidiary company
40102000 Shares stocks of dependent communities
40200000 Utilities
40301000 Stock&investment fund share other organization
40302000 Allot's loans
40303000 Loans of enterprise,supplied with the bill of exch
40304000 DepositBankAccounts
40305000 Other financial investments
41101000 Interbank remittance in KZT
41102000 Interbank remittance in DEM
41128020 Money orders in transfer - cash in DEM
41128030 Money orders in transfer,cur.proceeds DEM
41139820 Money orders in transfer - cash in KZT
41184010 Interbank remittance in USD
41184020 Money orders in transfer - cash in USD
41184030 Money orders in transfer,cur.proceeds USD
42100000 Funds in bill of credit
42200000 Funds in check-books
42300000 Funds in special account in banks
42400000 Other funds
43128000 Bank account DEM inside the country
43128010 Receipts.Bank account DEM inside the country
43128020 Pay-out.Bank account DEM inside the country
43184000 Bank account USD inside the country
43184010 Receipts.Bank account USD inside the country
43184020 Pay-out.Bank account USD inside the country
43228000 Bank account DEM (abroad)
44100000 Current bank account
44100010 Receipts.Current bank account
44100020 Current bank account(pay-out)
45139800 KZT cash
45228000 DM cash
45284000 US Dollar cash
50100000 Simple shares
50200000 Privileged shares
50300000 Holdings and investment fund share
51100000 Unredeemed capital
52101000 Withdrawn capital.Simple shares
52102000 Withdrawn capital.Privileged shares
53100000 Extra capital unpaid
54100000 Extra capital unpaid(overvalue of the assets)
54101000 Extra capital unpaid(overvalue of the assets)
54200000 Extra capital unpaid(overvalue of the investments)
54300000 Other extra capital unpaid
55100000 Reserved capital,lay down the law
55200000 Other reserved capital
56101000 Unappropriat income of current year
56102000 Outstanding loss of current year

56201000 Unappropriat income of previous years
56202000 Outstanding loss of previous years
57100000 Final income (loss)
60139510 Short-term credits fr.banks KZ inside
60139511 Short-term credits fr.banks back paymen KZ inside
60139520 Long-term credits from banks KZ inside
60139821 Long-term credits from banks back paymen KZ inside
60184010 Short term credits fr.banks US inside
60184011 Short term credits fr.banks back paymen US inside
60184020 Long-term credits from banks US inside
60184021 Long-term credits from banks back paymen US inside
60200000 Credits from non-bankings institution
60300000 Other bank's credits
61101000 Future period incoims
62100000 Settlnent to simple stocks
62200000 Settlnent to preferred stocks
63100000 Current taxes payables to payment
63201000 Taxes payables-deferred.Current
63202000 Taxes payables-deferred.Long-term
63301000 VAT ,computed to the budget
63301099 Recalculation VAT 0%/ business area
63302000 VAT,advance payments
63302099 Recalculation VAT advance/ business area
63401000 Settlem income-tax by physical person to budget
63402000 Property tax
63403000 Security operations tax
63404000 Social tax
64100000 Liabilities to of subsidiary company
64100010 Receiving account for creditor with debit balance
64100099 Ajustment account.Liabilities subsidiary company
64200000 Liabilities to dependent companies
64200010 Reciving account for creditor with debit balance
64200099 Ajustment account.Liabilities to depended compay
64300000 Liabilities to common controllable legal persons
64300010 Reciving account for creditor with debit balance
64300099 Ajustment account.Liabilit.comm control jurid pers
65101000 Settlements on propertys insurance
65102000 Settlements on personal insurance
65300000 Settlements on social and pension insurance
66101000 Advances received under delivery wealth
66101010 Reciving account for creditor with debit balance
66101099 Ajustment account recived under delivery material
66202000 Advances recived under performance works,services
66202010 Reciving account fir credotor with debit bakance
66202099 Ajustment account.Advance paym.received under work
67100000 Settlements by suppliers/contractors
67100010 Reciving account for creditor with debit balance
67100099 Ajustment account.Settlements with suppliers
67101000 Suppliers on non-invoice to deliveries
67102000 Settlements by given bills suppliers/contractors
67103000 Settlnents by suppliers/contractors(dif.users)
67103010 Receiving account for creditor with debit balance
67103099 Ajustment account.Settlementsb with suppliers
67104000 Accounts payable - consignment purchases
68101000 Settlnents by personnel-wages

68102000 Settlements by personnel-stimulation to the workers
68103000 Settlements by personnel on writ of execution
68104000 Settlements by personnel on deposits wages
68200000 Payable to the company executives
68300000 Rent payment
68400000 Interests to payment
68500000 Computed liabilities on holidays of the workers
68600000 Other charged expenses
68700000 Settlements on claims which creditor
68700010 Receiving account for creditor with debit balance
68700099 Ajustment account.Settlements for claims
70100000 Incom of production (works,services)
70199000 Revenues - own production
70200000 Incom of acquired goods realizations
70300000 Incom of building/installation works
70400000 Incom from transport.cargoes/passengers services
70500000 Incom from rent
70600000 Incom from the communicat.organizations services
70700000 Incom from insurance companies activity
70800000 Incom from the investment activity
70900000 Other incoms from the basic activity
70901000 Income from discount
70901099 Business area recalculation/ income from discount
70999000 Revenues - own production
71100000 Returns of the sold goods
71100099 Business area recalculation/ goods returning
71200000 Discount on the sales
71200099 Business area recalculation/ discount on the sales
71300000 Discount on the price
71300099 Business area recalculation/ discount on the price
72100000 Incom from the unbasic activity
72200000 Incom of realization assets
72200099 Re-calculation account out of Fixed assets
72299000 Revenues -assets
72300000 Incom of realization vended capital issues
72400000 Dividends under shares and incomes as percents
72500000 Income of differences on FC accounts operation
72500099 Business area recal./ income of differ. in exchan
72600000 Grants from the executive institution
72700000 Other grants from the executive institution
72701000 Other incomes. Small differences in MM.
72702000 Other incomes. Surpluses of inventory.
80100000 Prime costs of production costs(sales)
80200000 Prime costs of sales of bought-in goods
80300000 Prime costs of executed construction-clipping work
80400000 Prime costs of services,rend.services on transport
80500000 Prime costs of services,rendered by rent payment
80600000 Prime costs of services,rendered by communicat.org
80700000 Prime costs of services,rendered by insurance org.
80800000 Other expenses
81100000 Commercial charges on realization of the goods
82100000 Corporate and administrative charges
82101000 Bank expenses
82102000 Corpor. and admin. charges. Material damage
82103000 Corpor. and admin. charges.Unpl. costs on delivery

82104000 Corpor. and admin. charges.Depreciation
83100000 Interest expenses
84100000 Expenses due to issue of non-material assets
84200000 Expenses due to issue of fixed assets
84300000 Expenses due to issue of securities
84400000 Differences on FC accounts operation costs
84400099 Loss from a difference in exchange
84500000 Other costs on the unbasic activity
84501000 Other costs on unbasic activ. Small differences MM
85100000 Income-taxes charges
86100000 Uncompensate losses from act of God
86200000 Income/loss from act of God
86300000 Income/loss from stopped operations
86400000 Other icome/loss from extreme situations
87100000 Income/loss from share in capital in other organiz
90000000 Main production
90100000 Materials.Main production.
90200000 Wage payment.Main production
90300000 Charge from payment of work.Main production
90400000 Overhead charge.Main production
91000000 Remains of semifinish.goods selfproduced.
91100000 Materials.Remains of semifinish.goods selfproduced
91200000 Wage payment.Production
91300000 Main production
91400000 Remains of semifinish.goods selfpr.Overhead charge
92000000 Auxiliary productions.
92100000 Materials.Auxiliary productions.
92200000 Wage payment.Auxiliary productions.
92300000 Charge from payment of work.Auxiliary productions
92400000 Auxiliary productions.Overhead charge.
93000000 Overhead charge.
93100000 Materials.Overhead charge.
93200000 Wage payment.Overhead charge.
93300000 Charge from payment of work.Overhead charge.
93400000 Fixed assets repair.Overhead charge.
93500000 Fixed assets/non-material depresia.Overhead charge
93600000 Communal needs.Overhead charge.
93700000 Rent payment.Overhead charge.
93800000 Other.Overhead charge.
94000000 Social area
94100000 Materials.Social area.
94200000 Wage payment.Social area.
94300000 Charge from payment of work.Social area.
94400000 Communal needs.Social area.
94500000 Fixed assets repair.Social area.
94600000 Fixed assets depreciation.Social area.
94700000 Rent payment.Social area.
94800000 Others.Social area.
95000000 Defects in production
95100000 Materials.Defects in production
95200000 Wage payment.Defects in production
95300000 Overhead charge.Defects in production
221990000 Change in stock of finished goods
221991000 Change in stock of finished goods
111000 Cash Desk

113000 Bank - bank statements
113001 Bank - outg. checks
113002 Bank - transfers
113003 Concentration Account - ACH Out
113004 Concentration Account - ACH In
113005 Concentration Account - Check Out
113006 Concentration Account - Checks In
113007 Concentration Account - ZBA Transfers
113008 Concentration Account - Other Transfers
113009 Concentration Account - Treasury Transfer
113010 Lockbox Account - Bank
113014 Lockbox Account - ACH In
113016 Lockbox Account - Checks In
113017 Lockbox Account - ZBA Transfers
113020 Controlled Disbursement Account - Bank
113023 Controlled Disbursement Account - ACH Out
113025 Controlled Disbursement Account - Checks Out
113027 Controlled Disbursement Account - ZBA Transfers
113030 Payment Card Account - Bank
113031 Payment Card Account - Wires Out
113034 Payment Card Account - ACH In
121000 Customer receivables - domestic
121010 Customers with a credit balance
121020 Customer receivables domestic (adjustment account)
122000 Customer receivables - foreign
122020 Customer receivables- foreign (adjustment account)
123000 Customer receivables - affiliated companies
123020 Customer receivables - affiliated comps (adj.acct)
123100 Document split account
124000 Individ.value adjustments for customer receivables
125000 Interest receivable
125100 Other receivables
125200 Security deposit (customers)
125300 Accounts Receivable - Payment Cards
125310 Accounts Receivable - Lockbox Unapplied Cash
125400 Travel Expenses - Advances
125500 Accrued Revenue
131000 Inventory - Raw Material
132000 Inventory - Work in Process
133000 Inventory - Semi Finished Goods
134000 Inventory - Finished Goods
135010 Inventory - Miscellaneous Material
135020 Inventory - Consumables
135030 Inventory - Packaging Materials
135040 Inventory - OEM Products
135050 Inventory - Returnable Packaging
135060 Inventory - Goods In Transit
135070 Inventory - Subcontractors
135075 Inventory - Trading Goods
135500 Inventory - Own Goods
135510 Inventory - Initial Entry of Stock Balances
141010 Loans Intercompany - Short Term
141020 Loans Other - Short Term
141030 Loans Convertible (Secured) - Short Term
141040 Loans Convertible (Unsecured) - Short Term

141050 Loans Non-Convertible (Secured) - Short Term
141060 Loans Non-Convertible (Unsecured) - Short Term
141070 Loans To Staff
141100 Current Portion Long Term Debt
142100 Accruals And Deferred Income
143000 Transfer account for old data (offsetting entry)
151000 Prepayments - Inventory
152000 Prepayments - Fixed Assets
152010 Activated Down Payments
152020 Activated Down Payments Clearing
152030 Prepayments - Intangible Assets
152040 Prepayments - Corporate Taxes
152050 Prepayments - Loan Fees
152060 Prepayments
152070 Prepayments - Other
152100 Prepayments - Travel Exense Clearing
160000 Land + Land Improvements
160010 Buildings
160020 Machinery + Equipment
160030 Leasehold Improvements
160040 Motor Vehicles
160050 Office Equipment
160060 Furnitureftware
160070 Computer Hardware
160080 Computer Software
160090 Assets under Construction
160200 Low Value Assets
160999 Fixed Assets Acquisition Clearing
170000 Accumulated Depreciation - Land + Land Improvement
170010 Accumulated Depreciation - Buildings
170020 Accumulated Depreciation - Machinery
170030 Accumulated Depreciation - Leasehold Improvements
170040 Accumulated Depreciation - Motor Vehicles
170050 Accumulated Depreciation - Office Equipment
170060 Accumulated Depreciation - Furniture
170070 Accumulated Depreciation - Computer Hardware
170080 Accumulated Depreciation - Computer Software
170200 Accumulated Depreciation - Low Value Assets
180000 Common Stock - Investment Subsidiary
180010 Other Trade Investments
191000 Loans Intercompany - Long Term
191100 Loans Other - Long Term
191200 Loans Secured Bank - Long Term
191300 Loans Unsecured Bank - Long Term
192000 Trade Receivables - Domestic, Long Term
192010 Trade Receivables - Foreign, Long Term
192100 Accounts Receivable - Intercompany Long Term
193000 Concessions
193100 Patents And Royalties
193200 Licences
193300 Goodwill
193400 Business Formation Costs
194000 Amortization Concessions
194100 Amortization Patents And Royalties
194200 Amortization Licences

194300 Amortization Goodwill
211000 Trade Payables- Domestic
211010 Trade Payables Debit Balances
211020 Trade Payable - Adjustments Domestic
211100 Accounts Payable - Consignment Sale
211200 Goods Received / Invoice Received
212000 Trade Payable - Foreign
212020 Trade Payable - Adjustments Foreign
213000 Accounts Payable - Intercompany
213020 Accounts Payable - Adjustments Intercompany
213900 Intercompany Clearing Payables
214010 Down Payments and Requests - Customers
214020 Guarantees - Customers
214030 Guarantees Customers - Clearing
214040 Down Payments and Requests - Vendors
214050 Guarantees Vendors
214060 Guarantees Vendors - Clearing
214070 Accounts Payable - Payment Withheld
214900 IS-RE Advance payment receivables
214910 IS-RE Advance payment-additional costs
214920 IS-RE Advance payment - sales-based rent
214930 IS-RE Rental deposit
215000 Pension Fund Liability
215010 Accrued Net Payroll
215020 Withholding Tax
215030 Social Security Contribution Payable
215040 Legal Expenses And Fines
215050 Employee 401K Contributions
215060 Federal Income Tax Withholding Payable
215070 Social Security - Liability - Short Term
215080 Employee Garnishments
215100 Employee Other Taxes
215110 Employer Other Taxes
215120 Employee Benefits
215130 Association Deductions
215140 Employee Savings Plan
215150 Employer 401K Contributions
215160 Employer Benefits
215170 Other Personnel Cost
215990 HR Month End Accruals
216000 Reserve For Deferred Tax
216010 Corporate Tax Reserve
216020 Corporate Tax Liability, Short Term
216030 Withholding Tax
216100 US Sales Tax Accrued (AR) State
216110 US Sales Tax Accrued County
216120 US Sales Tax Accrued City
216130 Tax Accrual Other
216140 Tax Payable Clearing - Customer Prepayments
216230 US Use Tax AP - Others
216300 US Sales Tax (External Postings)
216400 CDN GST Payable / Recoverable
216401 CDN S/A GST Payable
216410 CDN PST Recoverable
216411 CDN S/A PST Payable

216420 CDN HST Payable / Recoverable
216421 CDN S/A HST Payable
217000 Special Reserves
217100 Amortization - Prepayments
217110 Advanced Customer Payments
217200 Other Liabilities
217300 Freight Clearing Account
217310 Freight Provisions
217400 Customs Duty Clearing Account
217410 Customs Duty Provisions
217420 Bonus Provisions (MM)
217500 Clearing Vendor Discounts - Net Method
217600 Loans Secured Bank - short term
217610 Loans Unsecured Bank - Short Term
217700 Accrued Volume Rebate
221000 Trade Payables - Domestic, Long Term
222000 Trade Payables, Foreign, Long Term
223000 Accounts Payable - Intercompany, Long Term
225000 Corporate Tax Liability Long Term
226000 Other Liabilities, Long Term
310000 Common Stock - At Par Value
320000 Capital In Excess Of Par Value
330000 Retained Earnings
410000 Sales Revenues - Domestic
420000 Sales Revenues - Foreign
430000 Accrued Revenue
440000 Over/Underpayments And Unallowed Deductions
440010 Sales Rebates
440020 Sales Discounts
440030 Other Sales Deductions
500000 Cost Of Goods Sold
510000 Consumption - Raw Materials
510010 Consumption - Semi Finished
510020 Consumption - Finished Goods
510030 Consumption - Packaging Materials
510040 Consumption - OEM Products
510050 External Procurement Costs
510060 Consumption - Miscellaneous Inventory
510070 Consumption - Consumables
510080 Consumption - Trading Goods
510085 Consumption - Subcontracting
510998 Purchase Account
510999 Purchase Account Clearing
520000 Gain/Loss Material Revaluation
520010 Gain/Loss Inventory Variance
520020 Gain/Loss Inventory Transfer
520030 Gain/Loss Consumption for Consignment Sale
520040 Gain/Loss Consumption for Quality Control
520050 Inventory Change - Work In Process
520060 Inventory Change - Scrapped Material
520070 Inventory Change - Finished Goods
520075 Inventory Change - Receipt Without Order
520080 Inventory Change - Sales OEM Products
520085 Inventory Change - Subcontracting
520090 Inventory Change - Production Order Factory Output

520100 Production Order - Settlement Standard
520110 Production Order - Settlement Variance
520120 Production Cost Center Variances
520130 Cost Object Hierarchy - Settlement Variances
530000 Gain/Loss Price Variances
530010 Gain/Loss - Freight Variances
530020 Gain/Loss from Price Difference of Own Goods
530030 Gain/Loss - Small Price Differences - Invoice Rece
530040 Gain/Loss Material Price Variances
530050 Gain/Loss Production Variances
530060 Gain/Loss Production Cost Center Variances
530070 Unplanned delivery costs
610010 Travel Expenses - Lump Sum Allowance
610030 Travel Expenses - Accommodation
610035 Travel Expenses - Accommodation Post Tax
610040 Travel Expenses - Meals
610045 Travel Expenses - Meals Post Tax
610060 Travel Expenses - Entertainment
610065 Travel Expenses - Entertainment Post Tax
610070 Travel Expenses - Airfare, Rail, Mileage
610075 Travel Expenses - Airfare, Rail, Mileage Post Tax
610080 Travel Expenses - Miscellaneous
610085 Travel Expenses - Miscellaneous Post Taxes
610100 Other Personnel Expense
610200 Annual Bonus
610300 Salaries Overtime
610400 Holiday And Vacation Pay
610500 Salaries - Medical Sickness
610510 Salaries - Other Absences
610600 Pension Plan Contributions
611000 Salaries - Base Wages
611010 Employer 401K Expenses
611020 Health Plan Expenses
611030 Direct Labor Cost
611040 Employer Benefit Expenses
611050 PR Benefit Expenses
611060 PR 401K Expenses
612000 Social Security
612010 Medicare
612020 Other Payroll Tax
612030 Employer Taxes Tips
620000 Bad Debt Expenses
630010 Electricity
630020 Water
630030 Other Maintenance
630040 Insurance
630050 Office And Building Rent
630060 Telephone Rental
630400 IS-RE Apportionable operating costs
630410 IS-RE Clearing-apportionable operating costs
630420 IS-RE Settlement-rental agreements operating costs
630430 IS-RE Settl.-rental agreements op. csts w/o clg
630440 IS-RE Settlement-rental units operating costs
630450 IS-RE Settlement-own use operating costs
630460 IS-RE Imputed expense vacancy rent

630470 IS-RE Expenses for management of rental objects
630480 IS-RE Clearing-real estate rental management exp.
630490 IS-RE Cred.remaining ope.costs mstr SU
640000 Depreciation Expense - Land + Land Improvements
640010 Amortization Expense - Buildings
640020 Depreciation Expense - Machinery + Equipment
640030 Depreciation Expense - Leasehold Improvements
640040 Depreciation Expense - Motor Vehicles
640050 Depreciation Expense - Office Equipment
640060 Depreciation Expense - Furniture
640070 Depreciation Expense - Computer Hardware
640080 Depreciation Expense - Computer Software
640200 Depreciation Expense - Low value Assets
640400 Amortization Expense - Concessions
640410 Amortization Expense - Patents + Royalties
640420 Amortization Expense - Licences
640430 Amortization Expense Goodwill
650000 Postage
650010 Purchased Services
650020 Advertising And Sales Costs
650085 Subcontracting Services
651000 Office Supplies
652000 Computer Software Supplies
653000 Legal and Audit Services
654000 Freight
660000 Other General Expenses
690000 FI-CO Reconciliation Account
700000 Bank Charges
700050 Rebates
700100 Interest Expense
700110 Interest Expense - Intercompany
700120 Interest Estimated
700130 Disposal/Sale Fixed Assets Proceeds
700140 Disposal/Sale Fixed Assets Clearing
700150 Disposal/Sale Fixed Assets Gain/Loss
700200 Interest Income - Intercompany
700210 Discount Received
700400 Gain/Loss Realized Foreign Currency Revaluation
700410 Rounding Differences - Foreign Currency
700420 Gain/Loss Unrealized Foreign Currency Revaluation
700500 Dividend Income
700600 Interest Income
700800 Customer Discounts
701000 Extraordinary Expenses / Income
701100 IS-RE Clearing-operating costs advance payment
701110 IS-RE Adv.pyt receivables update - operating costs
701120 IS-RE Adv.pyt update - operating costs
701130 IS-Re Adv.pyt update - sales-based rent
701140 IS-RE Rental deposit update
701150 IS-RE Rental - sales deduction (third party/own)
701160 IS-RE Writing back advance payment-op.cst
702000 Extraordinary Income
702100 IS-RE Revenue from third-party usage rent
702110 IS-RE Other rental revenue (third-party/own)
702120 IS-RE Revenue from operating costs flat rates

702130 IS-RE Revenue from rent-own use
702140 IS-RE Rev.from third-party usage op.costs settl.
702150 IS-RE Rev.from own use operating costs settlement
702160 IS-RE Accrual/deferral-rent paid in arrears
702170 IS-RE Accrual/deferral-rent paid in advance
702180 IS-RE Imputed revenue vacancy rent
702190 IS-RE Revenue from management of rental objects
702200 IS-RE Clearing-real estate rental management rev.
703000 Other Operating Income
750010 Corporate Tax Expense
750020 Corporate Income Tax Expense
750030 Deferred Tax
100000 Research and development
102000 Concessions
103000 Patents
104000 Licenses
105000 Trademarks
106000 Other rights
107000 Deferred tax benefits
108000 Goodwill
110000 Buildings
110900 Accumulated depreciation buildings
112000 Buildings (excl. dwellings)
113000 Plant under construction
114000 Land and forest property
115000 Land and other real property
116000 Dwelling inclusive sites
119000 Other assets
120000 Machinery and assets
120900 Accumulated depreciation plant and equipment
121000 Machinery and assets under construction
122000 Ships, drilling rigs, aircrafts
123000 Vehicles
123900 Accumulated depreciation vehicles
124000 Other vehicles
125000 Equipment
125900 Value adjustment fixtures and fittings and tools
126000 Plant and equipment with other depreciation period
127000 Tools etc.
128000 Office equipment
129000 Other assets
130000 Investments in subsidiaries
131000 Investments in affiliated companies
132000 Loans to affiliated companies
133000 Investments in non-affiliated companies
134000 Loans to associated company and joint ventures
135000 Long term investments
136000 Bonds
137000 Accounts receivable from owners, board members etc
138000 Accounts receivable from employees
139000 Other accounts receivable
139100 Other receivables, remaining term > one year
140000 Raw material 1
140010 Rawmaterials 2
140100 Operating supplies

140150 Operating supplies
140200 Spare parts
140300 Test material
140400 Packaging material
140500 Work in process
140600 Finished goods
146000 Goods for resale
148000 Advances to suppliers
148100 Settlement of value-added tax on adv. for assets
149900 Stock entry (offsetting entry)
149910 Stock entry (finished goods)
150000 Accounts receivables domestic
150010 Request for advances (vendors)
150020 Accounts receivable domestic div. accounts
150030 Accounts receivable dom., remain. term > one year
150090 Accounts receivable domestic (adj. account)
150100 Accounts receivable, foreign
150130 Accounts receiv. foreign, remain. term > one year
150190 Accounts receivable foreign (adj. account)
150200 Accounts receivable from consignment stores
151000 Guarantees made (vendors)
151010 Settlement of guarantees made (vendors)
151020 Settl. of guarantee on redemp. of bill on demand
153000 Accrued income
155000 Accounts receivable from affiliated companies
155100 Accounts receivable from affiliated companies
156000 Other receivables from group companies
157000 Other short-term receivables
157100 Vendor with a debit balance
158000 Allocations for loss on receivables
167000 Claim on general government support
170000 Deferred rent
171000 Deferred interest
172000 Advances on wages and salaries
172010 Advance on travel expenses
172020 Advances - commission
172099 Settlement account for prepaid expenses
175000 Accrued rent
176000 Accrued interest
178000 Request for payment of subscribed capital
179000 Inter-company accounts business areas
179099 Account for document split
180000 Investments in affiliated company
181000 Marketable shares
182000 Other shares
183000 Marketable bonds
184000 Other bonds
185000 Marketable investment certificates
186000 Other certificates
187000 Other marketable financial instruments
188000 Other financial instruments
190000 Cash
192000 Bank 1 current account
192010 Bank 1 foreign payment transfers
192100 Bank 2

195000 Bank deposit for tax deduction
200000 Share capital
201000 Own shares
202000 Additional paid-in capital fund
204000 Fund for valuation of differences
205000 Other equity
205100 Profit brought forward
208000 Uncovered deficit
210000 Pension commitments
212000 Deferred taxes
216000 Deferred income
218000 Other provision for commitments
220000 Convertible bond
221000 Bond loans
222000 Debt to financial institutions
224000 Mortgage
226000 Loans to affiliated companies
227000 Other currency loans
228000 Silent partner debt and subordinated loan capital
229000 Other long-term liabilities
230000 Convertible bond
232000 Certificate loan
234000 Other currency loans
235000 Interest accruals
236000 Construction loans
238000 Bank overdraft
240000 Accounts payable, domestic
240010 Accounts payable domestic div. accounts
240020 Acc. payable domestic remain. term one -five years
240030 Accounts payable, remaining term > five years
240090 Accounts payables domestic (adjustment account)
240100 Accounts payable, foreign
240120 Acc. payable foreign, remain. term one - five year
240130 Accounts payables foreign, rem. term > five year
240190 Accounts payable foreign (adjustment account)
241000 Debt from consignment stock
242000 Guarantees made (customers)
242010 Settlement guarantees made (customers)
246000 Accounts payable to group companies
246100 Accounts payable to affiliated companies
250000 Provisions for taxes
251000 Payable income tax
253000 Refund of taxes according to Sktl. §51.5
254000 Front-end tax
260000 Advance tax deduction
261000 Garnishments
263000 Social security withholding
264000 Insurance withholdings
265000 Withheld union dues
269000 Other deductions
271000 Output VAT
271010 Settlement of tax on advance from customers
272000 Input VAT
273000 Investment tax
274000 Settlement account VAT

277000 Accrued social security
278000 Accrued social security expense
279000 Other public expenditures
280000 Provisions for dividend
290000 Advance payments from customers
290100 GR/IR - clearing - finished goods
290110 GR/IR - finished goods (adjustment)
290120 GR/IR clearing - external activities
290130 GR/IR: Goods and services still not delivered
290140 GR/IR: Goods and services still not calculated
290150 Transferred settlement of GR/IR
290160 GR/IR settl. -external activities- (adjustment)
290170 Freight settlement (MM)
290180 Duty settlement (MM)
290190 Provision for freight (MM)
290200 Provision for purchase expenses (MM)
290210 Provision for customs duty (MM)
290220 Provisions for rebate (MM)
291000 Debt to employees and shareholders
291010 Payment requests (debtors)
292000 Loans to affiliated companies
293000 Salaries
294000 Holiday pay
295000 Accrued interest
296000 Accrued expense and deferred income
297000 Deferred income
298000 Provisions for commitments
299000 Other short-term liabilities
299100 Customer with a credit balance
300000 Sales revenue domestic, subject to tax
300100 Sales revenue foreign, subject to tax
300200 Sales revenue with cost center, subject to tax
306000 Withdrawal of goods, exempt from taxes
308000 Customer discounts
308100 Discount and other sales deductions, subj. to tax
308200 Rebates
308900 Other sales deductions
309000 Invalid customer deductions
310000 Sales revenue domestic, exempt from tax
310100 Sales revenue foreign, exempt from tax
316000 Withdrawal of goods, tax-exempt
318000 Discount and other reductions of sales revenue, ex
320000 Sales revenue, tax-exempt
326000 Withdrawal of goods, outside taxation area
328000 Discount and other reductions of sales revenue, ou
330000 Special tax on finished goods/sold goods
340000 Special support for finished goods/sold goods
344000 Special support for services
350000 Guaratees
351000 Service
360000 Rental income from property
361000 Rental income from other assets
362000 Other rental income
370000 Other operating income
380000 Profits on disposals/sale of fixed assets

380100 Extraordinary profit on sale of fixed assets
380200 Extraordinary profit on sale of fixed assets
380900 Settlement of asset disposals
390000 Other operating income
390100 Gain from bonus differences
391000 Income from price differences purchased goods
391010 Income from price differences in material ledger
391020 Income from small differences IR (MM)
391100 Income from freight differences
391200 Income from price differences for finished goods
391300 Profit from revaluation of external materials
391310 Income from revaluation of own materials
391400 Income from differences from inventory
391410 Income from stock transfer
391500 Income from consumption of consignment material
391600 Income from consumption quality inspection
391700 Income from reversal of provisions
392000 Income from income transfer
400000 Purchase of raw materials and work in process
406000 Freight, duty and forwarding expenses raw material
407000 Purchase price reduction raw materials and consum.
407100 Purchase price reduction - business area
407200 Cash discount
409000 Changes in stocks of raw material 1
409010 Changes in stocks of raw material 2
409900 Settlement of production orders
410000 Purchase of work in process
416000 Freight, duty and forwarding expenses for work in
417000 Purchase price reduction for work in process
419000 Changes in stocks of work in process
420000 Purchase of finished goods
426000 Freight, duty and forwarding expenses for finished
427000 Purchase price reduction for finished goods
429000 Changes in stocks of finished goods
429100 Consumption quality inspection ext. mat. cost ctr.
430000 Purchased goods for resale
430500 Costs from price diff. in clearing material ledger
431000 Costs from small differences for IR (MM)
431500 Costs from differences from inventory
432000 Costs from differences from inventory - cons.mat.
432500 Scrapping purchased external material
433000 Costs from price differences - subcontracting
433500 Costs from revaluation of external materials
436000 Freight, duty and forwarding expenses
437000 Purchase price reductions
439000 Changes in stocks of operating supplies
439010 Consumption of operating supplies
439020 Spare parts
439100 Scrapping: Merchandise
440000 Purchase packaging material
446000 Freight, duty and forwarding expenses
449000 Changes in stocks
450000 External services and sub contracting
459000 Changes in stocks
460000 Own material consumption

500000 Fixed salary to employees
502000 Hourly wages to employees
509000 Accruals and deferrals account - wages
512000 Labor costs - down time
513000 Wages and salaries
514000 Overtime premiums
515000 Sick pay, continued disability pay
516000 Holiday and vacation pay
517000 Annual bonus
520000 Free cars
521000 Free telecommunications
522000 Free newspaper
523000 Free housing
524000 Interest benefit
528000 Other benefits for employees
529000 Offsetting account for group 52
530000 Royalty
533000 Remuneration for supervisory board and executive b
539000 Other notifiable remuneration
540000 ER contributions
542000 Notifiable pension expenses
550000 Other remuneration of expenses
570000 Apprentice grant
580000 Refund of sick pay
582000 Refund of social security
589000 Other refunds
590000 Gifts to employees
591000 Canteen costs
592000 Occupational injuries insurance
593000 Other insurance outside social security
599000 Other personnel expenses
600000 Depreciation buildings and other property
601000 Depreciation vehicles, plant and equipment
602000 Depreciation intangibles
605000 Write downs on fixed assets and intangible assets
610000 Freight, transport and insurance for consignment
611000 Duty and forwarding expenses for goods consignment
620000 Electricity
621000 Gas
622000 Heating oil
625000 Gasoline, diesel oil
626000 Water
630000 Office and building rent
634000 Light, heating (fix portion)
634100 Light, heating (variable portion)
639000 Other expenses premises
640000 Rental costs machinery
641000 Lease of office equipment
642000 Lease of dataprocessing equipment
643000 Lease of other office equipment
644000 Lease of vehicles
649000 Other leasing expenses
650000 Engine-driven tools
651000 Hand tools
652000 Help tools

653000 Special tools
654000 Equipment
655000 Operating materials
656000 Office supplies
657000 Work clothes
659000 Other operating materials
660000 Repairs and maintenance buildings
662000 Repairs and maintenance equipment
669000 Repairs and maintenance other
670000 Renumeration for auditing and accounting
672000 Renumeration for economic and judicial assistance
679000 Other external services
680000 Office supplies
682000 Printed matters
684000 Newspapers, magazines, books etc
686000 Meetings, seminars, update etc.
689000 Other office expenses
690000 Expenses telecommunications (fixed charges)
690100 Telecommunications (aut. message count.)
694000 Postage
700000 Fuels
702000 Maintenance
704000 Insurances
709000 Other expenses means of transportation
710000 Car allowance, notifiable
713000 Travel expenses, notifiable
714000 Travel expenses, not notifiable
714010 Travel expenses (lump sum taxation)
714020 Travel expenses advance
714030 Travel expenses, not notifiable
715000 Meals, notifiable
716000 Meals, notifiable
716100 Daily rate abroad tax-exempt
716200 Meals allowance
717000 Expenses from stock transfer
717100 Expenses from consumption of consignment materials
717200 Expenses from consumption of quality inspection
717400 Costs from price differences finished goods
717500 Costs from revaluation of own materials
719000 Other administrative expenses
721000 Sales commission, notifiable
730000 Cost of sales
732000 Advertising expenses
735000 Representation, deductible
736000 Representation, not deductible
739000 Other sales costs
740000 Memberships, deductible
741000 Memberships, not deductible
742000 Gifts, tax deductible
743000 Gifts, not deductible
750000 Insurance premium
755000 Warrant expenses
756000 Service costs
760000 Licence fees and royalties
761000 Patent expenses for own patent

762000 Expenses for trademarks etc.
763000 Control, test and stamp duty
771000 Corporate and board meetings
772000 General meeting
773000 Expenses for own shares
775000 Property fees
777000 Bank and card fees
779000 Other expenses
780000 Loss on disposals of fixed assets
780100 Extraordinary loss on disposals of fixed assets
781000 Scheduled depreciation of tangible assets
781100 Depreciation - plant and equipment
781200 Depreciation - low value assets
781300 Depreciation vehicles
781400 Depreciation - fixtures and fittings and tools
781500 Depr. low value ass. fixtures and fitt. and tools
781900 Estimated depreciation (calculated in costing)
782000 Depreciation real estate
782100 Depreciation-buildings
783000 Loss on receivables
786000 Loss on contracts
790999 CO transfer postings (inter-company/business area)
791000 Change in stocks finished products
791010 Change in stocks - sale of own prods w/o cost ctr.
791020 Inventory change - sale of own prods w.cost center
791030 Change in stocks - additions to finished products
792000 Change in stock - work in process
792010 Change in stocks - own materials scrapped
792020 Change in stocks - own materials quality control
793010 Change in stock sales of goods purch. wo.cost ctr
793020 Changes in stock acquisition purchased goods
799000 Miscellaneous taxes
800000 Income on investment in subsidy
801000 Investment income in affiliated companies
802000 Investment income non-affiliated companies
802500 Investment income i other companies
803000 Interest received from group companies
804000 Interest received from others
804100 Interest on arrears
805000 Interest received from others
806000 Suplus on foreing exchange
806010 Unrealized surplus on foreign exchange
806020 Income from exchange differences - foreign ex.
806030 Clearing income from currency translation
806040 Clearing unrealized differences in rate of ex.
806300 Income from round. diff. in rate of foreign ex. II
807000 Other financial income
807100 Income from discount expenses
807200 Income from charges for bill of exchange
807300 Income from debt collection fees
808000 Increase in value of marketable fin. curr. assets
810000 Decrease in value of marketable fin. curr. assets
811000 Write down on other financial current assets
812000 Write down on financial assets
813000 Interest paid to group companies

814000 Interest paid, not decuctible
815000 Other interest expenses
816000 Currency loss
816100 Unreal. curr. loss
816200 Rounding differences foreign exchange
816300 Rounding differences foreign exchange II
816900 Clearing from exchange rate conversion
817000 Other financial expenses
817100 Estimated interest
817200 Discount expenses
817900 Clearing estimated interest on fixed assets
840000 Extraordinary income
850000 Extraordinary expenses
860000 Payable income tax
861000 Refund of taxes according to sktl. §31.5
862000 Change in deferred taxes
880000 Net income
890000 Transfer fund for evaluation differences
891000 Transfer of common owned unit capital to co-operat
892000 Provisions for dividend
893000 Group contribution
894000 Shareholder contribution
895000 Bonus issue
896000 Transfer other equity
899000 Uncovered deficit
10000 Own real estate
10010 Buildings
10020 Building structures
10030 Boilers and energy-producing devices
10040 Machines, assets, and devices of general use
10050 Machines, assets, and industry-specific devices
10060 Technical assets
10070 Means of transport
10080 Misc.tangible assets
20010 Organization expense (corporation)
20020 Development costs
20030 Goodwill
20040 Software
20050 Rights, licences, patents
20060 Rights for long life assets
20070 Miscallenous intangible assets
30010 Shares and stocks
30020 Securities
30030 Long-term loans
30040 Miscallenous financial assets
70010 Depreciation - buildings
70020 Depreciation - construction work
70030 Depreciation - boilers and energy devices
70040 Depreciation - machines, assets and devices
70050 Deprec. - machs, devices and ind. spec.appliances
70060 Depreciation - technical assets
70070 Depreciation - means of transport
70080 Depreciation - miscellaneous tangible assets
72010 Amortization - organizational costs
72020 Amortization - development costs

72030 Amortization - goodwill
72040 Depreciation - software
72050 Depreciation - project rights, patents, licences
72060 Amortization - rights to long life assets
72070 Depreciation - miscellaneous intangible assets
80010 Construction investments
80020 Machines and assets in construction
101000 Cash - (country currency)
102000 Cash (Foreign Currency EUR)
131010 Current invoice in country currency - bank 1
131019 Statement clearing-bank 1
131020 State.clearing country currency - bank 2
131029 Statement clearing - bank 2
132010 Current Invoice in EUR - Bank 1
132020 Current invoice in USD - bank 2
134000 Other bank invoices
135000 Letters of credit
137000 Long-term bank loans
138000 Short-term bank loans
139000 Overdue bank loans
141000 Own stocks (shares) for sale
142000 Third-party shares for sale
143000 Miscallenous securities
145010 Payment advice-bank1
145020 Payment advice-bank2
145110 Th.-party chks.-bk 1
145120 Third-party checks-bank 2
145210 Third-party Bill of exchange-bank 1
145220 Third-party bill of exchange-bank 2
147010 Transfer order - bank1
147020 Transfer order-bank2
147110 Own checks - bank 1
147120 Own checks - bank 2
147210 Own bills of exchange - bank 1
147220 Own bills of exchange - bank 2
149010 Cash in transit - bank 1
149020 Cash in transit - bank 2
201000 Current settlement with domestic customers
201001 Adjustment account for curr. sett. domestic cust.
201002 Receivables from domestic vendors
201100 Current settlement with country dependent units
201101 Adjustment acct for set. with country-dep.units
201102 Receivables from country-dependent units
201200 Current settlements with units from ass. countries
201201 Adj. acct for sett.with units fm ass.countries
201202 Vendor recbls from units in associated countries
201300 Settlements - domestic customers
201301 Adjustment account for settlement dom. cust
201302 Customer receivables - SF
201600 Customer settlements conciliation proceedings
201601 Adj.acct customer settlement conciliation proceed.
201700 Customer settlement - court judgements
201701 Adjustment account for settlement - court judgemt
201800 Customer settlement reconciliation result
201801 Adj.acct for cust.sett. reconciliation result

202000 Current settlement with domestic vendors
202001 Adj. account for settlement dom. vendors
202002 Domestic customer payables
202100 Current settlement with country dependent units
202101 Adj. account settlement with country-dep units
202102 Customer payables dom.cust - country-dep units
202200 Current settlements with units from ass. countries
202201 Adj.acct sett.acct with units from ass. countries
202202 Customer payables - units fm associated countries
202300 SF settlement with vendors
202301 Adj.account SF settlement with vendors
202302 Payables to customers from SF
202700 Vendor settlements - court judgement
202701 Adj.acct for vendor settlements-court judgement
203000 Current settlements with foreign customers
203001 Adj. account for current sett. with foreign cust.
203002 Foreign vendor receivables
203100 Current set. with country-dependent units
203101 Adj. acct curr. settlements with country-dep units
203102 Vendor receivabl - foreign units
203200 Current set. with foreign units
203201 Adj. account for current set. with foreign units
203202 Vendor receiv.-foreign associated units
204000 Current settlements with foreign customers
204001 Adj. account for current sett. with for. vendors
204002 Foreign customer payables
204100 Current settlements with foreign units
204101 Adj.account fm current sett.with foreign units
204102 Customer payables from foreign units
204200 Current settlements with foreign associated units
204201 Adj. acct for curr. settlement with fgn ass.units
204202 Customer payables foreign associated units
205100 Advances received from domestic customers
205101 Adj. account for advances received from dom.custs
205200 Advances from foreign customers
205201 Adj. acct for advances from foreign customers
206100 Advances paid for domestic deliveries
206101 Adj. account for advances from domestic customers
206200 Advances paid for foreign deliveries
206201 Adj. account for advances from foreign customers
206300 Advances paid - intangible assets
206301 Adj.acct for advances for domest.intangible assets
206400 Advances for foreign intangible assets
206401 Adj. account for advances foreign int. assets
206500 Advances for domestic investments
206501 Adj. account for dom. investment advances
206600 Advances for foreign investments
206601 Adj. account for foreign inv. advances
207100 Bill of exchange liability
208100 Long-term receivables - more than 1 year
209100 Long-term liabilities from 1 - 5 years
209110 Long-term liabilities - more than 5 years
220010 Reserve write off affecting investment waiver
220020 Income tax settlement for current year
220030 Income tax settlement - previous years

220040 Excise duty settlement
220110 Tax on sales and purchases settlement /TO/
220111 Settlement of tax on sales and purchases
220112 Sales/purch.tax sett - import/returned or paid
220113 Import tax settlement /US/
220120 Taxes - rewards, bonuses /US/
220124 Income tax - sole proprietors /US/
220125 Income tax - sole proprietors
220126 Flat rat income tax - sole proprietors
220140 Settlements - tax payable /US/
220150 Settlements - overdue payments /US/
220151 Settlements from profit payments after tax /US/
220160 Settlement - contribs and write offs for soc.ins.
220161 Settlements - benefit payments /soc.ins/
220162 Contributions from impersonal salary fund
220200 Settlement - payments for transport
220300 Settlements with customs office
220301 Adj. account for customs office settlements
220302 Payables from customs office vendors
220410 Settlement with PFRON
220500 Receivables from adm. distraint costs (DE-US)
220600 Real estate tax settlement
220601 Adjustment account for real estate tax settlement
220602 Receivables - real estate tax
221000 Res.purch. acc.to sales struc.-calc.sls/purch.tax
221010 Misc. purchases, wholly depreciable - calc. TSP
221020 Misc. purchases non-depreciable - calculated TSP
221030 Current adjustment - misc. purchases - calc.TSP
221040 Previous year adjustment - misc. purch. - calc.TSP
221100 Tangible assets purch acc.to sls struc.-calc tsp
221110 Fixed asset purch, wholly depreciable - calc. TSP
221120 Non-depreciable fixed asset purch. - calcul. TSP
221130 Current period fixed asset adj. - calculated TSP
221140 Previous period fixed asset adj. - calculated TSP
222010 Simplified invoice, tax on sales and purchases
222020 Current period adjustment - sales - tax on sls/pur
222030 Previous period adj. - sales - tax on sls/purch.
222040 Sales and export sales adjustment
231101 Personal remuneration
231102 Settlement - work not done
231103 Trainees remuneration
231104 Trainees remuneration covered by employment office
231105 Medical personnel remuneration
231106 Uniform compensation
231107 Rewards
231108 Pension benefits
231111 Unused holidays compensation
231112 Sick pay
231113 Handicapped persons' remuneration
231114 Distributable profit payment
231115 Salary advance payments
231124 Supervisory board remuneration
231125 Impersonal remuneration
234000 SF settlement - house loans
234001 Adjustment account for house loans settlement

234002 Payables to employees - house loans
234100 Settlements - employee residences
234160 Settlement of salary advances paid
234300 Other SF settlements with employees
234301 Adj. account for other SF settl. with employees
234302 Payables to employees - other SF settlements
234500 Settlement - residence purchase
234600 Other employee settlements
234601 Adjustment account for other employee settlements
234602 Payables to employee - other settlements
234700 Awarded receivables from employees
234701 Adj. acct for receivables awarded from employees
237000 Other employee settlements
237001 Adjustment account for other employee settlements
237002 Receivables from employees - other settlements
237110 Settlement - substitute residence
237150 Unpaid award for rational.orders
237200 Advances paid - domestic and foreign bus.trips
237300 SF settlements with employees
237301 Adj. account for other SF settl. with employees
237302 SF payables - employees
237400 Collection - deductions from payroll
237410 Payroll deductions - unions
237411 Payroll deductions - benefits
237413 Payroll deductions - contributions
237414 Payroll deductions - home
237415 Payroll deductions - insurance contributions
237417 Payroll deductions - solidarity contributions
237420 Settlements - employee residences
237440 Settlement - awards for rational.orders
237510 Employee settlements - residence deposit
237511 Adj.account employee settlements - residence deppo.
237700 Liabilities awarded - employees
237701 Adjustment account liabilities awarded - employees
243000 Material deficit/damages
243010 Deficit/damages - semifinished products
243020 Investment assets deficit/damages
243030 Assets deficit/damage - theft
243040 Domestic funds shortage
243050 Foreign funds shortage
243100 Employee settlements - deficits/damages
244100 Claims - sole proprietors/external
244200 Claims - employees
244300 Claims - counterparties
244400 Customer claims from SF activities
244500 Claims - deficit reported to police
245010 Internal settlement - depreciation
245020 Internal settlement - assets transfers
245030 Internal settlements - financial reserves
245040 Internal settlement - income tax
246010 Material surplus
246020 Surplus from semifinished products
246030 Assets surplus
246040 Domestic funds surplus
246050 Foreign funds surplus

247100 Longterm loans recd - domestic contractors
247120 Longterm loans received - foreign contractors
248100 Shortterm loans received - domestic contractors
248120 Shortterm loans received - foreign contractors
248500 Shortterm loans received - domestic contractors
248520 Shortterm loans received - foreign contractors
249000 Insurance company settlement - damages
249001 Adj.acct insurance settlement - damages
249002 Insurance company receivables - property insurance
249100 Other customer settlements
249101 Other customer settlement adj. account
249102 Payables to customers - other settlements
249300 Other SF settlement with sole proprietors
249301 Adj.acct other SF settlements sole proprietors
249700 Receivables awarded from sole proprietors
249701 Adj.account receivables awarded from sole props
250000 Insurance company settlement - property insurance
250001 Ins. comp. settlement/prop. insurance - adj. acc.
250002 Payables to cust.-insurance comp - damages
250010 Other customer settlements
250011 Other customer settlements adj. account
250020 Price settlement
250100 SF settlement - home loan payment
250110 Home deposit settlement
251010 Balance sheet evaluation of ex.rate diffs - USD
251020 Balance sheet evaluation of ex.rate diffs - DEM
251030 Balance sheet evaluation of ex.rate diffs - FRF
251040 Balance sheet evaluation of ex.rate diffs - NLG
251050 Balance sheet evaluation of ex.rate diffs - GBP
290100 Nonbal. cond. rcble - bank guarantee security
290200 Nonbal. cond. rcble. - bill of exchange received
290300 Nonbalance cond. rcble - mortgage security
290500 Nonbal. condit. receivables - non overdue
291100 Nonbal. cond. payables - guarantees
291200 Nonbal.cond.liabs/bills of exchange transfers
291300 Nonbalance cond.pbles - court procedure
301000 Material purchase settlement
301001 Adj.acct for settlement of material purchases
301004 Non-invoiced deliveries - materials
301005 Delivery in transit - materials
302000 Service purchase
303000 Goods purchase settlement
303001 Goods purchase settlement adj. account
303004 Non-invoiced deliveries - goods
303005 Delivery in transit - goods
304000 Assets purchase settlement
304001 Assets purch. settlement adj. account
304004 Non-invoiced deliveries - assets
304005 Delivery in transit - assets
305000 Consignment settlement
311100 Materials in warehouse 1
311200 Materials in warehouse 2
319000 Materials in external sales
330100 Trading goods in warehouse 3
330200 Trading goods in warehouse 4

340100 Price differences warehouse material 1
340200 Warehouse material 2 price differences
342100 Warehouse material 3 price differences
342200 Warehouse material 3 price differences
401000 Depreciation
401100 Assets depreciation
401200 Depreciation - passenger cars
401300 Intangible assets depreciation
411000 Basic materials usage
411010 Second. mat. usage
411020 Packaging usage
411030 Construction materials usage
411040 Operational materials usage
411050 Fuel consumption
411060 Own mat.consumption
411070 Manufactured materials usage
411080 Measure errors shortage
411090 Non-bal. usage
411100 Material Consumption
411110 Small tools
419100 External power usage
419200 Gas consumption
419300 Water consumption
426000 Ext. services-trans.
427000 External services - repairs
428000 External services - processing
429010 External servces - land interest
429020 External services - buildings interest
429030 External services - other interest
429040 Telecommunications
429050 Leasing - pass. cars
429060 Leasing - trucks
429070 Leasing - equipments
429080 Leasing - other
429900 Ext.services - other
431100 Wages
431200 Time-distributed wages (annual bonus)
431300 Time-distributed wages (holiday allowance)
431400 Additional wages
431500 Production wages
431600 Additional production wages
441100 Overhead - social insurance
441200 Overhead - empl. fund
445000 Social benefits
449100 Benefit - meals
449200 Benefit - industrial hygiene and safety
449300 Benefits - health
449400 Benefit - training
449500 Benefits - posthumous
449600 Benefits - equivalent
461000 Real estate tax
462100 Cost of sales - tax on sales and purchases
462200 Tax on sales and purchases - non-cost of sales
463000 Excise tax
464100 Road tax

464900 Other taxes
465000 Banking services
466100 Trip costs-domestic
466200 Trip costs - foreign
468100 Representation costs and advertising (in limit)
468200 Representn costs and advertising (beyond limit)
469100 Compensation
469200 Grants
469300 Cost of sales - other costs
469400 Other costs - non-cost of sales
490000 Settlement costs
490110 Accrued revenue - interest
490120 Accrued revenue - insurance
490130 Accrued revenue - misc. operating costs
490210 Accrued expenses - repairs
490220 Accrued expenses - miscellaneous
490500 Finished prod. sett.
490510 Semi-finished product settlement
490520 Settlement - work in process
490525 Work in process settlement account
490530 Own investment expense settlement
490540 Settlement - debts due to defects
490550 Settlement - others
601010 Finished products - warehouse 1
601020 Finished products - warehouse 2
602000 Semifinished products
603000 Work in process
621100 Deb. variance from finished prod. settlement price
621200 Cred.variance from finished prod. settlement price
622100 Deb. variance from semi-fin. prod. valuation price
622200 Cred. var. from semi-fin. prod. valuation price
641010 Accrued revenue - interest
641020 Accrued revenue - insurance
641030 Accrued revenue - other
642010 Accrued expenses - repairs
642020 Accrued expenses - others
701000 Revenue from internal sale of goods
701010 Zmniejszenia przych. ze sprz. krajowej wyr.
701020 Increased revenue from internal sales of goods
701030 Round.differen. plus rev.from internal sls of gds
701040 Round.differen. minus rev.from internal sls of gds
702000 Revenue from export sales of goods
702010 Decreased revenue from sale of export goods
702020 Increased revenue from sale of export goods
702030 Round. diff. plus rev.from sale of export goods
702040 Round. diff. minus rev.from sale of export goods
703000 Revenues from sale of services
703010 Decreased revenue from sale of services
703020 Revenue increases from sale of services
703030 Rounding diff. plus revenues from sale of ser.
703040 Rounding diff. min. revenues from sale of services
711000 Own costs from internal sales of goods
712000 Own costs from export sales of goods
713000 Service sale own cost
731000 Revenue from bulk sale of goods

731010 Decreased revenue from bulk sales of goods
731020 Increased revenue from bulk sale of goods
731030 Round. differ. plus revenue from bulk sales of gds
731040 Round. differ. minus rev from bulk sales of goods
732000 Income from retail goods
732010 Revenue from retail sales of goods
732020 Increased revenue from retail sales of goods
732030 Round. differ. plus rev.from retail sales of goods
732040 Round. differ.minus rev.from retail sales of goods
733000 Income from direct sale of goods
733010 Decreased revenue from direct sales of goods
733020 Increased revenue from direct sales of goods
733030 Round. differ. plus rev.from direct sales of goods
733040 Round. differ.minus rev.from direct sales of goods
737000 Value of goods sold acc.to purch.price - bulk sls
738000 Value of goods sold acc.to purch.price - retail
739000 Value of sold goods acc.to purch. price - direct
741100 Income from sale of materials
741110 Decreased revenue from sales of materials
741120 Increased revenue from sales of materials
741130 Round. differ. plus rev.from sales of materials
741140 Round. differ. minus rev.from sales of materials
741200 Income from sale of packaging
741210 Decreased revenue from sales of packaging
741220 Increased revenue from sales of packaging
741230 Round. differ. plus rev.fm sales of packaging
741240 Round. differ. minus rev.fm sales of packaging
746100 Value of materials sold acc. to purchase prices
746200 Value of packaging sold acc. to purchase prices
751000 Dividends due to stock and shares
752000 Interest received
753100 Positive exchange rate differences - realised
753200 Positive differences from ex.rate diff.rounding
754100 Small differences - overpayments
754200 Other financial income
756000 Write-offs updating financial asset value
757000 Interest payable
758100 Negative exchange rate differences - realised
758200 Negative ex.rate diffs from valuation on key date
758300 Negative diffs from roundg of exchange rate diffs
759100 Small differences - arrears
759200 Other financial costs
761100 Income from sale of fixed assets
761110 Decreased revenue from sale of fixed assets
761120 Increased revenue from sale of fixed assets
761130 Rounded differ. plus rev.from fixed asset sales
761140 Rounded differ. minus rev.fm sale of fixed assets
761200 Revenue from sale of intangible assets
761210 Decreased revenue from sale of intangible assets
761220 Increased revenue from sale of intangible assets
761230 Rounded differ. plus rev.from intang.asset sales
761240 Rounded differ. minus rev.from intang.asset sales
763100 Other operating receipts - gifts received
763200 Other operating receipts - reserves write-off
763300 Other operating receipts - reimbursements recd

763400 Subsidies
763900 Other operation revenues
766100 Net value of fixed assets sold
766200 Net value of intangible assets sold
768100 Other operating costs - gifts
768200 Other operating costs - reserves
768300 Other operating costs - reimbursements paid
768400 Other operating costs - unplanned depreciation
768500 Other operating costs - production costs
768900 Other operating costs
770100 Exceptional profit - key event
770200 Exceptional profit - sale of organizational unit
770300 Exceptional profit - write-off of receivable
770900 Other unpredicted earnings
771100 Exceptional loss - key events
771200 Exceptional loss - sale of organizational unit
771300 Exceptional loss - write-off of receivable
771900 Other unpredicted losses
801000 Share capital
802000 Additional capital from sale in excess of nom.val.
803000 Statuory created additonal capital
804000 Additonal capital
805000 Additonal capital
806000 Other additional capital
807000 Reserve capital from valuation update
808000 Other reserve capital
809000 Allotted funds
820000 Settlement of previous year financial result
821000 Settlement of fiscal year financial result
841000 Reserves for income tax difference
842000 Reserve for accounts receivable and cust. claims
843000 Reserve for predicted losses
844000 Other reserves
845100 Future per. rev. - add.exchange rate differences
845900 Other revenue from future periods
851000 Company social fund
852000 Other special funds
860000 Financial results
871000 Compulsory charges of fin. outcome - income tax
872000 Other compulsory charges of financial result
900001 Investment expenditure
900002 Other investment expenditure
900101 Investment expenditure settlement
908100 Estimated depreciation
908200 Estimated interest
908300 Other est. costs
999001 Non-revenue related depreciation
999003 Investment allowance register
999999 Non-balance sheet entries check
111000 Disponibilidades em Caixa A
112000 Disponibilidades em Caixa B
115100 Títulos negociáveis - acções - Empresas do grupo
119000 Transferências de Caixa
121000 Depósito à ordem Banco-A
125000 Dep.Ordem,Banco X (PTE)

125001 Dep.Ordem,Banco X (PTE) - Cheques Emitidos
131000 Depósito a Prazo Banco-A
141000 Outros depósitos bancários
151100 Títulos negociáveis - acções - Empresas do grupo
151200 Títulos negociáveis - acções- Empresas associadas
151300 Títulos negociáveis - acções - Outras empresas
152100 Titul.negoci.-Obrig.e Tit.part.-Empresas do grupo
152200 Titul.negoci.-Obrig.e Tit.part.-Empresas associad.
152300 Titul.negoci.-Obrig.e Tit.part.-outras empresas
153000 Títulos da dívida pública
159000 Outros títulos
161100 Obrigações Financeiras - Garantias Bancárias
161200 Direi. Financeiras - Garantias Bancárias de Terc.
181000 Outras aplicações de tesouraria
195100 Prov. p/ aplic.tesouraria-tit.negociáveis - acções
195200 Prov. p/ aplic.tesour.-tit.negociáveis-ob.tit.par.
195300 Prov. p/ aplic.tesour.-tit.negociáveis-tit.div.pub
195900 Prov. p/ aplic.tesour.-tit.negociáveis-outros tit.
198100 Prov. p/aplic.tesour.-outras aplicações tesouraria
211000 Terceiros - Clientes C/C
211100 Clientes c/c (escudos)
211110 Clientes C/C com Garantias Bancárias
211200 Clientes c/c empresas do Grupo
211300 Clientes c/c Empresas Associadas
211700 Adiantamento de Clientes
211710 Pedido de Adiantamento a Clientes
211900 Clientes de prestação de serviço
212000 Terceiros - Clientes títulos a receber
212050 Clientes títulos a receber - Pedido S/ Aceite
215000 Clientes - Conta Transitória de Efeitos
218000 Terceiros - Clientes de cobrança dúpida
219000 Terceiros - Adiantamento de clientes
221000 Terceiros - Fornecedores C/C
221100 Fornecedores C/C (escudos)
221200 Fornecedores c/c Empresa do Grupo
221300 Fornecedores c/c Empresas Associadas
221400 Fornecedores - Descontos Comerciais
221700 Adiantamento a Fornecedores
221710 Pedido de Adiantamento de Fornecedores
221900 Fornecedores de serviços
222000 Terceiros - Fornecedores Títulos a Pagar
228000 Terceiros - Fornecedores facturas em recepção
228010 Fornecedores com Facturas em Conferência
228020 Terceiros - Fornec. facturas em recepção - Mat.Ld.
229000 Terceiros - Adiantamentos a fornecedores
232100 Empréstimos obtidos por obrigações - convertíveis
232200 Empréstimos obtidos p/obrigações -não convertíveis
233000 Empréstimos obtidos por títulos de participação
239000 Outros empréstimos obtidos
241000 Estado e outros entes publicos - Imp. s/rendimento
242100 Estado e outros entes publicos - retenções
242200 Estado e outros entes publicos - retenções (t.ind)
242300 Estado e outros entes publicos - retenções(capit.)
242400 Estado e outros entes públicos - retenções(predi.)
242900 Estado e outros entes públicos - retenções(outros)

243110 IVA - suportado - existências
243120 IVA - suportado - Imobilizado
243130 IVA - suportado - Outros bens e serviços
243210 IVA - dedutível - existências
243220 IVA - dedutível - imobilizado
243230 IVA - dedutível - Outros bens e serviços
243310 IVA - Liquidado - Operações gerais
243320 IVA-Liquidado-Autocunsumos e operações gratuitas
243410 IVA-Regulariza.-Mensais/trimes. a favor da empresa
243420 IVA-Regulariza.-Mensais/trimes. a favor do Estado
243430 IVA-Regulariza.-Anuais por cálculo Pro-Rata defin.
243440 IVA-Regulariza.-Anuais por variaç. Pro-Rata defin.
243450 IVA-Regulariza.-outras regularizações anuais
243500 IVA - apuramento
243600 IVA - a pagar
243700 IVA - a recuperar
243800 IVA - reembolsos pedidos
243900 IVA - liquidações officiosas
244000 Restantes Impostos
245000 Contribuições para a Segurança Social
246000 Tributos das Autarquias locais
249000 Outras tributações
251100 Accionistas-Estado e Outros-Empréstimos
251200 Accionistas-Estado e Outros-Adianta.por Lucros
251300 Accionistas-Estado e Outros-Resultados Atribuidos
251400 Accionistas-Estado e Outros-Lucros Disponíveis
251900 Accionistas-Estado e Outros-Outras Operações
252100 Accionistas-Empresas do Grupo-Empréstimos
252200 Accionistas-Empresas do Grupo-Adiantamentos Lucros
252300 Accionistas-Empresas do Grupo-Resultado Atribuídos
252400 Accionistas-Empresas do Grupo-Lucros Disponíveis
252900 Accionistas-Empresas do Grupo-Outras Operações
253100 Accionistas-Empresas Associadas-Empréstimos
253200 Accionistas-Empresas Associadas-Adianta. Lucros
253300 Accionistas-Empresas Associadas-Result.Atribuídos
253400 Accionistas-Empresas Associadas-Lucros Disponíveis
253900 Accionistas-Empresas Associadas-Outras Operações
254100 Accionistas-Outras Empresas-Empréstimos
254200 Accionistas-Outras Empresas-Adiantamento p/ Lucros
254300 Accionistas-Outras Empresas-Resultados Atribuídos
254400 Accionistas-Outras Empresas-Lucros Disponíveis
254900 Accionistas-Outras Empresas-Outras Operações
255100 Accionistas-Restantes Sócios-Empréstimos
255200 Accionistas-Restantes Sócios-Adianta. p/ Lucros
255300 Accionistas-Restantes Sócios-Resultados Atribuídos
255400 Accionistas-Restantes Sócios-Lucros Disponíveis
255900 Accionistas-Restantes Sócios-Outras Operações
261100 O.Devedores e Credores-Forn.Imobil.-Fornece. C/C
261200 O.Devedores e Credores-Forn.Imobil.-Forn.Tit.Pagar
261900 O.Devedores e Credores-Forn.Imobil.-Adiantamentos
262100 Pessoal-Remunerações a Pagar aos Órgãos Sociais
262200 Pessoal-Remunerações a Pagar ao Pessoal
262300 Pessoal-Adiantamentos aos Órgãos Sociais
262400 Pessoal-Adiantamentos aos Pessoal
262500 Pessoal-Cauções dos Órgãos Sociais

262600 Pessoal-Cauções do Pessoal
262800 Pessoal-Outras Operações com os Órgãos Sociais
262900 Pessoal-Outras Operações com o Pessoal
264100 Sindicatos--Subs.Capital-Entidades Publicas
264200 Sindicatos--Subs.Capital-Entidades Privadas
264900 Sindicatos--Subs.Capital-Outras Entidades
265000 O.D.C.-Credores por Subscrição não Liberada
266000 O.D.C.-Obrigacionistas
267000 O.D.C.-Consultores, Assessores e Intermediários
268000 O.D.C.-Devedores e Credores Diversos
268501 Terceiros - Fornecedores facturas em recepção
269000 O.D.C.-Adiantamentos por Contas de Vendas
271100 Acrésc.e Diferimentos-de Proveitos-Juros a Receber
271900 Acrésc.e Diferimentos-de Proveitos-Outros
272600 Acrésc.e Diferi.-Custos Diferidos-Desc.Emiss.Obri.
272700 Acrésc.e Diferi.-Custos Dif.-Desc.Emis.Tit.Partic.
272800 Acrésc.e Diferi.-Custos Diferidos-Dif.Camb.Desfav.
272900 Acrésc.e Diferi.-Custos Diferidos-Outros C.Diferi.
273100 Acrésc.e Diferi.-Acrés.Custos-Seguros a Liquidar
273200 Acrésc.e Diferi.-Acrés.Custos-Remunerações a Liq.
273300 Acrésc.e Diferi.-Acrés.Custos-Juros a Liquidar
273900 Acrésc.e Diferi.-Acrés.Custos-Outros Acrésc.Custos
274500 Acrésc.e Diferi.-Prov.Diferi.-Subsidio p/Investim.
274600 Acrésc.e Diferi.-Prov.Diferi.-Prémios Emis.Obriga.
274700 Acrésc.e Diferi.-Prov.Diferi.-Prémios Emis.Tit.Par
274800 Acrésc.e Diferi.-Prov.Diferi.-Dif.Cambio Favoráv.
274900 Acrésc.e Diferi.-Prov.Diferi.-Outros Prov.Diferid.
281000 Provisões p/ Cobranças Dúvidosas-Dívid.de Clientes
288000 Provisões p/ Cobranças Dúvidosas-O.Dívid.de Tercei
291000 Provisões p/ Riscos e Encargos-Pensões
292000 Provisões p/ Riscos e Encargos-Impostos
293000 Provisões p/ Riscos e Encargos-Proc.Judiciais Cur.
294000 Provisões p/ Riscos e Encargos-Acidentes Trabalho
295000 Provisões p/ Riscos e Encargos-Garantias a Client.
298000 Provisões p/ Riscos e Encargos-O.Riscos e Encargos
312000 Compras de Mercadorias
316000 Compras de Matérias-primas, Subsidiárias e Consumo
316100 Compras de Matérias-primas
316200 Compras de Subsidiárias
316300 Compras de Matérias Diversos
316400 Embalagens de Consumos
317000 Devolução de Compras
318000 Descontos e Abatimentos em Compras
324000 Mercadorias - Embalagens
325000 Mercadorias em Trânsito
326000 Mercadorias em Poder de Terceiros
331000 Produtos terminados A
336000 Produtos em Poder de Terceiros
339000 Contrapartida de compras
341000 Subprodutos
348000 Desperdícios, Resíduos e Refugos
350000 Produtos e Trabalhos em Curso
361000 Matérias-Primas
362000 Matérias Subsidiárias
363000 Materiais Diversos

364000 Embalagens de Consumo
365000 Matérias e Materiais em Trânsito
372000 Adiantamentos por Conta de Compras de Mercadorias
376000 Adiantamentos por Conta de Compras de MP, Subs. Co
382000 Regularizações de Mercadorias
383000 Regularizações de Produto Acabado e Intermédio
384000 Regularizações Subprodutos, Desperdícios e Residuo
386000 Regularizações de Mat.Primas, Subsidiárias Consumo
392000 Provisões para Depreciação de Mercadorias
393000 Provisões p/Depreciação de Prod.Acabado e Intermé.
394000 Provi.p/Depre.de Subprodutos, Desperdícios,Residuo
395000 Provisões para Depreciação de Produto em Curso
396000 Provisões para Depreciação de Mat.Primas, Subs.
411100 Inv.Financeiros-Partes Capital-Empresas do Grupo
411200 Inv.Financeiros-Partes Capital-Empresas Associadas
411300 Inv.Financeiros-Partes Capital-Outras Empresas
412100 Inv.Financeiros-Obrig.Tit.Particip.Emp. do Grupo
412200 Inv.Financeiros-Obrig.Tit.Particip.Emp.Associadas
412300 Inv.Financeiros-Obrig.Tit.Particip.Outras Empresas
413100 Inv.Financeiros-Emprest.de Finância. Emp. do Grupo
413200 Inv.Financeiros-Emprest.de Finância. Emp.Associada
413300 Inv.Financeiros-Emprest.de Finância.Outras Empres.
414100 Inv.Financeiros-Inv.Imóveis-Terrenos Recursos Nat.
414200 Inv.Financeiros-Inv.Imóveis-Edif. Out.Construções
415100 Inv.Financeiros-Out.Apli.Financeiras Dep.Bancários
415200 Inv.Financeiros-Out.Apli.Financeiras Tit.Div.Públ.
415300 Inv.Financeiros-Out.Apli.Financeiras Out.Títulos
415400 Inv.Financeiros-Out.Apli.Financeiras Fundos
421000 Imo.Corpóreas-Terrenos e Recursos Naturais
422000 Imo.Corpóreas-Edifícios e Outras Construções
423000 Imo.Corpóreas-Equipamento Básico
424000 Imo.Corpóreas-Equipamento de transporte
425000 Imo.Corpóreas-Ferramentas e utensílios
426000 Imo.Corpóreas-Equipamento Administrativo
427100 Imo.Corpóreas-Taras e Vasilhame retornáveis
427900 Imo.Corpóreas-Outras Taras e Outro Vasilhame
429000 Imo.Corpóreas-Outras Imobilizações Corpóreas
431000 Imo.Incorpóreas-Despesas de Instalação
432000 Imo.Incorpóreas-Desp.de Insvestiga. e Desenvolvim.
433000 Imo.Incorpóreas-Propried.Industrial e O. Direitos
434000 Imo.Incorpóreas - Trespases
441000 Imo.em Curso-Obras em curso A
442000 Imo.em Curso-Obras em curso B
447000 Imo.em Curso-Adianta.por conta de Investim.Financ.
448000 Imo.em Curso-Adianta.por conta de Imobili.Corpór.
449000 Imo.em Curso-Adianta.por conta de Imobili.Incorp.
481100 Amortizações Acum.-Inv.Imóveis-Terrenos e Rec.Nat.
481200 Amortizações Acum.-Inv.Imóveis-Terrenos e Rec.Nat.
482100 Amortizações Acum.-Imb.Corpór.Terrenos e Rec.Nat.
482200 Amortizações Acum.-Imb.Corpór.Edifícios O.Constru.
482300 Amortizações Acum.-Imb.Corpór.Equipa. Básico
482400 Amortizações Acum.-Imb.Corpór.Equip. de Transporte
482500 Amortizações Acum.-Imb.Corpór.Ferramentas e Utenc.
482600 Amortizações Acum.-Imb.Corpór.Equipa.Administativo
482700 Amortizações Acum.-Imb.Corpór.Taras e Vasilhame

482900 Amortizações Acum.-lmb.Corpór.Out.Imob.Corpóreas
483100 Amortizações Acum.-lmb.Incorp.Despesas Instalação
483200 Amortizações Acum.-lmb.Incorp.Investig. Desemvolv.
483300 Amortizações Acum.-lmb.Incorp.Prop.Ind.out. Direi.
483400 Amortizações Acum.-lmb.Incorp. Trespases
491000 Provisões p/Invest.Financ. Partes de Capital
492000 Provisões p/Invest.Financ.Obrigações Tit.Partici.
493000 Provisões p/Invest.Financ.Empréstimos de Financiam
495000 Provisões p/Invest.Financ.Outras Aplicações Finan.
510000 Capital
521000 Acções(Quotas) Próprias Valor Nominal
522000 Acções(Quotas) Próprias Descontos e Prémios
530000 Prestações Suplementares
540000 Prémios de Emissão de Acções(Quotas)
551000 Ajustamentos de Transição
552000 Lucro não Atribuídos
553000 Outras Variações nos Capitais Próprios
554000 Despreciações
560000 Reservas de Reavaliação
569000 Outras
571000 Reservas Legais
572000 Reservas Estatutárias
573000 Reservas Contratuais
576000 Doações
590000 Reservas Transitados
612000 Mercadorias vendidas e Matérias Primas Consumidas
616000 M.P.Subsidiárias e de Consumo - Matérias Primas
616100 M.P.Subsidiárias e de Consumo - Matérias Primas
616200 M.P.Subsidiárias Consumo - Matérias Subsidiárias
616300 M.P.Subsidiárias e de Consumo - Materiais Diversos
616400 M.P.Subsidiárias Consumo - Embalagens de Consumo
621000 Fornecimentos Serviços Externos - Subcontratos
622110 Fornecimentos Serviços Externos - Electricidade
622120 Fornecimentos Serviços Externos - Combustíveis
622130 Fornecimentos Serviços Externos - Água
622140 Fornecimentos Serviços Externos - Outros Fluidos
622150 Fornec.Serviços Externos-Ferram.e Utens.D.Rápido
622160 Fornec.Serviços Externos-Livros e Docum. Técnica
622170 Fornec.Serviços Externos - Material Escritório
622180 Fornec.Serviços Externos - Artigos p/ Oferta
622190 Fornec.Serviços Externos - Rendas e Alugueres
622210 Fornec.Serviços Externos - Despesas de Representa.
622220 Fornec.Serviços Externos - Comunicação
622230 Fornec.Serviços Externos - Seguros
622240 Fornec.Serviços Externos - Royalties
622250 Fornec.Serviços Externos - Transporte Mercadorias
622260 Fornec.Serviços Externos - Transportes de Pessoal
622270 Fornec.Serviços Externos - Deslocações e estadas
622280 Fornec.Serviços Externos - Comissões
622290 Fornec.Serviços Externos - Honorários
622310 Fornec.Serviços Externos - Contencioso e Notário
622320 Fornec.Serviços Externos - Conservação e reparação
622330 Fornec.Serviços Externos-Publicidade e Propaganda
622340 Fornec.Serviços Externos-Limpeza Higiene Conforto
622350 Fornec.Serviços Externos - Vigilância e Segurança

622360 Fornec.Serviços Externos-Trabalhos Especializados
622980 Fornec.Serviços Externos-Out.Fornecim. e Serviços
631100 Impostos Indirectos - Direitos Aduaneiros
631200 Impostos Indirectos - IVA
631300 Impostos Indirectos - Imposto do Selo
631400 Impostos Indirectos-Imposto s/ transportes rodovi.
631700 Impostos Indirectos - Taxas
631800 Impostos Indirectos - Outros Impostos Indirectos
632000 Impostos Directos
638050 Expense for allowed differences/G/L clearing
641000 Custos com o pessoal - Remuneração Orgãos Sociais
642000 Custos com o pessoal - Remuneração do Pessoal
643000 Custos com o pessoal - Pensões
644000 Custos com o pessoal - Prémios para Pensões
645000 Custos com o pessoal - Encargos sobre Remunerações
646000 Custos c/o pessoal-Segur.Acidentes trab. e Doenças
647000 Custos com o pessoal - Custos de Accção Social
648000 Custos com o pessoal - Outros Custos com Pessoal
651000 Outros custos e perdas-Despesas c/propr.Industrial
652000 Outros custos e perdas - Quotizações
653000 Outros custos e perdas-Despesas Confidenciais
654000 Outros custos e perdas-Ofertas/Amostras de Existen
662100 Amortizações Imobil.Corpóreas-Terrenos e Recursos
662200 Amortizações Imobil.Corpóreas-Edifícios O.Constru.
662300 Amortizações Imobil.Corpóreas-Equipamento Básico
662400 Amortiza.Imobil.Corpóreas-Equipamen. de Transporte
662500 Amortizações Imobil.Corpóreas-Ferramentas e Utens.
662600 Amortizações Imobil.Corpóreas-Equipa. Administrat.
662710 Amortizações Imobil.Corpóreas-Embalagens Retornáv.
662720 Amortizações Imobil.Corpóreas-Outras taras O.Vasi.
662800 Amortizações Imobil.Corpóreas-Outras Imob.Corpór.
663100 Amortiza.Imobil.Incorpóreas-Despesas de Instalação
663200 Amortiza.Imobil.Incorpóreas-Desp.de Inv.e Desenv.
663300 Amortiza.Imob.Incorpór.-Prop.Industrial e O.Direi.
663400 Amortiza.Imobil.Incorpóreas - Trespasses
671100 Prov.do Exercício-P/Cob.Dúvidosas - Clientes
671800 Prov.do Exercício-P/Cob.Dúvidosas-O.Dívidas Tercei
672100 Prov.do Exercício-P/Riscos e Encarg. - Pensões
672200 Prov.do Exercício-P/Riscos e Encarg. - Impostos
672300 Prov.do Exercício-P/Riscos e Encarg.-Proc.Judicia.
672400 Prov.do Exercício-P/Riscos e Encarg.-Ac.Trabalho
672500 Prov.do Exercí.-P/Riscos Encarg.-Garantias Client.
672800 Prov.do Exerc.-P/Riscos Encarg.-O.Riscos e Encarg.
673200 Prov.do Exercício-P/Dep.Existên.- Mercadorias
673300 Prov.do Exercício-P/Dep.Existên.- Prod.Acaba.e Int
673400 Prov.do Exercício-P/Dep.Existên.-Subprod.Desperdi.
673500 Prov.do Exercício-P/Dep.Existên.-Prod.Trabal.curso
673600 Prov.do Exercício-P/Dep.Existên.-MP subsid. e Cons
681100 Custos e Perdas Juros Sup. - Empréstimos Bancários
681200 Custos e Perdas Juros Sup.-Emprést.p/Obrig.Tit.Par
681300 Custos e Perdas Juros Sup.-O.Empréstimos Obtidos
681400 Custos e Perdas Juros Sup. - Descontos de Títulos
681500 Custos e Perdas Juros Sup.-Juros de Mora e Compens
681800 Custos e Perdas Juros Sup. - Juros de Acordos
682000 Custos e Perdas em Empresas do Grupo e Associadas

683100 Custos e Perdas Amort.Inv.Imó-Terrenos e Recu.Nat.
683200 Custos e Perdas Amort.Inv.Imó-Edifícios O.Constru.
684100 Custos e Perdas Prov.Apl.Fin-Tit.Negociáveis
684200 Custos e Perdas Prov.Apl.Fin-O.Aplic.Tesour.
684300 Custos e Perdas Prov.Apl.Fin-Partes Capital
684400 Custos e Perdas Prov.Apl.Fin-Ob.Tit.Particip
684500 Custos e Perdas Prov.Apl.Fin-Emp.Financiame.
684800 Custos e Perdas Prov.Apl.Fin-Outras Ap.Fin.
685000 Custos e Perdas-Diferenças de Câmbio Desfavoráveis
685050 Custos e Perdas-Diferenças de Câmbio Desfavoráveis
686000 Custos e Perdas-Descontos de P.Pagam. Concedidos
687000 Custos e Perdas na Alienação Aplic. de Tesouraria
688100 Custos e Perdas-Outros Custos-Serviços Bancários
688200 C.Perdas Extra.-Outros-Dif.Câmbio Extraordinárias
688800 Custos e Perdas-Outros Custos-Não Especificados
691000 Custos e Perdas Extraordinários - Donativos
692000 Custos e Perdas Extraord. - Dívidas Incobráveis
693100 Custos e Perdas Extra.- Em Existência - Sinistros
693200 Custos e Perdas Extra.- Em Existência - Quebras
693300 Variação de existencias de Mercadorias
693400 Var. de existencias de materias primas
693500 Var.exist. saida material de compra
693700 Var. de existencias por novo preco standard
693800 Custos e Perdas Extra.- Em Existência - Outras
694100 C.e Perdas Extra.-Em Imobil.-Alien.Inv.Financeiros
694200 C.e Perdas Extra.-Em Imobil.-Alien.Imo.Corpóreas
694300 C.e Perdas Extra.-Em Imobil.-Alien.Imo.Incorpóreas
694400 C.e Perdas Extra.-Em Imobil.-Sinistros
694500 C.e Perdas Extra.-Em Imobil.-Abates
694800 C.e Perdas Extra.-Em Imobil.-Outros
695100 C.e Perdas Extra.-Multas e Penali-Multas Fiscais
695200 C.e Perdas Extra.-Multas e Penali-Mul. não Fiscais
695800 C.e Perdas Extra.-Multas e Penali-Outras Penalid.
696100 C.e Perdas Extra.-Aumentos.Amort.Prov-Amortizações
696200 C.e Perdas Extra.-Aumentos.Amort.Prov-Provisões
697000 C.e Perdas Extra.-Correcções relat.Exer.Anteriores
698100 C.e Perdas Extra.-Outros-Insufi.Estima.p/Impostos
698400 Diferencas de preco de mercadoría
698410 Diferenças de preço de mercadoría - Mat. Ledger
698500 Despesas de consignaço
698800 C.e Perdas Extra.-Outros-Não Especificados
711000 Vendas de Mercadorias
712000 Vendas de PA e Intermédios
713000 Vendas de Subprodutos, Desperdícios, Resíduos
716000 IVA das Vendas com Imposto incluído
717000 Devolução de Vendas
718000 Desconto e Abatimento em Vendas
721000 Prestação de Serviços
725000 Serviços Secundários
726000 IVA das Vendas com Imposto
728000 Descontos e Abatimentos
731000 Proveitos Suplementares Serviços Sociais
732000 Proveitos Suplementares de Aluguer de Equipamento
733000 Proveitos Suplementares de Venda de Energia
734000 Prove.Suple.de Estudos, Projectos e Assistência Te

735000 Proveitos Suplementa.de Royalties
736000 Proveitos Suplementa.de Desempenho Cargos Sociais
741000 Subsídios à Exploração do Estado e Out.Ent.Público
748000 Subsídios à Exploração de Outras Entidades
751000 Trabalhos para Própria Empresa Investi. Financeiro
752000 Trabalhos para Própria Empresa Investi. Corpóreas
753000 Trabalhos para Própria Empresa Investi.Incorpóreas
754000 Trabalhos para Própria Empresa Investi.em Curso
755000 Trabalhos para Própria Empresa Custos Diferidos
761000 O.Prov.e Ganhos Operacionais Direi.de Proprie.Ind.
768000 O.Prov.e Ganhos Operacionais Não Especificados
781100 Prov.e Ganhos Financeiros Juros Obtidos Depó.Banc.
781200 Prov.e Ganhos Finan.Juros Obtidos Obri&Titulos Par
781300 Prov.e Ganhos Financeiros Juros Obtidos Empres.Cor
781400 Prov.e Ganhos Financeiros Juros Obtidos Empres.Fin
781500 Prov.e Ganhos Financeiros Juros Obt. Out.Apli.Tes.
781600 Prov.e Ganhos Financeiros Juros Obti.O.Inves.Finan
781800 Prov.e Ganhos Financeiros Juros Obti. Outros Juros
782000 Ganhos Financeiros em Empresa do Grupo e Associada
783000 Ganhos Financeiros de Rendimentos de Imóveis
784000 Ganhos Financeiros de Rendimentos de Partici.Capi.
785000 Ganhos Financeiros de Diferenças Câmbio Favoráveis
786000 Ganhos Financeiros de Descontos de Pronto Pagamen.
787000 Ganhos Financeiros de Alienação de Aplicações Tes.
788000 Proveitos Financeiros de Outros Proveitos Financ.
790000 Proveitos Extraordinarios por Dif.de Pagamento
791000 Proveitos Ganhos Extraord.Restituição de Impostos
792000 Proveitos Ganhos Extraord.Recuperação de Dívidas
793100 Ganhos Extraordinário em Existências: Sinistro
793200 Ganhos Extraordinário em Existências: Sobre
793300 Variacao de existencias de productos terminados
793400 Variacao de existencias por control de qualidade
793800 Ganhos Extraordinário em Existências: Outros
794100 Ganhos Imobilizações Alienações Financeiros
794200 Ganhos em Alienações de Imobilizações Corpóreas
794300 Ganhos em Alienações de Imobilizações Incorpóreas
794400 Ganhos em Imobilizações Sinistros
794800 Ganhos em Imobilizações Outros
795000 Benefícios de Penalidades Contratuais
796000 Red.Amort.Provisões
796100 Redução de Amortizações
796200 Redução de Provisões
797000 Correção Relativo a Exercício Anterior
798100 O.Proveitos Extraor.de Excesso Estimativa Impostos
798200 O.Proveitos Diferenças de Câmbio Extraordinárias
798250 O.Proveitos Diferenças de Câmbio Extraordinárias
798300 O.Proveitos Extraor.em Subsídios para Investimento
798400 Entradas extraordinaras por diferenca de preço
798800 O.Proveitos Extraordinários não Especificados
799050 Revenue from allowed differences / G/L clearing
810000 Resultados Operacionais
820000 Resultados Financeiros
830000 Resultados Correntes
840000 Resultados Extraordinários
850000 Resultados Antes Impostos

860000 Impostos Sobre Rendimento do Exercício
880000 Resultados Líquido do Exercício
890000 Dividendos Antecipados
1011010 Manufacturing Own Land / Wildlife Object
1011020 Manufacturing Land / Wildlife Object in leasing
1012010 Non-manufacturing Own Land / Wildlife Object
1012020 Non-manufacturing Land / Wildlife Object in leasing
1021010 Manufacturing own buildings
1021020 Manufacturing buildings in leasing
1022010 Non-manufacturing own buildings
1022020 Non- buildings in leasing
1031010 Manufacturing own installations
1031020 Manufacturing installations in leasing
1032010 Non-manufacturing own installations
1032020 Non-manufacturing installations in leasing
1041010 Manufacturing own machinery/equipment
1041020 Manufacturing machinery/equipment in leasing
1042010 Non-manufacturing own machinery/equipment
1042020 Non-manufacturing machinery/equipment in leasing
1051010 Manufacturing own instruments
1051020 Manufacturing instruments in leasing
1052010 Non-manufacturing own instruments
1052020 Non-manufacturing instruments in leasing
1061010 Manufacturing own transport
1061020 Manufacturing own transport in leasing
1062010 Non-manufacturing own transport
1062020 Non-manufacturing transport in leasing
1071010 Manufacturing own furniture
1071020 Manufacturing furniture leasing
1072010 Manufacturing own furniture
1072020 Non-manufacturing furniture in leasing
1081010 Manufacturing own draught animal
1081020 Manufacturing draught animal in leasing
1082010 Non-manufacturing own draught animal
1082020 Non-manufacturing draught animal in leasing
1091010 Manufacturing own productive granger's cattle
1091020 Manufacturing productive granger's cattle in leasing
1092010 Non-manufacturing own productive granger's cattle
1092020 Non-manufact productive granger's cattle in leasing
1101010 Manufacturing own perennial plantings
1101020 Manufacturing perennial plantings in leasing
1102010 Non-manufacturing own perennial plantings
1102020 Non-manufacturing perennial plantings in leasing
1111010 Manufacturing own-other assets
1111020 Manufacturing other assets in leasing
1112010 Non-manufacturing own-other assets
1112020 Non-manufacturing other assets in leasing
2021010 Depreciation own manufacturing building
2021020 Depreciation manufacturing building in leasing
2022010 Depreciation non-manufacturing own building
2022020 Depreciation non-manufacturing building in leasing
2031010 Depreciation own manufacturing installations
2031020 Depreciat manufactur.installations in leasing
2032010 Depreciat non-manufactur own installations
2032020 Depreciat non-manufactur installations in leasing

2041010 Depreciation manufactur own mashinery/equipment
2041020 Depreciation manufactur mashinery/equip in leasing
2042010 Depreciation non-manufactur own mashinery/equip
2042020 Depreciat non-manufactur mashinery/equip in leasin
2051010 Depreciat manufactur own other instruments/implem
2051020 Depreciat manufactur other instruments/implem leas
2052010 Depreciat non-manufactur own other instrum/implem
2052020 Depreciat non-manufactur other instrum/implem leas
2061010 Depreciation manufactur own transport
2061020 Depreciation manufactur transport in leasing
2062010 Depreciation non-manufactur own transport
2062020 Depreciation non-manufactur transport in leasing
2071010 Depreciation manufactur own furniture
2071020 Depreciation manufactur furniture in leasing
2072010 Depreciation non-manufactur own furniture
2072020 Depreciation non-manufactur furniture in leasing
2081010 Depreciation manufactur own draught animal
2081020 Depreciation manufactur draught animal in leasing
2082010 Depreciation non-manufactur own draught animal
2082020 Depreciation non-manufactur draught animal in leas
2101010 Depreciation manufactur own perennial plantings
2101020 Depreciation manufactur perennial plantings in lea
2102010 Depreciation non-manufactur own perennial plantin
2102020 Depreciation non-manufactur perennial plantin leas
2111010 Depreciation manufactur own other fixed assets
2111020 Depreciation manufactur other fixed assets in leas
2112010 Depreciation non-manufactur other own fixed assets
2112020 Depreciat non-manufactur other fixed assets leasin
3011010 Manufactur own land/ wildlife object for rent
3021010 Manufactur building for rent
3031010 Manufactur installations for rent
3041010 Manufactur for rent mashinery/equipment
3051010 Manufactur for rent instruments/implement
3061010 Manufactur for rent automobile transport
3071010 Manufactur for rent furniture
3081010 Manufactur for reant draught animal
3091010 Manufactur for rent productive granger's cattle
3101010 Manufactur perennial plantings for rent
3111010 Manufactur other fixed assets for rent
4011010 Software,copyright rights
4021010 Patents/trade marks rights
4031010 Know-how rights
4041010 Rights for consupmtion of natural resources
4051010 Organizational costs
4061010 Goodwill
4071010 Other non-material assets
5011010 Depreciation of software,copyright rights
5021010 Deprec of patents/trade marks rights
5041010 Depreciation of rights for consupm of natural reso
5071010 Depreciation other non-material assets
6101110 Shares / stocks of other industrials
6103110 Shares / stocks of subsidiary company
6106110 Shares / stocks of dependent company
6201110 Utilities
6203110 Other securities

6301110 Allot's Loans
6303110 Loans ensured by bills
6402110 Deposit bank accounts
6403110 Other long-term financial investments
7100000 Equipment to be installed domestic
7200000 Equipment to be installed imported
7999000 Equipment to be installed in transfer
8010000 Acquisition of holding
8020000 Acquisition of wildlife object
8030000 Construction of fixed assets object
8040000 Acquisition of fixed assets object
8050000 Costs,non-increase face value fixets assets
8060000 Acquisition of non-material assets
8070000 Promotion nurseling to basic's run
8080000 Acquisition ungulate to basic's run
8090000 Delivery the animal's for nothing
10000000 Raw and other materials (without MM)
10100000 Raw and other materials
10200000 Semifinished materials and complement parts
10300000 Fuel
10400000 Packaging materials
10500000 Spare parts
10600000 Materials others
10700000 Materials with subcontractors
10800000 Building materials
10999000 Materials in transfer
12011010 Low value/short-term assets in the warehouse
12021010 Low value/short-term assets in working
12031010 Non-title installation
12999999 Low value/short-term assets in transfer
13021010 Depreciat low value/short-term assets in working
13031010 Depreciat non-title installation
14101000 Price revaluation of raw materials
14102000 Price revaluation of semifin. materials / compl.pa
14103000 Price revaluation of fuel
14104000 Price revaluation of packaging materials
14105000 Price revaluation of spare parts
14106000 Price revaluation of other materials
14107000 Price revaluation of materials with subcontractor
14108000 Price revaluation of building materials
14109000 Price revaluat.of little value/fast wearing mater.
14110000 Price revaluation of non-finished production
14111000 Price revaluation of finished goods
14120000 Price revaluation of trading goods
15101000 GR/IR Clearing Account Materials with PO
15102000 GR/IR Clearing Account Materials w/o PO
15103000 Freight Clearing Account (GR/IR) Materials
15104000 Freight provision materials
15105000 Customs Duty Clearing Account (GR/IR) Materials
15106000 Other material acquisition costs
15201000 GR/IR Clearing Account Low Value Assets with PO
15202000 GR/IR Clearing Account Low Value Assets w/o PO
15203000 Freight Clearing (GR/IR) low value assets
15204000 Freight provision low value assets
15205000 Customs Duty Clearing (GR/IR) Low Value Assets

15206000 Other acquisition costs, Low value assets
15301000 GR/IR Clearing Account Trading Goods with PO
15302000 Purchase of trade goods (transit acct) w/o PO
15303000 Freight Clearing Account (GR/IR) Trading Goods
15304000 Freight provision trading goods
15305000 Customs Duty Clearing Account (GR/IR) TradingGoods
15306000 Other acquisition costs trading goods
15401000 GR/IR Clearing Account Equipment with PO
15402000 GR/IR Clearing acc. equipment without PO
15403000 Freight Clearing (GR/IR) Equipment to be installed
15404000 Freight provision Equipment to be installed
15405000 Customs Duty Clearing (GR/IR) Equipment to be inst
15406000 Other acquisition costs equipment
15501000 GR/IR Clearing Account Services with PO
15980000 Take over GR/IR Clearing Account
15990000 Correction account GR/IR with orders
16010000 Price differences - Raw materials
16020000 Price differences - Semifinished materials
16020210 Price differences semifinish materials(own produc
16030000 Price differences - Fuel
16040000 Price differences - Packaging materials
16050000 Price differences - Spare parts
16060000 Price differences - Other materials
16070000 Price differences - product of own productive
16080000 Price differences - Building materials
16090000 Price differences - Goods for resale
16210000 Price differences - Little value materials
16400000 Purchases costs non-planing in order
16950000 Retro active prancing
16960000 Rounding differences-foreign currency (MM)
16970000 Sam differn course of exchange (PM/PInv)
16980000 Price differences from settlement of mat. ledg.
16990000 Sam aberrance of PM/PInv
16999900 Small price loss/dif. - invoice receipt (MM)
19000099 VAT Incoming BA clearing
19100000 VAT incoming raw materials
19200000 VAT incoming low value/short-term assets
19300000 VAT incoming investments
19500000 VAT incoming services
19600000 Excise duty incoming
19700000 VAT incoming non-material assets
19800000 UAT incoming paid-up to customhouse
19990000 Input tax down payments - Tangible assets
20000000 Main production
20100000 Main production (CO)
21000000 Remains of semifinished goods selfproduced
21980000 Price diff. from a lower level semifin. prod. ML
21990000 Changes in stock - unfinished production
21991000 Changes in stock - unfinished production w/o PP
21992000 Changes in stock - unfinished production with PP
21993000 Diff. betw. actual costs and costs by val.pr.sem.f
21999990 Price differences during transfer semimanufactur
23000000 Auxiliary productions
25000000 Production costs
26000000 General expenses

28000000 Defects in production
29000000 Service productions
30100000 Temporary constructions (according to plan)
30200000 Temporary constructions (out of plan)
30300000 Other non-capital works
31000000 Future period expenses
32010100 Consumption of raw and main materials - Production
32010200 Consumption of auxiliary materials - Production
32010300 Consumption of semifinished materials - Production
32010400 Consumption of fuel - Production
32010500 Consumption of packaging materials - Production
32010600 Consumption of spare parts - Production
32010700 Consumption of other materials - Production
32010800 Consumption of low value materials - Production
32010900 Consumption of recycled wastes - Production
32011100 Depreciation of Low value assets in production
32011200 Consumption of external services - Production
32011300 Consumption of energy - Production
32011400 Losses from shortfall within tolerances - Product.
32011500 Other consumption - Production
32011600 Lost from scrap
32011700 Consumpt.-ext. mat. in quality control w/cost elem
32011800 Inventory change-own materials in quality control
32020100 Salaries - basic - Production
32020200 Bonus for long / meritorious service - Production
32020210 Vacation payments - Production
32020220 Other payments - Production
32030100 State social insurance - Production
32030200 Deduction to the pensions fund - Production
32030300 Deduction to state unemployment fund - Production
32030400 Deduction to obligatory medical insurance - Prod.
32040100 Depreciation of fixed assets - Production
32040200 Depreciation of long-term rented fixed assets - Pr
32050110 Other production expenses - motorway usage tax
32050120 Other production expenses - transport. means tax
32050130 Other production expenses - land payments
32050140 Other production expenses - other taxes and dues
32050200 Deduction to special out-of-budget funds
32050300 Other production expenses - business trips fees
32050400 Interests payable for bank credits
32050500 Other production expenses - invention bonuses
32050600 Depreciation of non-material assets
32050700 Guarantee repair and service
32050800 Communication,CCs,bank services expenses
32050900 Fixed assets rent payable
32051100 Expenses for personnel training
32051200 Expenses-payments for property insurance
32051300 Other expenses - production
32891010 Consumption of raw and main materials (maintenance
32891030 Consumption of semifinished materials (maintenance
32891070 Consumption of other materials (maintenance)
32892010 Salaries - basic - maintenance
32892022 Other payments - maintenance
32893001 Material non-manufacturing costs
32893002 Non-manuf. salaries costs

32893003 Non-manufacturing allocations for social needs
32893004 Depreciation non-man.fixed assets
32893005 Other non-manufacturing costs
32999997 IS-RE Cred. remainder oper.costs mstr SU
32999998 Transfer Co-Fi
32999999 Main production - technical account (CO->FI)
36000000 Completed works in progress
37000000 Productivity of goods and services
37100000 Fact production costs
37200000 Planned production costs
37300000 Costs differences planned/fact
40980000 Price diff. from a lower level fin. prod. ML
40990000 Changes in stocks of finished goods
40991000 Finished goods
40992000 Changes in stocks of finished goods
40993000 Diff. between actual costs and costs by mat.val.pr
40999990 Price differences during transfer production
41100000 Trading goods
41200000 Price different trading goods
41300000 Packaging used for goods/spare average rate value
41400000 Purchased goods w/o MM
41500000 Subjects for rent
41960000 Rounding differences goods - foreign currency II
41999000 Bought-in goods in transfer
41999990 Price differences during transfer goods for resal
42100000 Marketing margin
42200000 Suppliers' discount for transport costs
42300000 Marketing margin to outstanding goods balance
43000000 Sales expenses
43010101 Sales expenses(other go of proprietary rights)
44000000 Circulating costs
45100000 Goods are dispatched
46000000 Goods are dispatched
46000099 Ajustment acc.for VAT/GSM/excise on business-area
46100000 Gross revenues own produktion
46101000 Production costs (Sales)
46101010 Goods dispatched by accounting price
46102000 Sales expenses (Sales)
46103000 VAT (Sales)
46104000 Export tax (Sales)
46105000 Delivery costs receivable (Sales)
46106000 Price differences of costs paper/sales price
46107000 Sold goods excises
46108000 Profit for actual revenues
46111000 Management costs for sales of goods,work,service
46300000 Gross revenues bought products
46301000 Bought-in price (Sales of bought-in goods)
46302000 Sales costs (Sales of bought-in goods)
46303000 VAT (Sales of bought-in goods)
46304000 Export tax (Sales of bought-in goods)
46305000 Delivery costs receivab.(Sales of bought-in goods)
46308000 Profit bought products
46309000 Management costs off (Sales of bought-in goods)
46310000 Circulating costs off (Sales of bought-in goods)
46311000 GSM (Sold GSM-prod.)

46400000 Gross revenues of combustible/grease mater products
46412000 Combustible/grease material tax
46500000 Gross reven combustible/grease mater merchant whol
46512000 Combustible/grease material tax merchant wholesale
46600000 Gross reven combustible/grease mater retail
46612000 Combustible/grease material tax retail
46700000 Gross reven combustible/grease mater for export
47000000 Gross revenues assets
47000099 Correspondent account VAT on busines area
47001000 Acquisition value (Issue of fixed assets)
47002000 Expenses due to issue of fixed assets
47003000 UAT on realization of fixed assets
47004000 Revenues sold assets
47005000 Loss for assets
47010000 Depreciation of issued fixed assets
47011000 Revenues (Issue of fixed assets)
48000099 Correspondent account VAT on busines area
48001000 Gross revenues non-material assets
48001010 Balance sheet value (Issue of non-material assets)
48001020 Expenses due to issue of non-material assets
48001030 Profit (Issue of non-material assets)
48001040 Revenues (Issue of non-material assets)
48001050 Depreciation (Issue of non-material assets)
48001070 VAT (Issue of non-material assets)
48002000 Gross revenues material assets
48002010 Balance sheet values (Issue of other assets)
48002020 Expenses due to issue of other assets
48002030 Profit (Issue of other assets)
48002070 VAT (Issue of other assets)
48003000 Gross revenues low value/short-term goods
48003010 Balance sheet value(issue of low value/short-term)
48003020 Expenses due to issue of low value/short-term good
48003030 Profit (issue of low value/short-term goods)
48003040 Revenues (issue of low value/short-term goods)
48003050 Depreciation(issue of low value/short-term goods)
48003070 VAT (issue of low value/short-term goods)
48004000 Revenues sales of currencies
48004010 Balance sheet value (issue of currency values)
48004020 Expenses due to issue of currency values
48004030 Profit (issue of currency values)
48005000 Gross revenues vended capital issues
48005010 Balance sheet values (issue of securities)
48005020 Expenses due to issue of securities
48005030 Profit (issue of securities)
48006000 Gross revenues rended other financial assets
48006010 Balance sheet values(issue of other fin.investment
48006020 Expenses due to issue of other fin. investments
48006030 Profit (issue of other financial investments)
50100000 Rubles cash
50200000 Cash EUR
50300000 US Dollar cash
51100000 Current bank account
51100001 Current bank account(pay-out)
51100007 Bank 1 (discounted bills of exchange)
51100009 Current bank account (receipts)

51100112 Bank 1 (collection of bills of exchange)
52280010 Current bank account in foreign currency EUR
52280011 Cur bank account in foreign currency EUR(receipts)
52280012 Cur bank account in foreign currency EUR(pay-out)
52280110 Bank account(transit)in foreign currency EUR
52280111 Bank account(transit)in foreign currencyEUR(receip
52280112 Bank account(transit)in foreign currencyEUR(pay-ou
52840010 Current bank account in foreign currency USD
52840011 Current bank acc in foreign currency USD(receipts)
52840012 Current bank acc in foreign currency USD(pay-out)
52840110 Bank account(transit)in foreign currency USD
52840111 Bank account(transit)in foreign currency USD(recei
52840112 Bank account(transit)in foreign currency USD(pay-o
55111000 Ruble letters of credit (Russian Federation)
55211000 Ruble cheque books(Russian Federation)
55311000 Domestic account for social destination in RUB
55411000 Domestic account for investments in RUB
55511000 Loans accout in RUB
56101000 Hotel voucher in RUB
56102000 Flighttickets in RUB.
56103000 Stamps in RUB
56104000 Taxstamps in RUB
56201000 Other issues bought from shareholders in RUB
56202000 Privileged issues bought from shareholders
57101000 Interbank remittance in RUB
57128000 Interbank remittance in EUR
57184000 Interbank remittance in USD
57200000 Money orders transfer (bank-cash acc) in RUB
57228000 Money orders transfer (bank-cash acc) in EUR
57284000 Money orders transfer (bank-cash acc) in USD
57328000 Money orders in transfer,cur.proceeds EUR
57384000 Money orders in transfer, cur.proceeds USD
58101110 Shares / stocks of other industrials
58103110 Shares / stocks of subsidiary company
58106110 Shares/stocks of dependent undertakings
58201110 Utilities
58301000 Loans allow
58303110 Loans allow (with bills guarantee)
58402110 DepositBankAccounts
58403110 Other short-term financ investment
60001100 Settlements with vendors by accounting documents
60001197 Ajustment account for creditor's with debit bal.
60001199 Ajustment account for creditor's
60002100 Settlements with debtors on non-invoiced deliveri
60003100 Accounts payable-consignment purchases
60004100 Settlements by given bills
60004199 Correspondent acc for cred bills of exchan issued
60006100 Settlements with creditors (dif.users)
60006199 Ajustment account for creditors (dif.users)
61011000 Advances paid for material values delivery
61011010 Ac.account for crelitors whith debit balance
61011011 Ac.account for cred.with debit bal. due more 12m
61011020 Ac.account for crelitors(dif.users) whith debit ba
61011021 Ac.account for crelitors(dif.users)whith dt bal>12
61011030 Ac.account for advances paid due in more 12 mn

61011099 Ajustment account for advances paid
61041000 Advances paid for buildings
61041099 Ajustment account for advances paid for buildings
61051000 Advances paid for fixed assets
61051099 Ajustment account for advances paid for fixed asse
61999999 Prepayment requirements from creditor
62001100 Settlements with debtors
62001101 Reconc.account-settlement for own prodods
62001102 Reconc.account-settlement for bought-in goods
62001103 Reconc.account-settlement for works
62001104 Reconc.account-settlement for servises
62001199 Corr. account customers balance purposes
62002200 Settlements with debtors (dif.users)
62002299 Ajustment account for debtors (dif.users)
62310000 Bills received
62310010 Ac.acc for debtors'liabil from bills due more 12m
62310099 Adj.account receivables balance sheet bill of exch
62401110 Ac.account for debtors'liabilities due more 12m
62402210 Ac.account for debit'liabilit due >12m(dif.users)
63001000 Settlements on claims whith debtor
63002000 Settlements on claims whith creditor
63010010 Ac.account for debtor(settlem claim)whith cred bal
63010020 Ac.acc for debt(settl claim)whith due>12m
63010099 Adj.acc for debt(settl claim)
63020010 Ac.account for credit(settlem claim)whith debt bal
63020099 Adj.acc for credit(settlem claim)
64011000 Advances received
64011010 VAT on advances received
64011098 Ajustment account for VAT on advances rec bus area
64011099 Ajustment account on advances received
64031010 Ac.account for debtor with credit balance
64032010 Ac.account for debtor with credit balance(dif.use
64999999 Advance requirement from debtor
65101000 Settlements on property insurance
65201000 Settlements on personal insurance
67600000 Settlement on non-budget payments(roads'user tax)
67700010 Paid in Road fund - combustible/grease mater tax
67700020 Alloc.to Road fund - combustible/grease mater tax
67800000 Settlem on non-budget paymen(automb trans own)tax
67900000 Settlem on non-budget paymen(automb trans get)tax
67999999 Non-budget paymen-recalculation on areas of busin
68010100 Paid in the budget profit tax
68010200 Due be given to the budget profit tax
68010300 Advance profit tax payments
68020100 Paid in budget V.A.T.
68020200 Due be given to the budget VAT(sales production)
68020300 VAT to be cleared with the budget(sales production
68020400 VAT paid to customs office
68020500 Advance VAT payments
68040100 Settlem on export taxes to budget
68050100 Settlem on import taxes to the budget
68060100 Settlem on incom's tax to the budget
68070100 Settlem income-tax(physical person)to budget
68080100 Settlem property's tax to budget
68090100 Land tax to be paid to the budget

68110100 Consumption tax paid in budget
68110200 Consumption tax due to the budget
68110300 Advance consumption tax payments
68120100 Paid to budget for natural resources usage
68120299 Ajustment account on budget on areas of business
68130100 Settlements on budget (economical sanctions)
68150100 Settlements on budget (education collection)
68160100 Settlements on budget(housing fund collection)
68190100 Settlements on budget-others tax/collection
69100000 Consumed alloc.to soc fund
69100010 Payments to soc.insurance
69100020 Alloc.to social insurance
69120299 Ajustment account on non-budget areas of business
69200000 Consumed alloc of pension fund
69200010 Paid in Pension fund
69200020 Alloc.to pension fund sum total
69300000 Consumed alloc of health insurance fund
69300010 Paid in health insurance fund
69300020 Alloc.to health insurance sum total
69400000 Consumed alloc of employment's funds
69400010 Paid in to employment's funds
69400020 Alloc.to employment's funds
70101000 To be payed salaries and wages
70201000 To be payed premium and bonus
70301000 To be payed dividends
70401000 Payments on bonuses for non-production activities
71110000 Settlement on bussines trip payments whith staff
71110010 Ac.account for debtors with credit balance(staff)
71110020 Ac.account for debtors (staff)due>12m
71110099 Ajustment account on staff of bussines trips
71210000 Settlements on staff of other propertys expense
71210099 Ajustment account on staff of other propertys expe
73100010 Loans for employees (Goods)
73100020 Ac.account for debtors other operation due>12m
73100030 Ac.account for debit with credit balance other ope
73100099 Ajustment account for debtor(other operation)
73201010 Loans for employees (Housing construction support)
73202010 Loans for employ(real estate support garden-plot)
73203010 Loans for employees (interieur of housing support)
73302010 Setattlem for loss of materials (Employees)
73401010 Settlim on insurance contract whith persons
75110000 Settlim acc whith constitutor for invest Stat Fund
75110099 Ajustment account for invest to Statutory Fund
75210000 Settlim acc whith constitutor Stat Fund (dividend)
76110000 Garnishment of wages by law
76210000 Other garnishment of wages
76391000 Acccrual excise in shipments factor(tech-terms)
76392000 Acccrual GSM in shipments factor(tech-terms)
76393000 Acccrual VAT in shipments factor(tech-terms)-feder
76394000 Acccrual VAT in shipments factor(tech-terms)-rate
76410000 Settlement whith other debtors
76410010 Rec.ac.other debtor's liabilities due in more 12m
76410020 Receipt ac.for other creditors whith debt balanse
76410030 Rec.ac.other credit whith debit balans due>12m
76410088 Adjust. accounts others debtors arrears

76420000 Settlement with other creditors
76420020 Receipt ac.for other debtors with cred balance
76420088 Adjustment account for other creditor liabilities
76430000 Other vendors on non-invoiced deliveries
77000000 Settlements with public/municipal apparatus
77000010 Receipt ac.for creditors with debt bal pubc/mun a
77000020 Rec.ac.debtor due>12m (public/municipal apparatus)
77000099 Adjustment account for creditor(public/municipal ap
78011000 Debtor arrearage from subsidiary/depend companis
78011010 Adjustment ac.debtor's liabilities subsid/depend c
78011020 Rec.ac.debtor with cred bal subsidiary/depend com
78011030 Rec.ac. debtor due>12m subsidiary/depend comp
79000000 Recalculation on areas of business subsidiary/depe
79100000 Recalculation on company code
80010000 Profit/loss (Sales of goods)
80011000 Profit/loss on overpayment,underpayment,allowance
80011099 Adjustment ac for over-,underpayment,allowanc to BA
80021000 Profit/loss(Sales of goods)
80022000 Profit/loss (Sales of fixed assets)
80023000 Profit/loss (Sales of other assets)
80030000 Profit/loss (Bonds,shares)
80031000 Differences on FC accounts operation
80031100 Exchange rate differences from a lower level
80032000 Other income from unrealized operations
80033000 Prof/loss from bill discounting
80034000 Profit of restitution on compacts
80040000 Prof/loss from take part in Joint venture
80041000 Profit on amercement/surcharge casts
80042000 Summary difference
80043000 Profit on creditors arrearage(with expire limit)
80044000 Bank expenses
80045000 Loss of restitution
80046000 Loss of amercement/surcharge casts
80048000 Loss written off debtor's liabil(with expire lim
80050000 Losses liquidation of doubtful customer debts
80051000 Material losses of extraordinary fact
80052000 Inventory differentials(surplus)
80053000 Inventory differentials(deficits)
80054000 Legal expenses
80055000 Reduction of distributed stock/goods
80056000 Compensation to upkeep for out of gear objects
80057000 Expenses for out of gear objects
80058000 Expenses for securities service
80059000 Profits on lease
80060100 Payments to budget other tax
80060200 Profit/loss last years,elicit a fact in lapse yea
80060300 Arrival insurance compensation sum
80070000 Arrival liabilities sum, obtain as bad debt
80083000 Interest income
80084000 Interest expenses
80085000 Correspondent account profit/loss on businesses
80086000 Profit/loss technical account
80087000 Profit/loss for allowed differences/ G/L clearing
81101000 Usage of profit (Taxes)
81102000 Usage of profit (economic sanction)

81201000 Usage of profit (other obligatory payments)
81400000 Profit usage other purpose
81500000 Profit usage technical account
82010000 Reserve (bad debt<12m)
82020000 Reserve (bad debt>12m)
82030000 Reserve (bad debt<12m) other debtors
82040000 Reserve (bad debt>12m) other debtors
82050000 Reserve loosind of value secur depend company sh-t
82060000 Reserve loosind of value other securities sh-term
82070000 Reserve loosind of value secur subsidiary com I-tr
82080000 Reserve loosind of value securities depend comp I-
82090000 Reserve loosind of value securities other companys
83104000 Profits of future periods
83200000 Coming receipts of last years debts
83300000 Rate differences on fc accounts,operation
83400000 Ajustment account for rate differences in BA
84000000 Shortage/losses from values damage,assets sold
85010000 Statutory Fund
85110000 Ordinary own shares receipt
85210000 Preference own shares receipt
86011000 Reserve fund according to legal system
86021000 Reserve fund according to constitutive record
87100000 Upturn value manufacturing assets after overprize
87200000 Emissions profit
87300000 Manufacturing assets - reception gatuitous
87400000 Rate differences at Statutory Funds organization
88100000 Unappropriat balan/outstand liabilities operat yea
88101010 Special funds (profit accumulation fund)
88200000 Unappropriated balance of prev.years
88201010 Social consumption fund (receipt from profit)
88300000 Outstanding liabilities of previous years
88501000 Social development fund
88502000 Upturn value non-manufactur assets after overprize
88601000 Non-manufacturing assets - reception gatuitous
88700000 Mechanical account for profit/loss acc closing yea
89101000 Reserve for coming vacation payments
89201000 Reserve for coming long service gratuity-charged
89301000 Reserve for coming repair expenses-charged
89401000 Reserve for other coming expenses, payments-charge
90101000 Short-term bank credits in RUB
90102000 Short-term bank credits in RUB(back payment)
90103000 Short-term bank credits in USD
90104000 Short-term bank credits in USD(back payment)
90201000 Short term bill of exch.disk.liabilities
92101000 Long-term bank credits in RUB
92102000 Long-term bank credits in RUB(back payment)
92103000 Long-term bank credits in USD
92104000 Long-term bank credits in USD(back payment)
92201000 Discounted long-term bill of exchanges
93010000 Loans/credits from banks for employees
93020000 Loans/credits from banks for employees(back paymen
94101000 Short-term loans in RUB
94102000 Short-term loans in RUB(back payment)
94103000 Short-term loans in USD
94104000 Short-term loans in USD(back payment)

94201000 Short-term loans b.o.e. secured credits
95101000 Long-term loans in RUB
95102000 Long-term loans in RUB(back payment)
95103000 Long-term loans in USD
95104000 Long-term loans in USD(back payment)
95201000 Long-term bill of exchange secured credits
96101010 Financiation from budget for investments
96102010 Financiation from budget for scientific works
96103010 Financiation from budget for loss replacement
96104010 Financiation from budget for social development
96105010 Financiation from budget for other needs
96201010 Financiation from non-budget for investments
96202010 Financiation from non-budget for scientific works
96203010 Financiation from non-budget for loss replacement
96204010 Financiation from non-budget for social developm
96205010 Financiation from non-budget for other needs
101000 Capitalised expenditure
101100 Capitalised exp. for research & development
101200 Capitalised exp. for computer software
101900 Accumulated amortisation of capitalised exp.
102000 Concessions
102900 Accumulated amortisation of concessions
103000 Patents
103900 Accumulated amortisation of patents
104000 Licences
104900 Accumulated amortisation of licences
105000 Trademarks
105900 Accumulated amortisation of trademarks
106000 Renting rights
106900 Accumulated amortisation of renting rights
107000 Goodwill
107900 Accumulated amortisation of goodwill
108000 Projects in progr /adv payments intang fix assets
108100 Projects in progr for intang fixed assets
108800 Advance payments for intang fixed assets
109000 Other intangible fixed assets
109900 Accumulated amort of other intang fixed assets
111000 Buildings
111100 Buildings on freehold land
111200 Buildings on leasehold land
111900 Accumulated depreciation on buildings
113000 Land
114000 Plots and undeveloped land areas
115000 Land improvements
115900 Accumulated depreciation on land improvements
118000 Construction in progr./adv.payments land/buildings
118100 New constructions in progress
118200 Extensions in progress
118300 Conversions in progress
118800 Advance payments for land and buildings
119000 Other land and buildings
119900 Accumulated depreciation on other buildings
120000 Machinery and equipment (control account)
120900 Accumulated depreciation - machinery and equipment
121000 Plant and machinery

121100 Machinery
121200 Permanent equip.,service facil. etc.- buildings
121300 Other plant
121900 Accumulated depreciation - plant and machinery
122000 Equipment and tools
122700 LVA - consumable goods
122800 LVA - computer software
122900 Accumulated depreciation - equipment and tools
123000 Fixtures and fittings
123100 Fixtures and fittings - own property
123200 Fixtures and fittings - leased property
123300 Cost of improvements to leased property
123900 Accumulated depreciation - fixtures and fittings
124000 Cars and other transport equipment
124900 Accumulated depreciation - cars/other transport
125000 Computers
125100 Computers, companies own
125700 Computers, employee
125900 Accumulated depreciation - computers
126000 Leased assets
126900 Accumulated depreciation - leased assets
128000 Construction in progr./adv.payments mach./equipm.
128100 Construction in progress
128800 Advance payments for machinery/equipment
129000 Other machinery and equipment
129010 Overhaul account Assets
129100 Works of art and similar assets
129200 Equipment in leased properties
129800 Clearing account, acquisition value fixed assets
129900 Accumulated depreciation - other mach./equipment
131000 Shares and participations in group companies
131100 Shares and participations in Swedish subsidiaries
131200 Shares and participations in foreign subsidiaries
131300 Shares/particip. - other Swedish group companies
131400 Shares/particip. - other foreign group companies
131900 Value adjustment-shares/particip.-group companies
132000 Receivables from group companies
132100 Receivables from parent company
132200 Receivables from subsidiaries
132300 Receivables from other group companies
132900 Value adjustment of receivables - group companies
133000 Shares and participations - associated companies
133900 Value adjustment-shares/part.-assoc. companies
134000 Receivables from associated companies
134900 Value adjustment - receivables assoc. Companies
135000 Shares/particip./securities in other companies
135100 Shares in listed companies
135200 Other shares and participations
135300 Participations in tenant owners' associations
135400 Bonds
135900 Value adjustment - shares/particip./securities
138010 Long-term accounts receivables - domestic >1y
138011 Long-term accounts receivables - foreign >1y
138012 Long-term accounts receivables - group >1y
138099 Accounts receiv, adjustments of long-term receiv

138100 Promissory note receivables
138200 Receivables from employees
138300 Deposits
138400 Loans to related parties
138500 Endowment assurance
138600 Prepaid leasing expenses
138700 Long-term contractual receivables
138800 Other long-term receivables
138900 Value adjustment of other long-term receivables
139000 Value adj.securit./longterm.receiv.(unallocated)
140000 Inventories (control account)
140010 GR/IR overhaul account
140020 GR/IR not delivered
140030 GR/IR not billed
140040 GR/IR third party
140050 GR/IR reconciliation account
140060 Clearing account, freight
140065 Clearing account, costs of acquisition
140070 Clearing account, customs
140080 GR/IR Reconciliation, Inhouse Production
140090 GR/IR Reconciliation, Inhouse Prod, adjustments
140900 Change in inventories
141000 Raw materials
141100 Raw material 1
141200 Raw material 2
141900 Change in raw materials
142000 Supplies and consumables
142100 Spare parts
142200 Packing materials
142900 Change in supplies and consumables
143000 Semi-finished products
143100 Semi-finished products - purchased
143200 Semi-finished products - own production
143900 Change in semi-finished products
144000 Products in progress
144900 Change in products in progress
145000 Finished goods
145900 Change in finished goods
146000 Goods for resale
146900 Change in goods for resale
147000 Work in progress
147100 Work in progress, costs incurred
147800 Work in progress, invoiced
147900 Change in work in progress
148000 Payments on account for goods and services
148010 Clearing account, vendor down payments
148100 Letters of credit
148900 Other advance payments on account to suppliers
149000 Change inventories/work in progr (unallocated)
149010 Inventory differences, consignment
149020 Transfer of Inventory values ext syst (offset acc)
149030 Transfer of Inventory values from external system
151000 Accounts receivable - trade
151010 Accounts receivable - domestic
151011 Accounts receivable - domestic, one time customers

151020 Accounts receivable - foreign
151021 Accounts receivable - foreign, one time customers
151200 Pledged receivables (factoring)
151500 Doubtful accounts receivable
151600 Accounts receivable - adjustment of exch rate diff
151700 Accounts receivable - adjustm of a credit balance
151900 Value adjustment of accounts receivable-trade
152000 Bills receivable
152500 Doubtful bills receivable
152900 Value adjustment of bills receivable
153000 Contractual receivables
154000 Pledged contractual receivables
154500 Doubtful contractual receivables
155000 Consignment receivables
156000 Accounts receivable - group companies
156100 Accounts receivable - parent company
156200 Accounts receivable - subsidiaries
156300 Accounts receivable - other group companies
156600 Group AR - adjustment exchange rate diff
156700 Group AR - adjustment credit balance
156900 Value adj. of accounts receiv.- group companies
157000 Accounts receivable - associated companies
157500 Doubtful accounts receivable, associated companies
157600 AR Associated companies - adjustm exch rate diff
157700 AR Associated companies - adjustm credit balance
157900 Value adj. accounts receiv.- associated companies
158000 Credit cards and vouchers
159000 Value adj. of accounts receivable (unallocated)
160000 Other current receivables (control account)
161000 Receivables from employees
161100 Travel advances
161200 Cash advances
161300 Other advances
161400 Temporary loans to personnel
161900 Other receivables from personnel
163000 Clearing account for taxes and charges
164000 Income taxes recoverable
165000 VAT recoverable
166000 Receivables from group companies
166100 Receivables from parent company
166200 Receivables from subsidiaries
166300 Receivables from other group companies
167000 Receivables from associated companies
168000 Other current receivables
168100 Disbursements on behalf of customers
168200 Current loans
168300 Subscribed capital unpaid
168400 Receivables from suppliers
168410 Receivables suppliers commission
168420 Group receivables from suppliers
168500 Receivables from related parties
168600 Accrued income not yet invoiced
168700 Current portion of long-term receivables
168900 Other current receivables
169000 Value adj. of other current receiv. (unallocated)

170000 Prepaid expenses/accrued income (control account)
171000 Prepaid rent
172000 Prepaid leasing charges
173000 Prepaid insurance premiums
174000 Prepaid interest charges
175000 Accrued rental income
176000 Accrued interest receivable
177000 Assets in the form of prepaid expenses
178000 Accrued income from agreements
179000 Other prepaid expenses and accrued income
180000 Short-term investments (control account)
181000 Shares in listed companies
182000 Bonds
183000 Convertible debt instruments
188000 Other short-term investments
188200 Own shares
188600 Shares and participations in group companies
188900 Shares and participations in other companies
189000 Value adjustment of short-term investments
191000 Cash in hand
191100 Main cash account
191200 Cash account 2
191300 Cash account 3
192000 Postal giro
192100 Postal giro account 1
192200 Postal giro account 2
192300 Postal giro account 3
193000 Current bank accounts
193100 Current bank account 1
193200 Current bank account 2
193300 Current bank account 3
194000 Other bank accounts
194110 Bank 1
194120 Bankgiro account 1, domestic
194130 Bankgiro account 1, foreign
194140 Bank 1 other postings
194150 Bank 1, received cheques
194160 Bank 1, payments from customers
194170 Bank 1, guarantees
194180 Bank 1, clearing account vendor payments
194210 Bank 2
194220 Bankgiro account 2, domestic
194230 Bankgiro account 2, foreign
194240 Bank 2 other postings
194250 Bank 2, received cheques
194260 Bank 2, payments from customers
194270 Bank 2, guarantees
194290 Bank 2, clearing account vendor payments
194300 Bank, currency account
195000 Certificates of deposit
196000 Group account, parent company
197000 Special bank accounts
197100 General investment account
197200 Copyright account
197300 Forest account

197400 Blocked accounts
197900 Other special bank accounts
208000 Restricted equity
208100 Share capital
208200 Unregistered share capital
208300 Contributed capital/foundation capital
208400 Share premium reserve
208500 Revaluation reserve
208600 Statutory reserves/Bye-laws reserves
209000 Unrestricted equity
209100 Profit or loss carried forward
209200 Group contributions received/paid
209300 Shareholders contributions received
209800 Profit or loss from the previous year
209900 Result for the financial year
211000 Tax allocation reserves
211500 Tax allocation reserve, 1995 tax assessment
211600 Tax allocation reserve, 1996 tax assessment
211700 Tax allocation reserve, 1997 tax assessment
211800 Tax allocation reserve, 1998 tax assessment
211900 Tax allocation reserve, 1999 tax assessment
215000 Accumulated excess depreciation
215100 Acc. excess amortisation - intang. fixed assets
215200 Acc. excess amortisation - buildings/land impr.
215300 Acc. excess depreciation - mach./equipment
216000 Replacement reserve
216100 Replacement reserve, equipment
216200 Replacement reserve, buildings/land improvement
216300 Replacement reserve, land
216400 Replacement reserve, stocks farming anim./reindeer
217000 Transfers to general investment reserves etc.
217100 General investment reserve
218000 Untaxed revenue
218100 Untaxed coopyright revenue
218500 Untaxed forest revenue
219000 Other untaxed reserves
219100 Difference betw. book&actual person liability
219500 Foreign exchange reserve
219600 Inventory reserve
219700 Tax equalisation reserve ("SURV")
219900 Other untaxed reserves
221000 Provisions for pensions
221100 Provisions for PRI pensions
221900 Provisions for other pensions
222000 Provisions for warranty
225000 Provisions for taxes
225100 Provisions for estimated deferred tax
225200 Provisions for disputed taxes
225900 Provisions for other taxes
229000 Other provisions
231000 Bond- and debenture loans
232000 Convertible loans
233000 Bank overdraft facilities
233100 Bank overdraft facility utilised 1
233200 Bank overdraft facility utilised 2

233500 Bank overdraft facility granted 1
233600 Bank overdraft facility granted 2
234000 Construction loans
235000 Other amounts due to credit institutions
235100 Property loans
235500 Loans from credit inst. in foreign currency
235900 Other long-term loans from credit institutions
236000 Liabilities to group companies
236100 Liabilities to parent company
236200 Liabilities to subsidiaries
236300 Liabilities to other group companies
237000 Liabilities to associated companies
239000 Other long-term liabilities
239100 Hire-purchase contracts
239200 Conditional liabilities
239300 Loans from related persons
239400 Long-term credit from suppliers
239410 Long-t Acc Payable foreign suppliers, due 1-5 yrs
239420 Long-t Acc Payable group suppliers, due 1-5 yrs
239450 Long-t Acc Payable domestic suppliers, due 1-5 yrs
239460 Long-t Acc Payable foreign suppliers, due >5 yrs
239470 Long-t Acc Payable group suppliers, due >5 yrs
239500 Other loans in foreign currency
239700 Deposits received
239900 Other long-term liabilities
241000 Current liabilities to credit institutions
241100 Current loans from credit institutions
241700 Current portion of long-term liab. to credit inst.
241800 Current portion of overdraft facility
241900 Other current liabilities to credit institutions
242000 Advances from customers
242100 Unused gift vouchers
242900 Other advances from customers
242910 Other advances group customers
243000 Work in progress
243100 Work in progress, invoiced
243500 Invoiced income not yet accrued
243800 Work in progress, costs incurred
243900 Change in work in progress
244000 Accounts payable - trade
244010 Accounts payable - domestic
244011 Accounts payable - domestic one time vendors
244020 Accounts payable - foreign
244021 Accounts payable - foreign, one time vendors
244099 Accounts payable - adjustm long-term receivables
244500 Disputed accounts payable
244600 Accounts payable - adjustm exch rate differences
244700 Accounts payable - adjustment debit balance
244800 Accounts payable, not entered in subsid. ledger
245000 Consignment liabilities
246000 Accounts payable, group companies
246099 Accounts payable - adjustm long-term receivables,
246100 Accounts payable, parent company
246200 Accounts payable, subsidiary
246300 Accounts payable, other group companies

246600 Accounts payable group - adjustm exch rate diff
246700 Accounts payable group - adjustment debit balance
247000 Accounts payable, associated companies
247099 Accounts payable group - adjustm l-t receiv foreign
247600 Accounts payable assoc comp - adjustm exch rate di
247700 Accounts payable assoc comp - adjustm debit balanc
249000 Other cur. liab. credit inst/customers/suppliers
249100 Bills payable
251000 Income tax liability
251100 Debited residual tax liability
251200 Estimated income tax
251300 Estimated property tax
251400 Estimated social employers contr. for pensions
251500 Estimated tax on return
251800 Preliminary tax paid
261100 Output VAT
264100 Input VAT
264200 Clearing account VAT, down payments fixed assets
264210 Clearing account VAT, down payments intang assets
264220 Clearing account VAT, down payments financ assets
264230 Clearing account VAT, down payments inventory
264240 Clearing account VAT, down payments other
265000 VAT payable
266000 Special excise duty
266100 Advertising tax
266900 Other special excise duty
271000 Employee withholding tax
271100 Tax deducted at source
271800 Tax paid
273000 Statutory soc. sec. contrib./special empl. contr.
273100 Statutory soc. sec. contrib. (clearing account)
273200 Special employers contrib. (clearing account)
273800 Statutory soc.sec.contrib./spec. empl.contr.paid
274000 Contracted social security contributions
274100 Contracted soc.sec. contrib. (clearing account)
274800 Contracted soc.sec. contrib. paid
275000 Attachment of earnings
276000 Holiday pay fund
279000 Other wage/salary deductions
279100 Employee wage/salary deduction account
279200 Employee savings scheme
279300 Group insurance
279400 Trade union dues
279500 Measurement and inspection fees
279900 Other wage/salary deductions
281000 Clearing account for factoring
282000 Liabilities to personnel
282100 Wage/salary liabilities
282200 Travel claims
282300 Bonuses
283000 Clearing account pledged contractual receivables
284000 Current loans
284100 Current portion of long-term loans
284900 Other current loans
286000 Liabilities to group companies

286100 Liabilities to parent company
286200 Liabilities to subsidiaries
286300 Liabilities to other group companies
287000 Liabilities to associated companies
289000 Other current liabilities
289100 Liabilities undergoing collection
289300 Liabilities to related persons
289700 Deposits received
289710 Clearing account guarantees/deposits
289800 Unclaimed dividends
289900 Other current liabilities
290000 Accr. expenses and def. income (control account)
291000 Accrued wages and salaries
291100 Wage/salary liabilities
291200 Piece-work surpluses
292000 Accrued holiday pay
292100 Accrued holiday pay
292800 Paid holiday pay
293000 Accrued pension costs
293100 Accrued pension payments
294000 Accrued statutory social security contributions
294100 Estimated accrued statutory soc. sec. contrib.
294200 Estimated accr. spec. empl. contrib. wage/salaries
294300 Estimated accr. spec. empl. contrib. pension costs
294400 Estimated accr. tax on returns on pension costs
295000 Accrued contractual social security contributions
296000 Accrued interest payable
297000 Prepaid rental income
298000 Accrued contractual costs
299000 Other accrued expenses and deferred income
299100 Estimated fee for year-end closing
299200 Estimated audit fee
300000 Sales (control account)
301000 Sales revenues - domestic
302000 Sales revenues - EC countries
303000 Sales revenues - export
306000 Sales to group companies
350000 Invoiced costs (control account)
351000 Invoiced packaging
351800 Returned packaging
352000 Invoiced freight
353000 Invoiced customs and forwarding costs
354000 Invoicing charges
355000 Invoiced travel expenses
356000 Costs invoiced to group companies
359000 Other invoiced costs
360000 Incidental revenue (control account)
361000 Sales of materials
361100 Sales of raw materials
361200 Sales of scrap
361300 Sales of consumables
361900 Sales of other materials
362000 Income for temporary hiring out of personnel
363000 Income for temporary hiring - means of transport.
368000 Management fees

369000 Other incidental revenue
370000 Revenue reductions (control account)
371000 Unallocated revenue reductions
373000 Discounts
373100 Cash discounts
373200 Quantity discounts
373300 Illicit discounts
373600 Discounts
374000 Rounding-off to whole kronor
375000 Invoiced excise duty
375100 Invoiced excise duty (credit account)
375200 Invoiced excise duty (debit account)
379000 Other revenue reductions
380000 Own work capitalised (control account)
384000 Own work capitalised (material)
385000 Own work capitalised (expenses)
387000 Own work capitalised (wage and salaries)
390000 Other operating income (control income)
391000 Rental and lease income
391100 Rental income
391200 Lease income
392000 Commission licensing revenue and royalties
392100 Commission revenue
392200 Licensing revenue and royalties
392500 Franchising revenue
395000 Recovery of receivables written-off
396000 Exchange gains on operating receivab./liabilit.
397000 Capital gains sale intang./tangible fixed assets
397100 Capital gains on sale intangible fixed assets
397200 Capital gains on sale of land and buildings
397300 Capital gains on sale of machinery/equipment
397900 Sales revenues of fixed assets
397901 Clearing account sale of fixed assets
397910 Clearing account sale of fixed assets
398000 Grants received
398100 EU grants
398500 Government grants
398700 Municipal grants
398900 Other grants received
399000 Other remuneration and revenue
399100 Strike pay
399200 Damages received
399300 Donations and gifts received
399400 Unallocated insurance compensation
399800 Statutory sickness allowance
399900 Other operating income
400099 Scrapping raw material
401100 Consumption of raw material 1
401110 Consumption raw material 1 (no cost element)
401120 Consumption material QM (with cost element)
401200 Consumption raw material 2
401210 Consumption raw material 2 (no cost element)
411100 Consumption goods for resale
411110 Consumption goods for resale (no cost element)
411300 Consumption packaging material

411310 Consumption packaging material (no type of cost)
411400 Consumption spare parts
411410 Consumption spare parts (no cost element)
412000 Consumption other material
412010 Consumption other material (no cost element)
421000 Consumption inhouse production
441100 Gain - consumption of consignment sale
441200 Loss - consumption of consignment sale
442100 Gain - inventory transfer
442200 Loss - inventory transfer
451110 Gain - price difference of own goods
451120 Gain - revaluation material prices
451130 Gain - inventory revaluation own material
451140 Gain - price differences
451150 Gain - small price differences vendor invoices
451160 Gain - price differences from material ledger
451210 Loss - price difference of own goods
451220 Loss - revaluation material prices
451230 Loss - inventory revaluation own material
451240 Loss - price differences
451250 Loss - small price differences vendor invoices
451260 Loss - price differences from material ledger
452000 Freight differences
452010 Commission differences
453100 Gain - inventory differences
453200 Loss- inventory differences
454100 Gain - consumpt quality control (no cost element)
454200 Loss - consumpt quality control (no cost element)
460000 Sub-contracted work (control account)
460010 Subcontractors (no cost element)
470000 Price reductions (control account)
473000 Discounts received
473100 Cash discounts received
473200 Quantity discounts received
479000 Other discounts received
490000 Inventory change, (control account)
490010 Inventory change, production order
491000 Inventory change, raw material
492000 Inventory change, supplies/consumables
493000 Inventory change, semi-finished products
493100 Inventory change, products in progr. purchased
493200 Inventory change, prod. in progr. own prod.
494000 Inventory change, products in progress
494500 Inventory change, work in progress
495000 Inventory change, finished goods
495100 Inventory change, quality control
495200 Inventory change, inhouse prod (no cost element)
495300 Inventory change, inhouse prod (with cost element)
495400 Inventory change, additions to inhouse production
496000 Inventory change, (no cost element)
496100 Inventory change, additions to goods for resale
496200 Inventory change, goods for resale (w cost element)
497000 Change in work in progress, costs incurred
497400 Change in work in progress, mater./disbursements
497500 Change in work in progress, expenses

497700 Change in work in progress, personnel costs
498000 Change in warranty provision
499000 Inventory change/work in progr.(unallocated)
499099 Scrapping inhouse production
499998 Costs of capitalization differences
499999 Allocation of assets under construction (CO-object
500000 Rented premises (control account)
501000 Rent
501100 Rented office premises
501200 Rented garages
501300 Rented storage space
502000 Electricity for lighting
503000 Heating
504000 Water and sewerage
505000 Fittings belonging to premises
506000 Cleaning and refuse collection
506100 Cleaning
506200 Refuse collection
506300 Refuse container rental
506400 Snow-clearance
506500 Gardening
507000 Repairs and maintenance of rented premises
509000 Other costs of rented premises
510000 Property costs (control account)
511000 Site leasehold fees/rent
512000 Electricity for lighting
513000 Heating
513100 Heating
513200 Chimney-sweeping
514000 Water and sewerage
516000 Cleaning and refuse collection
516100 Cleaning
516200 Refuse collection
516300 Refuse container rental
516400 Snow-clearance
516500 Gardening
517000 Repairs and maintenance of own property
519000 Other property costs
519100 Property tax
519200 Property insurance premiums
519800 Other property costs, tax-deductible
519900 Other property costs, non tax-deductible
520000 Hired fixed assets (control account)
521000 Hire of plant/machinery
521100 Short-term hire of plant/machinery
521200 Leasing of plant/machinery
522000 Hire of equipment/tools
522100 Short-term hire of equipment/tools
522200 Leasing of equipment/tools
525000 Hire of computers
525100 Short-term hire of computers
525200 Leasing of computers
529000 Hire of other fixed assets
530000 Energy costs (control account)
531000 Electricity for operations

532000 Gas
533000 Fuel oil
534000 Coal and coke
535000 Peat, charcoal, wood and other wood-based fuel
536000 Petrol, paraffin and motor fuel oil
537000 District heating, chill and steam
538000 Water
539000 Other energy costs
540000 Consumable equipment/supplies (control account)
541000 Consumable equipment
542000 Computer programs
543000 Transportation equipment
544000 Consumable packaging
546000 Consumable materials
546099 Scrapping consumable materials
548000 Protective clothing and materials
549000 Other consumable equipment and materials
550000 Repairs and maintenance
551000 Repairs and maintenance of plant and machinery
552000 Repairs and maintenance of equipm./tools/machinery
553000 Repairs and maintenance of fixtures and fittings
555000 Repairs and maintenance of consumable equipment
558000 Maintenance of laundering of protective clothing
559000 Other repairs and maintenance
560000 Transport equipment
561000 Costs for passenger cars
561100 Passenger cars, fuel
561200 Passenger cars, insurance and tax
561300 Passenger cars, repairs and maintenance
561500 Passenger cars, leasing premiums
561900 Passenger cars, other costs
562000 Costs for heavy goods vehicles
563000 Costs for trucks
565000 Costs for tractors
566000 Costs for motorcycles, mopeds and scooters
567000 Costs for boats
568000 Costs for aircrafts and helicopters
569000 Other transport equipment costs
570000 Freight and transportation (control account)
571000 Freight/carriage/insurance premiums goods distrib.
572000 Customs and forwarding costs etc.
573000 Work-specific transport costs
579000 Other freight and transportation charges
580000 Travel expenses
581000 Tickets
582000 Car hire
583000 Board and lodging
583100 Board and lodging, Sweden
583200 Board and lodging, abroad
589000 Other travel expenses
590000 Advertising and PR (control account)
591000 Advertisements
592000 Outdoor and transport advertising
593000 Advertising matter and direct marketing
594000 Exhibitions and trade fairs

595000 In-store advertising and dealer advertising
596000 Goods samples/advert.gifts&incentives/competition
597000 Film, radio and TV advertising
598000 PR, institutional advertising and sponsorship
599000 Other advertising and PR expenses
599800 Advertising contributions received
600000 Other selling expenses (control account)
601000 Catalogues, price lists etc.
602000 Own trade publications
603000 Special order costs
604000 Credit card charges
605000 Sales commissions
605500 Franchise charges etc.
606000 Credit sale charges
606100 Credit information
606200 Debt collecting expenses
607000 Business entertaining
607100 Business entertaining, tax deductible
607200 Business entertaining, non tax-deductible
608000 Bank guarantees
609000 Other selling expenses
610000 Office supplies/printed matter (ctrl account)
611000 Office supplies
615000 Printed matter
620000 Telecommunication/postal services (ctrl account)
621000 Telecommunication
621100 Telephone
621200 Mobile telephone
621300 Paging
621400 Fax
621500 Telex
623000 Computer communication
625000 Postal services
630000 Corp.insurance/other risk-rel.costs (ctrl account)
631000 Corporate insurance
632000 Excess
633000 Losses in work in progress
635000 Bad debt losses
635100 Confirmed bad debt losses
635200 Anticipated bad debt losses
636000 Warranties
636100 Change in warranty provision
636200 Actual warranty costs
637000 Security services
638000 Losses on other current receivables
639000 Other risk-related costs
640000 Costs of administration (ctrl account)
641000 Directors' remuneration
642000 Audit fees
643000 Management fees
644000 Annual and interim reports
645000 Annual general meeting
649000 Other costs of administration
650000 Other external services (ctrl account)
651000 Surveying costs

652000 Drawing and copying costs
653000 Accountancy services
654000 Computer services
655000 Consulting fees
656000 Service charges to trade associations
657000 Banking costs
658000 Legal charges
659000 Other external services
680000 Temporary employees, (ctrl account)
681000 Temporary employees, production
682000 Temporary employees, warehouse
683000 Temporary employees, transport
684000 Temporary employees, office/accounting
685000 Temporary employees, IT
686000 Temporary employees, marketing/selling
687000 Temporary employees, restaurants/shops
688000 Temporary employees, company management
689000 Temporary employees, other
690000 Other external expenses (ctrl account)
691000 Licence fees/royalties
692000 Expenses for own patents
693000 Costs related to trademarks etc
694000 Inspection and testing charges, stamp duty
695000 Fees to regulatory authorities
696000 Franchising fees etc
697000 Newspapers/magazines/professional literature
698000 Association fees
698100 Association fees, tax-deductible
698200 Association fees, non tax-deductible
699000 Other external expenses
699100 Other external expenses, tax-deductible
699200 Other external expenses, non tax-deductible
699300 Donations and gifts
699500 Interest expense on taxes/social security contrib
699800 Input VAT, refund
699900 Input VAT on mixed business
700000 Wages (control account)
701000 Wages
701100 Wages
701200 Profit shares
701500 Wages (special empl. contribution)
701600 Profit shares (special empl. contribution)
701700 Severance pay
701800 Gross wages reduction
701900 Accrued pay and profit shares
708000 Pay to employees for time not worked
708100 Statutory sick pay to empl.under collective agr.
708200 Holiday pay to empl.under collective agreements
709000 Change in accrued holiday pay provision
720000 Salaries white-collar empl./managers (ctrl acc.)
721000 Salaries white-collar employees
721100 Salaries white-collar employees
721200 Profit shares to white-collar employees
721500 Salaries white-collar empl.(spec.empl.contrib.)
721600 Profit shares white-c. empl.(spec.empl.contrib.)

721700 Severance pay to white collar employees
721800 Gross salary reduction, white-collar empl.
721900 Accrued pay/profit shares white-collar empl.
722000 Salaries to managers
722100 Salaries to managers
722200 Bonuses to managers
722700 Severance pay to managers
722800 Gross salary deduction, managers
722900 Accrued pay and profit shares to managers
728000 Pay white-collar empl./managers time not worked
728200 Holiday pay to salaried employees
729000 Change in accrued holiday pay provision
730000 Cash remuneration/benefits in kind (ctrl account)
731000 Additional cash remuneration
731100 Remuneration for attendance at meetings etc.
731200 Remuneration for suggestion activities, inventions
731300 Remuneration for/contrib. towards housing costs
731400 Remuneration for/contrib. towards meal costs
731500 Remun. for/contrib. towards travel to/from workpl.
731600 Remuneration for/contrib. protect. work clothing
731700 Remuneration for/contrib. towards work mat./tools
731800 Funds to cover miscalculations
731900 Other extra remuneration
732000 Subsistence allowances, business travel
732100 Tax-exempt subsistence allowances, Sweden
732200 Taxable subsistence allowances, Sweden
732300 Tax-exempt subsistence allowances, abroad
732400 Taxable subsistence allowances, abroad
733000 Mileage allowances
733100 Mileage allowances, tax-exempt
733200 Mileage allowances, taxable
735000 Allowance for mandatory working clothes
737000 Business entertainment allowance
738000 Costs of benefits in kind to employees
738100 Costs of free housing
738200 Costs of free subsidised meals
738300 Costs of free travel to/from workplace
738400 Costs of free/subsidised working clothes
738500 Costs of free car
738600 Subsidised interest
738900 Other costs of benefits in kind
739000 Other cash remuneration/benefits in kind
739800 Employee reimbursements for benefits
739900 Other cash remuneration/benefits in kind
740000 Pensions (ctrl account)
741000 Pension insurance premiums
741100 Collective agreement pension insurance premiums
741200 Individual pension insurance premiums
742000 Change in pension provision
743000 Deduction: interest portion pension costs
744000 Transfer to pension fund
745000 Deduction: return on capital pension funds
746000 Pension payments
746100 Pension payments former empl. u collect. agreem.
746200 Pension payments former white-collar empl.

746300 Pension payments former managers
747000 Administration charges/credit insurance premiums
749000 Other pension costs
750000 Statutory/contr.soc.sec./other contrib.(ctrl acc)
751000 Statutory social security contributions
751100 Social sec.contrib.on wages/salaries/other remun.
751200 Social sec.contrib. on value of benefits in kind
751500 Social sec.contrib. on taxable allowance
751600 Social sec.contrib. on fees
751800 Social sec.contrib. gross wages/salary deductions
751900 Social sec.contrib. holiday pay/wage/salary prov.
752000 Self-employed person's social sec. Contribution
753000 Special employer's contribution
753100 Special empl.contrib. wages/salaries/other remun.
753200 Spec.empl.contrib. standard.calc.value of benefits
753300 Special empl.contrib. for pension costs
753500 Special empl.contrib. on taxable allowances
753600 Special empl.contrib. on fees
753800 Special empl.contrib. gross wages/salary deduct.
755000 Tax on returns from pension funds
757000 Labour market insurance premiums
757100 Premium ITP
757200 Premium AMF
758000 Group assurance
758100 Group life assurance
758200 Group sickness assurance
758300 Group accident assurance
759000 Other social security contributions
760000 Other personnel costs (ctrl account)
761000 Training
762000 Health care
762100 Health care, tax-deductible
762200 Health care, non tax-deductible
763000 Entertainment of personnel
763100 Entertainment of personnel, tax-deductible
763200 Entertainment of personnel, non tax-deductible
765000 Sickness insurance
767000 Appropriation to staff fund
768000 Compensation from staff fund
769000 Other personnel costs/contributions received
769100 Staff recruitment
769200 Assistance towards funeral expenses
769300 Leisure activities
769800 Grants/other benef. received relating to personnel
769900 Other personnel costs
771000 Write-downs of intangible fixed assets
772000 Write-downs of land/buildings
773000 Write-downs of machinery/equipment
774000 Write-downs of certain current assets
776000 Reversed write-downs of intangible fixed assets
777000 Reversed write-downs of land/buildings
778000 Reversed write-downs of machinery/equipment
779000 Reversed write-downs of certain current assets
781000 Amortisation of intangible fixed assets
781100 Amortisation of capitalised expenditure

781200 Amortisation of concessions etc.
781300 Amortisation of patents
781400 Amortisation of licences
781500 Amortisation of trademarks
781600 Amortisation of renting rights
781700 Amortisation of goodwill
781900 Amortisation of other intangible fixed assets
782000 Depreciation of buildings/land improvements
782100 Depreciation of buildings
782400 Depreciation of land improvements
782900 Depreciation of other buildings
783000 Depreciation of machinery/equipment
783100 Depreciation of plant/machinery
783200 Depreciation of equipment/tools
783300 Depreciation of fixtures/fittings
783400 Depreciation of cars/other transport equipment
783500 Depreciation of computers
783600 Depreciation of leased assets
783900 Depreciation of other machinery/equipment
791000 Lump-sum income
792000 Lump-sum expenditure
796000 Exchange losses on operat. receivabl./liabilities
797000 Losses on sale intangible/tangible fixed assets
797020 Clearing account sale of fixed assets
797100 Losses on sale intangible fixed assets
797200 Losses on sale of land/buildings
797300 Losses on sale of machinery/equipment
799000 Other operating expenses
801000 Dividends on participations in group companies
801200 Dividends on participations in subsidiaries
801300 Dividends on participations in other group comp.
802000 Results from sale of particip. in group companies
802200 Results from sale of particip. in subsidiaries
802300 Results from sale of particip. other group comp.
807000 Write-downs particip./long-term receiv. grp comp.
807200 Write-downs participations in subsidiaries
807300 Write-downs participations in other group comp.
807600 Write-downs long-term receivabl. parent company
807700 Write-downs long-term receivabl. subsidiary
807800 Write-downs long-term receivabl. other group comp.
808000 Rev. write-d particip./long-t receivabl. grp comp.
808200 Rev. write-d of participations in subsidiaries
808300 Rev. write-d of participations in other grp comp.
808600 Rev. write-d of long-t receivabl. parent company
808700 Rev. write-d of long-t receivabl. Subsidiaries
808800 Rev. write-d of long-t receivabl. other grp comp.
811000 Dividends on participations in associated comp.
812000 Results from sale of particip. in assoc. comp.
817000 Write-downs of particip./long-t receiv. assoc comp
817100 Write-downs of particip. in associated companies
817200 Write-downs of receivables, associated companies
818000 Rev. write-d particip./long-t receivabl assoc comp
818100 Rev. write-d participations in assoc comp
818200 Rev. write-d long-t receivables in assoc comp
820000 Interest income on fixed assets (grp account)

821000 Dividends on investments in other companies
822000 Results fr sale securit./long-t receiv other comp
822100 Results from sale of participations in other comp
822200 Results from sale long-t receivables other comp
822300 Results from sale other securities other comp
823000 Exchange differences on long-term receivables
823100 Exchange gains on long-term receivables
823600 Exchange losses on long-term receivables
825000 Interest inc long-t receiv/securit other grp comp
825100 Interest income from long-t receivables
825200 Interest income from other securities
826000 Interest income from long-t receiv group comp
826100 Interest income from long-t receiv parent comp
826200 Interest income from long-t receiv subsidiaries
826300 Interest inc from long-t receiv other group comp
827000 Write-d of particip/long-t receiv other comp
827100 Write-downs of participations in other comp
827200 Write-downs of long-t receivables other comp
827300 Write-downs of other securities in other comp
828000 Reversed write-d particip/long-t receiv other comp
828100 Reversed write-d participations in other comp
828200 Reversed write-d long-t receivables in other comp
828300 Reversed write-d other securities in other comp
830000 Interest income from current assets (grp account)
831000 Interest income from current assets
831100 Interest income, bank
831200 Interest income, short-term deposits
831300 Interest income, current receivables
831400 Interest income, tax-exempt
831700 Interest income, hidden interest rate compensation
831900 Other interest income from current assets
833000 Exchange differ on current receivables/investments
833100 Exchange gains on current receivables/investments
833200 Exchange rate gains foreign currency revaluation
833300 Exchange rate gains - rounding diff foreign curr
833310 Exchange rate gains - rdg diff foreign curr (MM)
833400 Exchange rate gains - foreign curr reval diff
833500 Exchange rate losses - rdg diff foreign curr (MM)
833600 Exchange losses on current receivables/investments
833700 Exchange rate losses foreign currency revaluation
833800 Exchange rate losses - rounding diff foreign curr
833900 Exchange rate losses - foreign curr reval diff
833999 Clearing not realized exchange rate differences
834000 Dividends on short-term investments
835000 Results from sale of short-term investments
836000 Other interest income from group company
836100 Other interest income from parent company
836200 Other interest income from subsidiaries
836300 Other interest income from other group companies
837000 Write-downs of short-term investment
838000 Reversed write-downs of short-term investments
839000 Other financial income
840000 Interest expense (control account)
841000 Interest expense on long-t liabilities
841100 Interest expense bond/debenture/convertible loans

841200 Interest part of pension cost
841300 Interest expense, overdraft facility
841400 Interest expense, construction loan
841500 Interest expense, other liabilities credit inst
841700 Interest expense, hidden interest rate compens etc
841800 Deductible interest subsidies
841900 Other interest expense on long-t liabilities
842000 Interest expense on current liabilities
842100 Interest expense to credit institutions
842200 Penalty interest exp for accounts payable trade
842300 Interest expenses on taxes/contribution
842900 Other interest expense on current liabilities
843000 Exchange differences on liabilities
843100 Exchange gains on liabilities
843600 Exchange losses on liabilities
844000 Interest subsidies received
846000 Interest expense to group companies
846100 Interest expense to parent company
846200 Interest expense to subsidiaries
846300 Interest expense to other group companies
848000 Capitalised interest
849000 Other financial expenses
871000 Extraordinary income
875000 Extraordinary expenses
881000 Change in tax allocation reserve
881100 Appropriation to tax allocation reserve
881900 Reversal from tax allocation reserve
885000 Difference betw book deprec/deprec accord to plan
885100 Change dif btw book amort/amort acc plan int f-ass
885200 Change dif btw bk depr/dpr acc plan bldng/land imp
885300 Change dif btw bk depr/dpr acc plan mach/equipment
886000 Change in replacement reserve
886100 Transfer to replacement reserve equipment
886200 Transfer to replacement reserve building/land imp
886300 Transfer to replacement reserve for land
886400 Transfer to replacement reserve stocks farm animal
886500 Transfer from replacement reserve for depreciation
886600 Transfer from repl reserve purposes other th depr
886900 Transfer from replacement reserve
887000 Change in general investment reserve etc
887100 Wthdrawal fr gen inv reserve/sim reserve for depr
887200 Wthdr f gen invst rsv/sim rsv purpose o th depr
887300 Depr f-assets funds util fr gen invst rsv/similar
887900 Reversal fr general investment or similar reserve
888000 Change in untaxed revenue
888100 Appropriation to copyright account
888200 Reversal from copyright account
888500 Appropriation to forest account
888600 Reversal from forest account
889000 Other appropriations
889100 Change in dif btw book/actual pension liability
889200 Write-downs of fixed assets on consolidation
889500 Change in foreign exchange reserve
889600 Change in inventory reserve
889700 Change in tax equalisation reserve ("SURV")

889900 Other appropriations
891000 Tax expense for the year
892000 Tax arrears assessment
893000 Tax refund
894000 Deferred tax
898000 Other taxes
901100 Costing depreciation
901200 Cost of capital
901300 Offset account costing depreciation
901400 Offset account cost of capital
911000 External settlement
999999 Clearing account second cost element/reconc ledger
 11000 Incorporation expenses
 12000 Research and development
 13000 Software
 14000 Valuable rights
 18000 Low-value intangible assets
 19000 Other intangible assets
 21000 Buildings, halls and structures
 22000 Single movable assets and sets of movable assets
 23000 Verkehrsmittel
 24000 Inventar
 25000 Perennial crops
 26000 Breeding and draught animals
 28000 Low-value tangible fixed assets
 29000 Other tangible fixed assets
 31000 Land
 32000 Works of art and collections
 41000 Acquisition of intangible assets
 41100 Acquisition of intang. fixed assets-for Module AM
 42000 Acquisition of tangible assets
 42100 Acquisition of tang.fixed assets - for Module AM
 51000 Down payments for intangible fixed assets
 52000 Down payments for tangible fixed assets
 61000 Shares a.ownership int.with contr.infl.in enterpri
 62000 Shares a.ownership int.with subst.infl.in enterpri
 63000 Other securities and ownership interests
 66000 Intercompany loans
 67000 Other loans
 69000 Other financial investments
 71000 Accumulated depreciation-incorporation expenses
 72000 Accumulated depreciation-research and development
 73000 Accumulated depreciation-software
 74000 Accumulated depreciation-valuable rights
 78000 Accumulated depreciation-low-value intang.assets
 79000 Accumulated depreciation-other intang.fixed assets
 81000 Accumulated depreciation-buildings, halls, struc.
 82000 Accum.deprec.-ind.movable assets a. sets of assets
 83000 WB-Verkehrsmittel
 84000 WB-Inventar
 85000 Accumulated depreciation-perennial crops
 86000 Accumulated deprec.-breeding and draughts animals
 88000 Accumulated deprec.-low-value tangible fixed asset
 89000 Accumulated deprec.-other tangible fixed assets
 91000 Adjustment-intangible fixed assets

92000 Adjustment-tangible fixed assets
93000 Adjustment-intangible fixed assets not yet in use
94000 Adjustment-tangible fixed assets not yet in use
95000 Adjustment-down payments
96000 Adjustment-financial investments
97000 Adjustment-acquired assets
98000 Accumulated deprec.-adjustment to acquired assets
111000 Acquisition of material
111100 Acquisition of material - account PM/PF
111199 Acquisition of mater.-adjustment account (system)
111200 Acquisition of material - transport expenses
111300 Acquisition of material - duty
111400 Acquisition of material - account PM/PF-int.prod.
111499 Acquis.of mater.-adjustment-account(SAP)-int.prod.
111500 Acquis.of material - (MM, Op.GBB/ZOB,cl.3000-3100)
111910 Material Ledger - WRY
111920 Loss from stock transfer
111930 Gain from stock transfer
112000 Material in store
112100 Material in store (for MM, Op.BSX, cl.3000)
112200 Material in store (for MM, Op.BSX, cl.3001)
112300 Material in store (for MM, Op.BSX, cl.3030)
112400 Material in store (for MM, Op.BSX, cl.3040)
112500 Material in store (for MM, Op.BSX, cl.3050)
112600 Material in store (for MM, Op.BSX, cl.3031)
112910 Loss from consignment material consumption
112920 Gain from consignment material consumption
119000 Material in transit
119100 Material in transit (PM/PF)
121000 Unfinished products
122000 Semi-finished-products
122100 Semi-finished-products (MM, op.BSX, cl.7900)
123000 Finished Products
123100 Finished Products (MM, op.BSX, cl.7920)
124000 Animals
131000 Acquisition of merchandise
131200 Acquisition of material - Freight
131300 Goods procurement FR3
131400 Goods procurement WRX
131910 Goods procurement FR3
132000 Merchandise in store and in retail shops
132100 Merchandise in store and in r.s.(MM,op.BSX,cl.3100
139000 Merchandise in transit
191000 Adjustment to materials
192000 Adjustment to work-in-progress
193000 Adjustment to semi-finished products
194000 Adjustment to finished goods
195000 Adjustment to animals
196000 Adjustment to merchandise
211000 Cash
213000 Stamps and vouchers
221000 Bank accounts
221100 VUB - SKK
221101 Payment receipt VUB
221150 VUB - DEM

221160 VUB - USD
221200 Tatrabanka SKK
221201 Payment receipt TB
221909 Bank interim account
231000 Short-term bank credits
232000 Credits for disaccounted securities
241000 Issued short-term bonds
249000 Other short-term financial assistance
251000 Shares and similar securities
252000 Own shares
253000 Bonds, debentures and similar securities
255000 Own bonds issued
261000 Cash in transit
291000 Ajustment to shares and similar securities
293000 Adjustment to bonds, debentures and similar secur.
311000 Receivables from goods and services
311100 Customers - domestic
311150 Customers - CPD - domestic
311160 Customers-domestic, matur.date more than 1 year
311199 Customers-domestic, adjustment-account (system)
311200 Customers - foreign
311250 Customers - CPD - foreign
311260 Customers-foreign, matur.date more than 1 year
311299 Customers-foreign, adjustment-account (system)
311900 Accounts receivable - credit card
312000 Bill of exchange receivable
313000 Receiabies for discounted securities
314000 Advance payments made
314100 Down payments for inventory
314200 Down payments - financial assets
314300 Prepayment amortization
315000 Other receivables
315010 Receivables from suppliers
315060 Receiv. from sup., matur.date more than 1 year
321000 Trade Payables
321100 Suppliers-domestic
321150 Suppliers-CPD-domestic
321199 Suppliers-domestic, adjustment account (system)
321200 Suppliers-foreign
321250 Suppliers-CPD-foreign
321299 Suppliers-foreign,adjustment account (system)
321510 Outgoing payment VUB
321520 Outgoing payments TB
322000 Bill of exchange payable
324000 Down payments received
325000 Other payables
325010 Payables from customers
331000 Employees
333000 Other payables to employees
335000 Receivables from employees
336000 Due to and from social secur. and health insurance
341000 Income taxes
342000 Other direct taxes
343000 Taxes on sales/purchases
343100 Output tax

343110 Vorsteuer 10% Inland
343123 Input tax 23%, domestic
343199 Output tax on sales/purchases - adjustments (SAP)
343200 Value added tax - input
343210 Vorsteuer 10% Inland umgebucht
343223 Input tax 23%, domestic, transferred
343299 Value added tax - input - adjustment account (SAP)
343310 Vorsteuer 10% Ausland
343323 Input tax 23%, foreign
343410 Vorsteuer 10% Ausland umgebucht
343423 Input tax 23%, foreign, transferred
343500 Tax on sales/purchases - clearing with tax authors
343510 Ausgangsteuer 10%
343523 Output tax 23%
343900 Tax on sales/purchases - clearing with tax authors
345000 Other taxes and charges
346000 Subsidies from the state budget
347000 Other subsidies
351000 Receivables from affiliated companies
353000 Receivables for subscriptions (for own equity cap)
354000 Receivables from partners to cover losses
355000 Other amounts due from partners
358000 Receivables from participants in an association
361000 Intercompany payables
364000 Profit share payable to partners
365000 Other amounts payable to partners
366000 Payables to partners for their dependent activities
367000 Payables for unpaid subscribed shares a. particip.
368000 Payables to participants in an association
371000 Deferred taxes - receivable and payable
375000 Issued bonds receivable
378000 Other receivables
379000 Sundry payables
379100 Goods from consignment stores
379200 Sundry p.-Clearing supplier discounts (Net method)
381000 Deferred expenses
382000 Complex deferred expenses
383000 Accrued expenses
384000 Deferred revenue
385000 Accrued revenue
386000 Foreign currency exchange losses
387000 Foreign currency exchange gains
388000 Estimated receivables
389000 Estimated payables
389100 Payables from material in transit PM/PF
391000 Adjustment to receivables
395000 Internal accounting
398000 Linking account for association
411000 Registered capital
412000 Share premium
413000 Other capital funds
414000 Gains or losses from revaluation of assets
415000 Gains or losses from revaluation of investments
421000 Legal reserve fund
422000 Invisible fund

423000 Statutory reserves
427000 Other funds
428000 Retained earnings from previous years
429000 Accumulated losses from previous years
431000 Profit or loss to be approved
451000 Legal reserves
454000 Reserve for foreign exchange losses
459000 Other reserves
461000 Bank loans
471000 Intercompany long-term payables
473000 Bonds issued
474000 Payables under leasing contract
475000 Long-term down payments received
478000 Long-term bills of exchange to be paid
479000 Other long-term payables
479060 Payables from customers, due 1-5 years
479070 Payables from customers, due more than 5 years
479160 Payables from suppliers, due 1-5 years, domestic
479170 Payables from suppl., due more than 5 years, dom.
479260 Payables from suppliers, due 1-5 years, foreign
479270 Payables from sup., due more than 5 years,foreign
491000 Sole proprietor's account
501000 Material Consumption
501100 Consumed material - cl. 3000
501110 Consumed material - cl. 3001
501120 Consumed material - cl. 3030
501130 Consumed material - cl. 3040
501150 Consumed material - cl. 3050
501160 Consumed material - cl. 3100
501170 Consumed material - cl. 3031
501180 Consumed material - cl. 7900
501190 Consumed material - cl. 7920
501200 Consumed material - for quality control
501810 Materials management small differences
501820 Materials management small differences
501910 Consumed material - MM - small variance
501911 Material consumption MM PRY revenue
501920 Consumed material-MM-price variance, cl.3000-3100
501930 Consumed material-MM-price variance, cl.7900-7920
501940 Consumed mater.-MM-exp. of revaluat.,cl.3000-3100
501941 Material consumption MM - PRY expense
501950 Consumed mater.-MM-exp. of revaluat.,cl.7900-7920
501960 Consumed material-MM-inventory transfer
501970 Gain from Revaluation
501980 Valuation differences
501990 Price difference
502000 Energy consumption
503000 Consumption of other non-inventory items
504000 Merchandise sold
504100 Merchandise sold-modul MM
504200 Goods sold differences
510000 Purchased services
511000 Repair and maintenance
512000 Travel expenses
513000 Representation expenses

518000 Other services
518110 Telephone expenses
520000 Personnel expenses
521000 Wages and salaries
522000 Employment remuneration of partners
523000 Remuneration of board members
524000 Legal social insurance
525000 Other social insurance
526000 Sole proprietor social security expenses
527000 Statutory social security expenses
528000 Other social security expenses
531000 Road tax
532000 Real estate tax
538000 Other taxes and charges
541000 Net book value of intangible and tangible FA sold
542000 Material sold
543000 Gifts
544000 Contractual fines/interest on arrears
545000 Other fines and penalties
546000 Write-off of receivables
548000 Other operating expenses
549000 Other operating expenses
549100 Other oper.expenses (MM,op.DIF-small price loss)
551000 Depreciation expenses of intang.and tang.fixed ass
552000 Additions to legal reserves
554000 Additions to other reserves
555000 Accounting for deferred expenses
557000 Depreciation of adjustment to aquired assets
558000 Additions to adjustment
559000 Additions to adjustment
561000 Shares and ownership interests sold
562000 Interest
563000 Foreign exchange losses
563040 Foreign exchange losses
568000 Other financial expenses
568100 Other financial expenses - underpayment
568200 Other financial expenses - cash discount
568300 Other finan.exp.-lost cash discount (Net method)
574000 Additions to reserves
579000 Additions to adjustment
581000 Expenses for change of method
582000 Shortages and damage
582100 Damage-materials scrapped, cl.3000-3100
582110 Damage-materials scrapped, cl.7900-7920
582120 Quality differences
582130 Quality differences
582200 Losses - inventory variance
584000 Additions to reserves
588000 Other extraordinary expenses
589000 Additions to adjustment
591000 Income taxes on ordinary income-due
592000 Income taxes on ordinary income-deferred
593000 Income taxes on extraordinary income-due
594000 Income taxes on extraordinary income-deferred
595000 Supplementary income tax

596000 Transfer of profit or loss to partners
597000 Transfer of operating expenses
598000 Transfer of financial expenses
601000 Revenues from own products
602000 Revenues from services
604000 Revenues from merchandise
611000 Change in work-in-progress
612000 Change in semi-finished products inventory
612100 Changes in semifinished product inventory
613000 Change in finished products inventory
614000 Change in animal inventory
621000 Capitalization of materials and merchandise
622000 Capitalization of internal services
623000 Capitalization of intangible fixed assets
624000 Capitalization of tangible fixed assets
641000 Revenues from sales of int. and tang.fixed assets
642000 Revenues from sales of materials
644000 Contractual fines/interest on arrears
645000 Other fines and interest on arrears
646000 Recovery of written-off receivables
648000 Other operating revenues
648100 Other operating revenues(MM,op.DIF-small variance)
648200 Other operating revenue-from quality control cons.
652000 Release of legal reserves
654000 Accounting for other reserves
655000 Release of complex prepaid/deferred items
657000 Release to account 098
659000 Write off adjustments
661000 Revenues from sale of securities and investments
662000 Interest
663000 Foreign exchange gains
663040 Foreign exchange gains
665000 Revenue from financial investments
666000 Revenues from short-term financial assets
668000 Other financial revenues
668100 Other financial revenues - overpayment
668200 Other financial revenue - payment differences
674000 Accounting for reserves
679000 Write off adjustments
681000 Revenue from changes in valuations
684000 Accounting for reserves
688000 Other extraordinary revenues
688100 Gain-inventory differences
689000 Write off adjustments
697000 Transfer of operating revenue
698000 Transfer of financial revenue
701000 Opening balance sheet accounts
701100 Open.bal.SA-(MM-Op.GBB/BSA,goods rec.,KI.3000-3100
701200 Open.bal.SA-(MM-Op.GBB/BSA,goods rec.,KI.7900-7920
702000 Closing balance sheet account
710000 Profit and Loss Account
950000 Tech.down paym.account for asset under constr.-I
950100 Tech.down paym.account for asset under constr.-II
960000 Down payment request - customers
960300 Down payment requests - vendors

960400 Technical Account - Accumulated Depreciation
960500 Technical Account - calculated Depreciation expen.
100000000 Central cash acct
100900000 Cash US dollar
100910000 Cash D-Mark
101000000 Checks received
101030000 Checks as security
101040000 Uncovered checks
101050000 Provision for uncovered checks account
101100000 Predated checks received
101100001 Checks received - central
101100010 Checks received - region
101100100 Clearing account - checks for collection
101200000 Checks for collection received
101300000 Checks to vendor clearing account
102000000 Bank account
102010000 Deposit account bank 1
102013000 Time deposit account bank 1
102014000 Automatic collection bank 1
102015000 Other interim postings bank 1
102018000 Check collection account bank 1
102050000 DEM account bank 1
102060000 USD account bank 1
102100000 Deposit account bank 2
103010000 Checks to bank - bank 1
103030000 Domestic payment directives bank 1
103031000 Foreign payment directives bank 1
103100000 Checks to bank - bank 2
108000000 Checking account
108100000 Credit card documents
108110000 Security and bond coupons
108120000 Petty cash
108130000 Cash in transit
108140000 Checks in transit
110000000 Shares
111000000 Private bonds, bills of exch., and borrowers notes
112000000 State bonds, bills of exch., and borrowers notes
118000000 Other securities
119000000 Provision for reduction in value of securities
120000000 Customers - domestic
120010000 Customers - domestic, one-time customers
120099000 Customers - domestic (value adjustments account)
120100000 Customers - foreign
120110000 Customers - foreign, one-time customers
120199000 Customers - foreign (value adjustments account)
121000000 Bill of exchange receivable
121010000 Collection of bills of exchange receivable
121019000 Clearing account - bills of exchange for collectn
121020000 Uncovered bills/ex.
121029000 Clearing account - bills of exch. recd before due
121030000 Uncovered bills of exchange interim account
122000000 Bills of exchange receivable discounting
126000000 Guarantees given (customers)
126010000 Guarantees received (customers)
126100000 Deposits issued

126900000 Securities issued interim account (customers)
127000000 Other receivables - domestic goods and services
127010000 Other receivables - foreign goods and services
128000000 Doubtful receivables - goods and services
129000000 Doubtful receivables provision - goods & services
131000000 Receivables from companies
132000000 Receivables from shareholdings
133000000 Receivables from affiliated companies
135000000 Receivables from employees
136000000 Other receivables
136900000 Vendors with debit balances
137000000 Other bill of exchange receivables discounting
138000000 Other doubtful receivables
139000000 Other doubtful receivables provision
150000000 Raw materials 1
150010000 Raw materials 2
150020000 Operating supplies
150030000 Stock of packaging material
150040000 Returnable packaging materials
150900000 Transport. costs interim acct (material planning)
150910000 Customs interim account (material planning)
150920000 GR/IR Purchases interim account
150929000 GR/IR Purchases adjustment interim account
150930000 GR/IR Interim account, invoiced not delivered
150940000 GR/IR Delivered, not invoiced
150999000 Stock interim account (offsetting pstg)
151000000 Semifinished products - Produktion
151100000 Semifinished products from subsidiaries
151200000 Semifinished products in transit
151900000 GR/IR Interim account - production
151990000 GR/IR Interim account - production (adjustment)
151999000 Stock interim account (production)
152000000 Finished products - period end
153000000 Trading goods
153010000 Trading goods - at start of period
153020000 Trading goods - purchases in the period
153099000 Trading goods - interim account
157010000 Replacement parts - inventory
157100000 Scrap and waste product inventory raw materials
157110000 Scrap and waste product invent. semifinished prods
157120000 Scrap and waste inventory finished products
157200000 Quality control raw material rejects
157210000 Quality control semifinished products rejects
157220000 Quality control finished products rejects
157900000 Materials in transit
158000000 Provision for inventory value reductions
159000000 Order advances issued
159900000 Advances to vendors (end of period)
170000000 Construction and maint. costs over several years
179000000 Advances to subsidiaries
180000000 Expenses of next months
181000000 Accrued revenue
190000000 Tax on sales and purchases transferred
191000000 Input tax
191010000 Tax on sales and purchases liability paid

191020000 Deductible tax on sls/purchs export ex.rte diffs
191051000 Tangible asset portion of current period input tax
191053000 Tax on sales and purchases - vendor returns
191099000 Input tax - value adjust.account (business area)
192000000 Investment receivable import tax
192020000 Deferrable tax on sales and purchases
192030000 Additional input tax, deductible
192900000 Interim acct - advances paid, deductible TSP
192910000 Interim acct - security advances, deductible TSP
192920000 Interim - intang. fixed asset advances, deduct.TSP
192930000 Interim - intang. fixed asset advances, deduct.TSP
192940000 Interim acct - inventory advances, deductible TSP
193000000 Prepaid advance corporate income tax
193010000 Retained income tax
193020000 Retained funds
193030000 Tax on sales/purchases for refunds
195000000 Work advances - employees
195100000 Third party advances
196000000 Personnel advances (wages and salaries)
196010000 Personnel advances (trip costs)
197000000 Inventory deficit - cash
197010000 Inventory deficit - raw materials
197011000 Inventory deficit - semifinished products
197012000 Inventory deficit - finished products
198000000 Other current assets
199000000 Provision for other current assets
220000000 Customers - domestic
220100000 Customers - foreign
221000000 Bills of exchange receivable - longterm
222000000 Bills of exchange receivable discounting
226000000 Guarantees issued (customers) - longterm
226100000 Deposits issued (customers) - longterm
229000000 Doubtful receivables provision - longterm
231000000 Receivables from partners - longterm
232000000 Receivables from shareholdings - longterm
233000000 Receivables from affiliated companies - longterm
235000000 Receivables from personnel - longterm
236000000 Other receivables - longterm (manual)
236900000 Other receivables
237000000 Other bills of exchange receivable disc. - longtrm
239000000 Other doubtful receivables provision - long term
240000000 Tied securities
241000000 Provision for reduction in value of tied securits
242000000 Investments
243000000 Capital payment to shareholdings
244000000 Provision for reduction in value of cap.shhlding
245000000 Affiliated companies
246000000 Capital payment - affiliated companies
247000000 Prov. for reduc. in value of cap.shldg in affils
248000000 Other financial assets
248900000 Financial assets advances
249000000 Provision for other financial assets
250000000 Land and property
251000000 Structural and civil engineering
252000000 Building

253000000 Assets, machines and devices
254000000 Vehicles
255000000 Fixtures and fittings
255010000 Office supplies
255020000 Furniture
256000000 Other tangible assets
256010000 Low value tangible assets
257000000 Accumulated depreciation buildings
257010000 Accumulated depreciation - struct. and civil eng.
257020000 Accumulated depreciation - buildings
257030000 Accum. depreciation - assets, machines & devices
257040000 Accumulated depreciation vehicle pool
257050000 Accumulated depreciation - fixtures and fittings
257060000 Accumulated depreciation - other tangible assets
257070000 Accumulated depreciation - other tangible assets
257070100 Accumulated depreciation low value assets
258000000 Assets Under Construction
258090000 Activate suspense account
259000000 Advances paid tangible fixed assets
259900000 Longterm advances to vendors (period end)
260000000 Rights
261000000 Goodwill
262000000 Foundation and organization costs
263000000 Research and development costs
264000000 Special costs
267000000 Other intangible assets
268000000 Rights - shares in repayments
268010000 Goodwill - shares in repayments
268020000 Founding/organizational expenses - repayment share
268030000 Research and development costs repayment share
268040000 Special repayment share costs
268070000 Other intangible fixed assets - repayment share
269000000 Advances paid intangible fixed assets
271000000 Search costs
272000000 Preparation and development costs
277000000 Other special depreciable fixed assets
278000000 Accrued share in consumption
279000000 Advances paid
280000000 Future year costs
280000100 Depreciation not deductible for tax
281000000 Longterm accrued revenue
291000000 Input tax in future years
292000000 Investment rcbls import tax on sls/purch. lgterm
293000000 Raw materials - future year requirements
294000000 Inventory to be sold
294100000 Tangible fixed assets to be sold
295000000 Prepaid taxes and funds
297000000 Other tangible fixed assets
298000000 Provision for reduction in inventory, long term
299000000 Accumulated depreciation
300010000 Open credit bank 1
300020000 Credit against bills of exchange bank 1
300030000 Export - credit bank 1
300040000 Foreign exchange (\$) credit bank 1
300050000 Foreign exchange (DM) - credit bank 1

303000000 Interest and capital repayments long term credit
304000000 Bonds - capital repayments and interest
305000000 Borrowers notes and bills of exchange issued
306000000 Other securities issued
308000000 Security premiums
309000000 Other financial payables
320000000 Vendors - domestic
320010000 Vendors - domestic, one-time vendors
320099000 Vendors - domestic, value adjustments account
320100000 Vendors - foreign
320110000 Vendors - foreign, one-time vendors
320199000 Vendors - foreign, value adjustments account
320900000 Vendor cash discount interim account
321000000 Bills of exchange payable
321040000 Uncovered checks account
322000000 Discounting of bills of exchange payable
326000000 Deposits and guarantees received (vendors)
326010000 Deductions retained (vendors)
326100000 Deposits and guarantees received (diverse)
329000000 Other payables - goods and services
329900000 Customers with credit balances
329910000 Consignment payables - goods and services
331000000 Payables to partners
332000000 Payables to shareholdings
333000000 Payables to affiliated companies
335000000 Payables to personnel
336000000 Other payables
337000000 Discounting of other bills of exchange payable
340000000 Order advances received
340900000 Customer advances (end of period)
349000000 Other advances received
350000000 Construction/maintenance rights - spread over yrs
360000000 Tax on sales/purchases payable
360010000 Taxes payable, monthly tax return
360020000 Other tax and funds payable
360990000 Customer advances tax on sls/purchs interim acct
361010000 Social insurance contributions payable
361020000 Savings charges payable
361030000 Charges for help with accomod.search payable
368000000 Deferred taxes and other payables
369010000 Operating costs payable
369020000 Trade union contributions payable
370010000 Provision for corporate income tax payable
370020000 Provision for funds payable
370030000 Provision for exceptional income tax retained
371000000 Taxes and oth. liabs on period profit pybe in adv.
372000000 Provision for severance
373000000 Expenses provision
379000000 Provision for other payables/costs
379010000 Continuous collective agreement provision
379030000 Inventory surplus
379900000 Transport provision (material planning)
379910000 Customs charges provision (material planning)
379920000 Provision for procurement costs
379990000 Provision for goods without an invoice

379990100 Provision for non-billed consignment material
380000000 Revenue for future months
381000000 Accrued expenditure
381900000 Wages and salaries interim account
391000000 Billed tax on sales/purchases - goods/deliveries
391010000 Tax on sales and purchases liability paid
391020000 Deferred tax on sales/purchases on delivery
391030000 Tax on sls/purchs for export exch.rate differences
391045000 Excess tax on sales and purchases
391046000 Purchase returns processing reversal
391099000 Tax on sales/purchs billed - value adjust.account
392010000 Investment receivables export tax on sls/purchs
392020000 Deferred tax on sales and purchases
392030000 Additional tax
393000000 Central and branches current account
397000000 Inventory payment surplus - cash account
397010000 Inventory payment surplus - raw material inventory
397011000 Inventory payment surplus - semifinished products
397012000 Inventory payment surplus - product inventory
397020000 Payment surplus - securities
399000000 Other external funds
400010000 Longterm asset credit
400020000 Longterm foreign exchange credit
400030000 Other longterm credit
405000000 Bonds issued
407000000 Other securities sold (longterm)
408000000 Mobile goods export difference (longterm)
409000000 Other payables (long term)
420000000 Vendors - local
420010000 Vendors - external
421000000 Bills of exchange payable (longterm)
422000000 Bill of exchange discounting (longterm)
426000000 Deposits and guarantees received (long term)
429000000 Other payables - goods and services (long term)
429900000 Other payables - goods and services
431000000 Payables to partner (long term)
432000000 Payables to shareholdings (longterm)
433000000 Payables to affiliated companies (longterm)
436000000 Other payables (longterm)
437000000 Other borrowers' notes discounting, longterm
438000000 Payables to public bodies
440000000 Order advances received, longterm
440900000 Customer advances longterm (period end)
449000000 Other advances received (longterm)
472000000 Severance provision (longterm)
479000000 Provision for other payables and costs, long term
480000000 Income of future years (longterm)
481000000 Accrued costs (longterm)
492000000 Deferred or deleted tax on sls/purch.for fut.yrs
493000000 Assets amount of shareholding
499000000 Other longterm external funds
500000000 Equity
501000000 Unpaid capital
520000000 Share issue premium
521000000 Profit from share reversal

522000000 Revaluation reserve for tangible fixed assets
523000000 Revaluation of shareholdings
523100000 Revaluation of affiliated companies
529000000 Other capital reserves KVK art.8/18
529100000 Other capital reserves appropriation
540000100 I. Rank, legal reserves
540000200 II. Rank, legal reserves
541000000 Statutory reserves
542000000 Extraordinary reserves
548000000 Other profits and reserves
549000100 Replacement fund (special funds)
549000200 Financing fund
570000000 Gains in previous year
580000000 Losses in previous year
590000000 Net profit for the period
591000000 Net loss of period
600000000 Domestic sales
601000000 Foreign sales
602010000 Interest on arrears received
602020000 Premiums and discounts received
602030000 Receivables premium
602040000 Subsidies and price support fund
602050000 Gains from exchange rate differences
610010000 Sales returns - domestic
610020000 Sales returns - foreign
611000000 Sales discounts
611900000 Sales cash discount - customers
612000000 Other discounts
612900000 Unauthorized discounts - customers
620000000 Costs - sales of finished products
621000000 Cost of trading goods sold
621900000 Cost of trading goods sold
622000000 Cost of services rendered
623000000 Costs of other sales
630000000 Research and development costs
631000000 Marketing sales and distribution costs
632000000 General administration costs
640000000 Dividend income from shareholdings
641000000 Dividend income from affiliated companies
642100000 Deposit interest
642200000 Other interest revenue
642300000 Treasury bill interest
642400000 State bonds interest
642500000 Bill of exchange interest repaid
643000000 Provision revenue
644000000 Provision for immaterial assets
645000000 Gain on sale of security
646000000 Foreign exchange gain
647000000 Discounting interest revenue
649000000 Other revenue and profits
649900000 B/exch.tax revenue
649910000 Revenue from payment of bills of exchange
649920000 Collection expense gains
649930000 Cash discount rev.
649940000 Foreign Exchange Gains

649950000 Revenue from revaluation of exchange rate differs
653000000 Provisions expenses
654000000 Provision expenses
655000000 Loss from sale of securities
656000000 Loss from foreign exchanges
657000000 Discounting interest costs
659000000 Other ordinary expenses and losses
659000010 Finished products - internal consumption
659940000 Exchange Rate Losses
659950000 Costs of revaluation of exchange rate differences
660000000 Costs of short-term debts
661000000 Costs of longterm debts
671000000 Revenue and profits of previous period
679000000 Revenue from sale of fixed assets
679000100 Revenue from sale of fixed assets
679000110 Profit on sale of fixed assets
679000200 Insurance damages contributions
679000300 Other extraordinary revenue and profits
679000990 Gain from increased depreciation
679900000 Gains from inventory differences
679910000 Revenue from quality control consumption
680000000 Non-prod. area expenses/losses - wage costs
680000010 Non-prod. area expenses/losses - prod. overheads
681000000 Expenses and losses of previous period
689000000 Other extraordinary expenses and losses
689000110 Loss from sales of fixed assets
689000120 Loss - fixed asset scrap
689900000 Costs of inventory differences
689910000 Quality control consumption
689920000 Scrap costs - raw materials
690000000 Period profit or loss
691000000 Tax/charges on period profit
692000000 Period net profit or loss
710000000 Direct costs 1 - raw materials
710000100 Direct consumption raw materials
710000200 Direct consumption supplies
710000300 Factory supplies
710000400 Direct consumption of packaging material
710010000 Direct costs 2 raw materials
710020000 Cost of operating supplies
710030000 Cost of packaging materials
710040000 Cost of spare parts
710080000 Consumption account semifinished products
710090000 Consumption account finished products
710900000 Consumption account consignment material
710901000 Consumption account consignment material
710902000 Inventory transfer loss
710903000 Inventory transfer gain
710904000 Expense: Material small differences
710905000 Revenue: Material small differences
711000000 Direct raw materials clearing account
712000000 Direct raw materials price difference account
712900000 Raw and other materials price differences
712901000 Consignment material price differences
712902000 Inventory transfer price differences

712902100 Invent. transfer semifinished prods - price diffs
712902200 Inventory transfer finished prods - price diffs
712910000 Semifinished and finished products price diffs
712920000 Raw and other materials valuation (external)
712930000 Raw and other materials valuation (own material)
712990000 Account for small price differences
713000000 Quantity differences acct - dir.raw and oth.mats
720000111 Direct wages costs - normal costs
720000112 Direct wages costs - Sunday pay
720000113 Direct wages costs - general bank holiday pay
720000114 Direct wages costs - holiday pay
720000115 Direct wages costs - overtime
720000116 Direct wages - premiums and bonuses
720000121 Social support - fuel payments
720000122 Social support - clothing help
720000123 Social support - family help
720000124 Social support - childcare
720000131 Direct wages - severance
720000132 Direct wages - severance
720000133 Direct wages - severance pay
720000141 Direct wages - social insurance contributns emplry
720000142 Direct wages - employer savings contribns
720000143 Direct wages costs - accommodation
721000000 Direct wages - clearing account
722000000 Direct wages - difference account
723000000 Direct wages - time difference costs
730000010 Production overheads - indirect raw materials
730000020 Production overheads - supplies
730000030 Production overheads - indirect operating supplies
730000040 Production overheads - packaging materials
730000111 Production overheads - indirect normal pay
730000112 Production overheads - Sunday pay
730000113 Production overheads - indirect general bk hol pay
730000114 Production overheads - indirect holiday pay
730000121 Production overheads - fuel payments
730000131 Production overheads - severance pay
730000141 Production overheads - social insurance contribns
730000201 Production overheads - executive/management remun.
730000211 Production overheads - employee normal pay
730000212 Production overheads - employee Sunday pay
730000221 Production overheads - employee fuel payments
730000231 Production overheads - employee severance
730000241 Production overheads - employer social insurance
730000311 Production overheads - power
730000321 Production overheads - struct.& civil eng. maint.
730000331 Production overheads - postage
730000332 Production overheads - telephone costs
730000341 Production overheads - transportation
730000350 Production overheads - consultancy costs
730000361 Production Overheads - External Processing
730000411 Production overheads - stationery
730000412 Production Overhead - IT Expense
730000422 Production Overheads - Domestic Travel Expenses
730000423 Production overheads - foreign trips
730000430 Production overheads - insurance

730000441 Production overheads - property/real estate rental
730000442 Production overheads - machine rental costs
730000452 Production overheads - notarial costs
730000461 Production overheads - entertainment
730000475 Production overheads - advertising costs
730000483 Production Overheads - Sundry Stock Costs
730000484 Production overheads - not tax-deductible
730000500 Production Overheads - Taxes, Charges, and Fees
730000611 Prod Overhead - Land Improvements Depr.
730000612 Production overheads - struct.& civil eng. deprecn
730000613 Production overheads - buildings depreciation
730000614 Prod. overheads - assets, machines, devices depr.
730000615 Production Overheads - Vehicle Depreciation
730000616 Production overheads - fixtures & fittings depr.
730000617 Production overheads - depr. of oth. tang. assets
730000621 Production overheads - repayment claims
730000701 Production overheads - short-term bank credit int.
730000702 Production overheads - longterm bank credit int.
730000703 Production overheads - bill of exchange discount.
730000704 Production Overhead - Bank Commission
730000705 PO - Charges for Letters of Guarantee
730000706 Production overheads - interest on arrears
730000707 Production overheads - exchange rate differences
730000708 Production overheads - financing interest
730000712 Production overheads - other financing costs
731000000 Production overheads - clearing account
732000000 Production overheads - budget difference account
733000000 Production - productivity difference
734000000 Production - capacity diffs account
740000001 Service material costs
740000111 Service direct normal pay
741000000 Service production costs clearing account
742000000 Service production costs difference account
750000001 Research and development - indirect mat. consumpn
750000111 Research and development - indirect normal pay
750000112 Research and development - indirect normal pay
750000113 Research and development - gen. bank holiday pay
750000121 Research and developments - fuel payments
750000131 Research and development - severance pay
750000141 Research and development - social insurance contr.
750000201 Research and development - executive remuneration
750000211 Research and development - indirect employee pay
750000212 Research and development - employee Sunday pay
750000221 Research and development - employee fuel payments
750000231 Research and development - employee severance
750000241 Research and dev. - employer soc. ins. contribs
750000311 Research and development - power costs
750000321 Research and development - engineering maint.costs
750000331 Research and development - post and carriage
750000332 Research and development - telephone costs
750000341 Research and development - transportation costs
750000350 Research and development - consultancy costs
750000361 Research and development - external processing
750000411 Research and development - stationery costs
750000412 Research and development - data processing mater.

750000422 R&D - Domestic Trip Costs
750000423 R&D Foreign Travel Expenses
750000430 Research and development - insurance costs
750000441 Research and development - RE rent costs
750000442 Research and development - machine and asset rentl
750000452 Research and development - notarial costs
750000461 Research and development - entertainment
750000475 Research and development - advertising costs
750000483 Research and development - sundry stock
750000484 Research and development- not tax-deductible
750000500 Research and development - taxes, charges, fees
750000611 Research and development - deprn of operating bldg
750000612 R&D - Structural and civil engineering depreciatn
750000613 Research and development - building depreciation
750000614 Res. and dev. - deprecn of asset, machs, devices
750000615 Research and development - vehicle depreciation
750000616 Research and development - fixt.& fitts deprecn
750000617 Research and development - deprn of oth.tang.asset
750000621 Research and development - claims, repayments
750000701 Research and dev. - short-term bank credit inter.
750000702 Research and dev. - longterm bank credit interest
750000703 Research and dev. - costs of bill of exch. discou.
750000704 R&D - Bank Commission
750000705 R&D - Charges for Letters of Guarantee
750000706 Research and development - arrears interest
750000707 Research and development - exchange rate diffs
750000708 Research and development - finance interest
750000712 Research and development - other financing costs
751000000 Research and development - clearing account
752000000 Research and development - cost differences acct
760000010 Sales and distribution costs - raw materials
760000020 Sales and distribution costs - supplies
760000030 Sales and distribution costs - operating supplies
760000040 Sales and distribution costs - packaging material
760000090 Sales and distribution costs - other materials
760000111 Sales and distribution costs - normal pay
760000112 Sales and distribution costs - Sunday pay
760000113 Sales and distribution costs - gen.bk holiday pay
760000114 S&D - Holiday Pay
760000121 Sales and distribution costs - fuel payments
760000131 Sales and distribution costs - severance pay
760000141 Sales and distribution costs - soc. ins. employer
760000201 Sales and distribution costs - executive remunern
760000211 Sales and distribution costs - employee normal pay
760000212 Sales and distribution costs - employee Sunday pay
760000221 Sales and distribution costs - employee fuel pyts
760000231 Sales and distribution costs - employee severance
760000241 Sales and distribution costs - employer soc. ins.
760000311 Sales and distribution costs - power
760000321 Sales and distr. - struct.& civil eng. maint.costs
760000331 Sales and distribution costs - post and carriage
760000332 Sales and distribution costs - telephone
760000341 Sales and distribution costs - transport costs
760000350 Sales and distribution costs - consultancy
760000361 Sales and distribution costs - external processing

760000411 Sales and distribution costs - stationery
760000412 Sales and distribution costs - data processing
760000422 Sales and distribution costs - domestic trips
760000423 Sales and distribution costs - foreign trips
760000430 Sales and distribution costs - insurance
760000441 Sales and distribution costs - RE rent
760000442 Sales and distribution costs - machine rental
760000452 Sales and distribution cost - notarial costs
760000461 Sales and distribution - entertainment
760000475 Sales and distribution costs - advertising
760000483 Sales and distribution - cost record. sundry stock
760000484 Sales and distribution - not tax-deductible
760000500 Sales and distribution - taxes, charges and fees
760000611 Sales and distribution costs - operating bldg depn
760000612 Sales and distribution - struc.& civil eng.deprecn
760000613 Sales and distribution costs - building depreciatn
760000614 Sales and distribution costs - assets depreciation
760000615 Sales and distribution - vehicle depreciation
760000616 Sales and distribution - fixts & fittings deprecn
760000617 Sales and dist. costs - other tang.asset deprecn
760000621 Sales and distribution costs - repayment claims
760000701 Sales and distribution costs - short-term bk cred.
760000702 Sales and distribution costs - longterm bank cred.
760000703 Sales and distribution costs - bill of exch.disc.
760000704 S&D Bank Commission
760000705 S&D - Charges for Letters of Guarantee
760000706 Sales and distribution costs - interest on arrears
760000707 Sales and distribution costs - exch.rate differens
760000708 S&D - Interest from Change of Financing
760000712 S&D - Other Financing Costs
761000000 S&D - Clearing Account
762000000 S&D - Difference Account
770000010 Administration overheads - raw materials
770000020 Administration overheads - supplies
770000030 Administration overheads - operating supplies
770000040 Administration overheads - packaging materials
770000111 Administration overheads - normal pay
770000112 Administration overheads - Sunday pay
770000113 Administrative Overhead - Public Holiday Pay
770000114 Admin. Overhead - Vacation Pay
770000121 Administration overheads - fuel payments
770000131 Administration overheads - severance pay
770000141 Admin. overheads - social insurance contr.employer
770000201 Administration overheads - executive remuneration
770000211 Administration overheads - employee normal pay
770000212 Administration overheads - employee Sunday pay
770000221 Administration overheads - employee fuel payments
770000231 Administration overheads - employee severance
770000241 Administration overheads - employer social insur.
770000311 Administration overheads - power
770000321 Admin. overheads - struct. & civil eng.maint.costs
770000331 Admin. - Postage Costs
770000332 Admin. - Telephone Costs
770000341 Administration overheads - transportation costs
770000350 Administration overheads - consultancy

770000361 Admin. Overhead - External Processing
770000411 Administration overheads - stationery
770000412 Administrative Overhead - IT Equipment
770000422 Administration overheads - domestic trips
770000423 Administration overheads - foreign trips
770000430 Administration overheads - insurance
770000441 Administration overheads - RE rent costs
770000442 Administration overheads - machine and asset rent.
770000452 Administration overheads - notarial costs
770000461 Administration overheads - entertainment
770000475 Administration overheads - advertising
770000483 Administration overheads - sundry stock costs
770000484 Administration overheads - not tax-deductible
770000500 Administration overheads - taxes, charges, fees
770000611 Admin. Overhead - Land Improvements Depreciation
770000612 Administration overheads - struct.& civil eng.
770000613 Administration overheads - buildings depreciation
770000614 Administration overheads - assets, machines deprn
770000615 Administration overheads - vehicle depreciation
770000616 Admin. overheads - fixtures and fittings deprecn
770000617 Admin. overheads - other tang. asset depreciation
770000621 Administration overheads - claims, repayments
770000701 Administration overheads - sht-term bank cred.int.
770000702 Administration overheads - longterm bank cred.int.
770000703 Administration overheads - bill of exch.discount.
770000704 Administration overheads - bank provision costs
770000705 Adm. - Charges for Letters of Guarantee
770000706 Administration overheads - interest on arrears
770000707 Administration overheads - exch.rate differences
770000708 Administration overheads - financing interest
770000712 Administration overheads - other financing costs
771000000 Administration overheads - clearing account
772000000 Administration overheads - difference account
780000001 Financing cost - short-term bank credit interest
780000002 Financing costs - longterm bank credit interest
780000003 Financing costs - bill of exchange discounting
780000004 Financing Costs - Bank Commision
780000005 Financing Costs - Charges for Letters of Guarantee
780000006 Financing costs - interest on arrears
780000007 Financing costs - exchange rate differences
780000008 Financing costs - bonds int./fin. bills of exch.
780000009 Financing costs - leasing costs
780000010 Financing costs - factoring costs
780000011 Financing costs - letter of credit costs
780000012 Financing costs - other costs
780900000 Due date differences - bill of exchange payment
780901000 Bank costs
781000000 Financing costs - clearing account
782000000 Financing costs differences account
890000000 Inventory change, unfinished products
890001000 Inventory difference scrap, own material
890002000 Inventory difference, quality control own material
891000000 GR/IR interim account, purchases
891000010 GR/IR interim account, adjustments
891000020 GR/IR interim account, adjustments

891010000 Interim acct transport. costs (material planning)
891020000 Customs interim account (material planning)
891030000 Interim account - other incidental procure. costs
891100000 GR/IR interim account, without order
891200000 Interim account consignment material
892000000 Inventory changes finished products
893010000 Inventory changes, sales, production w/o c.ctr
893015000 Inventory changes, sales, production with c.ctr
893020000 Inventory change (own production)
893099000 Semifinished products - start of period
893099010 Finished products - start of period
893099020 Cust. acct fin. and semifin. prods, period start
893099021 Debit account, non-productive area
893099030 Statistics - work costs of non-productive area
893099031 Statistics - administration overheads non-prodve
894010000 Inventory difference external products
894011000 Material values from external processing
894020000 Inventory differences (external material introd.)
894021000 Wages account, external processing
894022000 Material value for external processing
894023000 Payroll costs, external processing
894025000 Inventory diff. with MM, external prod. sale
894122000 Semifinished product value for external processing
894222000 Finished product value for external processing
895010000 Factory production orders
895100000 Factory production of semifinished products
895110000 Factory production of finished products
896000100 Fixed asset offsetting account - purchase value
897000611 Header account - structural and civil engineering
897000612 Header account - buildings depreciation
897000613 Header account - deprn of assets and machinery
897000614 Header account - vehicle depreciation
897000615 Header account - deprecn of fixtures and fittings
897000616 Header account depreciation of other assets
897000617 Header account depreciation of other assets
897000620 Header account - repayments, claims
897000621 Header account - goodwill repayment share
897000622 Header account - founding/organ. repayment share
897000623 Header account - repayment share, research & dev.
897000624 Header account special repayment share
897000627 Header account - repayment share oth.intang.assets
897222000 Tangible fixed assets revaluation interim account
898000100 Settlement account estimated depreciation
898000200 Estimated depreciation
899000100 Purchase value offsetting account
899999000 Opening balance account
900010000 Guarantees issued (customers)
900019000 Guarantees issued interim account (customers)
901000000 Advance payments received (vendors)
950010000 Guarantees received (vendors)
950019000 Guarantees received interim account (vendors)
951000000 Advance payments made
999000000 System interim account
11010000 Cash on hand- TWD
11020000 Petty Cash

11030000 Cash in Banks
11050000 Cash in Transit
11070000 Cash Equivalents
11110000 Marketable Securities - Stock
11120000 Marketable Securities - Short Term Notes
11130000 Marketable Securities - Government Bonds
11150000 Marketable Securities - Corporate Bonds
11180000 Other Short Term Investments
11210000 Notes Receivable
11230000 Discounted Notes Receivable
11240000 Bank 1 (discounted bills of exchange)
11250000 Bank 1 (collection of bills of exchange)
11290000 Allowance for Bad Debts - Notes Receivable
11430000 Accounts Receivable
11460000 Rents Receivable
11490000 Allowance Bad Debts - Accounts, Installment, RentsR
11530000 Accounts Receivable - Related Parties
11560000 Rents Receivable - Related Parties
11570000 Accounts receivable-affiliated companies adjustmnt
11590000 Allowance for Bad Debts - A/R. Related Parties
11620000 Forward Exchange Contracts Rec. -Foreign Currencie
11640000 Tax Refund Receivable
11670000 Accounts receivable-foreign customers
11680000 Trade Receivables - domestic, adjustment acct.
11690000 Account Receivables - foreign, adjustment acct.
11700000 Accounts receivable-foreign, due after 1 year
11760000 Non-opoerating Revenues Receivable
11790000 Allowance for Bad Debts - Other Non-operating Rec.
11910000 Loans to staff
11920000 Overpayment/receivables (See account assignm.text)
11960000 Non-operating Receivables Related Parties
11990000 Allowance for Bad Debts - Other Non-oper. Rel.Part
12010000 Merchandise Inventories
12020000 Goods on Consignment
12080000 Goods in Transit
12110000 Finished Goods
12120000 Inventory - Spare Parts
12130000 Semi-finished Goods
12140000 Work in Progress
12150000 Raw Materials
12160000 Supplies
12180000 Materials and Supplies in Transit
12240000 Assets under construction
12310000 GR/IR clearing - in-house production
12320000 GR/IR clearing - in-house production (adjustments)
12330000 GR/IR clearing-external procurement
12340000 GR/IR clearing - external procurement (adjustments)
12350000 GR/IR-not yet delivered
12360000 GR/IR-not yet invoiced
12380000 Other Inventories
12390000 Allowance for Inventory Valuation and Obs. Losses
12510000 Advance Salary and Wages
12520000 Prepaid Rents
12570000 Prepaid Income Tax
12580000 Other Prepaid Expenses

12610000 Prepayments to Suppliers
12620000 Input tax clearing - other prepayments
12640000 Business Tax Paid (Input VAT)
12650000 Excess Business Tax Paid (or NET Input VAT)
12860000 Deferred Income Tax Asset
12980000 Other Current Assets - Other
14110000 Sinking Funds
14120000 Fund for Improvement and Expansion
14180000 Other Funds
14210000 Long-Term Investments in Stocks
14220000 Long Term Investment in Bonds
14280000 Other Long-Term Investment
14290000 Allowance for Valuation Losses in Long-Term Inv.
15010000 Land
15080000 Land-Revaluation Increment
15210000 Buildings and Structures
15280000 Buildings and Structures - Revaluation Increment
15290000 Accumulated Depreciation - Buildings and Structure
15310000 Machinery and Equipment
15480000 Machinery and Equipment - Revaluation Increment
15490000 Accumulated Depreciation - Machinery and Equipment
15510000 Transportation Equipment
15580000 Transportation Equipment - Revaluation Increment
15590000 Accumulated Depreciation - Transportation Equipmen
15610000 Office Equipment
15680000 Office Equipment - Revaluation Increment
15690000 Accumulated Depreciation - Office Equipment
16810000 Other Facilities
16890000 Accumulated Depreciation - Other Faciliteties
17110000 Trademarks
17210000 Patents
17510000 Computer Software Costs
17610000 Goodwill
17710000 Deferred Pension Costs
18210000 Guarantee Deposits Paid
18310000 Organization Costs
18410000 Long-Term Notes Receivable
18430000 Long-term Accounts Receivable
18490000 Allowance for Bad Debts - Long Term Receivable
18530000 Accounts receivable-affiliated companies, > 1 yr
18610000 Deferred Income Tax Assets
18880000 Other Assets - Other
18910000 Inter-Departments Debits
21020000 Due to Banks
21080000 Other Short-Term Borrowings
21210000 Notes Payable
21220000 Other Notes Payable
21310000 Notes Payable - Related Parties
21430000 Accounts Payable-domestic vendors, < 1yr
21470000 Accounts payable-foreign vendors, < 1yr
21480000 Accounts payable-foreign vendors, adj.
21490000 Accounts payable-foreign, due > 1yr
21530000 Accounts Payable-Affiliates, < 1 yr
21570000 Accounts payable-affiliated companies adjust
21610000 Income Tax Payable

21710000 Salary and Wages Payable
21730000 Interest Payable
21750000 With. Tax Payable-Employee wages
21760000 Insurance Payable
21770000 Pension Liability To Be Paid
21780000 Other Accrued Expenses
21910000 Other Payables
22120000 Payables on Forward Exchange - Foreign Currencies
22140000 Business Tax received (or Output VAT)
22150000 Business Tax Payable
22160000 Dividend Payable
22190000 Employee Bonus Payable
22210000 Compensation due to Directors and Supervisors
22280000 Other Payables-Other
22610000 Advance Sales Receipt
22620000 Advanced Customer Payments
22630000 Payment Request
22640000 Advances-Construction
22650000 Acc. Payables - domestic adjustment account
22710000 Bonds Payable - Current Portion
22740000 Long-term Notes/Acc. Payable to Rel.Part.-Curr.Por
22810000 Temporary Credits
22860000 Deferred Income Tax Liabilities
22980000 Other Current Liabilities - Other
24110000 Bonds Payable
24190000 Premium on Bonds Payable
24280000 Other Long-Term Borrowings
24430000 Accounts payable-domestic, due >1 years
24510000 Long-term Notes Payable - Related Parties
24610000 Long-term Deferred Revenue
25110000 Long-term Notes Payable - Related Parties
25310000 Reserve for Export Losses
25410000 Reserve for Overseas Investment Losses
28110000 Pension Reserve / Accrued Pension
28210000 Guarantee Deposits Received
28510000 Shareholder Accounts
28530000 Accounts payable-affiliated companies, due >1yr
28880000 Other Liabilities - Other
28910000 Inter-Department Accounts - Credit
31110000 Common Stock
31210000 Preferred Stock
31510000 Stock Dividend to be Distributed
32110000 Capital Surplus - Add.Paid-In Capital Common Stock
32120000 Capital Surplus - Add. Paid-In Capital-Pref.Stock
32210000 Capital Surplus- Treasury Stock Transactions
32310000 Capital Surplus - Reserve for Asset Reval. Increm.
32510000 Capital Surplus - Donated Assets Received
32880000 Capital Surplus - Other
33110000 Legal Reserve
33210000 Special reserves
33510000 Accumulated Profit and Loss
33520000 Prior Periods Adjustment
33530000 Current Profit and Loss
34110000 Unrealized Valuation Losses on Long-Term Equi.Inv.
34210000 Cumulative Translation Adjustments

35110000 Treasury Stock
36110000 Minority Interest
41110000 Sales revenues-domestic
41710000 Sales Returns
41910000 Sales Discounts and Allowance
41990000 Inventory change-work in process
46110000 Service Income
46190000 Discount and Allowance on Service Income
51110000 Cost of Sales (Cost of Goods Sold)
52110000 Raw materials consumed 1
52120000 Raw materials scrapped
52130000 Supplies Consumed
52140000 Spare Parts consumed
52150000 OEM products consumed
52160000 Semi-finished Products Consumed
52900000 Work in process
52990000 Clearing account - stocktake results
56110000 Cost of Services
57110000 Direct Material Price Variance
57120000 Direct Material Quantity Variance
57210000 Direct Labour Rate Variance
57220000 Direct Labour Efficiency Variance
57310000 Overhead Spending Variance
57320000 Overhead Efficiency Variance
57330000 Overhead Volume Variance
58810000 Other Operating Costs
61100000 Operating Expenses - Salary and Wages
61100010 Indirect labor costs
61100020 Labor costs - down time
61100030 Pension Scheme Contributions
61100040 Other personnel expenses
61110000 Operating Expenses - Rent
61120000 Operating Expenses - Stationary Supplies
61130000 Operating Expenses - Travelling Expense
61150000 Operating Expenses - Postage and Phone/Fax
61170000 Operating Expenses - Advertisement
61180000 Operating Expenses - Utilities
61190000 Operating Expenses - Insurance
61220000 Operating Expenses - Taxes
61240000 Operating Expenses - Depreciation
61880000 Operating Expenses - Others
62100000 General and Administration Expenses - Salary/Wages
62110000 General and Administration Expense - Rent
62130000 General and Administration Expense - Traveling
62150000 General and Administration Expense - Postage / Tel
62170000 General and Administration Expense - Advertisement
62180000 General and Administrative Expenses - Utilities
62190000 General and Administration Expense - Insurance
62220000 General and Administration Expense - Taxes
62880000 General and Administration Expense - Other Expense
63100000 Research and Development Expenses - Salary /Wages
63110000 Research and Development Expenses - Rent
63120000 Research and Development Expenses - Stationery Sp.
63150000 Research and Development Expenses -Postage/Telecom
63170000 Research and Development Expenses - Advertisement

63180000 Research and Development Expenses - Utilities
63190000 Research and Development Expenses - Insurance
63220000 Research and Development Expenses - Taxes
63880000 Research and Development Expenses - Other Expenses
71110000 Interest Income
71120000 Income from discount charges - N/R
71210000 Investment Income on Equity-Method Investees
71220000 Dividend Income
71310000 Gains on Sale of Fixed Assets
71410000 Gains on Sale of Investment
71510000 Gains on Physical Inventory
71520000 Income from price differences of own goods
71530000 Revenue-price diffs fm lower level own mats ML
71610000 Gains on Exchange
71620000 Income from currency revaluation
71630000 Ex.rate diff.revenue from lower levels (mat.ledg.)
72110000 Rent Income
72210000 Income from Sale of Scrap and Waste
74810000 Miscellaneous Income
74820000 Gain from allowed differences / G/L clearing
75110000 Interest Expense
75120000 Bank Charges-Notes Receivable
75210000 Investment Losses
75310000 Losses on Sale of Fixed Assets
75320000 Extraordinary expenses-sales/disposal of fixed as.
75410000 Losses on Sale of Investment
75510000 Losses on Physical Inventory
75520000 Expense from price difference of own goods
75530000 Loss from price diffs fm lower lev.own mats ML
75610000 Losses on Exchange
75620000 Expense from currency revaluation
75630000 Exch. rate diffs loss fm lower levels (mat.ledg.)
75710000 Losses on Inventory Valuation Loss and Obsolescnce
75880000 Other Financial Expenses
78820000 Expense for allowed differences/G/L clearing
81110000 Income Tax Expense
81120000 Deferred Income Tax Benefit
91210000 Gain(Loss) on Disposal of Discontinued Operations
92110000 Gain (Loss) from Extraordinary Items
93110000 Cumulative Effect of Changes in Accounting Princ.
 1010000 Manufacturing fixed assets rented
 1020000 Non-manufacturing fixed assets rented
 2100000 Equipment to be installed
 2200000 Materials, accepted for processing
 2300000 Goods for responsible storage
 2400000 Goods, accepted on commission
 2500000 Property in trust management
 5010000 Warranties given
 6010000 Warranties obtained
 7100000 Written-off bad debts of defaulted debtors
 7200000 Not reimbursed loss from damaged of values
 8000000 Forms of significant reports
10101100 Own production available land
10101200 Own non-production available land
10103100 Production available land (leasing)

10103200 Non-production available land (leasing)
10104100 Production available land in financial leasing
10104200 Non-production available land in financial leasing
10201100 Cap. expenses on land improvement
10301100 Own production buildings and structures
10301200 Own non-productive buildings and structures
10303100 Production buildings and structures (leasing)
10303200 Non-productive buildings/structures(leasing)
10304100 Production buildings in financial leasing
10304200 Non-production buildings in financial leasing
10305100 Repairs costs production builds/strs(leasing)
10305200 Repairs costs non-production builds/strs(leasing)
10401100 Own production mashinery & equipment
10401200 Own non-production mashinery & equipment
10403100 Production mashinery & equipment (leasing)
10403200 Non-production mashinery & equipment (leasing)
10404100 Product. mashinery/equipment in financial leasing
10404200 Non-prod. mashinery/equipment in financ. leasing
10405100 Repairs costs product. mashinery & equipment(leas)
10405200 Repairs costs non-prod.mashinery & equipment(leas)
10501100 Own production transport means
10501200 Own non-production transport means
10503100 Production transport means (leasing)
10503200 Non-production transport means (leasing)
10504100 Production transport means in financial leasing
10504200 Non-product. transport means in financial leasing
10505100 Repairs costs product. transport means (leasing)
10601100 Own production instruments,devices
10601200 Own non-production instruments/devices
10603100 Production instruments/devices (leasing)
10603200 Non-production instruments/devices (leasing)
10604100 Product. instruments/devices in financial leasing
10604200 Non-product. instruments/devices in financ. leas.
10605100 Repairs costs product. instruments/devices(leasin)
10605200 Repairs costs non-prod.transport means (leasing)
10606200 Repairs costs non-prod.instruments/devices(leasin)
10701100 Own production work and productive cattle
10701200 Own non-production work and productive cattle
10703100 Production work cattle (leasing)
10703200 Non-production work and productiv cattle (leasing)
10704100 Production work and pr cattle in financial leasing
10704200 Non-product. work and pr cattle in financial leas.
10801100 Own production perennial implantations
10801200 Own non-production perennial implantations
10803100 Production perennial implantations (leasing)
10803200 Non-production perennial implantations (leasing)
10804100 Product. perennial implantation in financial leas.
10804200 Non-product. perennial implantation in fin. leas.
10901100 Others own production main assets
10901200 Others own non-production main assets
10903100 Others production main assets (leasing)
10903200 Others non-production main assets (leasing)
10904100 Others product. main assets in fin. leasing
10904200 Others non-product. main assets in fin. leas.
10905100 Repairs costs leased others prod. main assets

10905200 Rep costs leased others non-prod. main assets
11100000 Exhibits
11200000 Library funds
11300000 Law-value non-turnaround material assets
11400000 Temporary constructions
11500000 Natural resources
11600000 Multiple use packaging, equipment due return
11700000 Subjects for rent
12100000 Low value and short-term assets in stock
12101000 Rights for consumption of natural resources
12102000 Proprietary rights for property
12200000 Rights of the industrial property
12300000 Rights of the intellectual property
12400000 Goodwill
12500000 Privileges
12600000 Patents and trade marks
12700000 Other non-material assets
13102110 Depr.capital expenditure rise of plat
13103110 Depretiation of own product. buildings/constr
13103120 Depretiation of own non-product. buildings/constr
13103310 Depretiation of product. blds/const in leasing
13103320 Depretiation of non- product. blds/cons in leasing
13103410 Depr.manuf.building/constr. finansial leasing
13103420 Depr.non-manufac bld/cons in finansial leasing ten
13103510 Depretiat.repairs costs production blds/cons(leas)
13103520 Depretiat.repairs costs non-prod. blds/cons(leas)
13104110 Depretiation of own product. mashinery/equipment
13104120 Depretiation of own non-prod. mashinery/equipment
13104310 Depretiat.of product. mashinery/equipment (leas)
13104320 Depret.of non-product. mashinery/equipment (leas)
13104410 Depr.manuf mashinery&equipment fin.leas(at tenant
13104420 Depr.non-manuf mashinery&equipment in fin.leasing
13104510 Depret.rep.costs of prod. mashinery/equipm. (leas)
13104520 Depret.rep.costs of non-prod. mash/equipm. (leas)
13105110 Depretiation of own product. transport means
13105120 Depretiation of own non-product. transport means
13105310 Depretiat.of product. transport means (leas)
13105320 Depretiat.of non-product. transport means (leas)
13105410 Depr.manuf.automobile transport fin.leas(at tenant
13105420 Depr.non-manuf automobile transport in fin.leasing
13105510 Depret.rep.costs of prod.transport means (leas)
13105520 Depret.rep.costs of non-prod.transp means (leas)
13106110 Depretiation of own product. instruments/devices
13106120 Depretiation of own non-prod. instruments/devices
13106310 Depretiat.of product. instruments/devices (leas)
13106320 Depretiat.of non-prod. instruments/devices (leas)
13106410 Depr.manuf.instruments/ implement fin.leas(at tena
13106420 Depr.non-manuf instruments/ implement in fin.leasi
13106510 Depret.rep.costs of prod. instrum./devices (leas)
13106520 Depr.rep.costs of non-prod. instr./devices (leas)
13108110 Depr.own.manufacturing perennial plantings
13108120 Depr.own non-manufacturing perennial plantings
13108310 Depr.manufact perennial plantings in leasing
13108320 Depr.non-manufacturing perennial plantings in leas
13108410 Depr.manuf perennial plantings in finens leasin

13108420 Depr.non-manuf perennial plantings in fin.leasin
13109110 Depr.own manufacturing other fixed assets
13109120 Depr.own non-manufacturing other fixed assets
13109310 Depr.manufact other fixed assets in leasing
13109320 Depr.non-manufacturing other fixed assets in leas
13109410 Depr.manuf other fixed assets in finens leasin
13109420 Depr.non-manuf other fixed assets gr3 in fin.leas
13109510 Depres.repair costs manuf.other fixed ass. leasing
13109520 Depres.repair costs non-manuf oth fixed ass. leasi
13201000 Depretiation of exhibits
13202000 Depretiation of library funds
13203000 Depretiation of low value and short-term assets
13204000 Wearing out of temporary (not estimated) buildings
13205000 Depletion of natural resources
13206000 Depletion of multiple use packaging
13207000 Wearing out of hired goods
13301000 Depr.proprietary rights for asset
13302000 Depr.user for fertile in resources
13303000 Depr.rights of the intellectual property
13304000 Goodwill depreciation
13305000 Depreciation of the privileges
13306000 Depreciation of the patents and licenses
13307000 Depr.other intangible assets
14101000 Long investment according to particip. in capital
14201000 Long investment in related parties
14301000 Other securities in UKRAINE (> 1 year)
15103000 Equipment to be installed domestic
15103930 Payment for equipment in treansfer
15103999 Equipment to be installed in transfer
15104000 Equipment to be installed imported
15108000 Advances paid for building
15108099 Correpondent account for advance payment for bld.
15109099 Correpondent account for advance payment for bld.
15201000 Clearing account - fixed asset acquisition
15202000 Assets under construction
15208000 Adv.paid for fixed assets purchasing
15208099 Correspondent account on advance pay.fixed assets
15300000 Purchase of other non-turn material assets
15400000 Purchase of non-material assets
16100000 Debt for property in the financial lease
16200000 Long-term bills of exchange received, UAH
16200010 Ac.ac. for deb.'liab.on bills of exchange due>12m
16200099 Ajustment ac for bills of exchange received
16301000 Ac.account for advances paid due in more 12 mn
16302010 Ac.account for cred.with debit bal. due more 12m
16302020 Ac.acc for cred(dif.users) with debit bal. due >12
16303000 Ac.ac.for debtors liabilities due more 12 mon.
16304000 Ac.ac.deb.claims due in more 12 months
17000000 Deferred tax obligations
18000000 Others non-turnaround assets
20000000 Raw and other materials (without MM)
20100000 Raw and other materials
20200000 Semifinished materials and complement parts
20301000 Oil products
20302000 Hard fuel

20303000 Other types of fuel
20400000 Packaging materials
20500000 Building materials
20600000 Materials with subcontractors
20700000 Spare parts
20800000 Materials of agricultural purpose
20900000 Materials others
20999900 Materials in transfer
22000000 Low value and short-term assets
22999000 Low value and short-term assets in transfer
23000000 Main production
24000000 Defects in productions
25000000 Remains of semifinished goods selfproduced
25901000 Price differences during job order settlement
25990000 Changes in stock - unfinished production
25991000 Changes in stock - unfinished production w/o PP
25992000 Changes in stock - unfinished production with PP
25999990 Price differences during transfer
26000000 Finished goods
26900000 Diff.between actual costs and costs by mat.val.pri
26901000 Price differences during job order settlement
26990000 Changes in stocks of finished goods
26991000 Changes in stocks of finished goods
26992000 Changes in stocks of finished goods selfproduced
26999990 Price differences during transfer
27000000 Products from owned farming
28000000 Purchased goods
28100000 Trading goods
28200000 Price differences trading goods
28400000 Packaging used for goods and spare
28501000 Trade markup
28502000 Suppliers' discount for transport costs
28503000 Sales markup (for unsold stock)
28504000 Currency markup
28999000 Bought-in goods in transfer
28999990 Price differences during transfer
30109800 UAH cash
30202800 DM cash
30208400 USD cash
31100000 UAH cash in bank nr.1
31100001 UAH cash in bank,payments
31100002 UAH cash in bank, receipt
31100003 Bank (bills of exchange discounting)
31100004 Bank (collection bills of exchange)
31100005 UAH outgoing checks
31100006 UAH incoming checks
31202800 Domestic currency account in DEM
31202801 Payments from currency account in DEM
31202802 Receivables to currency account in DEM
31208400 Currency account in domestic bank in USD
31208401 Payments from currency account in USD
31208402 Receivables to currency account in USD
31212800 Currency account abroad in DEM
31212801 Payments from currency account abroad in DEM
31212802 Receivables to currency account abroad in DEM

31218400 Currency account abroad in USD
31218401 Payments from currency account abroad in USD
31218402 Receivables to transit currency account abroad USD
31222800 Transit currency account in DEM
31222801 Payments from transit cur account in DEM
31222802 Receivables to transit currency account in DEM
31228400 Transit currency account in USD
31228401 Payments from transit currency account in USD
31228402 Receivables to transit cur.account in USD
31301000 Other accounts in banks
31302000 Letters of credit and spec.accounts freight turnov
31303000 Saving certificates
31304000 Privatization documents
31305000 Public privatization certificates
31306000 Compensation certificates (clear.settlement)
31401000 Import deposit
33100980 Money documents, UAH
33200840 Money documents, USD
33301980 Interbanks transfers in GRV.
33302980 Money orders in transfer, cash GRV
33401280 Interbanks transfers in DEM
33401810 Interbanks transfers in RUB
33401840 Interbanks transfers in USD
33402280 Money orders in transfer cash DEM
33402810 Money orders in transfer cash RUB
33402840 Money orders in transfer cash USD
33403280 Money orders in transfer, cur.rev.DEM
33403810 Money orders in transfer currency rev in RUB.
33403840 Money orders in transfer currency rev in USD
34100980 Short-term bills of exchange received, UAH
34200840 Short-term bills of exchange received, USD
35101000 Equivalentents of money resources
35201000 Other current financial investments
36101000 Settlements with local debtors
36101010 Settlements with local dif.users
36101019 Corresp. local debtors account (ac.dif.users)
36101099 Corr.account local customers
36109000 TR-LO Reconciliation account - receivables
36109100 TR-LO Reconciliation acct - repayment receivables
36109200 TR-LO Reconciliation acct - interest receivables
36109300 TR-LO Reconciliation acct - discount receivables
36109400 TR-LO Reconciliation acct - other receivables
36109500 TR-LO Reconciliation acct - payment adjustments
36109600 TR-LO Recon.account - payment oblig. for loans
36109700 TR-LO Reconciliation account - premiums
36201000 Settlements with foreign debtors
36201010 Settlements with foreign dif.users
36201019 Corresp. foreign debtors account (ac.dif.users)
36201099 Corr.account foreign customers
37101000 Advances paid for materials delivery
37101099 Techn.account vendors in foreign currency
37102010 Ac.account for creditor's with debit balance
37102020 Ac.aaccount for creditor's with debit balance(d.us)
37109999 Advance payments requests to creditor
37201000 Advances for business trips costs

37201999 Adjustment of advances for business trips costs
37202000 Other advances
37202999 Adjustment with accountable persons
37299999 Adjustment with accountable persons
37300000 Settlement of charged incomes
37401000 Settlements on debtors' claims
37401020 Ac.account for creditors' claims with debit balanc
37401099 Cor.account for debtors'claims
37501000 Payments on shortages and thefts
37502000 Payments for other types of loss incurred
37601000 Settlnent for loan
37700000 Other receivables
37701000 Settlements of joint activity
37999999 Ajustment of debtors settlement
38000000 Reserve of doubtful debts
39000000 Expenses relating to future periods
39070000 Expenses relating to future periods
40000000 Statutory capital
41000000 Unit capital
41600000 Products from owned farming
42200000 Other in addition invested capital
42302000 Property indaxation
42303000 assets revaluation
42400000 Free received property
42500000 Other in addition additional capital
42500700 Other addit. capital -
43000000 Reserve capital
43010000 Allocations to reserve other funds
44100000 Retained earnings
44201000 Usage of profit (insurance fund)
44202000 Usage of profit (statutory capital)
44203000 Usage of profit (development of production)
44204000 Usage of profit (social development)
44205000 Usage of profit (encouragement)
44206000 Usage of profit (dividend payable)
44207000 Withdrawal of the income
44208000 Usage of profit (on own current assets)
44209000 Usage of profit on other purpose
44300000 Outstanding deficit
45100000 Redeemed shares
45200000 The withdrewed contributions and shares
45300000 The other withdrewed capital
46000000 Outstanding capital
47100000 Vacation payments guarantee
47200000 Additional pension guarantee
47300000 Guarantee certificates
47400000 Other payments guarantee
47401000 Maintenance guarantee
48010100 Financiatiion non-budget
48010101 Financiatiion non-budget
49010100 Financiatiion from budget
50100000 Received long-term bank credits
50208400 Received long-term bank credits, USD
50300000 Deferred long-term bank credits
50408400 Deferred long-term bank credits, USD

50500000 Others long-term credits others
50608400 Others long-term borrowed funds in USD
51100000 Long-term bills of exchange issued, UAH
51100099 Corr. account for long bills of exchange issued, U
51208400 Long-term bills of exchange issued,USD
51208499 Corr. account for long bills of exchange issued,US
52100000 Obligations under the bonds
53100000 Obligations under the lease
54010000 The deferred tax obligations
55010000 Other long-term obligations
60100000 Received short-term bank credits in UAH
60208400 Received short-term bank credits in USD
60300000 Deferred short-term bank credits in UAH
60408400 Deferred short-term bank credits in USD
60500000 Overdue bank credits in UAH
60608400 Overdue bank credits in USD
61100000 Long-term payables local
61199999 Adjustment account for long-term payables local
61200000 Long-term payables foreign
61299999 Adjustment account for long-term payables foreign
62100000 Short-term bills of exchange issued, UAH
62100099 Corr. account for shor bills of exchange issued, U
62101000 Recalculation of possible bills demands
62102000 Recalculation of possible bills liabilities
62208400 Short-term bills of exchange issued,USD
62208499 Corr. account for shor bills of exchange issued,US
63101000 Settlements with local creditors
63101097 Ajustm. account for creditor's with debit bal. loc
63101099 Corr.account vendors local
63102000 Settl. with vendors loc. on non-invoiced deliverie
63103000 Settlem. with local creditors (dif.users)
63103099 Corr.account vendors for creditors differ.users
63109900 Payables from consignment warehouse
63201000 Settlements with foreign creditors
63201097 Ajustm. account for creditor's with debit bal. for
63201099 Corr.account vendors foreign
63202000 Settl. with vendors loc. on non-invoiced deliverie
63203000 Settlem. with foreign creditors (dif.users)
63203099 Corr.account for foreing creditors differ.users
64101010 Paid to budget profit tax
64101020 Payable to budget profit tax
64101030 Advance profit tax payments
64101040 Advance profit tax payments to local budget
64102010 Input VAT
64102020 Output VAT
64102021 Output VAT without tax invoice
64102030 VAT paid to customs on raw materials/materials
64103000 VAT, coming period
64104010 Excise tax payable to the budget
64105010 Income tax
64106010 Land tax to be paid to the budget
64107010 Water tax to be paid to the budget
64108010 Vehicle tax to be paid to the budget
64109010 Allocations for utility tax
64111010 Stamp tax to be paid to the budget

64112000 Others tax to be paid to the budget
64199999 Ajustment account on budget settlem. on bus.areas
64201000 Allocations to state innovation fund
64202000 Deductions to the road fund
64299999 Non-budget payments, reculculations in bus.areas
64301000 From VAT liabilities
64401000 From VAT credit
64401010 From VAT credit without tax bill of parcels
65101010 Social insurance consumption of the own firm
65101020 Social insurance paid to the budget
65101030 Social insurance sum total to use
65102010 Consumed allocat.to soc.sec.empl.(fr.salaries)
65102020 Payments to soc.sec.empl.(from salaries)
65102030 Allocations to social sec.employment.(fr.salaries)
65103010 Consumed alloc.to soc.sec.empl.(sal.fund)
65103020 Payments to soc.sec.empl.fund (sal.fund)
65103030 Alloc.to social security empl.fund (sal.fund)
65201010 Consumed alloc.to pension fund (on sal.fund)
65201020 Payments to pension fund (on sal.fund)
65201030 Alloc.to pension fund (on sal.fund)
65202010 Cons.alloc.to pension fund(from salaries)
65202020 Payments to pension fund (from salaries)
65202030 Allocations to pension fund (from salaries)
65301010 Consumed allocations to individual insurance
65301020 Payment to individual insurance
65301030 Alloc.to individual insurance
65401000 Consumed alloc.for property insurance
65402000 Payments for property insurance
65403000 Allocations for property insurance
65999999 Ajust ac. payments to funds on business areas
66100000 To be paid salaries and wages
66200000 Other garnishment of wages
67100000 Dividends payable
67200000 Settlement of other payments
68101000 Advances received
68101010 VAT on advances received
68101018 Correspondent account VAT advances received on b-a
68101019 Correspondent account VAT on advances received
68101099 Correspondent account on advances received
68102000 Ac.account for debtor with credit balance
68103000 Ac.account for debtors with credit balance(dif.us
68109999 Advance requests from debtors
68200000 Internal settlements on redistribute of inventarie
68300000 Settlements with other establishments
68300099 Recalculation on areas of business
68400000 Settlement of settlements on interests
68501000 Settlements on creditors claims
68501020 Ac.ac.for debtors'claims with credit balance
68501099 Cor.account for creditors' claims
69010000 Profits of future periods
69020000 Depreciation of long-term rented fixed assets
69030000 Production costs - wearing out of non-mat assets
69040000 Deviation of property purchasing price paper valu.
69050000 Fin.leased property price deviation
69060000 Compensation cert.price deviation

69070000 Rate differences on fc accounts,operation
70000001 VAT (sales)
70000002 Excise-duty
70000099 Ajustment account for VAT/ on business-areas
70100000 Gross revenue own production
70200000 Gross revenue from sales of purchased products
70300000 Gross revenue services
70400000 Deductions from the income
71000001 VAT (issue of turnaround assets)
71100000 Revenue sales of currencies
71201000 Gross revenues turnaround assets
71300000 Revenue from lease
71400000 Income from rate differ. on fc accounts,operation
71500000 Profit fine,penalties,forfeits
71600000 Reimbursement of the early written off assets
71700000 Profit on outstanding creditor's liabilities
71800000 The obtained grants
71900000 Others incomes from operational activity
71901000 Gross revenues, securities realization
71902000 Bad debts payments receivable
72100000 The income of the investm. in the associated enter
72200000 Profit from joint ventures participation
72300000 The income of the investm. in filial enterpr
73100000 Dividends obtained
73200000 Interests obtained
73300000 Other incomes from financial activity
74101000 Gross revenues issue other financial investments
74200001 VAT (sales of fixed assets)
74201000 Gross revenue from sales of fixed assets
74202000 Gross revenue low value assets
74203000 Gross revenue intangible assets
74300000 Gross revenue from sales of property complex
74400000 Income from rate differ. on fc acc., non-operation
74500000 Free of charge obtained assets
74600000 Other income of usual activity
74601010 Increasing of raw and materials
74601020 Increasing of semifin. materials & compl.part
74601030 Increasing of fluel
74601040 Increasing of packaging materials
74601050 Increasing of spare parts
74601060 Increasing of other materials
74601070 Increasing of materials in processing
74601080 Increasing of building materials
74601090 Increasing of low value & short-term assets
74602000 Increasing of non-finished production
74603000 Increasing of finished goods
74604000 Increasing of trading goods
75100000 Compensation for damages from extreme situations
75201000 Other extreme incomes
79000099 Correspondent account profit/loss on businesses
79100000 Finance result from main activity
79200000 Finance result from financial operations
79300000 Finance result from other usual activity
79400000 Finance result from extreme events
80100000 Consumption of raw and basic materials- production

80200000 Purchased accessory and semi-finished products
80301000 Bought from external enterprises fuel
80302000 Bought energy for technol.,energ.and oth.prod.need
80400000 Packaging costs, pack materials in production
80500000 Bought materials in production for technolog.proc.
80600000 Spares costs in production
80700000 Agricultural materials
80800000 Other material production costs
80900000 Loss within of quota norms of natural loss
80901000 Consumption of other materials - Production
80902000 Consumption of recycled materials - production
80903000 Costs of low value and short term goods in product
81100000 Costs of basic salaries in production
81200000 Costs of additional salaries in production
81300000 Payments according to legislation
81400000 Additional salaries- reserves of payment of leaves
81500000 Additional salaries- other payments - production
81600000 Other expenses for labour remuneration
81601000 Works according to agreement with citizens
81602000 Payments for redundants
82100000 Costs: state pensionary insurance
82200000 Costs: state social insurance
82300000 Costs: state fund of employment
82400000 Payments in chernobyl fund
83100000 Depreciation of own fixed assets - production
83201000 Low val.&short term products wearing out costs in
83300000 Depreciation of non-material assets - production
84010100 External activities and services
84010200 Consulting and information services
84010300 Payments of production certification
84010400 Pay of services of other enterprises in managerial
84010500 Pay of tech.controlling means: computer centers...
84010700 Transportation of workers to work and back
84010800 Additional costs by watch method of work
84010900 Payments of obligat.enterprise property insurance
84011000 Interests payable for financial credits
84011100 Payment of commercial banks service
84011200 Production and acquisition of forms of securities
84011300 Guarantee repair and production maintenance
84011400 Payment of export duty and customs fees
84011500 Advertising and presale preparation of goods
84011600 Loss over technically inevitable scrap
84011700 Concession payments for natural minerals use
84011800 Sum of paid interest of lessee for fix.assets use
84011900 Recruitment expenses
84012000 Consumption of raw and basic materials - repair
84012100 Purchased accessory and semi-finis.products-repair
84012200 Other material costs - repair
84012300 Basic salary costs - repair
84012400 Additional salary costs - others payment (repair)
84020100 Consumption of natural raw materials and resources
84020200 Payment of values of licences and oth.state permis
84030100 Consumpt.-ext. mat. in quality control
84030200 Production stock change, quality control
84030300 Lost from scrap

84040000 Bussines trip payments
84050000 Personnel training and skill conversion
85010100 Production realization: storage, handling
85010200 Production realization: forwarding, insurance, int
85010300 Costs for annual report promulgation
85010400 Pay for contaminant discharges in environment
85020100 Material non-manufacturing costs
85020200 Non-manuf. salaries costs
85020300 Non-manufacturing allocations for social needs
85020400 Depreciation non-man.fixed assets
85020500 Other non-manufacturing costs
88010000 Other taxes
89010000 Extra fee on salary and author's remuneration
89020100 Allocations for road repairs
89020200 Costs of man.allocations to state innovations f
89020300 Costs for manufacturing alloc. to other non-bud.f
89020400 Vehicle costs
89020500 Other expenses
89070300 Standard vacation bonus
89070400 Accrual/deferral per debit = actual
89072200 Sales revenue from settlement of orders
89072201 Gain-capitalization of settled orders
89999998 CO-FI transfer
89999999 Main production - offsetting account (CO->FI)
90100000 Production costs (sales)
90200000 Bought-in price (sales of bought-in goods)
90300000 Services costs (sales)
91010000 Auxiliary productions
91020000 Maintenance of equipment - expenses
92000000 General expenses
93010000 Sales expenses
93020000 Commercial expenses
94100000 Costs of researches and development
94200000 Balance sheet value (issue of currency values)
94300000 Balance sheet values (turnaround assets)
94400000 Doubtful and bad debts
94500000 Losses from rate differ. on fc accounts,operationa
94600000 Stock, ready goods price reduction
94601010 Redusing of raw and materials
94601020 Redusing of semifin. materials & compl.part
94601030 Redusing of fluel
94601040 Redusing of packaging materials
94601050 Redusing of spare parts
94601060 Redusing of other materials
94601070 Reduction of materials in processing
94601080 Redusing of building materials
94601090 Redusing of low value & short-term assets
94602000 Reducing of non-finished production
94603000 Reducing of finished goods
94604000 Reducing of trading goods
94700000 Property inventory shortages
94800000 Loss fines,penalties,forfeits
94901000 Costs of lease services
94902000 Balance sheet values (realiz of securities)
95100000 Costs on interests paid

95200000 Other financial costs
96100000 Costs of the investm. in the associated enter
96200000 Costs of joint ventures participation
96300000 Costs of the investm. in filial enterpr
97101000 Costs (issue of other fin. investments)
97201000 Acquisition value (retirement)
97202000 Balance sheet value (issue of low value assets)
97203000 Balance sheet value (issue of intangible assets)
97300000 Acquisition value (property complex)
97400000 Losses from rate differ. on fc accounts,non-operat
97500000 Evaluation of non-turnar assets and financial inve
97600000 Writing off of non-turnaround assets
97700000 Other losses from usual activity
98100000 Usage of profit (taxes)
98200000 Usage of profit (tax on extreme activity)
99100000 Losses from act of nature
99200000 Losses from failures
99300000 Other losses in force-major circumstances
 11100000 Equity in Pooled Cash
 1110001 Component Unit Cash
 1110010 Cash with Fiscal Agent
 1110011 Cash with Depositor Bank Repo Agreement
 1110012 Cash with Fiscal Agent Health
 1110013 Cash with Fiscal Agent Dental
 1110014 Cash with Fiscal Agent - Flex
 1110015 Cash Equivalent Investment Reclass
 1110016 Cash with Fiscal Agent-Met Life
 1110020 Change Funds
 1110030 Petty Cash
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 1110037 Cash Journal Deposit Account
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 1110046 Grant Module Cash Settlement of IDC
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 1110051 Operating Account - Outgoing Checks
 1110052 Operating Account - Outgoing ACH
 1110053 Operating Account - Outgoing Wires
 1110054 Operating Account - Outgoing Internal Trnsf
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 1110056 Operating Account - Incoming Deposits
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 1110060 Controlled Disburse Acct
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 1110066 Controlled Disburse Acct - Incoming Deposits
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 1110068 Controlled Disburse Acct - Incoming Wires

1110069 Controlled Disburse Acct - Incoming Int Trnsfr
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1110074 Payroll Account - Outgoing Internal Transfer
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1110076 Payroll Account - Incoming Deposits
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1110080 Debt Service Account
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1110089 Debt Service Account - Incoming Internal Transfer
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1110100 Credit Card 2007 Account
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1110124 Credit Card Account - Outgoing Internal Transfer
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1110126 Credit Card Account - Incoming Deposits
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1110128 Credit Card Account - Incoming Wires
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1110130 EMS Collection Account
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1110133 EMS Collection Account - Outgoing Wires
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1110135 EMS Collection - Bank Clearing
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1110141 Airport Lock Box Acct - Outgoing Checks
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1110145 Airport Lock Box - Bank Clearing
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1110161 COSA IDA Match Account - Outgoing Checks
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1110170 FBO Fannie Mae Account
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1110175 FBO Fannie Mae - Bank Clearing
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1110179 FBO Fannie Mae Account - Incoming Int Trnsfr
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1110190 Equip Acquisition 2003 Acct
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1110210 Money Market Checking Account
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1110379 Credit Card Account (2012)-Incoming Internal Trf
1110380 2013 Equipment Acquisition Account-Bank Balance
1110381 2013 Equipment Acquisition Account-Outgoing Checks
1110382 2013 Equipment Acquisition Account-Outgoing ACH
1110383 2013 Equipment Acquisition Account-Outgoing Wires
1110384 2013 Equipment Acquisition Account-Outg Int Trnsfr
1110385 2013 Equipment Acquisition Account-Clearing
1110386 2013 Equipment Acquisition Account-Incmng Deposit
1110387 2013 Equipment Acquisition Account-Incoming ACH
1110388 2013 Equipment Acquisition Account-Incoming Wires
1110389 2013 Equipment Acquisition Accoun-Incmng Int Trnsf
1110390 PRE K 4 SA Account-Bank Balance
1110391 PRE K 4 SA Account-Outgoing Checks
1110392 PRE K 4 SA Account-Outgoing ACH
1110393 PRE K 4 SA Account-Outgoing Wires
1110394 PRE K 4 SA Outg Int Trnsfr
1110395 PRE K 4 SA -Clearing
1110396 PRE K 4 SA Account-Incmng Deposit
1110397 PRE K 4 SA Account-Incoming ACH
1110398 PRE K 4 SA Account-Incoming Wires

1110399 PRE K 4 SA Account-Incmng Int Trnsf
1110400 Equipment Acquisition (2014) - Bank Balance
1110401 Equipment Acquisition (2014) - Outgoing Checks
1110402 Equipment Acquisition (2014) - Outgoing ACH
1110403 Equipment Acquisition (2014) - Outgoing Wires
1110404 Equipment Acquisition (2014) - Outg Int Trnsfr
1110405 Equipment Acquisition (2014) - Clearing
1110406 Equipment Acquisition (2014) - Incming Deposit
1110407 Equipment Acquisition (2014) - Incoming ACH
1110408 Equipment Acquisition (2014) - Incoming Wires
1110409 Equipment Acquisition (2014) - Incmng Int Trnsf
1110410 Equipment Acquisition Account 2015 - Bank Balance
1110411 Equipment Acquisition (2015) - Outgoing Checks
1110412 Equipment Acquisition (2015) - Outgoing ACH
1110413 Equipment Acquisition (2015) - Outgoing Wires
1110414 Equipment Acquisition (2015) - Outg Int Trnsfr
1110415 Equipment Acquisition (2015) - Clearing
1110416 Equipment Acquisition (2015) - Incming Deposit
1110417 Equipment Acquisition (2015) - Incoming ACH
1110418 Equipment Acquisition (2015) - Incoming Wires
1110419 Equipment Acquisition (2015) - Incmng Int Trnsf
1110420 Purchase Solid Waste Acct(2016) - Bank Balance
1110421 Purchase Solid Waste Acct(2016) - Outgoing Checks
1110422 Purchase Solid Waste Acct(2016) - Outgoing ACH
1110423 Purchase Solid Waste Acct(2016) - Outgoing Wires
1110424 Purchase Solid Waste Acct(2016) - Outgoing Transfs
1110425 Purchase Solid Waste Acct(2016) - Outgoing Clearng
1110426 Purchase Solid Waste Acct(2016)-Incoming Deposits
1110427 Purchase Solid Waste Acct(2016)-Incoming ACHs
1110428 Purchase Solid Waste Acct(2016)-Incoming Wires
1110429 Purchase Solid Waste Acct(2016)-Incoming Transfers
1110430 Purchase PD Helicopter(2016) - Bank Balance
1110431 Purchase PD Helicopter(2016) - Outgoing Checks
1110432 Purchase PD Helicopter(2016) - Outgoing ACH
1110433 Purchase PD Helicopter(2016) - Outgoing Wires
1110434 Purchase PD Helicopter 2016 - Outgoing Transfs
1110435 Purchase PD Helicopter 2016 - Outgoing Clearng
1110436 Purchase PD Helicopter 2016-Incoming Deposits
1110437 Purchase PD Helicopter 2016-Incoming ACHs
1110438 Purchase PD Helicopter 2016-Incoming Wires
1110439 Purchase PD Helicopter 2016-Incoming Transfers
1112281 Cash Eq TexPool Prime Operating
1112289 Cash Eq MMMF 2016 Equipment Acquisition
1112290 Cash Eq MMMF 2010 Equipment Acquisition
1112291 Cash Eq MMMF 2010A CSEF Equipment Acquisition
1112292 Cash Eq MMMF 2010B AVTN Equipment Acquisition
1112293 Cash Eq MMMF 2011 Equipment Acquisition
1112294 Cash Eq TexPool Operating
1112295 Cash Eq MMMF 2012 Equipment Acquisition
1112296 Cash Eq MMMF 2013 Equipment Acquisition
1112297 Cash Eq MMMF 2014 Equipment Acquisition
1112298 Cash Eq MMMF 2015 Equipment Acquisition
1112299 Cash Eq MMMF 2015A Equipment Acquisition
1115000 Frost Operating Trust
1115003 Frost Operating Trust - Outgoing Wires

1115004 Frost Operating Trust - Outgoing Internal Transfer
1115005 Frost Operating Trust - Bank Clearing
1115008 Frost Operating Trust - Incoming Wires
1115009 Frost Operating Trust - Incoming Internal Transfer
1115010 Frost Debt Service Trust
1115013 Frost Debt Service Trust - Outgoing Wires
1115014 Frost Debt Service Trust - Outgoing Int Trnsfr
1115018 Frost Debt Service Trust - Incoming Wires
1115019 Frost Debt Service Trust - Incoming Int Trnsfr
1115020 Frost SA Housing Trust
1115023 Frost SA Housing Trust - Outgoing Wires
1115024 Frost SA Housing Trust - Outgoing Int Trnsfr
1115028 Frost SA Housing Trust - Incoming Wires
1115029 Frost SA Housing Trust - Incoming Int Trnsfr
1115030 Frost Conv Exp & Dev Trust
1115033 Frost Conv Exp & Dev Trust - Outgoing Wires
1115034 Frost Conv Exp & Dev Trust - Outgoing Int Trnsfr
1115038 Frost Conv Exp & Dev Trust - Incoming Wires
1115039 Frost Conv Exp & Dev Trust - Incoming Int Trnsfr
1115040 Frost HUD 108 LRF Trust
1115043 Frost HUD 108 LRF Trust - Outgoing Wires
1115044 Frost HUD 108 LRF Trust - Outgoing Int Trnsfr
1115048 Frost HUD 108 LRF Trust - Incoming Wires
1115049 Frost HUD 108 LRF Trust - Incoming Int Trnsfr
1115050 Frost Parks Exp & Dev Trust
1115053 Frost Parks Exp & Dev Trust - Outgoing Wires
1115054 Frost Parks Exp & Dev Trust - Outgoing Int Trnsfr
1115058 Frost Parks Exp & Dev Trust - Incoming Wires
1115059 Frost Parks Exp & Dev Trust - Incoming Int Trnsfr
1119999 Cash Conversion Account
1120000 Invest - Money Mrkt Mutual Fund Operating
1120010 Invest - Money Mrkt Mutual Fund Debt Service
1120020 Invest - Money Mrkt Mutual Fund Hotel Occup
1120030 Invest - Money Mrkt Mutual Fund Equip Acq 1
1120040 Invest - Money Mrkt Mutual Fund Equip Acq 2
1120050 Invest Money Mrkt Mutual Fund Equip Acq 2005
1120060 Investment MMMF 2006 Equipment Acquisition
1120070 Investment MMMF 2008 Equipment Acquisition
1120080 Investment MMMF 2009 Equipment Acquisition
1120200 Investment-Other Money Market-Operating
1120210 Investment-Other Money Market-Debt Service
1120220 Investment-Other Money Market--HUD Guaranteed Ln
1120230 Investment-Other Money Market-HUD Loan Repayment
1120240 Investment-Other Money Market-Conv Ctr Reserve
1120250 Investment-Other Money Market-Conv Ctr Expansion
1120260 Investment-Other Money Market-SA Housing Trust
1120270 Investment-Other Money Market-HUD 108
1120280 Investment-Other Money Market-Rental Rehabilitatn
1120290 Investment-Other Money Market-Streets Endowment
1121000 Investments - US Agencies Operating Pool
1121010 Investments - US Agencies Debt Service Pool
1121020 Investments - US Agencies HUD Guaranteed Loan
1121030 Investments - US Agencies HUD Loan Repayment Inves
1121040 Investments - US Agency Conv Center Exp DS -Reseve
1121050 Investments - US Agency Conv Center Expansion

1121060 Investments - US Agencies SA Housing Trust
1121070 Investments - US Agencies HUD Loan Repayment
1121080 Investments-Agency Rental Rehabilitation
1121090 Investments-Agency Streets Endowment
1122000 Investments - US Gov't Operating Pool
1122010 Investments - US Gov't Debt Service Pool
1122020 Invest-US Gov't HUD Guaranteed Loan
1122030 Invest-US Gov't HUD Loan Repayment Investment
1122040 Invest-US Gov't Conv Center Exp DS-Reserve
1122050 Invest-US Gov't Conv Center Expansion
1122060 Investments - US Gov't SA Housing Trust
1122070 Invest-US Gov't HUD 108 Loan Repayment
1122080 Investments-Gov't Rental Rehabilitation
1122090 Investments-Gov't Streets Endowment
1122700 Year-end Investment GASB 31 Fair Value Adjustment
1122990 Year-End Investment Reclass Pooled
1122999 Investments Conversion FI Reporting
1123000 Unamortized Premium - US Agency Operating Pool
1123010 Unamortized Premium - US Agency Debt Serv Pool
1123020 Unamortized Premium - US Agency HUD Guaranteed Loa
1123030 Unamortized Premium -US Agency HUD Loan Repayment
1123040 Unamortized Premium-US Agency Conv Cnt Exp-Reserve
1123050 Unamortized Premium - US Agency Conv Cntr Expan
1123060 Unamortized Premium - US Agency SA Housing Trus
1123070 Unamortized Premium - US Agency HUD108 Loan Repy
1123080 Unamortized Premium-Agency Rental Rehabilitation
1123090 Unamortized Premium-Agency Streets Endowment
1124998 Unamortized Debt Conversion
1124999 Premium Conversion Account
1125000 Unamortized Discount - US Agency Operating Pool
1125010 Unamortized Discount - US Agency Debt Serv Pool
1125020 Unamortized Discount - US Agency HUD Guaranteed Lo
1125030 Unamortized Discount-US Agency HUD Loan Repayment
1125040 Unamortized Discount-US Agency Con Cnt Exp-Reserve
1125050 Unamortized Discount - US Agency Conv Cntr Expan
1125060 Unamortized Discount - US Agency SA Housing Trust
1125070 Unamortized Discount - US Agency HUD108 Loan Repy
1125080 Unamortized Discount-Agency Rental Rehabilitation
1125090 Unamortized Discount-Agency Streets Endowment
1126000 Unamortized Bond Issuance Cost
1126999 Discount Conversion Account
1127000 Investments-Commercial Paper Operating Pool
1127010 Investments-Commercial Paper Debt Service Pool
1127020 Investments-Commercial Paper HUD Guaranteed Loan
1127030 Investments-Commercial Paper HUD Loan Repayment
1127040 Investments-Commercial Paper Conv Ctr Exp DS -Resv
1127050 Investments-Commercial Paper Conv Center Expansion
1127060 Investments-Commercial Paper SA Housing Trust
1127070 Investments-Commercial Paper HUD 108 Ln Rpmt
1127080 Investments-Commercial Paper Rental Rehabilitation
1127090 Investments-Commercial Paper Streets Endowment
1128000 Investments-Certs.of Deposit-Operating Pool
1128010 Investments-Certs.of Deposit-Debt Service Pool
1128020 Investments-Certs.of Deposit-HUD Guaranteed Loan
1128030 Investments-Certs.of Deposit-HUD Loan Repayment

1128040 Investments-Certs.of Deposit-Conv Center Exp DS -R
1128050 Investments-Certs.of Deposit-Conv Center Expansion
1128060 Investments-Certs.of Deposit-SA Housing Trust
1128070 Investments-Certs.of Deposit-HUD Loan Repayment
1128080 Investments-Certs.of Deposit-Rental Rehabilitation
1128090 Investments-Certs.of Deposit-Streets Endowment
1129990 Cash Collateral from Securities Lending
1129999 Invest-Conversion Financial Reporting
1130110 Property Taxes
1130120 Judgment Receivable and Court Costs
1130130 Allowance for Uncollectible Accts - Taxes
1130140 Allowance for Uncollectible Accts - Judgments
1130150 Delinq Property Taxes Receivable
1130160 Delinq Public Improv District Taxes Rece
1130170 Delinq Penalties and Interest Receivable
1130180 Delinq Public Improv District Penalties
1130210 Deposits and Advances
1130220 Employee Receivables - Travel Advances
1130230 Employee Receivables - Payroll Overpayments
1130300 Returned Checks On Hand
1130310 Accounts Receivable - Customer
1130311 NSF Recon Account
1130312 Account Receivable Payroll Deduction
1130313 Monthly interest/penalties for past due customers
1130320 Accounts Receivable - Credit Cards Original
1130325 Accounts Receivable - Credit Cards
1130330 Accounts Receivable - Credit Card Clearing
1130340 Accounts Receivable - Government Agencies
1130350 Accounts Receivable - Other
1130355 SWMD/CPS USE ONLY-NO POSTINGS
1130360 Accounts Receivable - Municipal Courts
1130370 Accounts Receivable - Police Off Duty Conversion
1130399 Accounts Receivable - Write-off
1130410 Contributions Receivable In Kind
1130510 Accrued Revenue
1130610 Employee Accounts Receivable
1130710 Allowance for Uncollectible Accounts - Other
1130720 Allowance for Fully Reserved A/R
1130750 Accounts Receivable Uncollectable-Pending Ordinanc
1130780 Accounts Receivable Other - Grants
1130798 A/R Deemed uncollectable
1130799 Allowance for Accounts Receivable
1130810 AR Customer - Offset-Converted Balances
1130819 AR Customer - Conversion Account
1130820 Loans and Notes Receivable
1130900 Project Recoverables
1131400 Accrued Interest - MMF Operating
1131410 Accrued Interest - MMF Debt Service
1131420 Accrued Interest - MMF Hotel Occupancy Tax
1131430 Accrued Interest - MMF Equip Acquis 1
1131440 Accrued Interest - MMF Equip Acquis 2
1131500 Accrued Interest - Operating Pool
1131501 B/S Accrued Interest - Operating
1131502 B/S Accrued Net Sec. Lending - Operating
1131510 Accrued Interest - Debt Service Pool

1131511 B/S Accrued Interest - Debt Service
1131520 Accrued Interest - HUD Guaranteed Loan
1131530 Accrued Interest - HUD Loan Repayment Investment
1131540 Accrued Interest - Conv Ctr Expn-Reserve
1131550 Accrued Interest - Conv Ctr Expansion
1131560 Accrued Interest - SA Housing Trust
1131570 Accrued Interest - HUD 108 Loan Repay
1131580 Accrued Interest-Rental Rehabilitation
1131590 Accrued Interest-Streets Endowment
1131700 Prepaid Interest - Operating
1131710 Prepaid Interest - Debt Service
1131720 Prepaid Interest - HUD Guaranteed Loan
1131730 Prepaid Interest - HUD Loan Repayment Inv
1131740 Prepaid Interest - Conv Cntr Expan-Reserve
1131750 Prepaid Interest - Conv Cntr Expansion
1131760 Prepaid Interest - SA Housing Trust
1131770 Prepaid Interest - HUD
1131780 Prepaid Interest -Rental Rehabilitation
1131790 Prepaid Interest -Streets Endowment
1140110 Due From - Other Funds
1150110 Due From - Other Governmental Agencies
1150120 Due From Other Fully Reserved
1160110 BLKD-Due To-Due From - Treasurers Group
1160120 BLKD-Loans to other Funds
1160130 Point of Sale MARR Clearing
1160140 Point of Sale SAP Clearing
1160150 Point of Sale ACCELA Clearing
1160160 POINT OF SALE ONLINE PARKS DEPOSIT
1160170 POINT OF SALE ONLINE PARKS CREDIT CARD
1170110 Inventory - Automatic Posting Only
1170111 Inventory - ITSD
1170112 Inventory - Parks & Recreation
1170113 Inventory - Aviation
1170114 Inventory - Fleet
1170115 Inventory - Building Maintenance
1170116 Inventory - Fire Department General Fund
1170117 Inventory - Fire Department EMS
1170118 Inventory - PW Storm Water
1170119 Inventory - PW Streets
1170120 Inventory - PW Right of Way
1170121 Inventory - Animal Care Services
1170122 Inventory - Health Department
1170123 Inventory - Central Services
1170124 Inventory-Fleet SWMD
1170130 Consumable Inventory Balances
1170131 VIA - TICKET INVENTORY
1179999 Inventory Conversion - Balances Adjust
1180000 Land Held for Sale
1180001 Improvements Held for Sale
1180110 Prepaid Expenses
1190110 Deposits and Advances
1199999 Deposits and Advances - Conversion
1210110 Non-Current Loans and Notes Receivable
1210120 Non-Current Capital Leases Receivable
1220110 Long Term Amount to be Provided - Bonds

1230110 Land (Full)
1230115 Assets for Resale (Full)
1230120 Buildings (Full)
1230130 Improvements - Not Buildings (Full)
1230140 Infrastructure (Full)
1230150 Computer Equipment (Full)
1230160 Machinery & Equipment (Full)
1230170 Construction in Progress (Full)
1230175 Construction In Progress - Pollution Remediation
1230180 Construction in Progress Settlement SPL
1230185 Computer Software (Full)
1230190 Auto - Mach & Equip (Full)
1230195 Intangible Assets - Depreciable (Full)
1230196 Intangible Assets - Non-Depreciable (Full)
1230210 Land (Modified)
1230215 Assets for Resale (Modified)
1230220 Buildings (Modified)
1230230 Improvements - Not Buildings (Modified)
1230240 Infrastructure (Modified)
1230250 Computer Equipment (Modified)
1230260 Machinery & Equipment (Modified)
1230270 Construction in Progress (Modified)
1230280 Computer Software (Modified)
1230290 Auto Mach & Equip (Modified)
1230295 Intangible Assets - Depreciable (Modified)
1230296 Intangible Assets - Non-Depr (Modified)
1230310 Land (Modified Contra)
1230315 Assets for Resale (Modified Contra)
1230320 Buildings (Modified Contra)
1230330 Improvements - Not Bldg (Modified Contra)
1230340 Infrastructure (Modified Contra)
1230350 Computer Equipment (Modified Contra)
1230360 Machinery & Equipment (Modified Contra)
1230370 Construction in Progress (Modified Contra)
1230395 Intangible Assets - Depreciable (Modified Contra)
1230396 Intangible Assets - Non-Depr (Modified Contra)
1238888 Fixed Assets Conversion
1239999 Construction in Progress Conversion
1240120 Accum Deprec - Buildings (Full)
1240130 Accum Deprec - Improvements-Not Buildings (Full)
1240140 Accum Deprec - Infrastructure (Full)
1240150 Accum Deprec - Computer Equipment (Full)
1240160 Accum Deprec - Machinery & Equipment (Full)
1240180 Accumulated Deprec. - Computer Software (Full)
1240190 Accumulated Deprec. - Auto (Full)
1240195 Accum Deprec - Intangible Assets (Full)
1240210 Accum Deprec - Land (Modified)
1240220 Accum Deprec - Buildings (Modified)
1240230 Accum Deprec - Improvements-Not Bldng (Modified)
1240240 Accum Deprec - Infrastructure (Modified)
1240250 Accum Deprec - Computer Equipment (Modified)
1240260 Accum Deprec - Machinery & Equipment (Modified)
1249999 Allowance for Depreciation Conversion
1888888 Investment Payment Request Clearing
1900000 BLKD Due To-Due Fr Clearing-Reconciliation Ledger

1951000 Amount to be Provided for Debt Service
1951050 Amount Available for Debt Service
1951100 Bonds Authorized - Not Issued
1951150 Bonds Eligible to be Sold
1995555 Investments Clearing
1996666 Muni Ct - INCODE Clearing
1997777 Interface In-Bound FI Transaction Clear
1998888 Payroll Clearing
1999000 DEFERRED OUTFLOW-1
1999666 Delete
1999999 BLKD Due To-Due From Clearing (SEE LONG TEXT)
2110100 Accounts Payable Conversion
2110101 Collections Held Conversion
2110110 Accounts Payable - Vendor Trade
2110115 Accounts Payable - Payroll
2110500 CASH OVERDRAWN
2110900 P/R Liabilities - W/H Tax Match Clearing
2110901 P/R Liabilities - W/H Tax Match Clearing
2110910 P/R Liabilities - TMRS Contrib Match Clearing
2110915 P/R Liabilities - Credit Union Deduct Clearing
2110920 P/R Liabilities - Voluntary Deduct Clearing
2110921 457 Plan - ICMA
2110922 457 Plan - Nationwide
2110923 Civilian Associations
2110924 Uniform associations
2110925 P/R Liabilities - Garnishment Clearing
2110930 P/R Liabilities - 457 Plan Clearing
2110935 P/R Liabilities - Fire&Police Contrib & Match
2110940 P/R Liabilities - Life/AD&D Clearing
2110945 P/R Liabilities - CLEAT Clearing
2110950 P/R Liabilities - Self Insurance Deduct Clearing
2110955 P/R Liabilities - Self Insurance Assess Clearing
2110960 P/R Liabilities - HSA EE Clearing
2110970 P/R Liabilities - FSA Clearing
2110975 P/R Liabilities - HOPE Program Benefits Clearing
2110995 Benefits Clearing
2110999 P/R Liabilities - Net Payroll Clearing
2120110 Accrued Liabilities - Vendor Trade Blocked Reuse
2120120 Accounts Payable - Employee
2120130 Accounts Payable - Goods Rcpt/Invoice Rcpt Clear
2120134 City Unclaimed Property
2120135 State Unclaimed Property
2120140 Accounts Payable - Other
2120141 Student Loans
2120142 Child Support
2120143 IRS
2120144 Garnishment
2120145 Cash Discount Clearing
2120146 Arbitrage Liability Payable
2120147 Postclosure Care Liability
2120148 Pollution Remediation Liability
2120149 Telephone Accrual Fiscal Year End
2120150 Contracts Retainage Payable
2120155 Tax Distribution Payable
2120156 Unidentified Treasury Payments

2120157 Escrow Accounts
2120158 Other Tax Distribution Pending Identific
2120159 Escrow Fire MARR Control Total See 2120163
2120160 Collections held in Trust
2120161 Cash Deposits
2120162 Down Payments
2120163 Escrow Hansen
2120164 Prop Tax Clear
2120165 Bexar County HOT
2120166 Escrow Retiree COBRA
2120167 Bexar County ETJ Plat Fee
2120168 Miscellaneous Reimbursements Exchange Account
2120169 Cibolo-Canyon Hotel Occupancy Tax
2120170 Sales Tax Payable
2120171 Bexar County HOT Reward
2120180 Sales Tax Payable Manual Entry
2120185 Flex Healthcare Reimbursement
2120186 HRA - Reimbursement for Retirees
2120187 Claims Accrual
2120189 Transitional Reinsurance Program Fee
2120190 Capital Leases Payable
2120195 Bid Deposits on Hand
2120196 Bid Deposits - Contra Account
2120197 Bid Deposits on Hand Agency
2120200 State Levy - Law Enforcement Officers Std
2120201 Warrant Fee Account
2120202 State Levy - Commercial Driver's License
2120203 State Levy - Motor Carrier Weight Violation
2120204 State Levy - Judicial & Corp Personnel Train
2120205 State Levy - Correction Mgmt Institute
2120206 State Levy - Traffic Fine
2120207 State Levy - Consolidated 1/04
2120208 State Levy - Driver License Denial
2120209 State Levy - Consolidated 9/97-9/99
2120210 State Levy - Juvenile Crime Delin
2120211 State Levy - Fugitive Apprehension
2120212 State Levy - Time Payment
2120213 State Levy - Consolidated Pre 9/97
2120214 State Levy - Child Safety
2120215 State Levy - Crime Victims Compensation
2120216 State Levy - Municipal Judges & Pers Train
2120217 Delinquent Warrants - New DCM
2120218 Delinquent Warrants - Old DCM
2120219 Deliquent Class C Misdemeanor
2120220 Airline Refund - American Airlines
2120221 Airline Refund - Compania Mexicana
2120222 Airline Refund - Continental Airlines
2120223 Airline Refund - Delta Airlines
2120224 Airline Refund - Midwest Express Airlines
2120225 Airline Refund - Northwest Airlines
2120226 Airline Refund - Southwest Airlines
2120227 Airline Refund - Aerolitoral Airlines
2120228 Airline Refund - United Airlines
2120229 Airline Refund - Frontier Airlines
2120230 Airline Refund - US Airways Airline

2120231 Airline Refund - ExpressJet Airline
2120232 Airline Refund - Air Tran Airways
2120237 State Levy Indigent Defense Fee
2120238 State Levy Court Related Fees
2120239 State Levy - Jury Reimbursement 9/05
2120240 State Birth Certificates
2120241 Bexar County Park Reservations
2120242 Via Bus Passes
2120243 Parks Damage Deposits
2120244 Omnibase Services Driver Licenses
2120245 Special Event Liability Insurance
2120246 Facility Event Liability With Internal Order
2120247 Environmental Impact Fee
2120248 Via Dome Ticket Liability
2120249 Street Excavation Deposits
2120250 Zoning Appeal Deposits
2120251 Subdividers Deposits
2120252 Contractors Deposits
2120253 Subdivision Plat Recordation Deposits
2120254 Facility (Box Office) Event Liability
2120255 S A Mission Baseball
2120256 Signage - Deposits
2120257 Development Services
2120258 State Birth Certificate Access Fee
2120259 Parks & Recreation Classes
2120260 DTops Damage Deposits
2120261 Parks & Recreation - Sunken Gardens
2120262 Parks - Special Event-SA Botanical Garden Society
2120263 Construction Project Escrow
2120264 Tyler Municipal Court Fee
2120265 Truancy Prevention and Diversion
2120270 Parks & Recreation - Hardberger Park UEC Deposits
2120300 State Levy - Civil Justice Fee
2120301 State Levy - Child Safety Seat Fee
2123700 ACS Animal Trap Deposits
2129000 GASB 45 Retiree Liability
2129001 TMRS Net Pension Liability (NPL)
2129002 Net Pension Liability
2129990 Securities Lending Obligation
2129999 Bid Deposits Conversion
2130110 Accrued Liabilities - Salaries
2130120 Accrued Liabilities - Benefits Payable
2140110 Accrued Liabilities - Leave Payable
2140120 Accrued Liabilities-Sick Bank Leave
2150110 Unearned Revenue
2150115 Unearned Revenue - Customer
2150120 Revenue Collected in Advance
2160110 Due To - Other Funds
2160120 Due To - Other Government Agencies
2160130 Due To Other Fully Reserved
2170110 Accrued Liabilities - Interest Payable
2170120 Loans and Notes Payable
2170130 Bonds Payable
2170210 Certificates of Obligation Payable
2170220 Interest on Bonds Payable

2170230 Commercial Paper Payable
2170240 Interest on Certificates Payable
2170250 Cash Bonds Payable
2170310 Lease Purchases
2190110 P/R Liab - Cambridge Gen Liab Acct #019990906
2190111 P/R Liab - Cambridge Gen Liab Check Clearing
2190112 P/R Liab - Cambridge Gen Liab Incoming Pymt Clear
2190120 P/R Liab - Cambridge Workers Comp Acct #019990868
2190121 P/R Liab - Cambridge Workers Comp Clearing
2190122 P/R Liab - Cambridge Workers Comp Inc Pymt Clear
2190130 P/R Liab - Health Benefits Acct #019991465
2190131 P/R Liab - Health Benefits Check Clearing
2190132 P/R Liab - Health Benefits Incoming Payment Clear
2190140 P/R Liab - Reimbursement Acct #019991473
2190141 P/R Liab - Reimbursement Check Clearing
2190142 P/R Liab - Reimbursement Incoming Payment Clear
2190150 Community First Health Benefits Account
2190151 Community First Health Benefits Check Clearing
2190152 Community First Health Benefits Incoming Pay Clear
2190160 Community First Reimbursement Account
2190161 Community First Reimbursement Check Clearing
2190162 Community First Reimbursement Incoming Pay Clear
2190170 P/R-CMI General Liability Account #01-9991902
2190171 P/R-CMI General Liability Check Clearing
2190180 P/R-CMI Workers
2190181 P/R-CMI Worker Comp Outgoing Checks
2190182 Worker Comp Account - Outgoing ACH
2190183 Worker Comp Account - Outgoing Wires
2190184 Worker Comp Account - Outgoing Internal Trnsf
2190185 Worker Comp Account - Bank Clearing
2190186 Worker Comp Account - Incoming Deposits
2190187 Worker Comp Account - Incoming ACH
2190188 Worker Comp Account - Incoming Wires
2190189 Worker Comp Account - Incoming Internal Trnsf
2210110 Non-Curr Liabilities - Loans and Notes Payable
2220110 Non-Curr Liabilities - Bonds Payable
2220120 Non-Curr Liabilities - Interest Bonds Payable
2220130 Non-Cur Commercial Paper Payable Block
2220140 Non-Curr Liabilities - Cert of Obligation Payable
2220150 Non-Curr Liabilities - Interest Cert of Oblig Pay
2220160 Non-Curr Liabilities - Unamortized Bond Discount
2220170 Non-Curr Liabilities - Deferred Revenue Refunding
2220180 Non-Curr Liabilities - Lease Purchases
2999000 DEFERRED INFLOW-UNAVAILABLE REVENUES
3310110 Reserve - Encumbrances
3310120 Reserve - Prior Year Encumbrances
3320110 Reserve - Inventories
3330110 Reserve - Prepaid Items
3410110 Reserve for Revenue Loss Block
3410210 Reserve - Designated Budget Carryforwards
3410310 Reserve - Special Projects
3410410 Fund Balance
3410420 Contra Designation Account
3410610 Contributed Surplus
3410620 FB settlement of CIP

3510510 Investment in GFA - Construction in Progress
3510515 Investment in GFA - Assets for Resale
3510520 Investment in GFA - Land
3510530 Investment in GFA - Buildings
3510540 Investment in GFA - Improvement-Not Buildings
3510550 Investment in GFA - Infrastructure
3510560 Investment in GFA - Computer Equipment
3510570 Investment in GFA - Machinery & Equipment
3510580 Investment in GFA - Software
3510590 Investment in GFA - Auto
3510595 Investment in GFA - Intangible Assets-Depr
3510596 Investment in GFA - Intangible Assets Non-Depr
3510600 Inv FA Reduced by Dep
3610110 Investment In GFA - Net Debt-Bonds Payable
3610120 Investment in GFA - Net Debt-Unamort Debt Expense
3610130 Investment in GFA - Net Debt-Unamort Disc Prem
3610140 Investment in GFA - Net Debt-Unamort Defer RevRfnd
3610150 Investment in GFA - Notes/Loans Payable
3610160 Investment In GFA - Contributed Surplus
3710110 Investment in GFA - Notes/Loans Receivable
3888996 Conversion Investment in FA
3888997 Conversion FA Reduced by Depreciation
3888998 Conversion - Net Zero
3888999 Conversion - Zero
3999900 LINK Revenue Clearing
4019208 Taxes TIRZ Southside ISD See 4109208
4101100 Taxes Current - Real Property
4101101 Taxes Current Property - Mobile Homes
4101102 Taxes Current Property Personal Property
4101103 Taxes Current Property Special Inventory
4101104 Taxes Current - Real Property
4101110 Taxes Delinquent - Real Property
4101111 Taxes Delinquent - Mobile Homes
4101112 Taxes Delinquent - Personal Property
4101113 Taxes Delinquent - Real Property
4101120 Taxes Judgments
4101125 Contra Delinquent Taxes
4101126 Locked
4101200 Taxes - Penalties & Interest Delinquent
4101201 Taxes - Penalties & Interest Delinquent
4101210 Taxes - Interest on P I D Taxes
4101220 Taxes - Interest on Judgments
4101225 Contra Penalty & Interest
4101230 Rendition Penalty
4101300 Improvement District - Current
4101301 Improvement District - P & I Assessment
4101302 Improvement District-Delinquent Assessment
4102100 Taxes - City Sales Taxes
4102101 Taxes - State Sales Taxes
4102110 Taxes - Hotel Occupancy Sales Taxes
4102111 Taxes - State Hotel Occupancy Taxes
4102120 Taxes - Liquor by the Drink
4102130 Taxes - Hotel Occupancy Taxes 5.25%
4102131 Taxes - Hotel Occupancy Sales Taxes-2% Cap Imp
4102132 Taxes -Hotel Occupancy Taxes-1.75%

4102140 Taxes - Hotel Occupancy Taxes 5.25% Refund
4102141 Taxes - Hotel Occupancy Taxes-2% Cap Imp Refund
4102142 Taxes - Hotel Occupancy Taxes-1.75% Refund
4102150 Taxes - Hotel Occupancy Taxes 5.25% Reward
4102151 Taxes - Hotel Occupancy Taxes-2% Cap Imp Reward
4102152 Taxes - Hotel Occupancy Taxes-1.75% Reward
4103100 Taxes - Telecommunication Access Line Tax
4103110 Taxes - Cablevision Franchise Taxes
4103120 Taxes - Bingo Taxes
4103121 Taxes - Bingo Taxes
4103200 Taxes - Penalties & Interest H O T Original
4103205 Taxes - Penalties & Interest HOT 5.25%
4103210 Taxes - Penalties & Interest HOT 2.0%
4103215 Taxes - Penalties & Interest HOT 1.75%
4105105 Taxes - City Dedicated Sales Taxes
4109100 Taxes - Other
4109101 Tax Sales - Excess Proceeds
4109201 Taxes TIRZ City of San Antonio
4109202 Taxes TIRZ Bexar County
4109203 Taxes TIRZ University Health System
4109204 Taxes TIRZ Alamo Community College
4109205 Taxes TIRZ Edgewood ISD
4109206 Taxes TIRZ San Antonio ISD
4109207 Taxes TIRZ East Central ISD
4109208 Taxes TIRZ Southside ISD
4109209 Taxes TIRZ San Antonio River Authority
4201100 ACS-Anml Lics-Permits
4201101 ACS-Animal Licenses - Permits
4201180 License On Premise Beer & Wine Retail
4201181 License - On Premise Beer Only Retail
4201182 License - Off Premise Beer Only Retail
4201183 License - Off Premise Beer & Wine Retail
4201184 License - Beer & Wine Branch Distributor
4201185 License Beer & Wine General Distributors
4201186 License Beer & Wine Wholesaler (Type B)
4201187 License - Liquor Package Store
4201188 License - Wine Only Package Store
4201189 Permit - Beverage Cartage
4201190 License - Local Distributor
4201191 License - Liquor Wholesale
4201192 License - Liquor Wholesale Class B
4201193 License - Beer Retailers Late Hours
4201194 License - Mixed Beverage Permit
4201195 License - Mixed Beverage Caterers
4201196 License - Mixed Beverage Late Hour
4201197 License - Liquor Imports
4201198 License - Liquor Manufacturer
4201200 License - Alcoholic Beverage
4201210 License - Health Other
4201220 License - Food Establishment
4201221 License - Food Managers
4201222 Permit - Ice Cream Froz Des Resampling
4201223 Permit - Ice Cream and Frozen Dessert Fee
4201224 Permit - Ice Cream Frozen Desser Fe Reinst
4201225 License - Health License Replacement

4201226 License - Mobile Home Park Operations Fee
4201227 License - Food License Late Charges
4201228 License - Rendering Material Collectors
4201229 License - Rendering Establishments and Storage
4201230 License - Foot Vending of Food
4201231 License - Coin Operated Machines
4201232 Svc Charge - Coin Op Amusmt Permit Postage
4201233 License - Vehicle Prepared Perishable Food Vendors
4201234 License - Pushcart Vending of Food
4201235 License - Vehicle Prepac Non Perishable Food Vendo
4201236 License - School Food Fees
4201240 License - Food for Special Events
4201245 Mini Bar Mixed Beverage-Original
4201246 Mini Bar Mixed Beverage-1st Renewal
4201247 Mini Bar Mixed Beverage-2nd Renewal
4201248 Mini Bar Mixed Beverage-3rd Renewal
4201250 LIC MANUFACTURERS RECPT 1ST LOC
4201251 LIC MANUFACTURERS RECPT 2ND LOC
4201252 LIC MARKET RESEARCH PACKAGER'S
4201255 Corn Roaster Mobile Food Establishment Fee
4201300 License - Trailer Court Operator
4201310 License - Pet Shop
4201311 License - Itinerant Vendors
4201312 License - Foot Peddler
4201313 License - Truck Peddler
4201314 License - Canvasser
4201315 License - Junk Yard
4201316 License - Metal Recyclers
4201320 License - Electrician
4201325 License - Home Imp Contractor and Salesman
4201330 License - Sidewalk Contractor
4201335 License - Heating and Air Conditioning
4201336 License - Vehicle Prepackag Perishable Food Vendor
4201340 License - Street Number Painting
4201345 License - House Moving Contractors
4201350 License - Sign Erectors
4201355 License State Master Plumbing License Registration
4201360 License State Heating and A/C Licence Registration
4201365 License - Demolition Contractors
4201370 License Annual Irrigation Contractor Registration
4201375 License - Tree Maintenance
4201380 License-Local Registration Of Homebuilders & Remod
4201385 License - Professional & Occupational Other
4201390 License - Mechanical Annual Agent Registration Fee
4201395 RESIDENTIAL TEST & MAINTENANCE BACKFLOW FILING FEE
4201400 License - Swimming Pools
4201405 License - Taxicab Dispatch
4201410 License - Wrecker
4201415 Fee - Credit Access Business Registration
4201500 License - Solid Waste
4202100 Permit - Development Services Other
4202101 Permit - Topping Charge
4202110 Permit - Building
4202111 After Hours Inspection Fees
4202112 Permit - Certificate of Occupancy - Temporary

4202113 Permit - Certificate of Occupancy
4202114 Permit - Certificate of Occupancy - Extension
4202115 Permit - House Move
4202116 Permit - Demolitions
4202117 After Hour Addressing Fee
4202118 OCCUPANT LOAD INCREASE INSPECTION FEE
4202120 Permit - Reinspection Fees
4202121 Permit - Conditional
4202130 Permit - Electrical
4202131 Permit - Electrical Maintenance
4202140 Permit - Gas
4202150 Permit - Heating and Air Conditioning
4202160 Permit - Plumbing
4202161 Permit - Medical Gas Piping
4202170 Permit - Sewer Connections
4202171 Permit - Reclaimed Water Connections
4202180 Permit - Sidewalk
4202185 Permit - Trenches
4202190 Permit - Sign Erection
4202191 Permit - Inflatable Signs
4202192 Permit - Billboard Removal
4202193 Permit - Temporary Signs
4202194 Permit - Billboard Relocation
4202195 Permit - Vested Rights
4202197 Vested Rights Appeal
4202200 Permit - Drainage Detention Other
4202210 Permit - Residential Drainage Detention
4202220 Permit - Multi-Family Drainage Detention
4202230 Permit - Commercial Drainage Detention > 65%
4202240 Permit - Commercial Drainage Detention < 65%
4202241 Permit - Airport Taxicab Operations
4202242 Permit - Alarm Fee
4202243 Permit - Annual Tour Bus Operations
4202244 Permit - Charter Vehicle Operations
4202246 OVER 65 ALARM PERMIT FEE
4202247 OVER 65 ALARM RENEWAL FEE
4202248 Permit - Street Solicitation
4202249 Permit - Tour Vehicle Operations
4202250 Permit - Tree Preservation Residential Affidavit
4202251 Permit - Tree Preservation Commercial Affidavit
4202252 Permit - Tree Preservation Commercial Plan Review
4202253 Permit - Tree Preserv. Commercial Permit
4202254 Permit - Tree Preservation Warranty Inspection
4202255 Permit - Exceptions to Carriage Routes/Time
4202256 Permit - Horse Carriage Operations
4202257 Permit - Limousine Operations
4202258 Permit - Taxicab Operations
4202259 Permit - Temporary Tour Bus
4202260 Commercial Drainage Detention < 65% IC Fee
4202261 Permit - Tree Preservation Commercial Permit
4202262 Permit - Tree Preservation Residential Affidavit
4202263 Certification Credit Fee Tree Preservation
4202264 Permit - Mechanical Annual Maintenance Fee
4202265 Permit Extension
4202266 Document management fee

4202267 Open permit review fee
4202268 Legal description assignment fee
4202269 Tree warranty fee
4202270 Commercial Drainage Detention > 65% IC Fee
4202271 Residential Plan Retrieval Fee
4202272 Registration fee for Water Treatment Contractors
4202273 Rental of Facility Fees
4202280 Multi-Family Drainage Detention Fee
4202290 Fee - Residential Drainage Detention Fee
4202300 Permit - Taxicab
4202350 Permit - TNC Ridesharing Fee
4202400 Permit - Street Other
4202410 License Agreements - Use of ROW
4202420 Permit - Application Fees
4202430 Inspection Fees
4202440 Permit - Registration Fee
4202445 Registration of Non-conforming Rights
4202450 Permit - Street Lane Closures
4202460 Permit - Street Taxable
4202500 Permit - Environmental Services
4202501 Contra Sales Permit - Solid Waste Management
4202600 Permit - Police
4202605 Permit - Sexually Oriented Business Permit Fee
4202610 Permit - Fire
4202611 Permit - Fireworks Display and Bonfires
4202612 Permit - Blasters
4202613 Permit - Explosive Handlers
4202614 Permit - Explosive Sites
4202615 Permit - Quarry Blasting
4202616 Permit - Explosive Storage
4202617 Permit - Duplicate Processing Fee
4202618 Permit - Burning
4202619 Permit - LPG Tanks
4202620 Permit - Haz Chemical/Flam Liquid Tank
4202621 Permit - Fixed Pipe Fire Ext Systems
4202622 Permit - Amusement Park Fireworks Displays
4202623 Permit - Waste Oil Tanks
4202624 Permit - Line Tests
4202625 Permit - Spray Paint Booths
4202626 Permit - Fire Permit Address Changes
4202627 Permit - Amusement Park Fireworks Annual Displays
4202628 Permit - Amusement Park Fireworks Displays
4202629 Fast Track Permit Fee
4202630 Fast Track Permit Fee
4202631 Permit Encroachment
4202632 Flame Effect (proximate audience) Display
4202633 Pyrotechnics perrmit (small, 1.4G, or pyrotechnics
4202700 Permit - Transportation Other
4202710 Permit - Taxicab Airport Operations
4202900 Permit - Alarm Fee
4202910 Permit - Garage Sale
4202919 Permit - Livestock
4202950 Certificate Of Occupancy Fees
4202951 Land Development - Addressing
4202952 Land Development - BOA Fees

4202953 Land Development - MDP PUD
4202954 Land Development - Plat Misc
4202955 Land Development - Special Services
4202956 Land Development - Tree Preserv
4202957 Land Development - Zoning
4202958 Licenses And Registrations
4202959 Major Plats - Res
4202960 Minor Plats - Res
4202961 Other Fees And Charges
4202962 Permit - Electrical - Res
4202963 Permit - Mech - HVAC - Res
4202964 Permit - Plumbing - Res
4202965 Permit - Reinspect - Res
4202966 Permits - Misc
4202967 Permits - Signage
4202968 Plan Review - Misc
4202969 Plan Review - Special Services
4202970 Plan Review - Tree Review
4203000 HNS SCRAP TIRES FEE
4203005 HNS SCRAP TIRE TRANSPORTER FEE
4203010 HNS SCRAP TIRE SHOP REGISTRATION FEE
4203015 HNS ANNUAL PERMIT FEE: DONATION CONTAINERS
4203020 Mattress Consumer Protection
4203021 Germicidal Treatment Permit
4301100 Bexar County - Library Services
4301110 Other Municipality - Contract Animal Control
4301111 Bexar County Food Service Fees
4301112 Bexar County - Food Service Contribution
4301113 Bexar County - Litigation
4301114 Bexar County - Permit Processing
4301115 Bexar Cty - Public Safety Radio Project
4301116 Bexar County Enviornmental Inspection Fee
4301117 Bexar County Child Safety Vehicle Registration Fee
4301120 Bexar County - Park Reservation Services
4301130 Bexar County Hotel/Motel Tax Collection
4301140 Bexar County - Child Support Fees
4301150 Bexar County - Health Inspection Fees
4301160 Contracted Animal Care - Bexar County
4301170 Magistraton/Detention Costs
4301200 Taxes - TIRZ-University Hth See 4109203
4302100 Utilities: CPS
4302105 Utilities City Public Service Net Contribution
4302107 CIED Fund - Additional Cash Transfer
4302110 Stormwater Fees SAWS
4302200 Utilities: SAWS
4302205 Utilities Grey Forest
4302210 Contribution - Balcones Heights EMS
4302211 Contribution - Castle Hills EMS
4302212 Contribution - Grey Forest EMS
4302213 Contribution- Hill Country Vill EMS
4302214 Contribution - Hollywood Park EMS
4302215 Contribution - Windcrest EMS
4302216 Contribution - Helotes EMS
4302300 UTILITY SERVICE LINE WARRANTY PROGRAM
4303100 ISF NC - ADP

4303110 ISF Non-City - Auto Charges -Machinery & Equipment
4303111 ISF Non-City-Automotive Rep Contract Services
4303112 ISF Non-City - Motor Fuel
4303113 ISF Non-City-Central Garage Labor Charges
4303114 ISF Non-City - Outside Labor Charges
4303115 ISF Non-City - Inspection of Vehicles for Hire
4303116 ISF City - Wrecked Leased Vehicle Charge
4303117 ISF City - Car Wash Charges
4303118 ISF Non-City-Warranty
4303120 ISF Non-City - Central Store Reproduction Supplies
4303121 ISF Non-City - Central Store Reprodu Lab
4303130 ISF Non-City - Radio Shop Charges
4303131 ISF City - Regional Radio Services
4303132 ISF Non-City - Regional Radio Services
4303140 ISF Non-City - Telecommunications Charge
4303150 ISF Non-City - Administrative Charges
4303151 Svc Charge - Internet Convenience Fee See 4401370
4303152 Svc Charge - Automatic Inspection Notification
4303153 Svc Charge City Annual Contract Riders
4303154 Radio Maintenance Costs
4303155 ISF- City Radio Maintenance / Surcharge
4303156 ISF - City Radio Tech Labor
4303157 ISF - City Radio Vendor Labor
4303158 ISF - City Radio Equipment Parts
4303159 ISF - City Radio Equipment Parts / Surcharge
4303160 Self Insurance - SAWS
4303161 CAD/RMS Shared Services User Fees
4309160 ISF City - Vehicle Administration Charges
4309161 ISF City - Procurement Fees
4309162 ISF City - Miscellaneous Revenue
4309163 ISF NC - Bexar M & O
4309164 ISF - Non City Others Access Fees
4401100 Lease - Property Usage - Ground Rentals
4401110 Lease - Rental of City Buildings
4401111 Lease - Building Maintenance Charges
4401120 Property Usage - Parking Leases
4401130 Property Usage - Rents and Leases Other
4401131 Lease - Automated Teller Machines
4401140 Lease - Restaurant
4401150 Lease - Rental of City Land
4401160 Lease - Meeting Space
4401170 Lease - Cellular Tower
4401171 Lease - Cellular Tower Processing Fees
4401180 Lease Rental of Parking Space
4401190 STATE REBATE PROGRAM
4401200 Municipal Court Collection Fee
4401201 Sales Tax Collection Fee
4401210 Svc Charge - Failure to Appear
4401220 Svc Charge - Delinquent Fines
4401230 Svc Charge Alcoholic Variance Requests
4401231 Svc Charge Document Certification
4401232 Svc Charge - Records Research
4401233 Svc Charge Lobbyist Registration
4401234 Svc Charge Filing Fees Council Candidate
4401235 Svc Charge - TIF Pre-Application Review Fee

4401236 Svc Charge - TIF Application Fee
4401237 Svc Charge - TIF Processing Fee
4401238 Svc Charge - TIF Administrative Fee
4401239 Svc Charge - Auction Processing Fee
4401240 Svc Charge - Board of Appeals
4401241 MARKETING & SALES PARTNERSHIP
4401242 Svc Charge - Flood Plain Verification
4401250 Svc Charge - Building Security
4401260 Svc Charge - Foreign Trade Zone
4401270 Svc Charge - Street Closures and Events
4401280 Project Administrative Exception Variance Requests
4401290 Svc Charge - Other General Government
4401291 Svc Charge -Tax Certificates
4401292 Penalties Wage Violations
4401293 Svc Charge Appl For License AgreementChg
4401294 Svc Charge - Work Without Permit Penalty Fee
4401295 Svc Charge - ETJ Certificates of Determination Fee
4401296 Svc Charge - Project Modification Upon Request
4401297 Svc Charge Abatement Dangerous Premises
4401298 Svc Charge - Open Records Request Fee
4401299 Svc Chg - Community Link Fee
4401300 Svc Charge - Technology Improvement
4401310 Svc Charge - Service Improvement
4401320 Svc Charge - Time Payment Restricted
4401330 Svc Charge - Time Payment Unrestricted
4401340 Svc Charge - Municipal Court
4401341 Court Related Fees
4401342 Juvenile Case Manager Fee
4401343 Svc Charge - Civil Fine
4401344 Svc Charge - Compliance Assistance Fee
4401345 Truancy Prevention and Diversion
4401346 Bexar County Juvenile Case Fee
4401347 MSB Collection Fee
4401348 MSB Rebate Fee
4401350 Svc Charge - Jury
4401360 Svc Charge - Municipal Court Tech Fee
4401365 Truancy Court Fee
4401370 Svc Charge - Internet Convenience Fee
4401375 Svc Charge - MDT/MDC Access Fee
4401380 Svc Charge - Warrants
4401381 Svc Charge - Off Duty Employment Surcharge
4401382 Svc Charge - Property Tax Convenience Fee
4401383 Svc Charge - Permit Processing Convenience Fee
4401390 Fee in Lieu of Land Dedication
4401395 Service Charge - PID
4401400 Neighborhood Community and Perimeter Plan Amendmen
4401410 Permit Ready-Status Letter Fee
4401420 SABCA - Refund Fee
4401430 Building/ Suite Assignment Fee
4401440 Link Parent-Child Permits Fee
4401800 Sale of Services & Publications
4401801 Svc Charge Sale of Publications
4401802 Reproductions
4401803 Svc Charge Sale of Promotional Items
4401804 Svc Charge Prefund Administration Fee

4401805 Misc - Gasoline Tax Refund
4401806 Svc Charge - Reproduction
4401807 Financial Admin Charge-Capital Projects
4401808 Automated Access Control
4401809 Svc Charge - Security Badge Processing Fee
4401810 Other - Commissions from Contracts
4401811 Finance Administrative Charge - Portfolio Fee
4401812 Svc Charge Indirect Cost
4401813 Svc Charge Indirect Cost-WIC Program
4401814 Svc Charge - Foreign Trade Zone Fee
4401815 Svc Charge - Tax Phase-In Fee
4401816 Svc Charge Enterprise Zone Nomination Processing
4401817 Svc Charge - Grant Application Fee
4401818 Payroll Fees
4401819 Svc Charge - Industrial District Designation Fee
4401820 Svc Charge Concessions Other
4401821 Svc Charge - Empowerment Zone Application Fees
4401822 Sales - Zoning Maps
4401823 Sales Aerial Photographs
4401824 Sales Digital Map Files
4401825 Sales Aerial Plots
4401826 Sales - Master Plan Policies Document
4401827 Sales - Special GIS Reproduction Request
4401828 Sales Annexation Plans
4401829 Capital Project Administration Charges
4401830 Other - Park Concessions
4401831 Svc Charge - Faxes
4401832 Svc Charge - Variance and Appeals Fee
4401833 Svc Charge - Forfeiture of Bid Deposits
4401834 Svc Charge - Quarries Non-Annexation Agreements
4401835 Svc Charge - Real Estate Fee SWBTC
4401836 Voluntary Annexation Revenue
4401837 Chapter 380 Grant Assistant Fee
4401838 SVC CHARGE PASSPORT PHOTOS PROCESSING FEE
4401839 SVC CHARGE PASSPORT APPLICATION PROCESSING FEE
4401840 Returned Check Fees
4401841 Svc Charge - Returned Check Charges
4401842 SVC CHARGE EXPEDITED SHIPPING AND HANDLING FEE
4401850 Other - Advertising
4401860 Credit Card Charges
4401870 Records Research
4401880 Commission from Contracts - Vending
4401890 Svc Charge - Preservation Fees
4401910 CASA SA-Svc Fee Residents
4401911 Svc Charge - S A Leader Participation
4401912 Svc Charge Class Tuition Fees
4401913 Svc Charge Carver Technical Fees
4401914 Svc Charge Training Fees
4401915 Svc Charge - Coordination of Tournaments
4401916 Svc Charge Computer Class Fee
4401917 Progressive Security Enforcement Fee
4401918 CASA SA-Svc Fee Non-Residents
4401919 Community Development Summit Registration
4401920 Pre-K 4 SA Class Tuition Late Fee
4401950 MAYOR'S COMMUNITY BOX LUNCH

4402100 Health Service Communicable Disease Control Chg
4402110 Health Service - Inspection Services Charges
4402111 Health Service Meat Inspections
4402112 Svc Charge Air Pollution Inspection Fees
4402113 Health Service Cross Connection Surveys
4402114 Health Service Asbestos Demolition Inspections
4402115 Health Service Custodial Care Inspection
4402116 Health Service Miscellaneous Health Charges
4402117 Health Services Food Establishment Re-inspection
4402118 Childcare Reinspection Fees
4402120 Health Service Animal Control Fees
4402121 Non-City Processing Fee
4402122 Health Service - Spay/Neuter Fees
4402123 Adoption Fees
4402130 Health Service - Abatement of Nuisance Charges
4402140 Health Service - Water Bacteriology Testing Chgs
4402150 Health Service Patient Copay: Adult Health
4402151 Health Service Patient Copay: Immunization
4402152 Health Service Patient Copay: Maternity Care
4402153 Health Service Patient Copay: Well-Child
4402154 Health Service Patient Copay: Lab Services
4402155 Health Service Patient Copay: STD Services
4402156 Health Service Patient Copay: Influenza/Pneumonia
4402157 Health Service Patient Copay: Non-VFC Immunization
4402160 Health Service - HMO Medicaid Reimbursement
4402161 Health Service Medicaid Administration
4402162 Health Service Medicaid Dental Reimbursements
4402163 CHIP Dental Reimbursement
4402164 CHIP Prenatal Reimbursement
4402165 Health Service - HMO Medicare Reimbursement
4402170 Health Service - Medicare Reimbursement
4402173 Texas Health Steps (Well-Child) Medicaid Reimburs
4402174 STD Medicaid Reimbursement
4402175 Health Service - Medicaid Reimbursement
4402176 Maternity Medicaid Reimbursement
4402177 Laboratory Svcs Medicaid Reimbursement
4402178 Immunization Medicaid Reimbursement
4402179 TB Medicaid Reimbursement
4402180 Health Service-Rabies Analysis
4402190 Health Service - Dental Clinic Fees
4402200 Health Service - Grant Co-Pays
4402300 PERMIT - COMMERCIAL BUILDING - NEW
4402301 PERMIT-COMM BUILDING - EXISTING
4402302 PERMIT-COMM MISC REVIEW - NEW
4402303 PERMIT-COMM MISC REVIEW - EXISTING
4402304 PERMIT-COMM MISC NON REVIEW - NEW
4402305 PERMIT-COMM MISC NON REVIEW - EXISTING
4402310 PERMIT-RES BUILDING - NEW
4402311 PERMIT-RES BUILDING - EXISTING
4402312 PERMIT FEE BLDG-MISCREV-CNCR-RES-NEW
4402313 PERMIT-RES MISC REVIEW - EXISTING
4402314 PERMIT-RES MISC NON REVIEW - NEW
4402315 PERMIT-RES MISC NON REVIEW - EXISTING
4402320 PLAN REVIEW - COMM BUILDING - NEW
4402321 PLAN REVIEW - COMM BUILDING - EXISTING

4402322 PLAN REVIEW - COMM MISC REVIEW - NEW
4402323 PLAN REVIEW - COMM MISC REVIEW - EXISTING
4402324 PLAN REVIEW - COMM MISC NON REVIEW - NEW
4402325 PLAN REVIEW - COMM MISC NON REVIEW - EXISTING
4402330 PLAN REVIEW - RESID BUILDING - NEW
4402331 PLAN REVIEW - RESID BUILDING - EXISTING
4402332 PLAN REVIEW - RESID MISC REVIEW - NEW
4402333 PLAN REVIEW - RESID MISC REVIEW - EXISTING
4402334 PLAN REVIEW - RESID MISC NON REVIEW - NEW
4402335 PLAN REVIEW - RESID MISC NON REVIEW - EXISTING
4402500 Health Service Birth Certificates
4402501 Environmental Re-Inspection
4402502 Environmental Surveillance
4402504 Health Inspection Consulting Fee
4402505 Health Service Death Certificates
4402506 Health Service Immunization Record Reproduction
4402507 Protective Cover for Birth/Death Certificates
4402508 Quantiferon Testing
4402509 Legionella Culture Testing Fee
4402510 Health Service Certified Records Search
4402550 Environmental Reimbursement (not PI)
4402900 Health Service - Service Charges Other
4402901 TB Private Insurance Billing
4402902 STD Private Insurance Billing
4402903 Immunizations Private Insurance Billing
4402909 T Spot Test Fee
4402910 Health Service - Tests: Hepatitis C
4402911 Health Service - Tests: Tuberculosis
4402912 Health Service - Tests: Synagis
4402913 Health Service Milk Sample Lab Tests
4402914 Health Service Water Lead Tests
4402915 Health Service Water Bacteriology Testing
4402916 Health Service - Childcare Facilities
4402917 Health Service Foreign Travel Vaccine Certificatio
4402918 Health Service Professional Health Education
4402919 Health Service Professional Health Consultations
4402920 Health Service - Miscellaneous Fees
4402921 Health Service Smoking Exception Inspection Fee
4402922 Svc Charge - Records Preservation
4402923 Health Foreign Travel Administration Fee
4402924 Health Administration Service Charge
4402925 Health Adult Immunization Fee
4402926 Health Foreign Travel Consultation Fee
4402927 HISTORIC PRESERVATION ACADEMY
4402928 SYPHILIS SCREEN
4402929 SYPHILIS SCREEN-QUANTITATIVE
4402930 SYPHILIS CONFIRMATION
4402931 APTIMA AMPLIFIED DNA PROBE - GONHORRHEA/CHLAMYDIA
4402932 COMBO HIV AG/AB EIA
4402933 HIV WESTERN BLOT
4402934 FROZEN DESSERT PAC + HSCC
4402935 CONSULTATION FEE
4402940 Community First HMO Medicaid Reimbursement
4402942 Superior HMO Medicaid Reimbursement
4402944 Aetna HMO Medicaid Reimbursement

4402946 Traditional Medicaid Reimbursement
4402948 CHIP Reimbursement
4403001 Svc Charge Vacant Lot Clean Up
4403002 Vacant Lot Cleanup
4403003 Svc Charge Motor Vehicle Hearing
4403004 Sales Vehicle Salvage
4403005 Dangerous Premise Abatement
4403006 Svc Charge Dangerous Premise Abatement Admin Fee
4403007 Svc Charge - Towing Fees
4403008 Svc Charge Vacant Lot Clean Up Admin Fee
4403009 Graffiti Abatement
4403010 Graffiti Abatement Administrative Fee
4403011 Graffiti Restitution
4403012 Graffiti Abatement - CPS
4403110 Parking Service Charge Parking Fees
4403120 Parking Service Charge Sales Tax Adjustment
4403121 Parking Service Charge Half Hour Parking
4403122 Parking Service Charge One Hour Parking
4403123 Parking Service Charge Hour and Half Parking
4403124 Parking Service Charge Two Hour Parking
4403125 Parking Service Charge Two and Half Hour Parking
4403126 Parking Service Charge Three Hour Parking
4403127 Parking Service Charge Three and Half Hour Parking
4403128 Parking Service Charge Four Hour Parking
4403129 Parking Service Charge Basement Parking
4403130 Parking Service Charge Daily Parking
4403131 Parking Service Charge Monthly Parking
4403132 Parking Service Charge Event Parking
4403133 Parking Service Charge Flat Rate Parking
4403134 Parking Service Charge Weekend Parking
4403135 Parking Service Charge Exhibitor Parking
4403136 Parking Service Charge Student Parking
4403137 Parking Service Charge City Employee Parking
4403138 Parking Service Charge Resident Parking
4403139 Parking Service Charge Non Pay Parking
4403140 Parking Service Charge Honor Box
4403141 Parking Service Charge Lost Parking Tickets
4403142 Parking Service Charge Parking Decal - Commercial
4403143 Parking Service Charge Parking Decal - Residential
4403144 Parking Service Charge Parking Lot Fiesta Rentals
4403145 Parking Service Charge Meter Collections
4403146 Parking Service Charge Key In Fee
4403150 Parking Service Charge Magnetic Card Deposits
4403151 Parking Service Charge Magnetic Card Act/Rep Fee
4403152 Parking Service Charge Monthly Parking Permit Repl
4403153 Parking Service Charge Parking Validation
4403154 Parking Service Charge Permit Card Deposits
4403155 Parking Service Charge Late Charge Key In
4403156 Parking Service Charge Tips Received
4403157 Parking Service Charge Parking Courtesy Notices
4403158 Parking Service Charge - Storage Space
4403159 Parking Service Charge Cash Over/Short
4403160 Parking Fire Exits
4403161 PARKING ADMINISTRATIVE DISMISSAL FEE
4404100 Fire Services Other Fees

4404101 Fire Services Arson Records and Research
4404102 Fire Services Smoke Control Testing
4404103 GASEOUS SUPPRESSION SYSTEM FEE
4404104 Fire Services Preliminary Fire Plan Review
4404105 Fire Services Fire Protection System Retest
4404106 Fire Services Fire Protection System Reschedul Fee
4404107 Fire Services Stand-by Fire Fighting
4404108 Fire Services Environmental Research Fee
4404109 Fire Services Swift Water Rescue
4404110 See 4406848 - Fire Services Alarm System Fees
4404111 Fire Services Fire Inspection Off Duty Events
4404112 Fire Services Fire Watch Admin Fee
4404113 Fire Services Alarm System Fees
4404114 Fire Services Fire Watch Fee
4404115 Fire Services General Inspection Fee
4404116 Fire Services Minor Re-Inspection Fee
4404117 Fire High Rise Inspection
4404118 Fire Ambulance Franchise Fee
4404120 4404122-Fire Services Fast Track Sprinkler Sys Fee
4404121 Fire Services Sprinkler System Fees
4404122 Fire Services Fast Track Sprinkler System Fee
4404130 Fire Services Hazardous Materials Fees
4404140 Fire Services Protection Service Fees
4404141 Fire Services Industrial District Fees
4404142 Fire Services First Responder Fees
4404150 Fire Services Fire Inspection
4404151 Fire Services Fire Code Reinspections
4404152 Fire Services Float & Food Booth Inspection
4404153 Annual Night Club Inspection Fee
4404154 Special Events Inspection Fee
4404156 Permit Extension Fee
4404157 Open Flame & Candles Permit-Fire
4404158 Mobile Food Establishment Permit-Fire
4404159 Portable Outdoor Gas-Fired Heating Apl Permit-Fire
4404160 Fire Services Fire Inspection Fees Other
4404161 Fire Services Underground Storage Tank Fees
4404162 Fire Services Permit Investigations
4404163 Fire Services Above Ground Storage Tank Fee
4404164 Fire Services Hospital/Nursing Home Inspect
4404165 Fire Services Day Care/Foster Home Inspect
4404166 Fire Services Lab/Clinic/Bonded Warehouse Insp
4404167 Permit Revenue-Boarding Homes
4404168 Permit-Absentee Property Owner
4404170 Fire Services Hazardous Mat Spill Response
4404171 Fire Services Hazardous Materials Spill Recov Fee
4404178 EMS Hospital MIHP Participation
4404179 Ambulance Supplemental Payment Program
4404180 Fire Services Net Ambulance Service Fees
4404181 Fire Services EMS Records Search and Copy
4404182 Fire Services Bicycle Paramedic Stand-by
4404183 Fire Services Ambulance Stand-by Fees
4404184 Fire Services 911 Audio Tape Duplication
4404185 Fire Services Net Ambulance Service Fees
4404186 Fire Services - Trench/Confined Space Rescue
4404187 Fire Services - Hill Country Village

4404188 Fire Mobile Food Vendor Inspection Fee
4404189 Mobile Food Courts
4404190 FARMERS MARKET ESTABLISHMENT FEE
4404191 FARMERS MARKET MONTHLY ESTABLISHMENT FEE
4404192 MOBILE FOOD VENDING
4404193 WATERCRAFT RESCUE
4404200 Police Services Other Fees
4404210 Police City Wrecker Svc Contract Fees
4404220 WRECKER CONTRACT VIOLATIONS
4404230 Police Services Impounded Veh Storage Fee
4404235 Police Services Police Impound Fee
4404237 VSF minimum guarantee to city by contractor
4404240 Police Svc Burglar Alarm Service Fees
4404250 Police Svc Robbery Alarm Service Fees
4404260 Police Services Alarm Renewal Fees
4404270 Police Services Police Report Fees
4404280 Police Services Fire Alarm Service Fee
4404285 Police Caregiver Processing Fee
4404290 Police Services Taxicab Inspection Fee
4404295 Police Services Vehicle for Hire Appeal Fee
4404300 Police Services Unpermitted Alarm Fees
4404310 Police Services Clear & Visa Letter Notari & Cert
4404320 VIN Verification Inspection Fee
4405100 Aviation Landing Fees Scheduled Airlines
4405110 Aviation Landing Fees Non-Scheduled AL
4405200 Aviation Commission on Fuel
4405210 Aviation Comissions on Gross SLS
4405220 Aviation Commissions Other
4405300 Aviation Parking Fees
4405310 Premium Parking Program Registration Fee
4405400 Stinson Building Rental Aviation
4405405 Stinson Building Rental Non-Aviation
4405410 Stinson Ground Rental Aviation
4405415 Stinson Ground Rental Non-Aviation
4405420 Aviation Retail Space Rental
4405425 Stinson Aviation Commssion on Fuel
4405500 Aviation Airline Ramp Fees
4405510 Aviation Airline Passenger Facility Chg
4405520 Aviation Airline Charges Other
4405530 Aviation Airline Apron Charges
4405600 Aviation Taxi Service Charges
4405610 Aviation Car Rental Charges
4405620 Aviation Limousine Rental Charges
4405630 Limousine/Hotel Shuttle Late Payment Fee
4405640 Taxicab Reinstatement Fee
4405900 Aviation Baggage and Parcel Lockers
4405910 Aviation Advertising Charges
4405911 Advertising on WiFi splash page
4405912 Advertising on Aviation MUFIDS monitors
4405916 Aviation City Gate Fee Incentive
4405917 AV Remain Over Night Parking Terminal Area Fees
4405918 Aviation City Gate Fees
4405919 SSF Operations & Maintenance Cost Recovery Fee
4405920 Aviation Charges - Other
4405921 Aviation Concession - GT

4405922 Unapplied Cash to Revenue
4405923 Aviation Concession - Services
4405924 Aviation RON Apron Fees
4405925 Aviation Cellular Tower Processing Fees
4405926 Aviation Cellular Tower Related Encroachments
4405927 Aviation Cost Recovery
4405928 Compensation for Damages
4405929 Aviation Recovery of Airline Credits
4405930 Aviation Recy of Parking Expansion Expense
4405931 Aviation DEA Reimbursable Revenues
4405932 Aviation Lost/Non-Returned Keys
4405933 Aviation Non-Returned Security Access ID Badge
4405934 Aviation Security Access ID Badge Reactivation
4405935 Aviation Airport Temporary Ramp Fee
4405936 AVIATION LOGISTICS CONCESSIONS FEE
4405937 Aviation Building Rental - FIS
4405938 Aviation Building Rental - Loading Bridge
4405939 SAT Operations & Maintenance Cost Recovery Fee
4405940 Aviation Tenant Interest-Late Fees
4405941 Aviation RON Apron Fee Incentive
4405942 Aviation Building Rental FIS Fee Incentive
4405950 AOA Drivers Training Course Non-Movement
4405951 AOA Drivers Training Course Movement
4405952 Airfield Drivers License - replacement
4405953 AOA Escort Fee
4405954 BUILDING IMPROVEMENT CREDIT
4405955 TENANT CONSTRUCTION CREDIT
4405956 GROUND RENTAL ABATEMENT CREDIT
4405957 Aviation Building Rental-BHS
4405958 Mobile Food Truck Fee - Assigned Area
4405959 Expired Airfield Driver's License Penalty Fee
4406100 Development Services Zoning Fees
4406101 Svc Charge - Zoning Application Fees
4406102 Svc Charge - Zoning Verification Fees
4406103 Svc Charge - Zoning Postponement Requests
4406104 Svc Charge - Zoning Reservation of Rights Fees
4406105 Svc Charge Zoning District Convention RegistratFee
4406106 EXPEDITED ZONE CASE FEE
4406107 PLAT & PLAN REVIEW (NO fee-specifically indicated)
4406108 PService Charge-Neighborhood Plan Amendment
4406109 CONSOLIDATON OF LEGAL DESCRIPTION PER LOT
4406110 Development Services Platting Fees
4406111 Svc Charge - Plat - Minor
4406112 Svc Charge - Plat - Major
4406113 Svc Charge - Plat - Replatting
4406114 Svc Charge - Plat - Amendment
4406115 Svc Charge - Plat Deferral Fee
4406116 Svc Charge - Plat Refund Fee
4406117 Svc Charge - Plat - Development
4406118 Svc Charge - Plat - Preliminary Addressing
4406119 Svc Charge - Parks UDC Platting Fees
4406120 Svc Charge - Renewal by Mail Fee
4406121 Svc Charge - Emergency Add-On Fee
4406122 Svc Charge - Miscellaneous Fees
4406123 Svc Charge - UDC Subscription Service

4406124 Svc Charge - Plan Amendment Fee
4406125 Svc Charge - After Hours Plan Review
4406126 Svc Charge Tree Preservation Civil Penalty Fee
4406127 Svc Charge Tree Preservation Mitigation Fee
4406128 Svc Charge Administrative Permit Processing
4406129 Svc Charge 3% Development Services Fee
4406130 Svc Charge ID Card Replacement Fee
4406131 Svc Charge After Hour Plat Review
4406132 Tree Canopy - Residential
4406133 Tree Canopy - Commercial
4406134 Preliminary Per Hour and Discipline 2 Hr Min-Tree
4406135 Preliminary Per Hour and Discipline 2 Hr Min-Eng
4406136 Reg Fee-Vac Struc-SF Res
4406137 Reg Fee - Vac Struc - Other Struc
4406138 Inspec Fee-Vac Struc-SF Res
4406139 (Inspec Fee - Vac Struc - Other Struc
4406140 Admin Inspection Processing Fee (Not Using Web)
4406141 Amendment Address Plat
4406142 Boa Admin Refund
4406143 Emergency Request Per Reviewer Fee Zoning
4406144 Emergency Request Per Reviewer Fee Boa
4406145 Fair Notice
4406146 Map Request
4406147 Master Plan Community District Fee
4406148 Mdp/Poad Validity Verification
4406149 Mdp/Poadp/Pud Notification
4406150 Mdp/Pud/Poadp Plan Amendments
4406151 Platting REFUND
4406152 Preliminary Per Hr & Discipline 2 Hrs Minimum Zoni
4406153 Preliminary Per Hr & Discipline 2 Hrs Minimum Boa
4406154 Recordation Handling Fee
4406155 Replat (Public Hearing)
4406156 Rights Determination Validation
4406157 Specific Use Authorization
4406158 Subdivision Street Light Request
4406159 Admin Refund Fee - Zoning
4406160 Sign Master Plan Review
4406161 C Of O Commer Occupying With No C Of O New Constr
4406162 C Of O Commer Occupying With No C Of O Existing Co
4406163 Expired C Of O Fine Fee
4406164 C Of O Resid Moving In With No C Of O New Constr
4406165 Emergency Request Per Reviewer Fee Plat
4406166 Preliminary Per Hr & Discipline 2 Hrs Minimum Plat
4406167 Certificate of Occupancy Name Change Fee
4406168 Change of Address Request
4406169 Amending Addressing Plat Fees
4406170 Svc Charge - Backflow Filling Fee
4406171 Abbreviated Staff Review-Duration/Phasing-Rts Det
4406172 Zoning Continuance Fee
4406173 After-Hour Fire Plan Review Fee
4406174 Late Fee - Registration within 90 Days
4406200 Svc Charge B&R Admin - Planning Svc Fee
4406201 Svc Charge - Plan Review - Swimming Pool
4406202 Svc Charge - Plan Review by Appointment
4406203 Svc Charge - Walk Through Plan

4406204 Svc Charge - Plan Retrieval Fees
4406205 Svc Charge - Work w/o Cert of Appr. Fee
4406206 Svc Charge - Neighborhood Notification Package
4406207 Svc Charge - Notification List Preparation
4406208 Svc Charge - Historical Review Board Inspections
4406209 Svc Charge - Historic Plaque Application Fee
4406210 Svc Charge - HDRC Application
4406211 Svc Charge - Neighborhood Directory
4406212 Svc Charge - Historic Planning
4406213 Svc Charge - Neighborhood Plan Amendments
4406214 Svc Charge - Major Thoroughfare Plan Amendments
4406215 POSTPONEMENT - WITHDRAWAL FOR NEIGHBORHOOD PLAN
4406216 Review Fee Resubmittal Neighborhood
4406240 Historic-Signage Application fee \$100
4406241 Historic Demolition Application Fee of \$50 to revw
4406242 Historic Demolition Application Fee of \$100 to rev
4406250 Historic Demolition Fee of \$2K >2500sf
4406251 Historic Demolition Fee of \$5K 2501-10K sf
4406252 Historic Demolition Fee of \$10K 10.1-25K sf
4406253 Historic Demolition Fee of \$20K 25.1-50K sf
4406254 Historic Demolition Fee of \$30K >50K sf
4406700 Svc Charge - Plan Review - Building
4406701 Svc Charge - Preliminary Plan Review - Building
4406702 Svc Charge - Additional Plan Review - Building
4406703 Svc Charge - After Hours Plan Review - Building
4406704 Svc Charge - Notary Public
4406705 Svc Charge - DBA Charge
4406706 Sales - Development Process Manual
4406707 Svc Charge - Cancellation of Permits
4406708 Svc Charge - Irrigation After Hours Review
4406709 Svc Charge - Irrigation Submittal Review
4406710 B&R Admin - Certificate of Occupancy Fees
4406711 Svc Charge - Irrigation Plan Review
4406712 Svc Charge - Plan Review - Encroachment
4406713 Residential Building Plan Application Admin Fee
4406714 C Of O Resid Temporary Extension Fee
4406715 C Of O Resid Temporary Fee
4406720 Svc Charge Bldg After-Hours Plan Review
4406721 Svc Charge - Preliminary Plan Review - Plumbing
4406722 Svc Charge - Additional Plan Review - Plumbing
4406723 Svc Charge - Plan Review - Plumbing Only
4406724 Svc Charge - After Hours Plan Review - Plumbing
4406730 Svc Charge Development Services Improve
4406739 Public Works - Street Name Change
4406740 Svc Charge Plan Review Fees
4406741 Svc Charge - Preliminary Plan Review - Mechanical
4406742 Svc Charge - Plan Review - Mechanical Only
4406743 Svc Charge - After Hours Plan Review - Mechanical
4406744 Svc Charge - Additional Plan Review - Mechanical
4406745 MEDIAN AND TURN LANE REVIEW (OUTSIDE OF PLAT)
4406746 Svc Charge - Preliminary Plan Review - Electrical
4406747 Svc Charge - Plan Review Only - Electrical
4406748 Svc Charge - After Hours Plan Review - Electrical
4406749 Svc Charge - Additional Plan Review - Electrical
4406750 Svc Charge - Records Research

4406751 NON-CONFORMING USE PRE-APPLICATION RESEARCH FEE
4406752 CONTRACTOR NUMBER RESEACH FEE
4406753 ONLINE RESEARCH FEE
4406754 SIGN PLAN REVIEW FEE
4406755 COMPLETE FILING FEE PLATS RESUBMITTALS
4406756 MANUFACTURED HOME PARK PLAN AMENDMENT FEE
4406757 MANUFACTURED HOME PARK PLAN FEE
4406758 Exchange fee on ETJ & Municipal boundary adjustmnt
4406759 VARIANCE VERIFICATION LETTER
4406760 Svc Charge-Board of Adjustment Appeal Fe
4406761 Svc Charge - Preliminary Review of Signs
4406762 Svc Charge - Board of Appeals Mechanical
4406763 Svc Charge Board of Appeals Electrical Exam&Super
4406764 Svc Charge - Board of Appeals Plumbing
4406765 Svc Charge - Board of Adjustments Sign Appeals
4406766 Svc Charge - Board of Adjustments Appeals - Other
4406767 Svc Charge - Board of Appeals Postponement
4406768 Customer Convenience Fee for Land Development
4406769 VARIANCE & NON-CONFORMING USE VERIFICATION LETTER
4406770 Svc Charge Development Services Admin
4406771 Permit - Annual Portable Sign Inspections
4406772 Permit - Annual Billboard Inspections - ETJ
4406773 License - Trade Examinations
4406774 Permit - Annual Billboard Inspections
4406775 Svc Charge Street Name Change Application Process
4406776 Svc Charge - Street Name Change Sign Installation
4406777 Svc Charge - Code Variances
4406778 Digital Sign Permits Inspection Fees
4406779 Digital Sign Annual Inspection Fees
4406780 Svc Charge - Development Services Technology Fees
4406781 Svc Charge - Mail-In Plans
4406782 Svc Charge - Animal Care Surrender Fee
4406783 ACS-Owner Surrender Fees
4406784 ACS-Rabies Vaccination Fee
4406785 Svc Charge - Certificate of Compliance Fee
4406786 Svc Charge - Planning Consultation Fee
4406787 Svc Charge - Voluntary Annexation Fee
4406788 Svc Charge - Lost Permit Fee
4406789 DIGITAL SIGN SURCHARGE
4406790 Svc Charge - Preliminary Plan Review - Fire
4406791 Svc Charge - After Hours Plan Review - Fire
4406792 Svc Charge - Additional Plan Review - Fire
4406793 Fire Alarm Fast Track Fee
4406794 Fire Alarm Panel Replacement Permit
4406795 Visual Inspection Fee
4406796 Svc Charge - Preliminary Plan Review - Fire Alarm
4406797 Svc Charge - Additional Plan Review - Fire Alarm
4406798 Svc Charge - After Hours Plan Review - Fire Alarm
4406800 Svc Charge Preliminary Plan Review Fire Sprinkler
4406801 Svc Charge Additional Plan Review Fire Sprinkler
4406802 Svc Charge After Hours Plan Review Fire Sprinkler
4406810 Svc Charge - Preliminary Plan Review - Drainage
4406811 Svc Charge - Additional Plan Review - Drainage
4406812 Svc Charge - After Hours Plan Review - Drainage
4406815 Svc Charge Preliminary Plan Rev Sidewalk/Traffic

4406816 Svc Charge Additional PlanReview Sidewalk/Traffic
4406817 Svc Charge After Hour Plan Review Sidewalk/Traffic
4406820 Svc Charge - Landscape Plan Review and Inspection
4406821 Svc Charge - Preliminary Plan Review - Landscape
4406822 Svc Charge - Additional Plan Review - Landscape
4406823 Svc Charge - After Hours Plan Review - Landscape
4406824 Residential Plan Retrieval
4406825 Svc Charge Plan Rev Tree Preservation Residential
4406826 Svc Charge Preliminary Plan ReviTree Preservation
4406827 Svc Charge - Amendments to Tree Preservation Plans
4406828 Svc Charge After Hour Plan Rev Tree Preservation
4406829 NEIGHBORHOOD PLAN AMENDMENT REFUND FEE
4406830 Svc Charge - Vacating Declaration
4406831 Svc Charge - Legal Descriptions
4406832 Svc Charge - Incorrect Address on Permit
4406833 Svc Charge - Site Improvement Time Extension
4406834 Svc Charge - Traffic Impact Analysis
4406835 Svc Charge - Postponement of Commission Hearing
4406836 Svc Charge - Notification List Preparation
4406837 Svc Charge - Application Processing Fee
4406838 Svc Charge - Rent of Office Space
4406839 Sales - Reproduction
4406840 Police Services Additional Taxicab Dispatch Channe
4406841 Police Services Alarm Renewal Fees
4406842 Police Services Arrest Records and Searches
4406843 Police Services Burglar Alarm Service Fees
4406844 This is a duplicate. Please delete.
4406845 Svc Charge Lease Assignment Fees
4406846 Alarm Contract Minimum Guarantee
4406847 Svc Charge - City Wrecker Service Contract Fees
4406848 Svc Charge - Fire Alarm Service Fees
4406849 Svc Charge - Fire Range Fees
4406850 Svc Charge - Impound Veh Notification Fee
4406851 Police Services - Impounded Veh Processing Auction
4406852 Police Services - Impounded Vehicle Admin Fees
4406853 Police Services - Impounded Vehicle Storage Fees
4406854 Police Services - Independent Wrecker Driver Apps
4406855 Police Services - Police Photo Fees
4406856 Police Services - Police Reports
4406857 Police Services - Reproduction
4406858 Police Services - Robbery Alarm Service Fees
4406859 Police Services - Taxicab Application
4406860 Police Services - Taxicab Driver Transfer
4406861 Police Services - Taxicab Inspection
4406862 Police Services - Taxicab Permit Transfer
4406863 Police Services - Taxicab Substitution/Replacement
4406864 Police Services - Wrecker Service Contract Fees
4406865 Police Services - Driving Track Fees
4406866 Police Services - Late permit fee
4406867 Police Services - Meter Adjustment Fee
4406868 Police Services - Outside Non Consent Tow Fee
4406869 Police Services - Background Checks
4406870 Police Storage Room Fee
4407100 Svc Charge - Admissions to Cultural Facilities
4407101 Svc Charge - Guided Tours

4407110 C&R Admissions to Cultural Events
4407111 Svc Charge - Summer Recreation Programs
4407120 Svc Charge - Admissions to Recreational Facilities
4407121 Svc Charge - Passes to Recreational Facilities
4407200 Svc Charge - Concessions - Food & Beverage
4407201 Svc Charge - Food Concessions
4407202 Svc Charge - Catering Fees
4407203 Svc Charge - Food & Beverage Commissions
4407204 Food Establishment w/o Proper License
4407205 Food Handler Certification
4407206 Food Licence Re-Instatement
4407207 Food Establishment w/ C of O (new owners)
4407208 Pet Friendly Patio Dining License Fee
4407209 Supplemental Food Establishment Fee
4407210 C&R Concessions - Vending
4407211 C&R Concessions - Pay Phones
4407212 Svc Charge - Vending Concessions
4407213 C&R Convention Revenue
4407214 Permits - Temporary Vending Permits
4407215 Permit - Parks Vending
4407216 Permit - News & Publication Vending
4407217 Permit - Downtown Peddlers
4407218 Permit - River walk Public Space Vendor
4407219 Permit - River walk Vendor
4407220 Svc Charge - Commercial Filming
4407221 Svc Charge - Theater Operation Fees
4407222 Commission from Contracts - Facility Access Fee
4407223 Fees - Facility Renewal & Improvement
4407224 Svc Charge-Commercial Photography
4407230 C&R Concessions - Other
4407231 Facility Rental Income
4407232 Svc Charge - Facility Cleanup Fees
4407233 Fiscal Year End Facility Adjustment
4407300 Golf Equipment Rental
4407305 Golf Operations
4407306 Golf Concessions
4407310 Golf Green Fees
4407320 Golf Parking Fees
4407330 Golf Pro Shop Sales
4407340 Golf - Range Fees
4407341 Golf Locker Rentals
4407342 Golf Fees - Range Balls
4407343 Golf Fees - Private Golf Carts
4407344 Golf Fees - Water Surcharge
4407345 Golf Fees - Recovery of Utility
4407346 Svc Charge - Range Permits Used
4407347 Pitch & Putt: Lessons
4407348 Pitch & Putt: Club Rentals
4407349 Pitch & Putt: Chip & Putt: San Pedro
4407350 Golf Resident Card Fees
4407351 Monthly & Group Rates
4407352 Golf Fees - Range Balls - Large
4407360 Golf Course Advertising
4407400 Library Fees
4407410 Library Penalties-Lost books, media, and materials

4407411 Library Penalties-Fines
4407412 Library Penalties for Replacement Library Cards
4407413 Quarterly Out of District Library Cards
4407414 Annual Out of District Library Cards
4407420 Service Charge for Printing
4407430 Svc Charge - Room Rental
4407700 C&R Commissions from Contracts
4407701 Svc Charge - River Barge Commissions
4407702 Svc Charge - Fiesta Commissions
4407703 Svc Charge - Retail Space Commissions
4407704 Parking Fee Commission
4407705 Brackenridge Eagle Train Commission
4407706 Commission from Contracts - Box Office
4407707 Commissions Contracts Telecommunication
4407708 Commissions from Contracts - Skyboxes
4407709 Commission from Contracts - Novelty Merchandise
4407710 Lease - City Space for Special Events
4407711 Lease - Patio Space
4407712 Lease - Antenna Rental
4407713 Storage Space
4407714 Lease - City Parking Lots
4407715 Lease - City Plazas
4407716 Lease - Downtown Park Usage Fees
4407717 Lease - Equipment Lease
4407718 Svc Charge - Tenant Utilities
4407719 Svc Charge - Waste Collection
4407720 Lease - Land and Buildings
4407721 Parks Late Charges
4407722 Fines - Late Open/Early Close
4407723 Svc Charge Exterior Building Maintenance
4407724 Commission from Contracts - Trade
4407725 Miscellaneous Revenue
4407726 Economic Analysis Revenues
4407727 Event Vendor - Arts and Crafts
4407728 Event Vendor - Food Vending
4407729 Event Vendor - Specialty Vending
4407730 Equipment Rental Fees
4407731 Commissions from Contracts - Concessions
4407732 Commissions from Contracts - Catering
4407733 Recovery of Current Year Expenses AV Charges
4407734 Commissions from Contracts - Advertising
4407735 Event Vendor - Corporate - Non Profit Vendor
4407736 Event Vendor - Corporate - For Profit Vendor
4407737 Event Vendor - Informational Vendor
4407738 Lease - Pole for Banners
4407739 AV Commission Revenue From Contract
4407740 Rigging Commission Revenue From Contract
4407741 ICRIP Monitoring Fee
4407742 SAWS Monitoring Fee
4407743 CCHIP Monitoring Fee
4407750 Parks Environmental Fee
4407800 C&R Advertising
4407898 FR-Cypress Pavilion
4407899 FR-Koehler Park Picnic Area & Pavilion
4407900 Svc Charge - Other

4407901 Rental - Community Centers
4407902 Rentals - City Space for Major Events
4407903 Rentals - City Space for Weddings
4407904 Svc Charge Land and Building
4407905 Svc Charge - Adult Athletics
4407906 Svc Charge - Rental of Park Pavilions
4407907 Rental - Stages and Equipment
4407908 Svc Charge - Daily Vendor Fees
4407909 Svc Charge - Youth Sports Fees
4407910 Rentals - Athletic Fields
4407911 Svc Charge - League Fees
4407912 Svc Charge - Athletic Contracts
4407913 Svc Charge - Pre-Season Fees
4407914 Svc Charge - Youth Entry Fees
4407915 Svc Charge Tournament Fees
4407916 Svc Charge - Tennis Participation Fees - Adults
4407917 Svc Charge - Assessment Fees
4407918 Svc Charge - Coordination of Tennis Camps
4407919 Svc Charge - Coordination of Tennis Lessons
4407920 Svc Charge - Coordination of Tournaments
4407921 Svc Charge After School Fees
4407922 Svc Charge - Supply Fee
4407923 Svc Charge - Specialized Recreation Classes
4407924 Svc Charge - Court Fees
4407925 Svc Charge - Swimming Lessons
4407926 Svc Charge - Education Classes
4407927 Svc Charge - Overnight Camping
4407928 Svc Charge - Participation Fee
4407929 Svc Charge - Daily Workshop Fees
4407930 Svc Charge C&R Rental Income - Other
4407931 Svc Charge - Contract Classes
4407932 Svc Charge - Athletic Events
4407933 Svc Charge - Plant Delivery
4407934 Svc Charge - Weekly Camp Fees
4407935 Svc Charge - Youth Athletics
4407936 SAN ANTONIO BUILDING CODES ACADEMY
4407939 Svc Charge C&R Revenue - Other
4407940 Sales-Cemetary Lots
4407941 Svc Charge - Interments
4407942 Svc Charge - Labor Charges
4407943 Svc Charge Rentals - City Equipment
4407944 Sales - Cemetary Foundation
4407945 Svc Charge - Special Cemetary Care
4407946 Cemetery Perpetual Care
4407950 Svc Charge C&R Parking Fees
4407951 Svc Charge Recovery Operating Salaries
4407952 Svc Charge Recovery Operating Utilities
4407953 Recovery of Personnel Expenses
4407954 Recovery Equipment Cost
4407955 Contract Classes - Arts & Crafts
4407956 Contract Classes - Dance
4407957 Contract Classes - Fitness
4407960 Svc Charge - Box Office Deposit
4407961 Continuing Education-Mechanical
4407962 Continuing Education-Plumbing

4407963 Continuing Education-Electrical
4408100 Svc Charge - Street Barricade Fee
4408110 Svc Charge - Street Repair / Lighting
4408120 Svc Charge - Street Inspctions
4408130 Svc Charge - Streets Other
4408140 Svc Charge Penalties
4409010 Aviation Airline Apron Charges
4409011 Aviation Airline Passenger Facility Chg
4409012 Aviation Preferential Airline Ramp Fees
4409013 Aviation ATM Fees
4409014 Aviation Mobile Food Vending License
4409015 Aviation Baggage and Parcel Lockers
4409016 Aviation Building Rental
4409017 Aviation Building Rental Airlines
4409018 Aviation Building Rental Non-Airlines
4409019 Aviation Charges Other
4409020 Aviation Comissions on Gross
4409021 Aviation Commission on Fuel
4409022 AVIATION CAM FEE
4409023 Aviation Advertising Charges
4409024 Aviation Air Catering
4409025 Aviation Automated Teller Machines
4409026 Aviation Baggage Carts
4409027 Aviation Car Rental Fees
4409028 Aviation Concession - Shuttle
4409029 Aviation Telephone Concession
4409030 Aviation Concessions
4409031 Aviation Car Rental Fees - Off Property
4409032 Aviation Auto Teller Machine
4409033 Aviation Currency Exchange
4409034 Aviation Concessions
4409035 Aviation Gift and News
4409036 Aviation Non-Aviation Concessions
4409037 AVIATION TRASH FEE
4409038 Aviation Shoe Shine Consession
4409039 AVIATION MARKETING FEE
4409040 Aviation Ground Rental NonAviation
4409041 Aviation Parking Fees
4409042 Aviation FAA Utilities
4409043 Aviation Retail Space Rental
4409044 Aviation Taxi Service Charges
4409045 Aviation Landing Fees Non-Scheduled Airlines
4409046 Aviation Landing Fees Scheduled Airlines
4409047 Aviation Landing Fees Incentive
4409048 Aviation Administrative Fee Non-Signatory Airlines
4409049 Aviation Administrative Fee Incentive
4409050 Ground Transportation Fee - Taxi
4409051 Ground Transportation Fee - Limos
4409052 Ground Transportation Fee - Hotel Motel Shuttles
4409053 Ground Transportation Fee - Motorcoach
4409054 Ground Transportation Airport Permit Fee
4409055 Aviation Building Rental Incentive
4409060 Svc Charge - Criminal History Check Fee
4409070 Airport Customer Facility Charge for Rental Cars
4410100 Solid Waste Services Environmental Fee

4410110 Solid Waste Services Brush Collection Fee
4410115 Solid Waste Services Vacant Lot Fee
4410120 Commercial Brush Recycling
4410124 No Tarp Fee
4410125 Residential Brush Recycling
4410126 AVAILABLE FOR FUTURE USE
4410130 Solid Waste Services Out of Cycle - Brush
4410140 Brush Violation Fee
4410141 Administration Fee- Solid Waste Management
4410142 SWMD-ILLEGAL DUMPING
4410143 COMMERCIAL VIOLATION
4410150 Solid Waste Services Recycle - In House Program
4410160 Solid Waste Services Solid Waste Recycle
4410200 Solid Waste Services Solid Waste Processing Fees
4410201 Solid Waste Management Dept Organics Fee
4410250 Solid Waste Services Automated Conversion Fee
4410900 Solid Waste Services Other Charges
4410910 Solid Waste Services Commercial Garbage Collection
4410920 Solid Waste Services Dead Animal Retrieval
4410930 Solid Waste Services Methane Recovery
4410940 Solid Waste Services Fine Mulch Fee
4410941 Coarse Mulch- Commercial
4410950 Solid Waste Services Household Hazardous Waste
4410960 Solid Waste Services Recycling Bins
4410970 Solid Waste Services Out of Cycle White Goods
4410980 Special Leaf Collection Fee
4410985 SWMD Refuse Cart
4410986 SWMD Recycling Cart
4410990 Build San Antonio Green
4501000 Grants Revenue
4501100 Grants from Federal Agencies - Operating
4501101 Grants Federal Agencies - Operating Accruals
4501110 Grants from State Agencies - Operatin
4501111 Grants State Operating Accruals
4501120 Grants from Other Gov't Agency Operating
4501121 Grants Other Governmental Accruals
4501130 Grants from Federal Agencies - Capital
4501131 Grants Federal Agencies - Capital Accruals
4501140 Grants from State Agencies - Capital
4501141 Grants State Capital - Accruals
4501150 Grants Other Governmental Agencies Capital
4501151 Grants Other Govt Agencies Capital Accruals
4501160 Grants from Foundations - Restricted
4501161 Grants Foundations - Accruals
4501170 Grants from Private Donors - Restricted
4501171 Grants Private Donor Accruals
4502200 Contributions Foundations - Unrestricted
4502210 Contributions Private Donor Unrestricted
4502220 Contributions Private Donors Restricted
4502221 Contributions from SALDC
4502230 Grants Program Income Operating
4502240 Contributions - CPS Street Resurfacing
4502250 Contributions - SAWS Materials
4502260 Contribution - VIA Downtown Transportation
4502270 SAHA Contributions

4502271 SA Housing Trust Contribution
4502272 SADA Contributions
4502273 CPS Reimbursement for Under Gound Utilities
4502274 CPS ENERGY COMMERCIAL LIGHTING REBATE
4502280 Contributions from other agencies
4502285 PEG (Pub Ed Gov) Channel Funding
4503100 Interest Payments on Loans
4503200 Loan Principal Repayments
4503210 Loan Principal Repayments Contra
4601100 Fines - Moving Violations
4601110 Fines - Parking Violations
4602100 Fines - Non Traffic
4602110 Fines - Municipal Court Bond Forfeitures
4602120 Fines - Ethics Fine
4602130 Fines
4603100 Fines - Deferred Disposition
4603110 Fines - Defensive Driving Course Fee
4604100 Svc Charge - Municipal Court Forfeitures
4604110 Fines - Automobile Boot Fees
4604120 Boot Operator Permit
4604121 Renewal of Boot Operator Permit
4604122 Replacement of Lost Permit
4604123 Booting Company Permit
4604124 Late Permit Payment
4604125 Booting Permit Appeal Fees
4604126 Booting Operation Violations
4604200 Fines - Sign Confiscation
4604210 Fines - Penalties for Sealed Machines
4801100 Department Assessment - Other
4801120 Department Assessment Flex CitiMed (PPO)
4801130 Department Assessment - Flex HMO
4801140 Department Assessment Fire CitiMed (PPO)
4801150 Department Assessment PoliceCitiMed (PPO)
4801160 Department Assessment - Civilian HMO
4801165 Department Assessment - F & P HMO
4801170 Department Assessment - Police HMO
4801180 Department Assessment - Fire Cadets
4801190 Department Assessment - Police Cadets
4801200 Department Assessment - Opt Out
4801210 Department Assessment - Workers Comp
4801220 Department Assessment - Insurance Reserve
4801230 Department Assessment - Additional
4801240 Department Assessment - Unemployment
4801250 Department Assessment - Retiree Health
4802100 Employee Contribution - Flex Citident
4802110 Employee Contribution - Flex DMO
4802120 Employee Contribution - Fire HMO
4802130 Employee Contribution - Police HMO
4802140 Employee Contribution - Flex Life
4802150 Employee Contribution Flex Long Term Disability
4802160 Employee Contribution - Flex Vision
4802170 Employee Contribution - Health Flex
4802180 Employee Contribution - Flex HMO
4802190 Employee Contribution-Smoking Surcharge
4802200 Employee Contribution - Police Flex

4802210 Employee Contrib Unused Credit/City Excess
4802220 Employee Contribution - PPO (EE Only)
4802230 Employee Contribution - PPO (EE+Spouse)
4802240 Employee Contribution - PPO (EE+Children)
4802250 Employee Contribution - PPO (EE+Family)
4802300 Prescription Rebates
4803100 Retiree Contribution Fully Insured
4803110 Retiree Contribution Self-Insured
4803200 Retiree Contribution - Smoking Surcharge
4804100 Cobra - PPO
4804105 Cobra - Tri Care
4804110 Cobra - HMO
4804120 Cobra - Vision
4804130 Cobra - Dental Insurance
4804140 Cobra - Dental Maintenance Org
4804150 Cobra - Life
4804160 Cobra - Health Care Reimbursement
4804170 Cobra - Service Fee (2%)
4809100 Self Insurance Compensation for Damages
4809103 Miscellaneous - Litigation Settlements
4809105 Svc Charge - Pre Funded Health Care
4809106 Svc Charge Prefund Administrative Fee
4809110 Svc Charge - Building Maintenance Charges
4809111 Svc Charge - Inventory Management Charges
4809112 Svc Charge - Building Maintenance Charges
4809114 Police Services - PPR Reinspection Fee
4809117 ISF City - Cellular Charges
4809118 ISF City TelecommParSur
4809119 ISF City Centrex Audix Charges
4809120 ISF City - Central Garage Labor Charges
4809121 ISF City - Machinery and Equipment Charges
4809122 ISF City - Auto Repair Contract Services
4809123 ISF City - Motor Fuel Charges
4809124 ISF City - Vehicle Leases
4809125 SWMD Fleet Rate
4809126 SWMD Fleet Outside Agency Parts
4809127 SWMD Fleet Outside Agency Labor
4809128 SWMD Fleet Outside Agency Sublet
4809130 ISF City - Motor Pool Vehicle Rent
4809140 ISF City - Print Outsource
4809141 ISF City-Central Store Reproduction Supplies
4809142 ISF City - Postage Charges
4809143 ISF City-Central Store Reproduction Labor
4809144 ISF City - Employee Identification Cards
4809145 Svc Charge - ID Card Replacement Fee
4809146 ISF-Mail Services
4809150 ISF City - Temporary Service Charges
4809160 ISF City - Administrative Charges
4809165 ISF City - PC Lease Program
4809170 ISF City - Information Service Charges
4809171 ISF City - SAP Charges
4809172 ISF City - Hansen Charges
4809173 ISF City Data Workorders
4809174 ISF City Voice Workorders
4809175 IT Assessment Fee to Replace ADP and Other SLI

4809180 ISF City - Radio Shop Charges
4809181 ISF City - Radio Shop Labor Charges
4809182 ISF City - Monthly Radio Maintenance Channel
4809183 ISF City-Pager Surcharge
4809184 Cell Labor Work Orders
4809185 Pager Work Order Char
4809186 Communication Parts Issued
4809187 ISF City Private Lines Surcharge
4809188 ISF City Cellular Equipment Charge
4809189 ISF City Private Lines Charges
4809190 ISF City Centrex Charges
4809191 ISF City-Long Distance Service Surcharge
4809192 ISF City-Telecommunication Labor Charges
4809193 ISF City - Telecommunication Surcharge
4809194 ISF City - Pager Charges
4809195 ISF City - Cellular Charges
4809196 ISF City - Cellular Surcharge
4809197 ISF City - Wireless Charge
4809198 ISF City - Wireless Surcharge
4809199 ISF City - Seat Management Charge
4809200 Svc Charge - Building Trade Charges
4809205 Svc Charge - Building Trade Charges
4809210 Svc Charge - Building Maintenance Vending Revenue
4809211 Inventory Management Charges
4901100 Interest Income MMMF Operating
4901110 Interest Income MMMF Debt Service
4901120 Interest Income MMMF HOT
4901130 Interest Income MMMF Eq1 (2002)
4901140 Interest Income MMMF Eq2 (2003)
4901150 Interest Income MMMF Eq5 (2005)
4901160 Interest Income MMMF 2006 Equipment Acquisition
4901170 Interest Income MMMF 2008 Equipment Acquisition
4901180 Interest Income MMMF 2009 Equipment Acquisition
4901181 Interest Income TexPool Prime Operating
4901189 Interest Income MMF 2016 Equip Acquisition
4901190 Interest Income MMMF Equipment Acquisition 2010
4901191 Interest Income MMF 2010A CSEF Equipment Acqutn
4901192 Interest Income MMF 2010B AVTN Equipment Acqutn
4901193 Interest Income MMF 2011 Equip Acquisition
4901194 Interest Income TexPool Operating
4901195 Interest Income MMF 2012 Equip Acquisition
4901196 Interest Income MMF 2013 Equip Acquisition
4901197 Interest Income MMF 2014 Equip Acquisition
4901198 Interest Income MMF 2015 Equip Acquisition
4901199 Interest Income MMF 2015A Equip Acquisition
4901200 Interest Income Operating
4901210 Interest Income Debt Service
4901220 Interest Income HUD Guaranteed Loan
4901230 Interest Income HUD Loan Repayment Investment
4901240 Interest Income Conv Cntr Expn-Reserve
4901250 Interest Income Conv Cntr Expansion
4901260 Interest Income SA Housing Trust
4901270 Interest Income HUD 108
4901280 Interest Income Rental Rehabilitation
4901290 Interest Income Streets Endowment

4901300 Accrued Income Operating
4901301 Interest on Pooled Investments-Operating
4901302 Interest Income - Capital Projects
4901310 Accrued Income Debt Service
4901311 Interest on Pooled Investments-Debt Service
4901320 Accrued Income HUD Guaranteed Loan
4901330 Accrued Income HUD Loan Repayment Investment
4901340 Accrued Income Conv Cntr Expan-Reserve
4901350 Accrued Income Conv Ctr Expansion
4901360 Accrued Income SA Housing Trust
4901370 Accrued Income HUD 108
4901380 Accrued Income Rental Rehabilitation
4901390 Accrued Income Streets Endowment
4901400 Amortized Discount Operating
4901410 Amortized Discount Debt Service
4901420 Amortized Discount HUD Guaranteed Loan
4901430 Amortized Discount HUD Loan Repayment Investment
4901440 Amortized Discount Conv Cntr Expan-Reserve
4901450 Amortized Discount Conv Ctr Expansion
4901460 Amortized Discount SA Housing Trust
4901470 Amortized Discount HUD 108
4901480 Amortized Discount Rental Rehabilitation
4901490 Amortized Discount Streets Endowment
4901500 Amortized Premium Operating
4901510 Amortized Premium Debt Service
4901520 Amortized Premium HUD Guaranteed Loan
4901530 Amortized Premium HUD Loan Repayment Investment
4901540 Amortized Premium Conv Cntr Expan-Reserve
4901550 Amortized Premium Conv Ctr Expansion
4901560 Amortized Premium SA Housing Trust
4901570 Amortized Premium HUD 108
4901580 Amortized Premium Rental Rehabilitation
4901590 Amortized Premium Streets Endowment
4901600 Realized Securities Gains/Losses-Operating
4901610 Realized Securities Gains/Losses-Debt Service
4901620 Realized Securities Gains/Losses-HUD Guaranteed Ln
4901630 Realized Securities Gains/Losses-HUD Loan Repaymnt
4901640 Realized Securities Gains/Losses-Conv Ctr Expn-Res
4901650 Realized Securities Gains/Losses-CC Exp
4901660 Realized Securities Gains/Losses-SA Housing Trust
4901670 Realized Securities Gains/Losses-HUD 108
4901680 Realized Securities Gains/Losses-Rental Rehab.
4901690 Realized Securities Gains/Losses-Streets Endowment
4901700 Interest Income - Societe Generale
4901705 Interest Income - Societe Generale
4901706 Interest Repo Agreement-Operating Pool
4901800 Interest Accrued - Bond Sales
4901810 Interest Accrued - Not Bond Related
4901900 Interest on Notes Receivable
4901910 Interest on Customer Accounts - Other
4901920 Interest on Customer Accounts Liens other than Tax
4902700 Net Increase in Fair Value of Investment
4902800 Sec Lending-Operating Interest Revenue
4902801 Sec Lending-Operating Investment -Cash Collateral
4902802 Sec Lending-Operating Loan Premiums or Fees

4902810 Sec Lending-Debt Service Interest Revenue
4902811 Sec Lending-Debt Service Investment-Cash Collatera
4902812 Sec Lending-Debt Service Loan Premiums or Fees
4902820 Adjusted Mkt Val - U S Government
4902830 Adjusted Mkt Val - U S Agencies
4902860 Sec Lending-SAHT Interest Revenue
4902861 Sec Lending-SAHT Investment -Cash Collateral
4902862 Sec Lending-SAHT Loan Premiums or Fees
4903100 Sales - Capital Assets
4903101 Sales - Land
4903102 Sales - City Stores Consignment
4903103 Sales - Scrap Metal
4903110 Sales - Salvage
4903111 Sales - Firewood
4903112 Sales - Surplus Plants
4903113 Sales - Novelties
4903114 Sales - Publications
4903115 Sales - Surplus Property Capital
4903116 Sales - Tennis Shop
4903117 Sales - Vending
4903118 Sales - Animal Carcass
4903119 Sales - Vehicles
4903120 Sales - Surplus Property Non Capital
4903121 Sales - Fund Raisers
4903122 Sales - Advertising
4903123 Sales - Video Tape
4903124 Sales - City Nursery Trees
4903125 Housing Fees
4903126 Sales-Library Book Bag
4903127 Sales-Library Post Card
4903130 Misc - Housing Service Fees
4903135 Misc - Registration Service Fees
4903140 Sales - Consignment Goods
4903145 Sales - Internet Advertising Fees
4903150 Sales - Salvage Non Capital
4903155 Sales - Signs - Crime Watch and Agency
4903156 Sales - Confiscated Automobiles
4903157 Sales - Confiscated Cash and Securities
4903158 Sales - Confiscated Property
4903159 Sales - Confiscated Jewelry
4903160 Sales - Confiscated Property Joint Ops
4903161 Sales - Confiscated Prop Bexar County DA
4903162 Sales - Impounded Vehicle Auction
4903163 Sales - Police Property Auctions
4903164 Svc Charge - Taxicab Identification Tag Holder
4903165 Sales-Vehicle Auction Items
4903166 Sales - Retail City Stores
4903167 Sales - City License Merchandise
4903168 Sales - Attraction Tickets
4903169 Sales - Surplus Property
4903170 Sales - Land from Tax Foreclosures
4904100 Interfund Charges
4904110 Interfund Charges Capital Admin
4904111 CIMS Administrative Support CAP Admin
4904112 CIMS Technical Services CAP Admin

4904113 CIMS Real Estate Acq CAP Admin
4904114 CIMS Horizontal Projects CAP Admin
4904115 CIMS Vertical Projects CAP Admin
4904116 CIMS Environmental CAP Admin
4904117 CIMS Design Enhancement CAP Admin
4904120 Interfund Charges Land Division
4904200 Miscellaneous Refunds
4909900 Miscellaneous Cash Discounts & Penalties
4909910 Miscellaneous - Employee Bus Passes
4909920 Miscellaneous - Cash Over/Short
4909930 Miscellaneous - Other
4909940 Miscellaneous - CO Activity AllocationIn
4909950 Miscellaneous Indirect Cost AllocationIn
4909960 Miscellaneous - Confiscated Property
4909970 Cash Over/Short Misc Income
4909972 Police Evidentiary Funds
4909975 Misc - Police Unclaimed Funds
4999990 Grant Carryforward Expense
4999991 REVENUE COLLECTION ALLOWANCE
4999992 GRANT REVENUE CARRYFORWARD
4999997 Type 2 Converted Revenue Trf
4999998 Type 2 Converted Revenue Ink
4999999 Type 2 Converted Revenue Reg
5101010 Regular Salaries
5101015 Temporary Salaries
5101020 Overtime Salaries
5101021 BLKD-FEMA Pay (Hurricane Katrina Fund 29640000)
5101022 SAFD Uniform FLSA OT
5101023 SAFD Uniform Minimum Staffing OT
5101024 SAFD Prevention OT
5101025 Temporary Overtime Salaries
5101026 SAFD Unif Holiday OT
5101027 SAFD Uniform Administration OT
5101028 SAFD Holdover OT
5101029 SAFD OT Accrual
5101030 High Class Pay
5101035 Temporary High Class Pay
5101040 Shift Differential
5101045 Temporary Shift Differential
5101050 Language Skill Pay
5101060 Longevity Pay
5101065 Police Hiring Bonus
5101066 Police Referral Bonus
5101070 Salaries & Wages - Retiree Payout
5101080 Incentive Pay
5101090 Sal & Wages - Holiday Pay - Hourly
5102010 Election Wages
5102510 In Kind Salary Match
5103005 FICA & Medicare Expense
5103007 Temporary FICA & Medicare Expense
5103010 Life Insurance
5103025 Paid Vacation and Sick Leave
5103030 Accrued Annual / Sick Leave
5103031 H.S.A. Employer Contr to Employee
5103032 FSA Contribution to Employee

5103033 WEIGHT WATCHERS REIMBURSEMENT
5103034 Fitness Center Reimbursemen
5103035 Personal Leave Buy Back
5103037 Annual Leave BuyBack
5103038 Sick Leave BuyBack Program
5103040 Extended Sick Leave Pay
5103045 Deferred Compensation-Executives
5103050 Tuition Reimbursement
5103055 Car Expense Allowance
5103056 Transportation Allowance
5103060 New Employee Relocation Expenses
5103065 Education
5103070 Clothing Allowance
5103075 Employee Injury and Medical Expense
5103080 Cell Phone Expense Allowance
5103085 EE Benefits - Safety Merit Program
5103086 Tool Allowance
5103090 After-Hours IT Staff Ptl.Reimb.for Internet Conntn
5103095 Fringe Benefits Additive
5103100 Employee Recognition
5103105 Cell Phone Expense Reimbursement
5103110 HOPE Program Benefits
5104003 F & P Retiree Pre-Paid Health Insurance
5104006 Fire & Police Pension Payments
5104009 Court Duty
5104012 Field Officer Training Pay
5104015 Police Officer Stand-By Pay
5104018 Special Assignment Pay
5104021 Pension BackDrop
5104024 Pension Refunds
5104027 Retirement Police/Fire Pension
5104030 Flexible Benefits Contribution
5104033 CLEAT Insurance
5104036 Hazardous Material Incentive Pay
5104039 Fire Bonus Day/Police Sick Leave Buy Back
5104042 Aviation Certification Pay
5104045 Police Certification Pay
5104046 Fire Certification Pay
5104047 Fire Inspector Certification Pay
5104048 EMT Certification Pay
5104049 Paramedic Certification Pay
5104050 Fire Incentive
5104051 Fire Arson Pay
5104054 Technical Rescue Certification Pay
5104057 Training Instructor Certification Pay
5104060 Education/Incentive Pay
5104061 Administrative Assignment Pay
5104063 Uniformed Clothing Allowance
5104066 Police Funeral Expenses
5104069 Pension Rollover Backdrop
5104072 Pension Rollover Refund
5104075 POLICE BONUS LEAVE BUY BACK
5105010 Retirement Expense Civilian TMRS
5105020 Civilian Certification Pay
5105030 Civilian Clothing/Boot Allowance

5160000 GASB 68 Pension Expense
5170000 Retiree Health Benefits - GASB 45
5170020 Uniform Active Healthcare Assessment
5170040 Civilian Active Healthcare Assessment
5170100 Retiree Health Assessment
5181010 Salary Turnover Target
5181015 Unfunded Turnover
5181020 Reserve for Performance Pay
5181025 Reserve for COLA
5181030 HIRING FREEZE TURNOVER
5181035 RESERVE FOR PAY PLAN
5199999 Settlement of Personnel Services
5201010 Council & Advisory Boards
5201020 Professional Service Easement Acquisition
5201025 Education - Classes
5201030 Fees for Governmental Contractors
5201039 Uniform Credit Clothing Allowance
5201040 Fees to Professional Contractors
5201041 Disposal Services
5201042 Brush Collection Expense
5201043 Environmental Collection Expense
5201044 Garbage Collection Expense
5201045 Contracted Collections
5201046 Computer Hardware Maintenance
5201047 Computer Software Maintenance
5201048 Fees for Commercial Paper
5201049 Recycling Processing Fee
5201050 Legal Expenses
5201051 ORGANICS PROCESSING FEE
5201052 Events & Entertainment
5201055 Postclosure Care Expense
5201060 Cost of Issuance
5201070 Arbitrage Consulting & Rebate
5201075 Arbitrage Liability Expense
5201080 Budget Administration Charges
5201090 Financial Administration Charges
5201100 Architectural Fees
5201110 Right of Way Acquisition
5201120 Right of Way Legal Fees
5201130 Right of Way Appraisal Fees
5201140 Construction Cost
5201150 Advertising Expenses
5201160 Appraisal Fees
5201170 Engineering Fees
5201180 Environmental Services
5201190 Public Copying and Printing
5201240 Cap Project Other-Fees to Professional Contractors
5201245 Cap Project Other-Construction Cost
5201270 Cap Project Other-Engineering Fees
5202010 Temporary Services
5202020 Contractual Services
5202021 Start-up Costs for Air Incentive Program
5202025 Other Contractual Services
5202030 Credit Card Fees
5202040 Contractual Services - Pmts to Subrecipients

5203010 Inspection Fees
5203020 Administration Fees
5203030 Procurement Fee
5203040 Advertising and Publications
5203050 Membership Dues and Licenses
5203060 Binding Printing and Reproduction
5203070 Subscriptions to Publications
5203080 Subscriptions to Computer Services
5203090 Transportation Fees
5204010 Linen and Laundry Services
5204020 Maintenance and Repair - Commercial
5204030 Building Demolition and Site Clean-Up
5204045 Contracted Collection
5204050 Maintenance and Repair Building and Improvements
5204060 Cleaning Services
5204070 Rental of Field Equipment
5204080 Maintenance and Repair - Machinery and Equipment
5204090 Maintenance and Repair Automotive
5204095 Maintenance Repair Aviation
5205010 Mail and Parcel Post
5205020 Rental of Office Equipment
5205030 Rental of Other Equipment
5205050 Freight and Storage
5206010 Rental of Facilities
5207010 Travel-Official
5207510 Participation Cost/Booth Fees
5208010 Easements and Right of way - Temporary
5208020 Rent of City Motor Pool
5208530 Alarm and Security Services
5209010 Land Acquisition/Closing Cost
5299999 Settlement of Contractual Services
5301010 Maint. & Repair Material Building & Improvements
5301020 Maintenance & Repair Parts-Automotive
5301025 Maintenance & Repair Parts-Aviation
5301030 Maintenance & Repair Materials M&E
5302010 Office Supplies
5303010 Janitorial Supplies
5304005 Clothing and Linen Supplies
5304010 Food
5304015 Animal Feed
5304020 Ice
5304025 DNU-see GL5403545-Motor Fuel and Lubricants
5304030 Heating Fuel
5304035 Botanical and Agricultural Supplies
5304040 Chemicals Medical and Drugs
5304045 Photographic Supplies
5304050 Tools Apparatus and Accessories
5304055 Ammunition
5304060 Library Resources
5304065 Library Materials
5304070 Recreation Supplies
5304075 Computer Software
5304080 Other Commodities
5304085 Commodities for Resale
5304090 Expense Allowance

5304091 RESERVED FOR FUTURE USE
5304092 Hosting and Hospitality Expenses
5304095 Ticket Books
5399999 Settlement of Commodities
5401010 Fees to Other Contractors
5401510 Cost of Bond Sale
5401520 DEALER FEES
5401530 Letter of Credit Fees
5402010 Capital Program Administrative Cost
5402030 CAPITAL PROGRAMS ADMIN COST- DIRECT
5402050 CAPITAL PROGRAMS ADMIN COST- INDIRECT
5402060 CAP PROGRAM ADMIN COST - PASA
5402090 CAP PROGRAM ADMIN COST - FINANCE
5402500 Civilian Retree Payout Budget Only
5402510 Claims Settlements and Refunds
5402520 Workers Compensation Claims
5402530 General Liability Claims
5402540 Health Benefits Claims
5402550 Unemployment Compensation Claims
5402600 Insurance Premium - Excess Liability
5402700 Refunds to Grantor Agencies
5402800 Sec Lending-Operating Borrower Rebates
5402801 Sec Lending-Operating Agent Fees
5402810 Sec Lending-Debt Service Borrower Rebates
5402811 Sec Lending-Debt Service Agent Fees
5402860 Sec Lending-SAHT Borrower Rebates
5402861 Sec Lending-SAHT Agent Fees
5402999 UNCLASSIFIED PCARD CHARGES
5403000 Procurement Fee
5403010 Telephone and fax machine services
5403015 ITSD Centrex Chargeback
5403017 ITSD Private Lines Chargeback
5403020 Communications Radios
5403025 ITSD Radio Charge Back
5403030 Rental of Pagers
5403035 ITSD Pager Charge Back
5403040 Cellular Phone Service
5403041 Data Workorder Services
5403042 Voice Workorder Services
5403045 ITSD Cellular Charge Back
5403046 ITSD Data Workorder Chrg Back
5403047 ITSD Voice Workorder Chrg Back
5403050 ITSD Cellular Equipment Charge Back
5403060 Registrations, Renewals, Features, Construct, Fees
5403090 Cable Service
5403510 Wireless Data Communications
5403515 ITSD Wireless Charge Back
5403520 Automatic Data Processing Services
5403530 Automatic Data Processing SAP
5403540 Automatic Data Processing Hansen
5403543 IT Assessment Fee to Replace ADP and Other SLI
5403545 Motor Fuel and Lubricants
5403550 Fuel Reserve Contingency
5404010 Payment of Principal on Bonds & Notes
5404020 Interest Expense

5404025 Capitalized Interest
5404030 Paying Agent's Fees and Charges
5404510 Automotive Administrative Charges
5404520 Software Licenses
5404530 Gas and Electricity
5404540 Water and Sewer Charges
5405010 Mail and Delivery Services
5405020 Workers Compensation Assessment
5405030 General Liability Assessment
5405040 BLKD-Health Benefits Assessments (See 5104030)
5405050 Unemployment Compensation Assessments
5405500 Cost of Goods Sold Direct Purchases 0%
5405505 Cost of Goods Sold Direct Purchases 5%
5405510 Billed Interfund - Mail
5405511 Billed Interfund - Print In House
5405512 Billed Interfund - Print Out Source
5405515 Cost of Goods Sold Direct Purchases 15%
5405520 Cost of Property Sold-SADA-SAAH
5406010 Svc Charge - Building Maintenance Charge
5406015 Svc Charge - Building Maintenance Trade
5406020 Bad Debt Expense
5406510 Disallowed Grant Project Expenditures
5406520 Other Expenditures
5406525 Amortization of Debt Expense
5406526 Amortization of Bond Discount or Premium
5406527 Amortization of GASB 23
5406530 Indirect Costs
5406540 Support Staff
5406550 Support Staff Health
5406560 Support Staff Parking
5406570 GASB 49 Pollution Remediation
5406580 Support Staff IRA
5406590 Support Staff Phone Allowance
5406600 Support Staff Tuition Reimbursement
5406610 Support Staff Vehicle Allowance
5407010 Rehabilitation Loans and Grants
5407020 Direct Welfare Payments
5407021 DW Deposits
5407022 DW Water Assistance
5407023 DW School Supply
5407024 DW Clothing
5407025 DW Food
5407026 DW Furniture & Fixtures
5407027 DW ID's
5407028 DW Personal Hygiene
5407029 DW Tools & Supplies
5407030 Contributions to Other Agencies
5407031 DW Transportation
5407032 DW Other
5407033 DW Utility Assistance
5407034 DW Employment Assistance
5407035 DW Ed Assistance
5407036 DW RX
5407037 DW Rental Assistance
5407038 DW Home Purchase

5407039 DW Business Purchase
5407040 Utility Aid Payments
5407050 Emergency Assistance Payments
5407060 Relocation Expense
5407070 Mayor and Council Support Delete
5407510 Rent of City Rolling Equipment
5407520 Interfund Rent of City Heavy Equipment
5407530 Special Rent of City Rolling Equipment
5407540 Chilled Water
5407550 Seat Management
5407555 ITSD Seat Management Charge Back
5407560 State Rebate Program
5408020 Dep. Exp. Buildings (Full)
5408030 Dep. Exp. ImprovementNot Building (Full)
5408040 Depr. Exp. Infrastructure (Full)
5408050 Depr. Exp Computer Equipment (Full)
5408060 Depr. Exp. Machinery & Equipment (Full)
5408070 Depr. Exp Computer Software (Full)
5408080 Depr. Exp. Mach and Equip Auto (Full)
5408095 Depr. Exp. Intangible Assets (Full)
5409020 Inventory Valuation Difference
5409030 Price Rounding Difference
5499999 Settlement of Other Expenses
5501000 Capital Outlay<5000 - Computer Equipment
5501001 Capital Outlay<5000 - PC Replacement Program
5501005 Capital Outlay<5000 - Buildings
5501010 Capital Outlay<5000 - Streets & Bridges
5501015 Capital Outlay<5000 - Sewer Mains
5501020 Capital Outlay<5000 - Outfalls
5501025 Capital Outlay<5000 - Storm Drainage
5501030 Capital Outlay<5000 - Swimming Pools
5501035 Capital Outlay<5000 - Lighting System
5501040 Capital Outlay<5000 - Permanent Signs
5501045 Capital Outlay<5000 - Other Improvements
5501050 Capital Outlay<5000 - Mach & Equip Auto
5501055 Capital Outlay<5000 - Mach & Equip Other
5501060 Capital Outlay<5000 - Library Books
5501065 Capital Outlay<5000 Furniture & Fixtures
5501070 Capital Outlay<5000 - RunwayTaxiwayApron
5501075 Capital Outlay<5000 - Easements & ROW
5501080 Capital Outlay<5000 - Fitness Equipment
5501085 Capital Outlay<5000 - Inspection Fees
5501090 Capital Outlay<5000 Administration Costs
5501100 Capital Outlay ERM System Costs
5599999 Settlement of Capital Outlay
5701010 Land (Modified)
5701015 Assets for Resale (Modified)
5701020 Buildings (Modified)
5701030 Improvements Not Bldgs (Modified)
5701040 Infrastructure (Modified)
5701050 Computer Equipment (Modified)
5701060 Machinery & Equipment (Modified)
5701070 Computer Software (Modified)
5701075 Computer Software (Modified)
5701080 Mach & Equip Automotive (Modified)

5701085 Mach & Equip Automotive (Modified)
5701090 GF-Contingency
5701095 Intangible Assets - Depreciable (Modified)
5701096 Intangible Assets - Non-Depr (Modified)
5709010 Land (Budgeting Use Only)
5709020 Buildings (Budgeting Use Only)
5709030 Improvements Not Bldgs (Budget Use Only)
5709040 Infrastructure (Budgeting Use Only)
5709050 Computer Equipment (Budgeting Use Only)
5709060 Machinery & Equipment (Budget Use Only)
5709080 Mach & Equip Auto (Budgeting Use Only)
5709085 Computer Software (Budget Use Only)
5709090 DO NOT USE
5709095 Intangible Assets - Depreciable (Budget Use Only)
5709096 Intangible Assets - Non-Depr (Budget Use Only)
5901050 A/E
5901060 ROW
5901070 CONST
5901080 OTHER
5901090 O/M IMPACT
5999990 Grant Expenditure Carryforward
5999997 Type 2 Converted Expenses Trf
5999998 Type 2 Converted Expenses Ink
5999999 Type 2 Converted Expenses Reg
6101100 Interfund Transfers In
6101110 Transf In Excess Proceeds
6102100 Interfund Transfers Out
6102110 Transf Out Excess Proceeds
6111000 Theft of Property
6112000 Disposal of Fixed Assets - Book Value
6171010 Cash Discount - Taken
6171015 Cash Discount - Distributed
6201100 Gain or Loss on Disposal of Land
6201110 Gain or Loss on Disposal of Buildings
6201115 Gain or Loss on Disposal of Assets for Resale
6201120 Gain or Loss on Disposal of Improvements(Not Bldg)
6201125 Gain or Loss on Disposal of Improvements(Not Bldg)
6201130 Gain or Loss on Disposal of Infrastructure
6201140 Gain or Loss on Disposal of Equipment
6201145 Gain or Loss on Disposal of Equipment
6201195 Gain or Loss on Disposal of Equipment
6201196 Gain/Loss Disposal Intangible Assets - Non Depr
6301100 Recovery of Coordination of Benefits
6301110 Recovery of Benefits/Insurance
6301115 Recovery of Insured Losses
6301120 Recovery of Current Year Expenditures
6301121 CY Exp Recov Proj Labor and Material
6301122 CY Exp Recov Street Signs and Markers
6301123 CY Exp Recovery Unsafe Structure Demolition
6301124 Capital Project Recovery of Cost
6301125 Capital Project Recovery Administrative Cost
6301130 Recovery of Prior Year Expenditures
6301131 Recovery of Underground Utilities
6301132 Recovery of Equipment Charges
6301135 Recovery of Election Expenses

6301140 Self Insurance - Other
6301150 Self Insurance - Recov TPA Overpayment
6301160 Self Insurance Recov Subrogated Claims
6402100 Sale of General Obligation Bonds
6402110 Sale of Commercial Paper
6402120 Sale of Revenue Bonds
6402130 Sale of Certificates of Obligation
6402140 Sale of Forwarding and Refunding Bonds
6402150 Sale of Tax Notes
6402160 Proceeds of Loan/Notes
6402200 Premium on Sale of Bonds
6402210 Premium on Sale of Certificates of Obligation
6402220 Discount on Sale of Bonds
6402300 Payment to Escrow Agent
6402310 Principle Pmt for Acq Loan
6407750 Parks Environmental Fee
6410100 Solid Waste Services Environmental Fee
6411200 Solid Waste Processing Fees
6411985 SWMD Refuse Cart
6411986 SWMD Recycling Cart
6500000 In Kind Revenue
6500010 In Kind Public Health Advisor
6500020 In Kind Vaccines
6500030 In Kind Chems, Meds, and Drugs
6501010 In Kind Salaries
6501011 In Kind Overtime
6501019 In Kind Language Skill Pay
6501072 In Kind Personal Leave BB
6502110 In Kind Communications
6502113 In Kind Mail & Parcel Post
6502114 In Kind Cell Phone
6502116 In Kind Rental of Facilities
6502120 In Kind Motor Pool
6502154 In Kind Gas & Electricity
6502157 In Kind Water & Sewer
6502172 In Kind IT Assessment Fee
6503005 In Kind Social Security
6503010 In Kind Life Insurance
6503243 In Kind Computer Software
6504027 In Kind Retirement Police/Fire Pension
6504030 In Kind - Flex Benefit
6504033 In Kind Cleat Insurance
6505010 In Kind TMRS
6505030 See 6504030-In Kind Flex Contributions
6506010 In Kind Indirect Cost
6601040 In Kind Fees to Professional Contractors
6602020 In Kind Contractual Services
6602025 In Kind Fees to Other Contractors
6603010 In Kind Inspection Fees
6603060 In Kind Binding, Printing & Reproduction
6603520 In Kind Automatic Data Processing
6604020 In Kind Maintenance and Repair - Commercial
6604024 In Kind Pension Roll Over
6604090 In Kind Maintenance and Repair Automotive
6607010 In Kind Travel Official

6701010 In Kind Maint & Repair Bldg Improvements
6701020 In Kind Maintenance & Repair Parts-Automotive
6702010 In Kind Office Supplies
6704080 In Kind Other Commodities
6803545 In Kind Motor Fuel and Lubricants
6806520 In Kind Miscellaneous Expense
6807510 In Kind Rent of City Rolling Equipment
6901040 In Kind Computer Equipment
6901050 In Kind Street & Bridges
6905373 In Kind Equipment-Other
6909010 In Kind Land Donations
 1000 Land and similar rights
 1010 Depreciation - land and similar rights
 3000 Buildings
 3010 Accumulated depreciation-buildings
 4000 Building improvements
 4010 Accumulated depreciation - building improvements
11000 Machinery and equipment
11010 Accumulated depreciation - machinery and equipment
12000 Low value assets (machines)
12010 Depreciation of low value assets (machines)
28000 Assets under construction
28010 Depreciation - assets under construction
29000 Down payments made - tangible assets
29010 Sett. of input tax on down payts for fixed assets
29100 Capitalized down payments on tangible assets
29200 Clearing capitalized down payments on tang. assets
37000 Fixtures and fittings
37010 Accumulated depreciation of fixtures and fittings
38000 Low value assets (fixtures and fittings)
38010 Acc.dep.low value assets (fixtures and fittings)
50100 Called-up equity contributions
50200 Equity contributions not called up
51100 Capitalized business activities - startup costs
51110 Amort.capitalized bus.activities - startup costs
51200 Capitalized business activities - expansion costs
51210 Amort.capitalized bus.activites-expansion costs
52100 Concessions
52110 Accumulated amortization-franchises
52200 Industrial property and other similar rights
52210 Amort.- industrial prop. and other similar rights
52300 Computer software
52310 Accumulated depreciation-computer software
52400 Licenses
52410 Accumulated amortization-licenses
52500 Goodwill
52510 Amortization of goodwill
52800 Down payments made - intangible assets
52890 Settl.input tax on down paymts for intang assets
52900 Capitalized down payments on intangible assets
52910 Amortization - down payments for intangible assets
52990 Clearing of cap.down pmnts for intangible assets
54000 Investments
55000 Securities held as fixed assets
55010 Fixed interest securities

55020 Shares
55100 Stock held in affiliated companies
55900 Down payments made on financial assets
55910 Clearing of input tax on down pyts for fin.assets
56000 Other loans
56020 Other loans, due after 1 year
56030 TR-LO Value adjustment - other loans
57000 Loans to members of a consolidation group
57020 Loans to affiliated companies, due after 1 year
57500 Loans to associated companies
57520 Loans to associated companies, due after 1 year
60110 Convertible bonds, due within 1 year
60120 Convertible bonds, due within 1-5 years
60130 Convertible loans, due after 5 years
60310 Non-convertible bonds, due within 1 year
60320 Non-convertible bonds, due within 1-5 years
60330 Non-convertible bonds, due in more than 5 years
62110 Loans from credit institutions, remaining life <1y
62120 Loans from credit institutions, remaining life 1-5
62130 Loans from credit institutions, remaining life >5y
62199 Adjustment account for bank loans
70000 Common stock
70500 Fluctuating capital account
71000 Capital reserves
72000 Legal appropriations of retained earnings
73000 Appropriation for treasury stock
74000 Appropriations required by company charter
74900 Other revenue reserves
76000 Balance of special items
76100 Special items reserve
76110 Spec.depr.acc. to Income Tax Law para.6b (dif.amt)
76150 Other special depreciation (difference amount)
76200 Transfer of reserves §6b section 35
76300 Investment receivables received
76390 Clearing of investment receivables received
84000 Flat rate value adjustments for receivables
84100 Individual value adjustments for receivables
85100 Pension reserves
85200 Provisions for guarantees
85300 Provisions for indeterminate payables
85400 Provisions for imminent losses and pending transt.
85500 Provisions for aborted plant maintenance
85600 Prov. for other expenses according to §249/2 HGB
85900 TR-TM: Provisions for foreign exchange spot rate
85910 TR-TM: Provisions for foreign exchange swap rate
86100 Freight provision (MM)
86200 Customs provision (MM)
86300 Delivery costs provision (MM)
86400 Bonus provision MM
86900 Other provisions
87100 Corporate income tax provision
87200 Provision for capital gains tax
87300 Provision for foreign withholding tax
87400 Provision for other taxes from income and revenue
87500 Corporation tax provisions

87600 Provision for deferred taxes
87900 Other tax provisions
91000 Accrual/deferral for deferred taxes §274 para.2GCC
95000 Discounts
98000 Accrued income
99000 Deferred income
100000 Cash Desk
105000 Cash - freight
110000 Checking account
110002 Checking account - payments
110005 Checking account (other interim postings)
110009 Checking account - customer payments
113100 Bank 1 (domestic)
113101 Bank 1 (checks payable)
113102 Bank 1 (outgoing domestic transfers)
113103 Bank 1 (outgoing foreign transfers)
113104 Bank 1 (aut.debit)
113105 Bank1 - other postings
113106 Bank 1 (promissory bill of exchange liabilities)
113107 Bank 1 (discounted bills of exchange liabilities)
113108 Bank 1 - checks received
113109 Bank 1 (customer incoming payments)
113110 Bank 1 (guarantees received)
113111 Bank 1 (current bills of exchange payable)
113112 Bank 1 (bill of exchange collection)
113113 TR-TM Receivables - fixed-term deposits
113114 TR-TM Liability - fixed-term deposits
113115 TR-TM Receivables - deposits at notice
113116 TR-TM Liability - deposits at notice
113117 TR-TM Commercial paper receivables
113118 TR-TM Payables - commercial paper
113150 Bank 1 (foreign currency A)
113155 TR_TM Bank 1 foreign currency A settlement
113160 Bank 1 (foreign currency B)
113165 TR-TM Bank 1 foreign currency B settlement
113200 Bank 2 (domestic)
113201 Bank 2 (checks payable)
113202 Bank 2 (outgoing domestic transfers)
113203 Bank 2 (outgoing foreign transfers)
113204 Bank 2 (automatic debit)
113205 Bank 2 (other interim postings)
113206 Bank 2 (promissory bill of exchange liabilities)
113207 Bank 2 (bill of exchange contingent liabilities)
113208 Bank 2 - checks received
113209 Bank 2 (customer incoming payments)
113210 Bank 2 (guarantees received)
113211 Bank 2 (current bills of exchange payable)
113212 Bank 2 collection of bills of exchange
113213 Bank 2 (fixed-term deposits)
114000 Foreign bank 1
115000 Foreign bank 2
125000 Bill of exchange receivable (rediscountable)
126000 Bill of exchange receivable (non-rediscountable)
131000 Stock held in affiliated companies
136000 Other securities

137000 Own shares
140000 Receivables - domes.
140010 Domestic receivables - one-time accounts
140020 Domestic receivables, due after > 1 year
140098 Business area adjustment - domestic receivables
140099 Adjustment account domestic receivables
141000 Foreign receivables
141010 Foreign receivables one-time accounts
141020 Foreign receivables, due after > 1 year
141098 Business area adjustment - foreign receivables
141099 Adjustment account foreign receivables
142000 Interest receivables
142100 TR-LO Reconciliation account - receivables
142199 TR-LO Reconciliation account (adjustment account)
142200 TR-LO Reconciliation acct - repayment receivables
142210 TR-LO Value adj.- other receiv.(costs/repay./int)
142250 TR-LO Accts receiv.- loan repaymnts rem.term <1Y
142255 TR-TM/LO:Rcbles- repymts (securs) and sales (BNL)
142300 TR-LO Reconciliation acct - interest receivables
142350 TR-TM/LO Interest receivables
142400 TR-LO Reconciliation acct - discount receivables
142450 TR-LO Accts receiv.- discounts, rem.term <1 year
142500 TR-LO Reconciliation acct - other receivables
142600 TR-LO Reconciliation acct - payment adjustments
142700 TR-LO Recon.account - payment oblig. for loans
142750 TR-LO Payment obligations for loans
142800 TR-LO Reconciliation account - premiums
142850 TR-LO Premium
143100 Vendors with a debit balance
143200 Customer adjustments - non-realised ex.rate diffs
144098 Business area adjustment - receivables from affils
145098 Business area adjustment - receivables from assoc.
150100 Receivables from partners
150200 Loans to staff
150300 Salary and wages advances
150400 Trip costs - advance
150450 Travel Expenses, Cash Advance
150500 Receivables from employees (overpayment)
150600 Receivables from payment cards
150900 Other receivables
150950 Other receivables due after 1 year
151000 Down payments made for inventory
151010 Input tax clearing - down payments made for stocks
151100 Other down payments made current assets
151110 Input tax clrg-other down pyts made for curr. asts
152000 Receivables from affiliated companies
152020 Receivables from affiliated companies > 1 year
152099 Adjustment account receivables from affil comps
152500 Receivables from associated companies
152520 Receivables from associated companies > 1 year
152599 Adjustment account receivables from assoc.comps
154000 Input tax (Germany)
154098 Business area adjustment - taxes
154100 Tax on imports (Germany)
158760 TR-TM Option premiums receivable

158900 TR-LO Reversals
160000 Domestic payables
160010 Domestic payables one-time accounts
160020 Domestic payables, due within 1-5 years
160030 Domestic payables due > 5 years
160098 Business area adjustment - domestic payables
160099 Adjustment account domestic payables
161000 Foreign payables
161010 One-time accounts foreign payables
161020 Foreign payables due within 1-5 years
161030 Foreign payables, due > 5 years
161098 Business area adjustment foreign payables
161099 Adjustment account foreign payables
163100 Customers with a credit balance
163200 Accounts payable-unrealized exch. rate diffs adj.
164000 Payables affiliated companies
164020 Payables affiliated companies due within 1-5 years
164030 Payables affiliated companies due > 5 years
164098 Business area adjustment - affiliated co. payables
164099 Adjustment account payables affiliated companies
165000 Payables to associated companies
165020 Payables to associated companies due within 1-5yrs
165030 Payables to associated companies due > 5 years
165098 Business area adjustment - associated co. payables
165099 Adjustment account payables to associated comps
166000 Amortization - Prepayments
169900 Payables from consignment warehouse
170100 Other payables
170200 Other payables due within 1-5 years
170300 Other payables due > 5 years
170399 Adjustment account for other payables
170400 TR-TM/LO: Other payables - interest
170450 TR-LO: Unassigned incoming payments
170500 Salaries and wages payable
170600 Recalculation difference for wages and salaries
170800 Payables to employees
170900 Payables to tax office
171000 Down payments received
171010 Tax on s/s/purch-settlement of customer down pyts
171020 Down payments received, due 1-5 years
171030 Down payments received, due > 5 years
171099 Adjustment account down payments received
172200 Document Split Acct (Travel Exp. Co.Code Clrg HR)
175000 Tax on sales/purchases (output tax Germany)
175050 Acquisition tax (output tax in nature)
175098 Business area adjustment - taxes
176100 Income and church tax payable
176200 Social insurance payable
176300 Garnishments to be paid
176400 Savings plan payable
176500 Payables to workers' compensation association
178010 TR-TM: Payables - option premiums
180000 Bills of exchange payable
180020 Bills of exchange payable, due within 1-5 years
180030 Bills of exchange payable, due > 5 years

180099 Adjustment account bills of exchange payable
190990 Offsett. of travel expen. for docs paid by firm
191000 GR/IR clearing - own production
191099 Adjustment GR/IR settlement - own production
191100 GR/IR-clearing - external procurement
191101 GR/IR: Goods/services not yet delivered
191102 GR/IR: Goods and services not yet invoiced
191110 GR/IR sett.transferred (material ledger)
191120 Settlement of invoice reductions (retail)
191199 Adjustment GR/IR settlement - external procurement
191400 Clearing fixed asset acquisition from inv.verifn
191500 Clearing account for returning assets to warehouse
191700 Freight clearing (MM)
191750 Delivery costs clearing (MM)
191800 Customs clearing (MM)
193000 Offset. vendor discounts (net procedure)
193098 BA adjustment vendor discount (clrg net procedure)
194100 TR-TM: Clearing foreign exchange
194200 TR-TM: Technical clearing
194300 TR-TM: Currency swap account
194400 TR-TM clearing payment transactions
194500 Business area clearing
194600 Plants abroad (technical interim account)
195000 Payable/receivable tax authorities
195100 Tax on sales and purchases (tax payable)
195500 Wages and salaries clearing account (HR)
195800 Legacy data transfer account
196000 Down payment requests (customers)
196010 Clearing interest receivables
196100 Guarantees given (customers)
196110 Clearing of granted warranties (customers)
196200 Conting. claims - check/bill of ex.pyts (customer)
196210 Clearing contingent claims - check/bill of ex.pyts
196250 Conting.liabs from check/bill of ex.pyts (vendors)
196260 Clrg conting.liabs from check/b.ex.pyts (vendors)
196300 Down payment requests (vendors)
196400 Guarantees received (vendors)
196410 Clearing - guarantees received (vendors)
196500 Clearing current bills of exchange payable
196600 Clearing-bills of exchange collection
196700 Clearing-unrealized exchange rate diffs (vend.)
196750 Clearing unrealized exchange rate diffs (custs)
196800 RE Advance Payment Request
196810 RE Service Charges Advance Payment
196820 RE Advance Payment - Sales-Based Rent
196830 RE Rental Deposit
196900 Security deposit (customers)
196950 Security deposit (vendors)
197000 Private account
199990 Clearing account fixed asset acquisition
200100 Expenses from exchange rate differences
200110 Loss from currency valuation
200120 Loss on translation
200130 Clearing exchange rate translation loss
200140 Loss from foreign currency rounding diffs (MM)

200145 Exch. rate diffs loss fm lower levels (mat.ledg.)
200150 Loss from unrealized exchange rate differences
201100 Loss - freight variances
201200 Loss from valuation of own materials
201250 Loss from valuation of external materials
201290 Loss from valuation (valued->unvalued)
201300 Loss-inventory differences
201350 Losses - inventory variance (consignment sale)
201400 Loss from stock transfer
201500 Loss from consumption of consignment material
201600 Loss from quality control consump. w/o cost elemt
204100 Gain from freight differences
204200 Gain from valuation own products
204250 Revenue from valuation of external products
204290 Gain-valuation (valued --> unvalued)
204300 Gain-inventory differences
204350 Gain-inventory differences at consignment stores
204400 Gain from stock transfer
204500 Gain - consumption of consignment material
204600 Gain from qual. control consump. w/o cost element
204700 Gain from price differences of external products
204750 Gain - price differences from Material ledger
204800 Gain from bonus differences
205100 Income from exchange rate differences
205110 Gain from currency valuation
205120 Gain from translation
205129 Clearing gain from exchange rate translation
205140 Revenue from rounding dif. for foreign curr. (MM)
205145 Ex.rate diff.revenue from lower levels (mat.ledg.)
205150 Income from unrealized exchange rate differences
205200 Income from loans (not member of consolid.group)
205250 Income from loans (member of consolidation group)
205300 Investment income (non-affiliated companies)
205350 Investment income (affiliated companies)
205400 Income from securities (non-affiliated companies)
205450 Income from securities (affiliated companies)
205700 Income from collection charges
208900 Agency business sales
208990 Agency business sales offsetting posting
209000 Other operating revenues
209100 TR-TM Other financial transaction revenue
209200 TR-TM Loss - disposals of financial fixed assets
209300 TR-TM Loss - disposals of current asset securities
209400 TR-TM Loss - settlm. payments fin.transactions
209700 TR-TM Revenue - disposals of fin. fixed assets
209800 TR-TM Revenue - disposals of curr. ass. securities
209900 TR-TM Revenue from fin. trans. settlement payments
210100 Accumulated depreciation - buildings
221500 Loss from price differences of own products
221550 Loss-price diffs from settl. of ML own products
221555 Loss from price diffs fm lower lev.own mats ML
221600 Unplanned delivery costs
221700 Loss from external product price differences
221750 Loss-price diffs from mat.ledger settlement
221800 Accruals/deferrals account mat.ledger ext.material

221850 Acc/def account material ledger own materials
221900 Loss from invoice receipt small differences (MM)
221950 Loss from revaluation
226500 Gain from own product price differences
226550 Loss-price diffs from settl. of ML own products
226555 Gain from price diffs of lower level own mat. (ML)
226900 Gain from inv. receipt small differences (MM)
226950 Revenue from revaluation
228000 Loss from capitalization differences
228100 Loss - allowed differences / GL account clearing
228600 Gain from allowed differences / G/L clearing
230000 Scheduled depreciation of tangible assets
230100 Unscheduled depreciation of tangible assets
230200 Low value assets (direct method)
230300 Loss from allocation of special items
230350 Loss from alloc. of other special depreciation
230400 Loss from release of special items invest. recble
230500 Other amortization of financial assets
230550 Unscheduled depreciation of financial assets
230600 Depreciation of current asset securities
230610 TR-TM Write-off swap point valuation
230650 Other write-offs of current asset securities
230690 TR-TM Other financial transaction write offs
230700 Exceptional depreciation of current assets
239000 Expense from value adjustment of receivables
239100 Devaluation for potential receivable fluctuations
239200 Write-off of uncollectible receivables
239300 TR-LO Expenses - value adjustment other loans
240100 Interest expense
240140 RE Interest Expense - Rental Deposit
240150 Interest expense - affiliated companies
240200 Bank interest expenses
240900 Other interest and similar expenses
240950 Other interest and similar exp. affiliated comps
242300 Discount charges
242350 Discount expense - affiliated companies
243100 TR-LO Other expense from loan business
245100 Interest revenue (non-affiliated companies)
245150 Interest revenue (affiliated companies)
245200 Bank interest revenue
245900 Other interest and similar revenue
245950 Other interest & similar revenues-affiliated co.
247300 Revenue from discount charges
247350 Revenue-discount charges (affiliated companies)
248000 Vendor discount
248098 Business area adjustment cash vendor discount
248100 Discount lost using net procedure
252000 Gain from release of special items
252004 Revenue from release of spec.deprecn. para 6b ITL
252009 Revenue from release of other special depreciation
252300 Revenue from reversal of spec. items invest.rcble
252301 Revenue from release of spec.items invest.recble
253000 Gains from Write-ups
253050 Revenue from appreciation of curr.assets §280 Par1
253100 Loss from allocation of special deprn para. 6b ITL

254000 Loss from fixed assets retirement
254010 Loss on assets scrapped
254900 Extraordinary expenses
255000 Profit from fixed asset retirement
255500 Gain from reduction of flat-rate val.adj.recbles
255900 Extraordinary Income
280000 Clearing-estimated depreciation on fixed assets
281000 Clearing estimated interest on fixed assets
282000 Clearing estimated risks
284000 Clearing other estimated costs
290100 Corporate income tax
290200 Capital gains tax
290300 Corporate income tax expense
290400 Deferred tax acc.to par. 274 sec. 2 HGB
290900 Other taxes on income and revenue
291100 Expense from transfer of losses
291200 Revenue from transfer of profits
292000 Revenue from release of provisions
300000 Raw material 1
300010 Raw material 2
330000 Operating supplies
330100 Spare parts
340000 Operating supplies
380000 Inventory - stock transfer
381000 Unpaid services
382000 Inventory - subcontracting
390100 Trading goods
390200 Packaging material
390300 Stock: Empties
399998 Inventory posting with zero value
399999 Initial entry of stock (offsetting posting)
400000 Consumption, raw material 1
400001 Scrap external material
400002 Qual. contr. consumpt. external prods with act tpe
400010 Raw material 2 consumption
400020 Raw materials consumed without cost element
401900 Scrap own products
407000 Settlement of asset under construction to CO recip
410000 Trading goods consumption
410001 Scrap trading goods
410100 Consumption of supplies
410200 Operating materials consumption
410300 Spare parts
410400 Packaging material consumption
415000 External procurement costs
417000 Purchased services
419000 Prov. for potential value fluctuations raw mats
425100 Electricity (fixed portion)
425150 Electricity (variable portion)
425200 Gas
425300 Water
431000 Production wages
431900 Other wage-related expenses
432000 Temp wages
432100 Downtime wages

433100 Overtime premiums
433200 Sick pay, disability pay
434000 Standard Vacation Bonus
435000 Annual bonus
439000 Salaries
439100 Downtime salaries
439200 Overtime salary premiums
439900 Other expenses of a salary nature
440100 Social security payments, wages
440200 Social security payments, salaries
445000 Pension payments
446000 Workers' compensation assoc. contributions
447000 Employee support costs
449000 Other personnel expenses
451000 Building maintenance costs
452000 Machine and equipment maintenance costs
453000 Maintenance costs, target=actual
454000 Other maintenance costs
460000 Property tax
460100 Motor vehicle tax
463000 Miscellaneous taxes
469000 Insurance
470000 Occupancy costs
470400 RE Apportionable Operating Costs
470498 RE Credit Remainder Op. Costs Master Sett. Unit
470499 RE Clearing - Apportionable Operating Costs
470500 RE Settlement - Lease-Outs Operating Costs
470510 RE Settlement- Lease-Outs Op. Costs w/o Clg
470520 RE Settlement - Rental Units Operating Costs
470580 RE Settlement - Own Use Operating Costs
470590 RE Write-Off of Operating Costs Advance Payments
470700 RE Accrued Vacancy Rent Expense
470800 RE Expenses for Managing Rental Objects
470850 RE Adjustment Expense Real Estate Rental Mgt
470900 RE Expenses for Non-Deductible Input Tax
470910 RE Expenses f. Non-Deductible Inp.Tax/Fxd Asset
470950 RE Settlement Non-Deduct. Input Tax OC SU
470999 RE Adj. Non-Deductible Input Tax Op.Costs SU
471000 Machinery rental expenses
472000 Vehicle costs
473000 Shipping costs
474100 Domestic Travel Expenses (Flat Rate Input Tax)
474210 Travel Expenses Accommodation (Receipts/Flat Rate)
474220 Travel Expenses-Meals (Receipts/Flat Rate)
474230 Travel Expenses - Transport (Receipts/Flat Rate)
474240 Travel Expenses, Other
474250 Travel Expenses, Entertainment
474280 Travel Expenses - Taxable by Lump Sum
475000 Postage (without telephone)
475110 Telephone costs (basic fee)
475120 Telephone costs (call fees)
475130 Other means of communication
476000 Office supplies
476100 Data processing supplies expenses
476500 Other administrative expenses

476900 Other costs
477000 Advertising and sales costs
478100 Costs from agency business
479000 Bank charge costs
479100 TR-TM Other financial transaction expenses
480000 Estimated depreciation (FI-AA)
480500 Estimated depreciation (CO)
481000 Imputed Interest
482000 Estimated risk
484000 Miscellaneous accrued costs
499999 CO transfer postings (reconciliation ledger CO/FI)
780000 Unfinished products
781000 Products being processed
790000 Finished Goods
799999 Inventory (own goods)
800000 Sales revenue domestic
801000 Sales revenue foreign
804000 Tax on sales/purchases clearing acct-old parts(SD)
808000 Sales revenue with cost element
820000 Rev. from asset disposal (not affecting net inc.)
825000 Clearing asset disposals
830000 Sales revenue of order settlements
840000 RE Revenue from Third-Party Usage Rent
840050 RE Other Rental Revenue (Third-Party/Own)
840070 RE Revenue from Flat Rate Operating Costs
840080 RE Rental Revenue: Own Use
840099 RE Clearing - Operating Costs Advance Payment
840100 RE Adv.Pyt Receivables Update - Operating Costs
840110 RE Adv.Pyt Update - Operating Costs
840120 Re Adv.Pyt Update - Sales-Based Rent
840130 RE Rental Deposit Update
840500 RE Rev. from Third-Party Usage Op. Costs Settl.
840580 RE Rev.from Own Use Operating Costs Settlement
840680 RE Rent Paid in Arrears (Accrued)
840690 RE Rent Paid in Advance (Deferred)
840700 RE Imputed Revenue Vacancy Rental
840800 RE Revenue from Management of Rental Objects
840850 RE Adjustment - Rental Management Revenue
840900 RE Revenue from Non-Deductible Input Tax OC SU
840910 RE Revenue from Deductible Input Tax/Fxd Asset
841100 Agency business revenue
870100 Capitalized internal activity
870200 Revenue from capitalization of settled orders
871000 Operating profit of development order settlements
872000 Operating profit of construction order settlements
880000 Customer discounts (revenue authorized)
880098 Business area adjustment - customer cash discount
881000 Invalid customer deductions
881098 Business area adjust.-unauthorized cust. deducts
883000 Retroactive customer discounts
884000 Customer rebates
888000 Sales deductions with cost element
888900 RE Rental Sales Deduction (Third party/Own)
889000 Other sales deductions
889098 Business area adjustment other sales deductions

890000 Inventory change - work in process
890002 Inv.chg. qual.contr. cons.own prod. with cst elem.
891000 Inventory change work in process
892000 Change in finished products inventory
893010 Inventory change - sale company manufactured goods
893015 Inv. change-cost of own goods sold with cost elem.
893020 Inventory change - additions to own products
894010 Invent. change - sales of ext. prods w/o cost ele.
894020 Inventory change - additions to external products
894025 Invent.change sale of ext.products w.cost element
895000 Plant activity production order
896000 Prov. for potential value fluctuations-fin.prodts
900000 Unappropriated retained earnings from previous yr
910000 Profit transfer
920000 Loss compensation
930000 Deductions from additional paid-in capital
940010 Additions/withdrawals legal reserves
940020 Additions/withdrawals own share reserves
940030 Additions/withdrawals statutory reserves
940040 Additions/withdrawals of other profit reserves
950000 Net loss not covered by stockholders' equity
 1000 Equity contributions not called up
 2000 Called-up equity contributions
10000 Capitalized business activities - startup costs
10010 Amort.capitalized bus.activities - startup costs
10100 Capitalized business activities - expansion costs
10110 Amort.capitalized bus.activites-expansion costs
21000 Concessions
21010 Accumulated amortization-franchises
22000 Industrial property and other similar rights
22010 Amort.- industrial prop. and other similar rights
23000 Computer software
23010 Accumulated depreciation-computer software
24000 Licenses
24010 Accumulated amortization-licenses
31000 Goodwill
31010 Amortization of goodwill
40000 Down payments made - intangible assets
40090 Settl.input tax on down paymts for intang assets
40100 Capitalized down payments on intangible assets
40110 Amortization - down payments for intangible assets
40190 Clearing of cap.down pmnts for intangible assets
50000 Land and similar rights
50010 Depreciation - land and similar rights
53000 Buildings
53010 Accumulated depreciation-buildings
57000 Building improvements
57010 Accumulated depreciation - building improvements
69990 Clearing account fixed asset acquisition
70000 Machinery and equipment
70010 Accumulated depreciation - machinery and equipment
79000 Low value assets (machines)
79010 Depreciation of low value assets (machines)
80000 Fixtures and fittings
80010 Deprecation - fixtures and fittings

89000 Low value assets (fixtures and fittings)
89010 Acc.dep.low value assets (fixtures and fittings)
90000 Down payments made - tangible assets
90090 Sett. of input tax on down payts for fixed assets
90100 Capitalized down payments on tangible assets
90190 Clearing capitalized down payments on tang. assets
95000 Assets under construction
95010 Depreciation - assets under construction
110000 Stock held in affiliated companies
120000 Loans to members of a consolidation group
120020 Loans to affiliated companies, due after 1 year
130000 Investments
140000 Loans to associated companies
140020 Loans to associated companies, due after 1 year
150000 Securities held as fixed assets
150010 Fixed interest securities
150020 Shares
160000 Other loans
160020 Other loans, due after 1 year
160030 TR-LO Value adjustment - other loans
164100 Loans to staff
170000 Down payments made on financial assets
170090 Clearing of input tax on down pyts for fin.assets
200000 Inventory - raw materials 1
200010 Inventory - raw materials 2
202000 Inventory-supplies
203000 Inventory - operating supplies
204000 Invent.-replacements
204100 GR/IR clearing - own production
204199 Adjustment GR/IR clearing - own production
204299 Adjustment GR/IR clearing - external products
204650 Clearing-invoice reduction (Retail)
204700 Clearing vendor discounts (net procedure)
204798 BA adjustment vendor discount (clrg net procedure)
204800 GR/IR: Goods/services not yet delivered
204850 GR/IR: Goods and services not yet invoiced
204970 Plants abroad (technical interim account)
204980 Clearing account for returning assets to warehouse
204990 Clearing fixed asset acquisition from inv.verifn
205000 Inventory - packaging and empties
210000 Unfinished products
215000 Products being processed
219000 Unpaid services
220000 Finished Goods
228000 Trading goods
229000 Inventory - stock transfer
229100 Inventory - subcontracting
229970 Initial entry of stock balances(own/trading goods)
229980 Inventory posting with zero value - external prods
229990 Initial entry of stock (offsetting posting)
230000 Down payments made for inventory
230090 Input tax clearing - inventory down payments made
230100 Down payment requests (vendors)
230200 Other down payments made current assets
230290 Input tax clrg-other down pyts made for curr. asts

240000 Receivables - domes.
240010 Domestic receivables - one-time accounts
240020 Domestic receivables, due after > 1 year
240098 Business area adjustment - domestic receivables
240099 Adjustment account domestic receivables
241000 Foreign receivables
241010 Foreign receivables one-time accounts
241020 Foreign receivables, due after > 1 year
241098 Business area adjustment - foreign receivables
241099 Adjustment account foreign receivables
245100 Bill of exchange receivable (rediscountable)
245190 Clearing-bills of exchange collection
245200 Bill of exchange receivable (non-rediscountable)
246100 Receivables from payment cards
247000 Customer adjustments - non-realised ex.rate diffs
247090 Clearing unrealized exchange rate diffs (custs)
248000 Legacy data transfer account
249100 Individual value adjustments for receivables
249200 Flat rate value adjustments for receivables
250000 Receivables from affiliated companies
250020 Receivables from affiliated companies > 1 year
250098 Business area adjustment - receivables from affils
250099 Adjustment account receivables from affil comps
255000 Receivables from associated companies
255020 Receivables from associated companies > 1 year
255098 Business area adjustment - receivables from assoc.
255099 Adjustment account receivables from assoc.comps
260000 Input tax
260098 Business area adjustment - taxes
262100 Tax on sales and purchases (tax payable)
262800 Import sales tax paid
263000 Receivables from tax authorities
265000 Salary and wages advances
265100 Receivables from employees (overpayment)
265200 Trip costs advance
265250 Travel Expenses, Cash Advance
265800 Receivables from partners
266000 Other receivables
266020 Other receivables due after 1 year
266300 Guarantees given (customers)
266390 Clearing of granted warranties (customers)
266400 Interest receivables
266450 TR-LO Reconciliation account - receivables
266490 Clearing interest receivables
266499 TR-LO Reconciliation account (adjustment account)
266500 Conting. claims - check/bill of ex.pyts (customer)
266505 TR-TM/LO:Rcbles- repymts (securs) and sales (BNL)
266510 TR-LO Reconciliation acct - repayment receivables
266515 TR-LO Accts receiv.- loan repaymnts rem.term <1Y
266516 TR-LO Value adj.- other receiv.(costs/repay./int)
266520 TR-LO Reconciliation acct - interest receivables
266525 TR-TM/LO Interest receivables
266530 TR-LO Reconciliation acct - discount receivables
266535 TR-LO Accts receiv.- discounts, rem.term <1 year
266540 TR-LO Reconciliation acct - other receivables

266550 TR-LO Reconciliation acct - payment adjustments
266560 TR-LO Recon.account - payment oblig. for loans
266565 TR-LO Payment obligations for loans
266570 TR-LO Reconciliation account - premiums
266575 TR-LO Premium
266585 TR-LO Reversals
266590 Clrg cont.claims-check/bill of exch. payments
266600 RE Advance Payment Request
266610 RE Service Charges Advance Payment
266620 RE Advance Payment - Sales-Based Rent
266630 RE Rental Deposit
266700 Security deposit (customers)
266760 TR-TM Option premiums receivable
266800 Vendors with a debit balance
270000 Stock held in affiliated companies
271000 Own shares
272000 Other securities
277190 TR-TM: Clearing foreign exchange
277290 TR-TM: Technical clearing
277390 TR-TM: Currency swap account
277490 TR-TM clearing payment transactions
280000 Bank 1 (domestic)
280001 Bank 1 (checks payable)
280002 Bank 1 (outgoing domestic transfers)
280003 Bank 1 (outgoing foreign transfers)
280004 Bank 1 (aut.debit)
280005 Bank1 - other postings
280006 Bank 1 (promissory bill of exchange liabilities)
280007 Bank 1 (discounted bills of exchange liabilities)
280008 Bank 1 - checks received
280009 Bank 1 (customer incoming payments)
280010 Bank 1 (guarantees received)
280011 Bank 1 (current bills of exchange payable)
280012 Bank 1 (bill of exchange collection)
280013 TR-TM Receivables - fixed-term deposits
280014 TR-TM Liability - fixed-term deposits
280015 TR-TM Receivables - deposits at notice
280016 TR-TM Liability - deposits at notice
280017 TR-TM Commercial paper receivables
280018 TR-TM Payables - commercial paper
280050 Bank 1 (foreign currency A)
280055 TR_TM Bank 1 foreign currency A settlement
280060 Bank 1 (foreign currency B)
280065 TR-TM Bank 1 foreign currency B settlement
281000 Bank 2 (domestic)
281001 Bank 2 (checks payable)
281002 Bank 2 (outgoing domestic transfers)
281003 Bank 2 (outgoing foreign transfers)
281004 Bank 2 (automatic debit)
281005 Bank 2 (other interim postings)
281006 Bank 2 (promissory bill of exchange liabilities)
281007 Bank 2 (bill of exchange contingent liabilities)
281008 Bank 2 - checks received
281009 Bank 2 (customer incoming payments)
281010 Bank 2 (guarantees received)

281011 Bank 2 (current bills of exchange payable)
281012 Bank 2 (bill of exchange collection)
281013 Bank 2 (fixed-term deposits)
282000 Foreign bank 1
283000 Foreign bank 2
285000 Checking account
285002 Checking account - payments
285005 Checking account (other interim postings)
285009 Checking account - customer payments
288000 Cash Desk
289100 Cash - freight
290000 Accrued income
290100 Discounts
293000 GR/IR-clearing - external procurement
293010 GR/IR sett.transferred (material ledger)
293500 Freight clearing (MM)
293600 Customs clearing (MM)
293700 Delivery costs clearing (MM)
295000 Accrual/deferral for deferred taxes §274 para.2GCC
296990 Offsett. of travel expen. for docs paid by firm
299000 Deficit not covered by stockholders' equity
300000 Equity
302000 Private account
320000 Fluctuating capital account
330000 Capital reserves
330100 Deductions from additional paid-in capital
337000 Profit transfer
337100 Loss compensation
338010 Additions/withdrawals legal reserves
338020 Additions/withdrawals own share reserves
338030 Additions/withdrawals statutory reserves
338040 Additions/withdrawals of other profit reserves
340000 Legal appropriations of retained earnings
342000 Appropriation for treasury stock
343000 Statutory provisions
344000 Other appropriated retained earnings
350000 Unappropriated retained earnings from prev.year
360000 Special items reserve
361000 Transfer of reserves §6b section 35
365000 Balance of special items
365010 Special depreciation para. 6b ITL (difference amt)
365090 Other special depreciation (difference amount)
365100 Investment receivables received
365190 Clearing of investment receivables received
370000 Pension reserves
380000 Corporation tax provisions
381000 Corporate income tax provision
382000 Capital gains tax provision
383000 Foreign withholding tax provision
384000 Provisions for other income and revenue tax
385000 Provision for deferred taxes
389000 Other tax provisions
390000 Other provisions
391000 Provisions for guarantees
393000 Provisions for indeterminate payables

394100 Freight provision (MM)
394200 Customs provision (MM)
394300 Delivery costs provision (MM)
394400 Bonus provision MM
395900 TR-TM: Provisions for foreign exchange spot rate
395910 TR-TM: Provisions for foreign exchange swap rate
397000 Provisions for imminent losses and pending transt.
398000 Provisions for aborted plant maintenance
399000 Provisions for other expenses accord. §248 sec. 2
410110 Convertible bonds, due within 1 year
410120 Convertible bonds, due within 1-5 years
410130 Convertible loans, due after 5 years
415310 Non-convertible bonds, due within 1 year
415320 Non-convertible bonds, due within 1-5 years
415330 Non-convertible bonds, due in more than 5 years
420110 Loans from credit institutions, remaining life <1y
420120 Loans from credit institutions, remaining life 1-5
420130 Loans from credit institutions, remaining life >5y
420199 Adjustment account for bank loans
430000 Down payments received
430010 Tax on sls/purch-settlement of customer down pyts
430020 Down payments received, due 1-5 years
430030 Down payments received, due > 5 years
430099 Adjustment account down payments received
430100 Down payment requests (customers)
440000 Domestic payables
440010 Domestic payables one-time accounts
440020 Domestic payables, due within 1-5 years
440030 Domestic payables due > 5 years
440098 Business area adjustment - domestic payables
440099 Adjustment account domestic payables
443090 Clearing-unrealized exchange rate diffs (vend.)
443099 Accounts payable-unrealized exch. rate diffs adj.
445000 Foreign payables
445010 One-time accounts foreign payables
445020 Foreign payables due within 1-5 years
445030 Foreign payables, due > 5 years
445098 Business area adjustment foreign payables
445099 Adjustment account foreign payables
447000 Payables from consignment warehouse
448000 Advance payments amortization
450000 Bills of exchange payable
450020 Bills of exchange payable, due within 1-5 years
450030 Bills of exchange payable, due > 5 years
450090 Clearing current bills of exchange payable
450099 Adjustment account bills of exchange payable
460000 Payables affiliated companies
460020 Payables affiliated companies due within 1-5 years
460030 Payables affiliated companies remaining life > 5yr
460098 Business area adjustment - affiliated co. payables
460099 Adjustment account payables affiliated companies
469090 Business area clearing
469990 Document Split Acct (Travel Exp. Co.Code Clrg HR)
470000 Payables to associated companies
470020 Payables to associated companies due wihtin 1-5yrs

470030 Payables to associated companies due > 5 years
470098 Business area adjustment - associated co. payables
470099 Adjustment account payables to associated comps
480000 Tax on sales/purchases (output tax Germany)
480098 Business area adjustment - taxes
480600 Acquisition tax (output tax in nature)
482900 Payables to tax office
483100 Income and church tax payable
484000 Social insurance payable
485000 Salaries and wages payable
485090 Recalculation difference for wages and salaries
485100 Payables to employees
485190 Wages and salary clearing
486100 Garnishments to be paid
486300 Guarantees received (vendors)
486390 Clearing - guarantees received (vendors)
486500 Savings plan payable
486700 Security deposit (vendors)
486760 TR-TM: Payables - option premiums
486800 Customers with a credit balance
487000 Payables to workers' compensation association
489000 Other payables
489100 Other payables due within 1-5 years
489200 Other payables due > 5 years
489299 Adjustment account for other payables
489300 TR-TM/LO: Other payables - interest
489350 TR-LO: Unassigned incoming payments
489500 Conting.liabs from check/bill of ex.pyts (vendors)
489590 Clrg conting.liabs from check/b.ex.pyts (vendors)
490000 Deferred income
500000 Sales revenue domestic
500100 Other sales deductions
500198 Business area adjustment other sales deductions
500500 Sales revenue with cost element
501000 Sales revenue foreign
510000 RE Revenue from Third-Party Usage Rent
510050 RE Other Rental Revenue (Third-Party/Own)
510070 RE Revenue from Flat Rate Operating Costs
510080 RE Rental Revenue: Own Use
510099 RE Clearing - Operating Costs Advance Payment
510100 RE Adv.Pyt Receivables Update - Operating Costs
510110 RE Adv.Pyt Update - Operating Costs
510120 Re Adv.Pyt Update - Sales-Based Rent
510130 RE Rental Deposit Update
510500 RE Rev. from Third-Party Usage Op. Costs Settl.
510580 RE Rev.from Own Use Operating Costs Settlement
510680 RE Rent Paid in Arrears (Accrued)
510690 RE Rent Paid in Advance (Deferred)
510700 RE Imputed Revenue Vacancy Rental
510800 RE Revenue from Management of Rental Objects
510850 RE Adjustment - Rental Management Revenue
510900 RE Revenue from Non-Deductible Input Tax OC SU
510910 RE Revenue from Deductible Input Tax/Fxd Asset
518000 Customer discounts (revenue authorized)
518098 Business area adjustment - customer cash discount

518100 Retroactive customer discounts
518200 Customer rebates
518500 Sales deductions with cost element
518900 RE Rental Sales Deduction (Third party/Own)
519000 Invalid customer deductions
519098 Business area adjust.-unauthorized cust. deducts
521000 Inventory change - work in process
521500 Inventory change work in process
522000 Change in finished products inventory
522050 Inv.chg. qual.contr. cons.own prod. with cst elem.
523000 Plant activity, production order
524000 Inventory change - sale company manufactured goods
524050 Inv. change-cost of own goods sold with cost elem.
524100 Inventory change - additions to own products
524200 Invent. change - sales of ext. prods w/o cost ele.
524310 Inventory change - additions to external products
525000 Prov. for potential value fluctuations-fin.prodts
530000 Capitalized internal activity
530100 Revenue from capitalization of settled orders
540000 Other operating revenues
540200 Rev. from asset disposal (not affecting net inc.)
540290 Clearing asset disposals
541140 Agency business sales
541150 Agency business revenue
541190 Agency business sales offsetting posting
541400 TR-TM Other financial transaction revenue
544000 Revenue from appreciation of fxd assets §280 par1
545000 Revenue from appreciation of curr.assets §280 Par1
546000 Profit from fixed asset retirement
547000 Gain from release of special items
547004 Revenue from release of spec.deprecn. para 6b ITL
547009 Revenue from release of other special depreciation
547300 Revenue from reversal of spec. items invest.rcble
547301 Revenue from release of spec.items invest.recble
548500 Revenue from release of provisions
550000 Investment income (affiliated companies)
550500 Revenue from transfer of profits
555000 Revenue from investments (non-affiliated comps)
560000 Rev. from financial assets (affiliated companies)
560400 Income from loans (member of consolidation group)
560500 Income from securities (affiliated companies)
565000 Rev. from financial assets (non-affiliated comps)
565300 TR-TM Revenue - disposals of fin. fixed assets
565400 Income from loans (not member of consolid.group)
565500 Income from securities (non-affiliated companies)
570200 Other interest & similar revenues-affiliated co.
571000 Bank interest revenue
572100 Income from exchange rate differences
572110 Income from unrealized exchange rate differences
572120 Gain from translation
572129 Clearing gain from exchange rate translation
572130 Gain from currency valuation
572140 Revenue from rounding dif. for foreign curr. (MM)
572150 Ex.rate diff.revenue from lower levels (mat.ledg.)
572500 Income from collection charges

572900 TR-TM Revenue from fin. trans. settlement payments
573100 Revenue from discount charges
573200 Discount revenue (affiliated companies)
574100 Price differences external material revenue
574110 Gain - price differences from Material ledger
574120 Price differences own material revenue
574130 Gain-material ledger price differences own mat.
574135 Gain from price diffs of lower level own mat. (ML)
574150 Gain from freight differences
574170 Revenue from revaluation
574200 Gain from bonus differences
574250 Gain-inventory differences at consignment stores
574300 Gain from inv. receipt small differences (MM)
574400 Revenue from valuation of external products
574450 Gain from valuation own products
574500 Gain-inventory differences
574600 Gain-valuation (valued --> unvalued)
574700 Gain from stock transfer
574800 Gain - consumption of consignment material
574900 Gain from qual. control consump. w/o cost element
578100 Other interest and similar revenue
578400 TR-TM Revenue - disposals of curr. ass. securities
580000 Extraordinary Income
580300 Gain from allowed differences / G/L clearing
600000 Consumption, raw material 1
600010 Raw material 2 consumption
600020 Material consump./trading goods w/o acct assignmnt
602000 Consumption of supplies
603000 Operating materials consumption
604000 Packaging consumption and empties
605010 Electricity costs
605020 Gas
605030 Water
606000 Repair material consumption
608000 Merchandise costs
609000 Prov. for potential value fluctuations raw mats
609010 Scrap external products
609020 Scrap own products
609050 Qual. contr. consumpt. external prods with act tpe
610000 External activity for goods and services
616000 Building maintenance
616100 Machine and equipment maintenance
616200 Maintenance costs, target=actual
616300 Other maintenance costs
617000 Other activity costs
618000 Vendor discount
618050 Discount lost using net procedure
618098 Business area adjustment cash vendor discount
620100 Direct labor costs
620200 Indirect labor costs
620300 Downtime wages
621100 Vacation bonus
621200 Disability pay
622100 Overtime premiums
622200 Yearly bonus

629000 Other wage-related expenses
630000 Salaries
630300 Downtime salaries
632100 Overtime premiums, salaries
639000 Other expenses of a salary nature
640000 Social security payments, wages
641000 Social security payments, salary
642000 Workers' compensation assoc. contributions
648000 Pension payments
649000 Employee support costs
652000 Accumulated depreciation - buildings
653000 Depreciation for plant and machinery
654000 Depreciation of fixtures and fittings
654900 Depreciation of low value assets (direct method)
655000 Unscheduled depreciation of tangible assets
657000 Exceptional depreciation of current assets
660000 Other personnel costs
670000 Occupancy costs
670400 RE Apportionable Operating Costs
670498 RE Credit Remainder Op. Costs Master Sett. Unit
670499 RE Clearing - Apportionable Operating Costs
670500 RE Settlement - Lease-Outs Operating Costs
670510 RE Settlement- Lease-Outs Op. Costs w/o Clg
670520 RE Settlement - Rental Units Operating Costs
670580 RE Settlement - Own Use Operating Costs
670590 RE Write-Off of Operating Costs Advance Payments
670700 RE Accrued Vacancy Rent Expense
670800 RE Expenses for Managing Rental Objects
670850 RE Adjustment Expense Real Estate Rental Mgt
670900 RE Expenses for Non-Deductible Input Tax
670910 RE Expenses f. Non-Deductible Inp.Tax/Fxd Asset
670950 RE Settlement Non-Deduct. Input Tax OC SU
670999 RE Adj. Non-Deductible Input Tax Op.Costs SU
671000 Leasing
675000 Bank charge costs
675100 TR-TM Other financial transaction expenses
675150 TR-LO Other expense from loan business
676100 Costs from agency business
680000 Office supplies
682000 Shipping costs
682100 Postal costs without telephone
682200 Telephone costs (basic fee)
682210 Telephone costs (call fees)
683000 Other communication
684000 Data processing supplies expenses
685100 Travel Expenses Accommodation (Receipts/Flat Rate)
685150 Travel Expenses-Meals (Receipts/Flat Rate)
685200 Travel Expenses - Transport (Receipts/Flat Rate)
685400 Travel Expenses, Other
685900 Travel Expenses - Taxable by Lump Sum
685950 Domestic Travel Expenses (Flat-Rate Input Tax)
686000 Travel Expenses, Entertainment
687000 Advertising and sales costs
688000 Vehicle costs
689000 Other administrative expenses

690000 Insurance
694100 Price differences (expense) external products
694110 Loss-price diffs from mat.ledger settlement
694120 Price differences (expense) own products
694130 Loss-price diffs from settl. of ML own products
694135 Loss from price diffs fm lower lev.own mats ML
694140 Accruals/deferrals account mat.ledger ext.material
694150 Acc/def account material ledger own materials
694160 Unplanned delivery costs
694170 Loss from revaluation
694200 Loss - freight variances
694300 Loss from invoice receipt small differences (MM)
694400 Loss from valuation of external products
694450 Loss form valuation of own products
694500 Loss-inventory differences
694550 Losses - inventory variance (consignment sale)
694600 Loss from valuation (valued->unvalued)
694700 Loss from stock transfer
694800 Loss from consumption of consignment material
694900 Loss from quality control consump. w/o cost elemt
695100 Write-off of uncollectible receivables
695200 Individual value adjustments
695300 Flat-rate value adjustments
695350 TR-LO Expenses - value adjustment other loans
695400 Expenses from exchange rate differences
695410 Loss from unrealized exchange rate differences
695420 Loss on translation
695429 Clearing exchange rate translation loss
695430 Loss from currency valuation
695440 Foreign currency rounding differences (MM)
695450 Exch. rate diffs loss fm lower levels (mat.ledg.)
696000 Loss from fixed assets retirement
696010 Loss on assets scrapped
697000 Loss from allocation of special items
697009 Loss from allocation of other special depreciation
697100 Loss from allocation of special deprn para. 6b ITL
697200 Loss from release of special items invest. recble
702000 Property tax
703000 Motor vehicle tax
710100 Settlement of asset under construction to CO recip
710200 Loss from capitalization differences
710300 Loss - allowed differences / GL account clearing
710900 CO transfer postings (reconciliation ledger CO/FI)
730900 TR-TM Loss - settlm. payments fin.transactions
740010 Unscheduled depreciation of financial assets
740020 Other amortization of financial assets
742010 Depreciation of current asset securities
742020 Other write-offs of current asset securities
745000 TR-TM Loss - disposals of financial fixed assets
746000 TR-TM Loss - disposals of current asset securities
747500 TR-TM Other financial transaction write offs
749000 Expense from transfer of losses
750100 Interest expense - affiliated companies
751000 Bank interest expenses
753100 Discount charges

753200 Discount expense - affiliated companies
758100 Interest expense
758150 RE Interest Expense - Rental Deposit
759100 Other interest and similar expenses
759200 Other interest and similar exp. affiliated comps
760000 Extraordinary expenses
770000 Corporate income tax expense
771000 Corporate income tax
772000 Capital gains tax
775000 Deferred tax acc.to par. 274 sec. 2 HGB
779000 Other taxes on income and revenue
780000 Other taxes
910190 Clearing-estimated depreciation on fixed assets
910290 Clearing estimated interest on fixed assets
910390 Clearing estimated risks
910490 Clearing other estimated costs
920100 Estimated depreciation (FI-AA)
920150 Estimated depreciation (CO)
920200 Imputed Interest
920300 Estimated risk
920400 Miscellaneous accrued costs
 1000 Real estate and similar rights
 1010 Accumltd. Deprctn - Real Estate and Similar Rights
 1050 Real estate valuation
 2000 Buildings
 2010 Accumulated depreciation-buildings
 2050 Buildings valuation
 4000 Building improvements
 4010 Accumulated depreciation - building improvements
 4050 Building improvements valuation
11000 Machinery and equipment
11002 Constructions
11010 Accumulated depreciation-plant and machinery
11020 Accumulated depreciation-constructions
11050 Machinery and equipment valuation
12000 Low value assets (machinery)
12010 Accumulated depreciation-low value assets (mach.)
12050 Low value assets valuation (machinery)
13000 Vehicles
13010 Accumulated depreciation-vehicles
13050 Vehicles valuation
21000 Fixtures and fittings
21010 Accumulated depreciation - fixtures and fittings
21050 Fixtures and fittings valuation
22000 Low value assets (fixtures and fittings)
22010 Accumulated depreciation-LVA (fixtures/fittings)
22050 Low value assets valuation (fixtures and fittings)
31000 Down payments made - tangible assets
31010 Input tax clearing - down payments on tang. assets
31100 Capitalized down payments on tangible assets
31200 Clearing capitalized down payments on tang. assets
32000 Assets under construction
32010 Depreciation - assets under construction
32050 Valuation - assets under construction
34000 Computer software

34010 Accumulated depreciation-computer software
35000 Franchises
35010 Accumulated amortization-franchises
36000 Patents and similar rights
36010 Accumulated amortization-ind.prop. and sim. rights
37000 Licenses
37001 Licenses
37010 Accumulated amortization-licenses
38000 Goodwill
38010 Amortization - Goodwill
38020 Renting rights
39000 Down payments made - intangible assets
39010 Input tax clearing for down payts - intang.assets
39100 Capitalized down payments on intangible assets
39110 Amortization - down payments for intangible assets
39200 Clearing of cap.down pmnts for intangible assets
41000 Stock held in affiliated companies
42000 Loans to Affiliated Companies
42020 Loans to affiliated companies, due after 1 year
43000 Investments
44000 Loans to associated companies
44020 Loans to associated companies, due after 1 year
45000 Fixed asset securities (other)
45010 Bonds
45020 Stocks
45030 Shares, foreign companies
45100 Down payments made on financial assets
45110 Clearing of input tax on down pyts for fin.assets
46000 Other loans
46020 Other loans, due after 1 year
46030 TR-LO Value adjustment - other loans
50000 Called-up equity contributions
51000 Equity contributions not called up
55000 Capitalized start-up costs
55010 Amortization - capitalized start-up costs
56000 Capitalized business expansion costs
56010 Amortization - capitalized expansion cost
60110 Convertible bonds, due within 1 year
60120 Convertible bonds, due within 1-5 years
60130 Convertible bonds due after 5 years
60210 Convertible bonds, due within 1 year
60220 Convertible bonds, due within 1-5 years
60230 Convertible bonds due after 5 years
60310 Non-convertible bonds, due within 1 year
60320 Non-convertible bonds, due within 1-5 years
60330 Non-convertible bonds, due in more than 5 years
60410 Non-convertible bonds, due within 1 year
60420 Non-convertible bonds, due within 1-5 years
60430 Non-convertible bonds, due in more than 5 years
60500 Loans
61000 Down payments made on financial assets
61010 Input tax clrg-down pymts made on financial assets
62110 Loans from credit institutions, remaining life <1y
62120 Loans from credit institutions, remaining life 1-5
62130 Loans from credit institutions, remaining life >5y

62199 Adjustment account for bank loans
62210 Loans from credit institutions, remaining life <1y
62220 Loans from credit institutions, remaining life 1-5
62230 Loans from credit institutions, remaining life >5y
70000 Common stock
70100 Preferred stock
70500 Fluctuating capital account
71000 Capital reserves
71050 Capital reserves valuation
72000 Legal reserves
72010 Reserves from defined IFB-reversal
72090 IFB i.a.Par.10 Inc.T.1995
72091 IFB i.a.Par.10 Inc.T.1996
72092 IFB i.a.Par.10 Inc.T.1997
72093 IFB i.a.Par.10 Inc.T.1998
72094 IFB i.a.Par.10 Inc.T.1999
73000 Treasury stock reserve
74000 Statutory reserves
75000 Other retained earnings
75050 Valuation of other retained earnings
78000 Balance of special items
78001 Special depreciation 1
78002 Special depreciation 2
78003 Special depreciation 3
78004 Special depreciation 4
78005 Special depreciation 5
78006 Special depreciation 6
78009 Other special depreciation (difference amount)
78100 Special item reserves
78200 Transfer of reserves
78300 Investment receivables received
78310 Clearing of investment receivables received
80000 Flat-rate value adjustment of receivables
85000 Provisions for pension fund liabilities
85900 TR-TM: Provisions for foreign exchange spot rate
85910 TR-TM: Provisions for foreign exchange swap rate
86100 Freight provision (MM)
86200 Customs provision (MM)
86300 Delivery costs provision (MM)
87000 Provisions for deferred taxes
88000 Provisions for taxes
88100 Corporate income tax provision
88200 Capital gains tax provision
88300 Foreign withholding tax provision
88400 Provisions for other income and revenue tax
88900 Other tax provisions
89000 Other provisions
89100 Provisions for guarantees
89200 Provisions for indeterminate payables
89300 Provisions for imminent losses and pending transt.
89400 Provisions for aborted plant maintenance
89500 Provisions for other expenses accord. §248 sec. 2
91000 Accruals for deferred taxes
95000 Discounts
98000 Accrued income

98100 Accrued interest
99000 Deferred income
100000 Petty cash
100009 Cash (customer payment)-local currency
101000 Cash - freight
102000 Cash-foreign currency
102009 Cash (customer payment)-foreign currency
110000 Checking account
110002 Checking account - payments
110005 Checking account (other interim postings)
110009 Checking account - customer payments
113100 G/L Account
113101 Bank 1 (checks payable)
113102 Bank 1 (outgoing domestic wire transfers)
113103 Bank 1 (outgoing foreign wire transfers)
113104 Bank 1 (aut.debit)
113105 Bank 1 (other interim postings)
113106 Bank 1 (promissory bill of exchange liabilities)
113107 Bank 1 (discounted bills of exchange liabilities)
113108 Bank 1 - checks received
113109 Bank 1 (customer incoming payments)
113110 Bank 1 (guarantees received)
113111 Bank 1 (current bills of exchange payable)
113112 Bank 1 (bill of exchange collection)
113113 TR-TM Receivables - fixed-term deposits
113114 TR-TM Liability - fixed-term deposits
113115 TR-TM Receivables - deposits at notice
113116 TR-TM Liability - deposits at notice
113117 TR-TM Commercial paper receivables
113118 TR-TM Payables - commercial paper
113150 Bank 1 (foreign currency A)
113155 TR_TM Bank 1 foreign currency A clearing
113160 Bank 1 (foreign currency B)
113165 TR-TM Bank 1 foreign currency B clearing
113200 Bank 2
113201 Bank 2 (checks payable)
113202 Bank 2 (outgoing domestic wire transfers)
113203 Bank 2 (outgoing foreign wire transfers)
113204 Bank 2 (automatic debit)
113205 Bank 2 (other interim postings)
113206 Bank 2 (promissory bill of exchange liabilities)
113207 Bank 2 (bill of exchange contingent liabilities)
113208 Bank 2 - checks received
113209 Bank 2 (customer incoming payments)
113210 Bank 2 (guarantees received)
113211 Bank 2 (current bills of exchange payable)
113212 Bank 2 (bill of exchange collection)
113213 Bank 2 (fixed-term deposits)
114000 Foreign bank 1
115000 Foreign bank 2
119800 Legacy data transfer account
120000 Loans to staff
125000 Foreign bills of exchange receivable
126000 Foreign bills of exchange receivable
127000 Bills of exchange presented (Italy/Spain)

131000 Stock held in affiliated companies
132000 Treasury stock
133000 Other securities
140000 Customers - Domestic Receivables 1
140010 Customer receivables - domestic, one-time accounts
140020 Accounts receivable-domestic, due after 1 year
140030 Customers - domestic receivables
140098 Business area adjustment - domestic receivables
140099 Customer receivables, domestic (adjustment acct)
141000 Customers - foreign receivables
141010 Customer receivables - foreign, one-time accounts
141020 Customer receivables-foreign, due after 1 year
141098 Business area adjustment - foreign receivables
141099 Customer receivables-foreign, adjustments
142000 Individual value adjust. for customer receivables
143000 Vendors with a debit balance
143100 Customers - adjust. for unrealized ex.rate diffs
144000 Customer receivables-affiliated companies
144020 Customer receivables-affiliated companies, > 1 yr
144098 Business area adjustment - receivables from affils
144099 Customer receivables-affiliated companies adjustmt
145000 Customer receivables - associated companies
145020 Accounts receivable-associated comps, due >1Y
145098 Business area adjustment - receivables from assoc.
145099 Adjust. customer receivables - associated compan
146000 Receivables - group
146100 Receivables from partners
146500 Receivables from payment cards
146600 Receivables - area health insurance
149900 Receivables from consignment warehouse
150000 TR-LO Reconciliation account - receivables
150099 TR-LO Reconciliation account (adjustment account)
150100 TR-LO Reconciliation acct - repayment receivables
150200 TR-LO Reconciliation acct - interest receivables
150300 TR-LO Reconciliation acct - discount receivables
150400 TR-LO Reconciliation acct - other receivables
150500 TR-LO Reconciliation acct - payment adjustments
150600 TR-LO Recon.account - payment oblig. for loans
150700 TR-LO Reconciliation account - premiums
151000 Down Payments Made for Inventories
151010 Input tax clearing-down payments on inventory
152000 Interest receivables
152050 TR-TM/LO Interest receivables
152110 TR-LO Value adj.- other receiv.(costs/repay./int)
152150 TR-LO Accts receiv.- loan repaymnts rem.term <1Y
152155 TR-TM/LO:Rcbles- repymts (securs) and sales (BNL)
152250 TR-LO Accts receiv.- discounts, rem.term <1 year
152500 TR-LO Payment obligations for loans
152550 TR-LO Premium
154000 Input tax
154001 Input tax-level 1
154002 Input tax-level 2
154003 Input tax-level 3
154050 Deferred input tax
154099 Business area adjustment - taxes

154100 Tax on imports
154200 Entertainment tax
154210 Entertainment tax adjustment
154300 Amount reductions
154400 Withholding input tax
155000 Advances-salaries and wages
156000 Trip costs, advance
156050 Travel Expenses, Cash Advance
157000 Advances-commissions
159000 Down payments made on current assets
159010 Input tax clrg-other down pyts made for curr. asts
159100 Other receivables
159110 TR-TM Option premiums receivable
159160 TR-LO Reversals
159200 Other receivables due after 1 year
160000 Accounts payable-domestic
160010 Accounts payable-domestic, one-time accounts
160020 Accounts payable-domestic, due 1-5 years
160030 Accounts payable-domestic, due > 5 years
160098 Business area adjustment - domestic payables
160099 Accounts payable-domestic, adjustments
161000 Accounts payable-foreign
161010 Accounts payable-foreign, one-time accounts
161020 Accounts payable-foreign, due 1-5 yrs
161030 Accounts payable-foreign, due > 5 years
161098 Business area adjustment foreign payables
161099 Accounts payable-foreign, adjustments
163000 Customers with a credit balance
163100 Accounts payable-unrealized exch. rate diffs adj.
164000 Accounts payable-affiliated companies
164020 Accounts payable-affiliated companies, due 1-5 yrs
164030 Accounts payable-affiliated companies, due > 5 yrs
164098 Business area adjustment - affiliated co. payables
164099 Accounts payable-affiliated companies adjustments
165000 Accounts payable - associated companies
165020 Accounts payable-associated companies, due 1-5 yr
165030 Accounts payable-associated companies, due > 5 yr
165098 Business area adjustment - associated co. payables
165099 Accounts payable-associated companies, adjustments
166000 Advance payments amortization
169900 Payables from consignment warehouse
170000 Down payments received
170010 Tax payable clearing-customer down payments
170020 Down payments received, due 1-5 years
170030 Down payments received, due > 5 years
170099 Down payments received (Adj. a/c)
170800 Payables to employees
170900 Payables to tax office
172000 AHV/ALV Settlement
172010 SAll premiums
172020 EO settlement account
172030 Withholding tax settlement
172040 Association contribution
172050 FAK-Settlement
172060 SAll payroll account

172070 Per diem indemnity for sickness
172080 Military insurance
172090 Pension fund
172100 Health insurance settlement
172110 Rent deductions
172120 Canteen deductions
172130 Loan interest
172140 Loan repayment
172150 Outgoing payment act
172160 Recalculation difference
172170 Overpayment/receivables
172180 Other wages and salary
172190 Advances
172200 Document split account
172210 Reserve 13th salary
175000 Output tax
175001 Output tax
175002 Output tax
175003 Output tax
175050 Acquisition tax (output tax in nature)
175099 Business area adjustment - taxes
175100 Special Tax
175200 Investment Tax
175300 Outgoing withholding tax
176000 Salaries and wages payable
176100 Income and church tax payable
176200 Social insurance payable
176210 Clearing-social insurance - employer contribution
176300 Legal expenses and fines
176400 Employee savings plan
176500 Wages and salary clearing
176600 Miscellaneous payable
176700 Other payables-social security, due in 1 year
176800 Other payables-social security, due 1-5 years
176900 Other payables-social security, due > 5 years
177000 Withholding tax accounts payable
177100 Withholding tax offset account (grossing up)
177200 Treasury withholding tax
177300 Withholding tax offset account
178100 Tax payable, due in 1 year
178200 Tax payable, due 1-5 years
178300 Tax payable, due > 5 years
179100 Other payables
179110 TR-TM: Payables - option premiums
179150 TR-TM/LO: Other payables - interest
179170 TR-LO: Unassigned incoming payments
179200 Other payables due within 1-5 years
179300 Other payables due > 5 years
179399 Adjustment account for other payables
180000 Bills of exchange payable
180020 Bills of exchange payable, due within 1-5 years
180030 Bills of exchange payable, due > 5 years
180099 Bills of exchange payable (adjustment acct)
190990 Offsett. of travel expen. for docs paid by firm
191000 GR/IR clearing - own production

191099 GR/IR clearing - own production (adjustments)
191100 GR/IR-clearing - external procurement
191101 GR/IR: Goods/services not yet delivered
191102 GR/IR: Goods and services not yet invoiced
191110 GR/IR clearing-transferred
191120 Clearing-invoice reduction (Retail)
191199 GR/IR clearing-external procurement (adjustments)
191400 Clearing-asset acquisition from invoice verificat.
191500 Clearing-asset returned to stock
191600 Clearing-customer commission
192100 Freight clearing (MM)
192300 Customs clearing (MM)
192500 Clearing-delivery costs (MM)
192700 Bonus provisions (MM)
193000 Clearing vendor discounts (net procedure)
193099 BA adjustment vendor discount (clrg net procedure)
194100 TR-TM: Clearing foreign exchange
194200 TR-TM: Technical clearing
194300 TR-TM: Currency swap account
194400 TR-TM clearing payment transactions
194500 Business area clearing
194600 Plants abroad (technical interim account)
195000 Payable/receivable to tax authorities
195100 Clearing-net sales (transfer posting for taxes)
196000 Payment requests (customers)
196010 Clearing interest receivables
196100 Guarantees given (customers)
196110 Clearing guarantees given (customers)
196200 Contingent recvble-check/bills exch. proced.(cust)
196210 Clrg cont.claims-check/bill of exch. payments
196250 Conting.liabs from check/bill of ex.pyts (vendors)
196260 Clrg conting.liabs from check/b.ex.pyts (vendors)
196300 Down payment requests (vendors)
196400 Guarantees - vendors
196410 Clearing guarantees received (vendors)
196500 Clearing current bills of exchange payable
196600 Clearing-bills of exchange collection
196700 Clearing-unrealized exchange rate diffs (vend.)
196750 Clearing unrealized exchange rate diffs (custs)
196800 Risk from bank bill (Italy/Spain)
196900 RE Advance Payment Request
196910 RE Service Charges Advance Payment
196920 RE Advance Payment - Sales-Based Rent
196930 RE Rental Deposit
197000 Security deposit (customers)
197100 Security deposit (vendors)
197200 Private account
199000 Clearing-financial budget transfer posting
199100 Purchase offsetting account
199200 Valuation offsetting account
199990 Clearing account fixed asset acquisition
200000 Loss on disposal/sale of fixed assets
200010 Loss on assets scrapped
200100 Extraordinary losses on sale of fixed assets
201000 Extraordinary expenses

201010 Expense investment incentive i.a.Par.10 Inc.T.
202000 Loss from allocation of special items
202001 Loss from allocation of special depreciation 1
202002 Loss from allocation of special depreciation 2
202003 Loss from allocation of special depreciation 3
202004 Loss from allocation of special depreciation 4
202005 Loss from allocation of special depreciation 5
202006 Loss from allocation of special depreciation 6
202009 Loss from allocation of other spec. depreciation
202300 Expense from release of investment support res.
203000 Expense of payments not made
204000 Other expenses
209100 TR-TM Other financial transaction write offs
209200 TR-TM Loss - settlm. payments fin.transactions
209500 TR-TM Revenue from fin. trans. settlement payments
210100 Expense from value adjustment of receivables
210200 Devaluation for potential receivable fluctuations
210400 TR-LO Expenses - value adjustment other loans
210500 Property tax
211100 Scheduled depreciation of tangible assets
211105 Valuation - planned depreciation of fixed assets
211110 Depreciation real estate
211120 Depreciation-buildings
211130 Depreciation - machinery and equipment
211140 Depreciation Low value assets
211150 Depreciation-vehicles
211160 Depreciation - fixtures and fittings
211170 Depreciation-low value fixtures and fittings
211200 Unplanned depreciation-fixed assets
212100 Unplanned amortization expense - financial assets
212200 Other amortization expense - financial assets
213100 Write-down current asset securities - fut.val.flu.
213200 Other write-offs of current asset securities
214000 TR-TM Loss - disposals of financial fixed assets
214100 TR-TM Loss - disposals of current asset securities
215000 Exceptional depreciation of current assets
220000 Interest expense
220050 RE Interest Expense - Rental Deposit
220100 Interest expense - affiliated companies
220200 Bank interest expenses
220300 Other interest and similar expenses
220320 TR-TM Write-off swap point valuation
220400 Other interest and similar exp. affiliated comps
220600 Capital gains tax
220900 Other taxes on income and revenue
221000 Discount charges
221010 Bank discount charges
221020 Bank collection charges
221100 Discount expense - affiliated companies
230000 Loss from exchange rate differences
230010 Loss from currency valuation
230020 Loss on translation
230030 Clearing-currency translation
230040 Rounding differences - foreign currency II
230050 Exch. rate diffs loss fm lower levels (mat.ledg.)

230100 Loss-unrealized exchange rate differences
231000 Loss from external product price differences
231010 Loss-price diff. settlm. material ledger ext. mat.
231050 Accruals/deferrals account mat.ledger ext.material
231080 Loss from revaluation
231100 Loss-freight differences
231500 Loss from price differences of own products
231510 Loss-price diffs from settl. of ML own products
231520 Loss from price diffs fm lower lev.own mats ML
231550 Acc/def account material ledger own materials
231600 Unplanned delivery costs
231900 Loss from invoice receipt small differences (MM)
232000 Loss from valuation of external materials
232500 Loss from valuation of own materials
233000 Loss-inventory differences
233010 Losses - inventory variance (consignment sale)
233020 Other receivables
234000 Loss from valuation (valued->unvalued)
235000 Loss from stock transfer
235200 Agency business sales
235250 Agency business sales offsetting posting
236000 Loss from consumption of consignment material
237000 Loss from quality control consump. w/o cost elemt
238000 Loss from capitalization differences
238050 Expense for allowed differences/G/L clearing
240000 Corporate income tax expense
241000 Corporate income tax expense
245000 Charges for loss equalizations
245100 Other interest and similar revenues
245200 Other interest & similar revenues-affiliated co.
245300 Bank interest
249000 Deferred tax acc.to par. 274 sec. 2 HGB
250000 Profits on disposal/sale of fixed assets
250100 Extraordinary Profit from Post-Capitalization
251000 Extraordinary revenue
252000 Gain from release of special items
252001 Gain from reversal of special depreciation 1
252002 Gain from reversal of special depreciation 2
252003 Gain from reversal of special depreciation 3
252004 Gain from reversal of special depreciation 4
252005 Gain from reversal of special depreciation 5
252006 Gain from reversal of special depreciation 6
252009 Gain from reversal other special depreciation
252300 Gain from reversal of special reserves
252301 Gain from reversal of special reserves
253000 Gain-asset write-up
253100 TR-TM: Gain - write-up financial fixed assets
260000 Gain from reduction of flat-rate val.adj.recbles
261000 Clearing-estimated depreciation on fixed assets
263000 Clearing estimated interest on fixed assets
264000 Clearing estimated risks
269000 Clearing other estimated costs
270100 Income from loans (not member of consolid.group)
270200 Income from loans (member of consolidation group)
271100 Investment income (non-affiliated companies)

271200 Investment income (affiliated companies)
272100 Income from securities (non-affiliated companies)
272200 Income from securities (affiliated companies)
272500 TR-TM Revenue - disposals of fin. fixed assets
272600 TR-TM Revenue - disposals of curr. ass. securities
273100 Interest revenue (non-affiliated companies)
273200 Interest revenue (affiliated companies)
275100 Revenue from discount charges
275110 Revenue-discount charges (affiliated companies)
275120 Interest revenue-overdue payments
275200 Revenue from bill of exchange tax
275210 Bank bill of exchange tax
275300 Revenue from collection charges
276000 Discount received
276099 Business area adjustment cash vendor discount
276100 Discounts loss (net procedure)
280000 Gain from currency exchange rate differences
280010 Gain from currency valuation
280020 Gain-foreign currency exchange rate differences
280030 Clearing gain from exchange rate translation
280040 Revenue from rounding dif. for foreign curr. (MM)
280050 Ex.rate diff.revenue from lower levels (mat.ledg.)
280100 Gain from unrealized exchange rate differences
281000 Gain from price differences of external products
281010 Gain-price diff. settlm. material ledger ext. mat.
281080 Revenue from revaluation
281100 Gain from freight differences
281200 Gain from bonus differences
281500 Gain from own product price differences
281510 Gain-material ledger price differences own mat.
281520 Revenue-price diffs fm lower level own mats ML
281900 Gain from inv. receipt small differences (MM)
282000 Gain from valuation of external materials
282500 Gain from valuation of own materials
283000 Gain-inventory differences
283010 Gain-inventory differences at consignment stores
284000 Gain-valuation (valued --> unvalued)
285000 Gain from stock transfer
286000 Gain - consumption of consignment material
287000 Gain from quality control consumption
290000 Revenue from release of provisions
295000 Revenue - transfer of profits
299000 Other operating income
299050 Gain from allowed differences / G/L clearing
299100 TR-TM Other financial transaction revenue
300000 Raw material 1
300001 Value adjustment - raw materials 1
300010 Raw material 2
300011 Value adjustment - other raw materials 2
300100 Raw material 1 - remaining stock
300200 Raw material 2 - remaining stock
303000 Operating supplies
303001 Value adjustment - operating supplies
303100 Remaining operating supplies
303500 Operating supplies

304000 Spare parts
304001 Value adjustment spare parts
305000 Packaging material
305001 Value adjustment-packaging material
306000 Sample materials
310000 Trading goods
310001 Value adjustment-trading goods
310200 Stock: Empties
310201 VA empties
379998 Purchase account
379999 Purchase offsetting account
380000 Inventory stock transfer
381000 Unpaid services
390000 Inventory - subcontractors
390001 Value adjustment - subcontracting inventory
399998 Inventory posting with zero value
399999 Initial entry of stock (offsetting posting)
400000 Consumption, raw material 1
400001 Scrap external material
400002 Quality control cons. external mats with cost ele.
400010 Raw material 2 consumption
400020 Raw mat.consumed/trading goods without cost center
400100 Purchasing raw material 1
400200 Purchasing raw material 2
403000 Consumption of supplies
403100 Factory and operating supplies purchase
403500 Operating materials consumption
404000 Spare parts
405000 Packaging materials consumption
405100 Purchasing packaging material
405200 Office supply consumption
405201 Scrap office supplies
406000 Own material consumption
407000 Settlement assets under construction CO receiver
410000 Consumption: Trading goods
410001 Trading goods scrap
410200 Empties purchase
410300 Empties return
415000 External procurement costs
415001 External procurement costs
416000 CO Transfer postings
416100 Electricity (fixed portion)
416200 Electricity (variable portion)
416300 Water
416400 Gas
416500 Heating oil
417000 Purchased services
417001 Purchased services
419000 Prov. for potential value fluctuations raw mats
420000 Direct labor costs
421000 Indirect labor costs
422000 Downtime pay
422100 Overtime premiums
430000 Salaries
430900 Other expenses of a salary nature

431000 Overtime premiums
431100 Variant shift
431200 Workplace bonus
431900 Other wage-related expenses
432000 Sick and absence pay
434000 Standard vacation bonus (general special payment)
435000 Annual bonus
436000 Reimbursement from insurance
437000 Sales commission
438000 BU/NBU social insurance
439000 Pensions
439100 Child allowances
439200 Family allowances
440000 Statutory social security expense
440100 Social security payments, salary
445000 Pension scheme contributions
446000 Workers' compensation assoc. contributions
447000 Employee health insurance
449000 Other personnel expenses
449001 Excursions and educational trips
449100 Base value for tax on company cars
449600 Employer expenses
451000 Building maintenance costs
452000 Machinery and equipment maintenance
453000 Maintenance costs, target=actual
459000 Other maintenance costs
460000 Net worth tax
460100 Direct federal tax
460200 State tax
462000 Bill of exchange tax
463000 Trading capital tax
464000 Motor vehicle tax
465000 Other taxes
465001 Other taxes
466000 Insurance
470000 Occupancy costs
470100 Cafeteria equipment
470101 Meals
470400 RE Apportionable Operating Costs
470410 RE Apportionable Operating Costs Assignable to RO
470420 RE Apport. Operating Costs Assignable to Contract
470498 RE Credit Remainder Op. Costs Master Sett. Unit
470499 RE Clearing - Apportionable Operating Costs
470500 RE Settlement - Lease-Outs Operating Costs
470510 RE Settlement- Lease-Outs Op. Costs w/o Clg
470520 RE Settlement - Rental Units Operating Costs
470580 RE Settlement - Own Use Operating Costs
470590 RE Write-Off of Operating Costs Advance Payments
470700 RE Accrued Vacancy Rent Expense
470750 RE Clearing - Vacancy Operating Costs Advance Pyt
470800 RE Expenses for Managing Rental Objects
470850 RE Adjustment Expense Real Estate Rental Mgt
470900 RE Expenses for Non-Deductible Input Tax
470910 RE Expenses f. Non-Deductible Inp.Tax/Fxd Asset
470950 RE Settlement Non-Deduct. Input Tax OC SU

470999 RE Adj. Non-Deductible Input Tax Op.Costs SU
471000 Machinery rental
472000 Shipping costs
473000 Postage (without telephone)
473110 Telephone (basic fees)
473120 Telephone costs (call fees)
473130 Other means of communication
474100 Domestic Travel Expenses (Flat Rate Input Tax)
474210 Travel Expenses Accommodation (Receipts/Flat Rate)
474220 Travel Expenses-Meals (Receipts/Flat Rate)
474230 Travel Expenses - Transport (Receipts/Flat Rate)
474240 Travel Expenses, Other
474250 Travel Expenses, Entertainment
474280 Travel Expenses - Taxable by Lump Sum
474310 Per diem domestic tax free
474320 Per diem domestic taxable
474330 Per diem foreign tax free
474340 Per diem foreign taxable
475000 Vehicle costs
475100 Special vehicle costs
476000 Office supplies
476100 Data processing supplies expenses
476500 Other administrative expenses
476900 Other costs
476901 Clothing
477000 Advertising and sales costs
477001 Conventions, Seminars
477100 Advertising items
477200 Advertising Gifts
477300 Representation
477900 Sales commission (brokerage)
479000 Bank charges
479100 TR-TM Other financial transaction expenses
481000 Cost-Accounting Depreciation
481100 Low value assets (direct method)
481200 Write-off of uncollectible receivables
482000 Cost-Accounting Depreciation
483000 Imputed Interest
484000 Estimated risk
489000 Other estimated costs
790000 Unfinished products
790001 Value adjustment - unfinished products
791000 Products being processed
791001 Value adjustment - semifinished products
792000 Finished goods
792001 Value adjustment-finished goods
799999 Initial entry of stock balances(own/trading goods)
800000 Sales revenues - domestic
800001 Service sale
801000 Sales revenues - foreign
804000 Tax clearing account - used parts
808000 Sales revenues with cost element
810000 Capitalized internal activity
811000 Gain-capitalization of settled orders
820000 Revenue from fixed asset disposal

825000 Clearing asset disposals
830000 Sales revenue from settlement of orders
840000 Extraordinary revenue from assets
840100 Agency business revenue
841000 RE Revenue from Third-Party Usage Rent
841050 RE Other Rental Revenue (Third-Party/Own)
841070 RE Revenue from Flat Rate Operating Costs
841080 RE Rental Revenue: Own Use
841099 RE Clearing - Operating Costs Advance Payment
841100 RE Adv.Pyt Receivables Update - Operating Costs
841110 RE Adv.Pyt Update - Operating Costs
841120 Re Advance Payment Update - Sales-Based Rent
841130 RE Rental Deposit Update
841500 RE Rev. from Third-Party Usage Op. Costs Settl.
841580 RE Revenue from Own Use Operating Costs Settlement
841680 RE Rent Paid in Arrears (Accrued)
841690 RE Rent Paid in Advance (Deferred)
841700 RE Accrued Vacancy Rent Revenue
841750 RE Rev.fr. Rel.Vacancy Operating Costs Advance Pyt
841800 RE Revenue from Management of Rental Objects
841850 RE Adjustment - Rental Management Revenue
841900 RE Revenue from Non-Deductible Input Tax OC SU
841910 RE Revenue from Deductible Input Tax/Fxd Asset
871000 Operating profit of development order settlements
872000 Operating profit of construction order settlements
880000 Customer discounts
880010 Discounts loss (net procedure)
880099 Business area adjustment - customer cash discount
881000 Invalid customer deductions
881001 Customer sales deductions
881099 Business area adjust.-unauthorized cust. deducts
883000 Discounts
884000 Rebates
888000 Sales deductions with cost elements
888900 RE Rental Sales Deduction (Third party/Own)
889000 Other sales deductions
889099 Business area adjustment other sales deductions
890000 Inventory change - work in process
890001 Inventory change-own materials scrapped
890002 Inventory change - own materials quality control
891000 Inventory change work in process
892000 Change in finished products inventory
893010 Inventory change - sale company manufactured goods
893015 Inv. change-cost of own goods sold with cost elem.
893020 Inventory change - additions to own products
894010 Inventory change-cost of goods sold w/o cost elem.
894020 Inventory change - additions to external products
894025 Invent.change sale of ext.products w.cost element
894030 Inventory change-cost of goods sold
895000 Fact.output of production orders(inventory change)
896000 Prov. for potential value fluctuations-fin.prodts
900000 Unappropriated retained earnings from previous yr
900050 Valuation retained earnings from previous year
910000 Transfer of profits
920000 Loss compensation

930000 Withdrawal from capital reserves
940010 Additions/withdrawals - legal reserves
940020 Additions/withdrawals - reserves own shares
940030 Additions/withdrawals - reserves req. by articles
940040 Additions/withdrawals - other surplus reserves
950000 Capitalization - deficit not covd by stkhldrs equ.
960000 Deficit not covered by stockholders' equity

Personnel Projections - Title V FY18-FY19

Name	Position	Position #	Annual wages	Hourly Rate	Hours
GINA VASQUEZ	Dental Assistant	30029306	31,699.20	15.24	1,600
		Total			1,600

Based on 1600 hours out of 2080

DENTAL ASSISTANT

Class Title

DENTAL ASSISTANT

Class Code

2446

Salary

\$24,576.24 - \$33,339.28 Annually

TMRS

11.66% October-December 2018

3 mo

TMRS

11.88% January 2019-September 2019

9 mo

COLA 5%	Buyback	TOTAL SALARY	FICA 7.65%	TMRS 11.66%	TMRS 11.88%	Life Insurance 1%	Flex Benefits \$7802 per year	Total Benefits
1,219.20	-	#####	1,958.64	746.33	2,281.25	25.60	6,001.54	#####
1,219.20	-	25,603.20	1,958.64	746.33	2,281.25	25.60	6,001.54	11,013.36

Total Salary + Benefits
#####
36,616.56