

DRAFT UNIFIED CHART OF ACCOUNTS  
FOR THE GENERAL GOVERNMENT  
SECTOR  
OF THE REPUBLIC OF TAJIKISTAN

#	GFS 2001	UCOA	ACCOUNTS
		<b>100-000</b>	<b>ASSETS</b>
		<b>110-000</b>	<b>Current Assets (less than one year)</b>
		<b>111-000</b>	<b>Cash</b>
		<b>111-100</b>	<b>Cash-on-hand</b>
	6212	111-110	Somoni Notes and Coin
	6222	111-111	Somoni Petty Cash
	6222	111-112	Other Somoni Notes and Coin
	6222	111-120	United States Dollar Notes and Coin
	6212	111-121	United States Dollar Petty Cash
	6222	111-122	Other United States Dollar Notes and Coin
	6222	111-130	Euro Notes and Coin
	6222	111-131	Euro Petty Cash
		111-132	Other Euro Notes and Coin
		111-140	Russian Federation Rouble Notes
		111-141	Russian Federation Petty Cash
		111-142	Other Russian Federation Notes and Coin
		111-150	Somoni Checks
		111-160	United States Dollar Checks
		111-170	Euro Checks
		111-180	Russian Federation Rouble Checks
	6212	111-190	Somoni Money Orders
		<b>111-200</b>	<b>Demand Deposits</b>
	6212	111-210	Treasury Single Account
	6212	111-211	Treasury Single Account - Treasury
	6212	111-212	Treasury Single Account – Budget Organization Receipts
		111-213	Treasury Single Account – Budget Organization Payments
		111-220	Other Somoni Bank Accounts
		111-230	United States Dollar Bank Accounts
		111-231	United States Dollar Bank Account – Treasury
	6222	111-232	United States Dollar Bank Account – Embassies
	6222	111-233	United States Dollar Restricted Bank Account #1
	6222	111-240	Euro Bank Accounts
	6222	111-241	Euro Bank Account #1
	6222	111-250	Russian Federation Rouble Bank Accounts
	6222	111-251	Russian Federation Rouble Bank Account #1
		<b>112-000</b>	<b>Cash equivalents</b>
	6212	112-100	Somoni Bank Term Deposits (less than or equal to 3 months)
	6222	112-200	United States Dollar Bank Term Deposits (less than or equal to 3 months)
	6222	112-300	Euro Bank Term Deposits (less than or equal to 3 months)
	6222	112-400	Russian Federation Rouble Bank Term Deposits (less than or equal to 3 months)
	6213	112-500	Somoni Debt Securities (less than or equal to 3 months)

	6223	112-600	United States Dollar Debt Securities (less than or equal to 3 months)
	6223	112-700	Euro Debt Securities (less than or equal to 3 months)
	6223	112-800	Russian Federation Rouble Debt Securities (less than or equal to 3 months)
		<b>113-000</b>	<b>Current investments</b>
	6212	113-100	Other Somoni Bank Term Deposits (less than one year)
	6213	113-200	Other Somoni Debt Securities (less than one year)
	6214	113-300	Somoni Credits and Loans (less than one year)
	6213	113-400	Current Portion of Somoni Debt Securities (more than one year)
	6214	113-500	Current Portion of Somoni Credits and Loans (more than one year)
	<b>6218</b>	<b>114-000</b>	<b>Receivables</b>
	6218	114-100	Accounts Receivable for Taxes
	6218	114-200	Accounts Receivable for Social Contribution
	6218	114-300	Accounts Receivable for Grants
	6218	114-400	Accounts Receivable for Other Revenue
	6218	114-500	Accounts Receivable for Transactions in Assets and Liabilities
		114-600	Provision for Doubtful Debts
	<b>612</b>	<b>115-000</b>	<b>Inventories</b>
	6121	115-100	Strategic Stocks
	6122	115-200	Other Inventories
	61221	115-210	Materials and Supplies
	61222	115-220	Work in Progress
	61223	115-230	Finished Goods
		<b>116-000</b>	<b>Prepaid Expenses</b>
	6218	116-100	Prepaid Goods
	6218	116-110	in Somoni
	6228	116-120	in Foreign Currency
	6218	116-200	Prepaid Services
	6218	116-210	in Somoni
	6228	116-220	in Foreign Currency
	6218	116-300	Prepaid Leases
	6218	116-310	in Somoni
	6228	116-320	in Foreign Currency
		116-400	Prepaid Fixed Assets
		116-410	In Somoni
		116-420	In Foreign Currency
	6218	116-500	Prepaid Interest, Discounts and Unpaid Finance Charges
	6218	116-510	in Somoni
	6228	116-511	Prepaid Interest
		116-512	Discounts
		116-513	Unpaid Finance Charges
		116-520	In Foreign Currency
		116-521	Prepaid Interest
		116-522	Discounts
		116-523	Unpaid Finance Charges
		116-600	Other Prepayments
		116-610	In Somoni

		116-620	In Foreign Currency
		<b>120-000</b>	<b>Non-Current Assets</b>
	<b>611</b>	<b>121-000</b>	<b>Fixed Assets</b>
	6111	<b>121-100</b>	<b><i>Buildings and Structures</i></b>
	61111	121-110	Dwellings
	61111	121-111	Construction in Progress
	61111	121-112	Completed
	61112	121-120	Nonresidential Buildings
	61112	121-121	Construction in Progress
	61112	121-122	Completed
		121-130	Ground Area Improvements
		121-131	Construction in Progress
		121-132	Completed
	61113	121-140	Other Structures
	61113	121-141	Construction in Progress
	61113	121-142	Completed
	6112	<b>121-200</b>	<b><i>Machinery and Equipment</i></b>
	61121	121-210	Transport Equipment
	61121	121-220	Office Equipment
	61121	121-230	Furniture and Accessories
	61122	121-240	Other Machinery and Equipment
	6113	<b>121-300</b>	<b><i>Other Fixed Assets</i></b>
	61131	<b>121-310</b>	<b>Biological Assets</b>
	61221	121-311	Consumable Animals
	61131	121-312	Reproductive Animals
	61221	121-313	Consumable Plants
	61131	121-314	Reproductive Plants
	61132	<b>121-320</b>	<b>Intangible Fixed Assets</b>
	61132	121-321	Software
	61132	121-322	Other Intangible Fixed Assets
	<b>613</b>	<b>122-000</b>	<b>Valuables</b>
	613	122-100	Precious Stones and Metals
	613	122-200	Works of Art and Antiques
	<b>614</b>	<b>123-000</b>	<b>Nonproduced Assets</b>
	6141	123-100	Land
	6142	123-200	Subsoil Assets
	6143	123-300	Other Naturally Occurring Assets
		123-400	Intangible Nonproduced Assets
		123-410	Patents
		123-420	Copyrights
		123-430	Other Intangible Nonproduced Assets
		<b>124-000</b>	<b>Investments</b>
	6213	124-100	Somoni Debt Securities (more than one year to maturity)
	6214	124-200	Somoni Credit and Loans (more than one year to maturity)
	6215	124-300	Other Somoni Investments (more than one year to maturity)
	6218	<b>125-000</b>	<b>Miscellaneous Long-term Financial Assets</b>
	6218	125-100	Long term Deferred Expenses
	6218	125-200	Long-term Receivables
		<b>126-000</b>	<b><i>Accumulated Depreciation</i></b>

		<b>126-100</b>	<b>Accumulated Depreciation of Buildings and Structures</b>
		126-110	Accumulated Depreciation of Dwellings
		126-111	Accumulated Depreciation of Construction in Progress
		126-112	Accumulated Depreciation of Completed
		126-120	Accumulated Depreciation of Nonresidential buildings
		126-121	Accumulated Depreciation of Construction in Progress
		126-122	Accumulated Depreciation of Completed
		126-130	Accumulated Depreciation of Ground Area Improvements
		126-131	Accumulated Depreciation of Construction in Progress
		126-132	Accumulated Depreciation of Completed
		126-140	Accumulated Depreciation of Other Structures
		126-141	Accumulated Depreciation of Construction in Progress
		126-142	Accumulated Depreciation of Completed
		<b>126-200</b>	<b>Accumulated Depreciation of Machinery and Equipment</b>
		126-210	Accumulated Depreciation of Transport Equipment
		126-220	Accumulated Depreciation of Office Equipment
		126-230	Accumulated Depreciation of Furniture and Accessories
		126-240	Accumulated Depreciation of Other Machinery and Equipment
		<b>126-310</b>	<b>Accumulated Depreciation of Biological Assets</b>
		126-311	Consumable Animals
		126-312	Accumulated Depreciation of Reproductive Animals
		126-313	Consumable Plants
		126-314	Accumulated Depreciation of Reproductive Plants
		<b>126-320</b>	<b>Accumulated Amortization of Intangible Fixed Assets</b>
		126-321	Accumulated Amortization of Software
		126-322	Accumulated Amortization of Other Intangible Fixed Assets
		<b>126-330</b>	<b>Accumulated Amortization of Intangible Nonproduced Assets</b>
		126-331	Accumulated Amortization of Patents
		126-332	Accumulated Amortization of Copyrights
		126-333	Accumulated Amortization of Other Intangible Nonproduced Assets

#	GFS 2001	UCOA	ACCOUNTS
		<b>200-000</b>	<b>LIABILITIES</b>
		<b>210-000</b>	<b>Current liabilities (less than one year)</b>
		<b>211-000</b>	<b>Domestic liabilities</b>
		<b>211-100</b>	<b>Accounts payable</b>
		211-110	Accounts Payable for Goods and Services
	6212	211-120	Other Accounts Payable
	6222	211-130	Advances of Buyers and Clients
	6222	<b>211-200</b>	<b>Debt liabilities</b>
	6212	211-210	Bank Credits and Loans

	6222	211-220	Other Credits and Loans
	6222	211-230	Short-term Debt Securities
	6222	211-240	Current Portion of Long-term Liabilities
	6212	211-250	Notes Payable
		<b>211-300</b>	<b><i>Current accrued liabilities</i></b>
		211-310	Accrued Liabilities in respect of Payments for Goods and Services
		211-320	Salaries Payable
		211-330	Social Contributions <sup>1</sup> (25%) Payable
		211-340	Social Contributions <sup>2</sup> (1%) Payable
		211-350	Individual Income Tax Payable on Behalf of Employees
		211-360	Interest Payable
		211-370	Other Accrued Liabilities
		211-380	Deferred Revenue
		<b>211-410</b>	<b><i>Provision for Repair of Fixed Assets</i></b>
		<b>212-000</b>	<b>Foreign Current Liabilities</b>
		212-100	Accounts Payable
		212-200	Debt Liabilities
		212-300	Current Accrued Liabilities
		212-400	Provision for Future Expenses and Payments
		<b>212-200</b>	<b><i>Debt liabilities</i></b>
		212-210	Bank Credits and Loans
		212-220	Other Credits and Loans
		212-230	Short-term Debt Securities
		212-240	Current Portion of Long-term Liabilities
		212-250	Notes Payable
		<b>212-300</b>	<b><i>Current accrued liabilities</i></b>
		212-310	Accrued Liabilities in respect of Payments for Goods and Services
		212-320	Salaries Payable
		212-330	Social Contributions <sup>1</sup> (25%) Payable
		212-340	Social Contributions <sup>2</sup> (1%) Payable
		212-350	Individual Income Tax Payable on behalf of Employees
		212-360	Interest Payable
		212-370	Other Accrued Liabilities
		212-380	Deferred Revenue
		<b>212-410</b>	<b><i>Provision for Repair of Fixed Assets</i></b>
		<b>220-000</b>	<b>Non-current Liabilities</b>
		<b>221-000</b>	<b>Domestic non-current liabilities</b>
		221-100	Bonds Payable
		221-200	Bank Credits and Loans
		221-300	Other Credits and Loans
		221-400	Financial Leases
		221-500	Long-term Deferred Revenue
		221-600	Pension Liability (Insurance and Technical Reserves)
		<b>222-000</b>	<b>Foreign non-current liabilities</b>
		222-100	Bonds Payable
		222-200	Bank Credits and Loans
		222-300	Other Credits and Loans
		222-400	Financial Leases

		<b>300-000</b>	<b>NET ASSETS/ EQUITY</b>
		<b>310-000</b>	<b>Contributed Equity</b>
		310-100	Contributed/ Distributed Appropriated Equity
		310-200	Contributed/ Distributed Non-Appropriated Equity
		<b>320-000</b>	<b>Revaluation Reserves</b>
		321-000	Holding Gains and Losses
		321-100	Currency Translation Reserve
		321-200	Other Holding Gains and Losses
		322-000	Other Changes in Volume
		<b>330-000</b>	<b>Retained Surplus/ Deficit</b>
		330-100	Accumulated Surplus/ Deficit
		330-200	Retained Net Surplus/ Deficit for the Period
		<b>340-000</b>	<b>Accounting Policy Change Adjustments</b>
		<b>350-000</b>	<b>Minority interest</b>
		<b>400-000</b>	<b>REVENUE</b>
		<b>410-000</b>	<b>Taxes</b>
		411-100	Payable by Individuals
		411-200	Payable by Corporations and Other Enterprises
		412-000	Taxes on Payroll and Workforce
		413-000	Taxes on Property
		413-100	Recurrent Taxes on Immovable Property
		413-200	Taxes on Financial and Capital Transactions
		413-300	Other Recurrent Taxes on Property
		414-000	Taxes on Goods and Services
		414-100	General Taxes on Goods and Services
		414-110	Value-Added Taxes
		414-120	Sales Taxes
		414-130	Turnover and Other General Taxes on Goods and Services
		414-200	Excises
		414-300	Profits of Fiscal Monopolies
		414-400	Taxes on Specific Services
		414-500	Taxes on Use of Goods and on Permission to use Goods or Perform Activities
		414-510	Motor Vehicles Taxes
		414-520	Other Taxes on Use of Goods and on Permission to Use Goods or Perform Activities
		415-000	Taxes on International Trade and Transactions
		415-100	Customs and Other Import Duties
		415-400	Exchange Profits
		415-500	Exchange Taxes
		416-000	Other Taxes
		416-100	Payable Solely by Business
		416-200	Payable by Other than Business or Unidentifiable
		<b>420-000</b>	<b>Social contributions</b>
		421-000	Social Security Contributions
		421-100	Employee Contributions
		421-200	Employer Contributions
		421-300	Self-employed or Non-employed Contributions
		422-000	Other Social Contributions

		422-100	Employee Contributions
		422-200	Employer Contributions
		<b>430-000</b>	<b>Grants</b>
		431-000	From Foreign Governments
		431-100	Current
		431-200	Capital
		432-000	From International Organizations
		432-100	Current
		432-200	Capital
		433-000	From Other General Government Units
		433-100	Current
		433-110	Grants from the Treasury to Budget Organizations for Current Payments
		433-120	Grants from the Central Treasury to Local Treasury Offices for Current Payments
		433-130	Grants from Budget Organizations to the Treasury for Current Receipts
		433-140	Other
		433-200	Capital
		433-210	Grants from the Treasury to Budget Organizations for Capital Payments
		433-220	Grants from the Central Treasury to Local Treasury Offices for Capital Payments
		433-230	Grants from Budget Organizations to the Treasury for Capital Receipts
		433-240	Other
		<b>440-000</b>	<b>Other operating revenue</b>
		441-000	Property Income
		441-100	Interest
		441-200	Dividends
		442-000	Sales of Goods and Services
		442-100	Sales by Market Establishments
		442-110	Sales and Service Proceeds
		442-120	Return of Sold Goods and Discounts
		442-200	Administrative fees
		442-300	Incidental Sales by Non-market Establishments
		442-310	Sales and Service Proceeds
		442-320	Return of Sold Goods and Discounts
		443-000	Fines, Penalties, and Forfeits
		444-000	Voluntary Transfers Other than Grants
		444-100	Current
		444-200	Capital
		445-000	Miscellaneous and Unidentified Revenue
		<b>446-000</b>	<b>Revenue Arising from Revaluations</b>
		446-100	Holding Gains and Losses
		446-110	Currency Translation Reserve
		446-120	Other Holding Gains and Losses
		446-200	Other Changes in Volume
		<b>500-000</b>	<b>EXPENSE</b>
		<b>510-000</b>	<b>Compensation of Employees</b>
		511-000	Wage and Salaries

		512-000	Social Contributions
		<b>520-000</b>	<b>Use of Goods and Services</b>
		<b>530-000</b>	<b>Depreciation and Amortization</b>
		531-000	Depreciation and Amortization of Low-value and Short-life assets
		532-000	Depreciation and Amortization of Other Assets
		<b>540-000</b>	<b>Interest</b>
		541-000	To Nonresidents
		542-000	To Residents Other than the General Government Sector
		543-000	To Other General Government Sector Units
		<b>550-000</b>	<b>Subsidies</b>
		551-000	To Public Corporations
		551-100	To Non-financial Public Corporations
		551-200	To Financial Public Corporations
		552-000	To Private Enterprises
		552-100	To Non-financial Private Enterprises
		552-200	To Financial Private Enterprises
		<b>560-000</b>	<b>Grants</b>
		561-000	To Foreign Governments
		561-100	Current
		561-200	Capital
		562-000	To International Organizations
		562-100	Current
		562-200	Capital
		563-000	To Other General Government Units
		563-100	Current
		563-110	Grants from the Treasury to Budget Organizations for Current Payments
		563-120	Grants from the Central Treasury to Local Treasury Offices for Current Payments
		563-130	Grants from Budget Organizations to the Treasury for Current Receipts
		563-140	Other
		563-200	Capital
		563-210	Grants from the Treasury to Budget Organizations for Capital Payments
		563-220	Grants from the Central Treasury to Local Treasury Offices for Capital Payments
		563-230	Grants from Budget Organizations to the Treasury for Capital Receipts
		563-240	Other
		<b>570-000</b>	<b>Social Benefits</b>
		571-000	Social Security Benefits
		<b>580-000</b>	<b>Other Expense</b>
		581-000	Property Expense Attributed to Insurance Policyholder
		582-000	Rent
		583-000	Miscellaneous Other Expense
		583-100	Current
		583-200	Capital
		<b>590-000</b>	<b>Revaluation Expense</b>



		591-000	Holding Gains and Losses
		591-100	Currency Translation
		591-200	Other Holding Gains and Losses
		592-000	Other Changes in Volume
		592-100	Doubtful Debts Expense
		594-200	Other Other Changes in Volume