

Minister of Finance of Georgia

Order N 672

25 August 2010 Tbilisi

On Approval of Georgia's Budget Classification

"Budget Code" Article 8, paragraph 2 of the Decree:

1. Budget classification of Georgia shall be approved.
2. Deleted (8.07.2011 N 678)
3. Upon entry into force of this Order, Decree No. 153 of 15 March 2004 of the Minister of Finance of Georgia "On Budget Classification of Georgia" shall be annulled.
4. The order shall enter into force from September 6, 2010.

K. Baindurashvili

Budget classification of Georgia

Chapter I

Terms definitions

The terms below are used only for the purposes of the budget classification approved by this Order

1. **Purchase** / **sale** of **non-market** **order**
- Goods And Service Purchase / Sale Economically Insignificant Prices.
2. **Buying** / **Selling** on **Market**
Order - Goods And Service Purchase / Sale Demand - supply On the basis of Formulated Market Prices Basis.
3. **Economically significant price** - the price (except monopolistically high prices), which affects the amount of products on which the seller agrees to supply and the buyer agrees to purchase.
4. **Economically insignificant price** - the price (except monopolistically high prices), which did not significantly affect the amount of the product, and the seller agrees to the buyer agrees to purchase.
5. **Low-cost assets** - 500 GEL Less Value And one Over the year More Term, multiple Use Equipment, inventory And Device.
6. **Exit assets** - all operation, which reduces the volume of the unit's assets (the sale, disposal, depreciation and others), in addition to the fixed capital consumption.
7. **Corporation** - a legal entity, which is designed for goods and / or services in the production and distribution market and the founders of the profits or other economic benefits to the source.
8. **The state Unit** - Classification For purposes Central And Autonomous Republics Governments Governance And Local T he government Self-governing Units, as well

as Budget Code Defined Center (s) - i / a (a) P (s) - i. (30.12.2014 N 415 enacted from January 1, 2015.)

9. **Social insurance scheme in part** - the right to receive social assistance in order to obtain the employee's or the Autonomous Non-autonomous pension funds contributions.

10. **Transfer** - a transfer of funds.

11. Number of Budget Classifications: (30.12.2014 N 415 shall enter into force from 1 January 2015.)

- **Revenue in the classification of the first rank** will be displayed in the single digits in the code, the second rank - double-digit access code, the third rank - samtsipriani code, the fourth rank - four-digit access code, the fifth rank - five or six-digit access code, the sixth rank - six or shvidtsipriani access code, the seventh rank - shvidtsipriani code and eighth Count - eight-digit code.

- **an economic classification in the first category** will be displayed in the single digits in the code, the second rank - double-digit access code, the third rank - three or four-digit access code, the fourth rank - four, five or six-digit access code, the fifth rank - five or six-digit access code, the sixth rank - the six-digit access code, the seventh rank - Seven-digit code

- The second class shall be displayed in the classification of non-financial assets and operations, with the three-digit code, the fourth column - four-digit code, the fifth sum - five or six-letter code, sixth column - six or seven-letter code.

- The second class shall be displayed in the classification of financial assets and liabilities and their operations, with a double-digit code, the third one - three-digit code, the fourth column - with four-digit code.

- **costs and non-financial assets operations in the functional classification of the classification of the first rank** will be displayed - the single digits in the code, the code - samtsipriani rank, rank third - four-digit access code and the fourth rank - khuttsipriani code.

* **Note:** The order of the chapters of the tables in the word "source" means the budget classification rank.

** **Note:** In case the classification of some types of payments can not be separated, then it will be used entirely for the category, with a share of more than.

Note *** State Treasury on the implementation of the classification of payments by organizations under the provisions of the methodical instructions to the authority of the Treasury Department. (8.07.2011 N 678)

Chapter II Budget Balance Form

D
I. Income
bills

Social contributions
Grants
Other revenues
II. Expenses
salary
Goods and services
percent
Subsidies
Grants
Social security
Other expenses
III. Operating balance
IV. Change of non-financial assets
Growth
Decrease
V. The whole balance
VI. Change of financial assets
Growth
Currency and Deposits
Loans
Shares and other capital
Decrease
Currency and Deposits
Loans
Shares and other capital
VII. Change of liabilities
Growth
Foreign
Homework
Decrease
Foreign
Homework
VIII. Balance

Methodological explanations for drawing up a balance sheet

1. The balance of the budget should be drawn up in the form of the balance sheet provided by this Chapter. In the balance sheet can be presented by lower rates, and financial assets are divided into domestic and foreign sources. Decrease of non-financial assets, financial assets and liabilities should be presented with positive indicators and accordingly the calculation of these articles is calculated by the difference between the growth and decrease of the indexes.
2. Income of the budget balance is the sum of taxes, social contributions, grants and other revenues envisaged by Chapter III of this Order.
3. Costs in the balance sheet are the sum of labor remuneration, goods and services provided for in Chapter IV of this Order, after the principal capital consumption (transition to accrual method), interest, subsidies, grants, social security and other expenses.
4. Operating Balance is the difference between revenue and expenses. It can be both positive and negative. Consequently, the positive indicator shows that in the reporting period there is more income than current expenses. On the contrary, the negative indicator shows that the current income of the reporting period is less than the current expenditures, and therefore can not accumulate the current savings.
5. Amendment of non-financial assets is the growth and reduction of operations carried out by non-financial assets under Chapter V of this Order.
6. The overall balance is the change of non-financial assets excluding the operational balance and shows the volume of budget deficit or deficit.
7. Changing of financial assets and amendment of liabilities is the growth and reduction of operations under Chapter VII of this Order.
8. In the calculation of the balance of the budget, the total balance sheet is deducted by the change in the financial assets and adding the change in the liabilities. Balance, based on its principle, must be equal to zero.

Chapter III (28.12.2015 N432 shall be enacted from January 1, 2016)

Revenue classification

Table №1

Code							Title of Revenue Types
1							Income
1	1						bills
1	1	1					Taxes on profits, profits and the value of capital value
1	1	1	1				Physical persons
1	1	1	1	1			Income tax
1	1	1	1	1	1		Income tax paid by the employer
1	1	1	1	1	1	1	Budgetary Organizations funded from state budget **
1	1	1	1	1	1	2	Autonomous Republics and Self-government Budget Organizations **
1	1	1	1	1	1	3	Non-budgetary sector **
1	1	1	1	1	2		Tax on income from physical activity
1	1	1	1	1	2	1	Tax on income from individual entrepreneurial activities

1	1	1	1	1	2	2	Tax on income from entrepreneur's physical activity
1	1	1	1	1	2	3	Tax on income from non-entrepreneurial activities
1	1	1	1	1	3		Fees from the dividends received by a natural person
1	1	1	1	1	4		Fees from the interest received by a natural person
1	1	1	1	1	5		Tax on income derived by a resident natural person employed in diplomatic institutions
1	1	1	1	1	6		Income tax on non-resident persons (except for income received from property realization)
1	1	1	1	1	7		Income tax from non-resident individuals, from income received from property realization **
1	1	1	1	1	8		Fee from the surplus received by the natural person through realization of material assets
1	1	1	1	1	9		Tax on the property from the property
1	1	1	1	1	10		Tax on the property by the natural person
1	1	1	1	1	11		Tax on income from a lease received by a natural person on lease of property
1	1	1	1	1	12		Fixed tax from the taxable object
1	1	1	1	1	13		Taxable activity from fixed taxes
1	1	1	1	1	99		Other nonclassified income tax
1	1	1	2				Taxes from enterprises
1	1	1	2	1			Income tax
1	1	1	2	1	1		Resident industries
1	1	1	2	1	1	1	From interest rates **
1	1	1	2	1	1	2	Other profits **
1	1	1	2	1	2		Foreign enterprises **
1	1	1	2	1	2	1	Dividends **
1	1	1	2	1	2	2	From interest rates **
1	1	1	2	1	2	3	Other profits **
1	1	1	2	1	9		Other nonclassified profit tax
1	1	1	3				Other taxes on income, profits and capital value of the value that can not be classed
1	1	2					Payments on Salaries and Workforce *
1	1	3					Taxes on property
1	1	3	1				Taxes on real estate
1	1	3	1	1			property tax
1	1	3	1	1	1		On the property of Georgian enterprises (except land)
1	1	3	1	1	2		Property of foreign enterprises (except land)
1	1	3	1	1	3		Property of individuals (except land)
1	1	3	1	1	3	1	Property used for economic activity **
1	1	3	1	1	3	2	Real estate used for non-economic activity **
1	1	3	1	1	3	3	For registered cars registered in Georgia **
1	1	3	1	1	3	4	Yachts registered in Georgia (boats) **

1	1	3	1	1	3	5		On airplanes registered in Georgia **
1	1	3	1	1	3	6		Registered helicopters in Georgia **
1	1	3	1	1	4			Property tax on agricultural land
1	1	3	1	1	4	1		Physical persons
1	1	3	1	1	4	2		Legal entities
1	1	3	1	1	5			Property tax on non-agricultural land
1	1	3	1	1	5	1		Physical persons
1	1	3	1	1	5	2		Legal entities
1	1	3	2					Taxes on net material values *
1	1	3	4					Taxes on capital and financial operations *
1	1	3	5					One-time taxes on property
1	1	3	6					Other taxes on property *
1	1	4						Taxes on goods and services
1	1	4	1					Universal taxes on goods and services
1	1	4	1	1				Value Added Tax
1	1	4	1	1	1			From realized products and services provided on the territory of Georgia
1	1	4	1	1	1	1		From the products sold on the territory of Georgia **
1	1	4	1	1	1	2		Services from the territory of Georgia **
1	1	4	1	1	1	2	1	Resident **
1	1	4	1	1	1	2	2	By non-resident **
1	1	4	1	1	2			Imported products
1	1	4	1	1	9			Other non-validated value added tax
1	1	4	1	2				Trade fees *
1	1	4	1	3				Turnover fees and other taxes on goods and services *
1	1	4	2					Excise
1	1	4	2	1				From the sale of the products produced on the territory of Georgia
1	1	4	2	1	1			From tobacco
1 1 4 2 1 1	1	4	2	1	1	1		Fixed tax
1	1	4	2	1	1	2		From the advance tax
1 1 4 2 1 1	1	4	2	1	2			Void
1	1	4	2	1	3			From alcoholic beverages (except birch)
1	1	4	2	1	4			From beer
1	1	4	2	1	5			From mobile communications
1	1	4	2	1	5	1		Local calls
1	1	4	2	1	5	2		International calls
1	1	4	2	1	6			Natural gas
1	1	4	2	1	7			Other non-classified products
1	1	4	2	2				Imported products
1	1	4	2	2	1			From tobacco
1	1	4	2	2	1	1		Fixed tax

4 1 2 1 1 2advaluril	1	4	2	2	1	2	From the advance tax
1	1	4	2	2	2		Void
1	1	4	2	2	3		From beer
1	1	4	2	2	4		From petrol
1	1	4	2	2	5		From diesel
1	1	4	2	2	6		From the boat
1	1	4	2	2	7		Other oil products
1	1	4	2	2	8		Motor cars
1	1	4	2	2	10		Other non-classified products
1	1	4	2	3			Exported products **
1	1	4	2	9			Other unclassified excise
1	1	4	3				Profit of fiscal monopolies *
1	1	4	4				Payments for Specific Services *
1	1	4	5				Taxes on the use of goods and the permit for the use or use of goods *
1	1	4	5	1			Taxes on cars *
1	1	4	5	2			Other taxes on the use of goods and the use of goods or permission to work on *
1	1	4	6				Other taxes on goods and services *
1	1	5					Taxes on foreign trade and foreign economic operations
1	1	5	1				Import tax
1	1	5	2				Taxes on exports *
1	1	5	3				Exporting or importing fiscal monopolies profit *
1	1	5	4				Currency Exchange fiscal monopoly profits *
1	1	5	5				Taxes on foreign exchange *
1	1	5	6				Other taxes on foreign trade and foreign economic operations *
1	1	6					Other Taxes
1	1	6	1				Business entities from
1	1	6	1	1			Overpaid or incorrectly paid taxes
1	1	6	1	2			Payments canceled
1	1	6	1	3			Penalty tax and customs offense
1	1	6	1	3	1		Penalty tax offense
1	1	6	1	3	1	1	Fine for late submission of the declaration
1	1	6	1	3	1	2	Fine declaration of tax reduction
1	1	6	1	3	1	3	Fine for violation of the rules of use of cash registers
1	1	6	1	3	1	4	Fine of documents, without transportation, marketing and lack of metering on
1	1	6	1	3	1	5	VAT fine for violation of the requirements provided for in
1	1	6	1	3	1	6	Other unclassified fines tax offense
1	1	6	1	3	2		Penalties due to customs law
1	1	6	1	4			Fines

1	1	6	2				Entrepreneur subjects or from which it is impossible to classify
1	1	6	3				Other unclassified payments
1	2						Social contributions *
1	2	1					Social insurance contributions *
1	2	1	1				Employee contributions *
1	2	1	2				Employer contributions *
1	2	1	3				Or self-employed person's contributions aradasakmebuli *
1	2	1	4				Social insurance contributions, it is impossible to classify *
1	2	2					Other social contributions *
1	2	2	1				Employee contributions *
1	2	2	2				Employer contributions *
1	2	2	3				Accrued contributions *
1	3						Grants
1	3	1					International organizations received grants from
1	3	1	1				The purpose grants
1	3	1	2				Of major grants
1	3	2					Foreign governments grants
1	3	2	1				The purpose grants
1	3	2	2				Of major grants
1	3	3					Other units of state grants
1	3	3	1				Grants from the central budget
1	3	3	1	1			Grants from the state budget
1	3	3	1	1	1		Current
1	3	3	1	1	1	1	Equalization transfer
1	3	3	1	1	1	2	The target transfer
1	3	3	1	1	1	3	Special transfer
1	3	3	1	1	1	4	Other
1	3	3	1	1	2		Capital
1	3	3	1	1	2	1	Special transfer
1	3	3	1	1	2	2	The capital transfers
1	3	3	1	1	2	3	Other
1	3	3	1	2			Grants of central (s) to / A (N) (b) to
1	3	3	1	2	1		Current
1	3	3	1	2	2		Capital
1	3	3	2				Grants of the unified budget
1	3	3	2	1			Grants autonomous republic's budget
1	3	3	2	1	1		Current
1	3	3	2	1	1	1	Special transfer
1	3	3	2	1	1	2	Other
1	3	3	2	1	2		Capital
1	3	3	2	1	2	1	Special transfer

1	3	3	2	1	2	2	The capital transfers
1	3	3	2	1	2	3	Other
1	3	3	2	2			Grants of AR (s) to / A (N) (b) to
1	3	3	2	2	1		Current
1	3	3	2	2	2		Capital
1	3	3	3				Grants from the municipal budget
1	3	3	3	1			Grants from the self-government units
1	3	3	3	1	1		Current
1	3	3	3	1	1	1	Special transfer
1	3	3	3	1	1	2	Other
1	3	3	3	1	2		Capital
1	3	3	3	1	2	1	Special transfer
1	3	3	3	1	2	2	The capital transfers
1	3	3	3	1	2	3	Other
1	3	3	3	2			Grants of self-government unit (s) to / A (N) (b) to
1	3	3	3	2	1		Current
1	3	3	3	2	2		Capital
1	4						Other income
1	4	1					Property income
1	4	1	1				Rates
1	4	1	1	1			The other levels of governance from loans (loans) Interest received (benefits)
1	4	1	1	2			Financial institutions from loans (loans) Interest received (benefits)
1	4	1	1	3			State participation in the enterprises from loans (loans) Interest received (benefits)
1	4	1	1	4			Private enterprises from loans (loans) Interest received (benefits)
1	4	1	1	5			Accrued interest on deposits and accounts
1	4	1	1	9			Interest income from other non-classified
1	4	1	2				Dividends
1	4	1	2	1			State share of the profits earned from dividends
1	4	1	2	2			Income from the National Bank profits
1	4	1	2	9			Income from dividends and other unclassified
1	4	1	3				Quasi-corporations revenues *
1	4	1	4				Income from insurance policies owned *
1	4	1	5				Rent
1	4	1	5	1			Fee for use of natural resources
1	4	1	5	1	1		The fee for the use of minerals
1	4	1	5	1	2		State fee forest wood resources
1	4	1	5	1	3		Environmental fee from non-timber forest resources and wood products use
1	4	1	5	1	4		The fee for the use of water resources

1	4	1	5	1	5		The fee for the use of wildlife resources
1	4	1	5	1	6		Remove the birds from migrating fee environment
1	4	1	5	1	9		Other unclassified natural resources usage fee
1	4	1	5	2			Fishing licensing fee from
1	4	1	5	3			Fee hunting permit
1	4	1	5	4			Income from land leases and management (usufruct, rental and other) programs
1	4	1	5	5			Issuance of the license fee revenues
1	4	1	5	9			The rent and other unclassified
1	4	2					Goods and services sale
1	4	2	1				Market goods and services sold by the
1	4	2	2				Administrative Fees and charges
1	4	2	2	1			Custom fee**
1	4	2	2	2			License fees
1	4	2	2	2	1		Fee for infant nutrition and baby food production and packing obtained from
1	4	2	2	2	2		The fee for the production of biological pesticides obtained from
1	4	2	2	2	3		Fee licensing of nuclear and radiation activities
1	4	2	2	2	4		The fee of the military and the specific types of weapons-related activities (including trade) General or special licensing from
1	4	2	2	2	5		Fee means of electronic surveillance of production, purchase, import and export licensing from
1	4	2	2	2	6		Private and community broadcasting fees from licensing
1	4	2	2	2	7		Fee for natural gas processing, oil refining and transportation obtained from
1	4	2	2	2	8		General Educational activities fee, and other special licensing from
1	4	2	2	2	9		The fee for life insurance, health insurance (not life) and reinsurance obtained from
1	4	2	2	2	10		Fee banking, non-bank-deposit - credit activity, securities registrar, brokerage activities, the stock exchange, central depository, an asset manager activities and specialized depository obtained from
1	4	2	2	2	11		General fee for medical activities, and other special licensing from
1	4	2	2	2	12		Fee for oil and gas resources of the General or oil and gas exploration and oil and gas obtained from
1	4	2	2	2	13		General usage fee or timber harvesting and hunting economy, as well as mineral extraction and use of underground space obtained from
1	4	2	2	2	14		Fee export fir girchita and endangered wild flora and fauna species obtained from the use of
1	4	2	2	2	15		Regular fee for international air transportation from licensing
1	4	2	2	2	16		Fee obtained from the use of
1	4	2	2	2	99		Other unclassified license fee
1	4	2	2	3			Permit fees

1	4	2	2	3	1		Veterinary fee and regulated products in transit and / or import permit
1	4	2	2	3	2		Environmental permit fee of
1	4	2	2	3	3		Fee for surface water from water collection and water discharge permit for the facility
1	4	2	2	3	4		Limited circulation fee for production, transportation, import, export, re-export or transit of the
1	4	2	2	3	5		The fee for a permit for the use of industrial explosives
1	4	2	2	3	6		Fee for Nuclear and Radiation Permit
1	4	2	2	3	7		Fee of endangered species of wild flora and fauna, their parts and derivatives for export, import, re-export and introduction from the sea of the permit
1	4	2	2	3	8		Fee for weapons, ammunition, military weapons import, export, re-export and transit, economic area and the area outside of the processing and temporary import and / or export permit
1	4	2	2	3	9		Fee for weapons and ammunition to-transport and transfer, weapons of the type of individual copies are brought into Georgia and Georgia on the withdrawal, the weapons acquisition permit
1	4	2	2	3	10		Fee of foreign countries and international organizations, as well as other important persons during their visits by persons accompanying weapons and ammunition brought into Georgia and Georgia on the withdrawal of the permit
1	4	2	2	3	11		Fee for permission to collect and exhibit weapons
1	4	2	2	3	12		Fee for construction (except extremely important radiation or nuclear facilities) Permit
1	4	2	2	3	13		Fee of special importance, including radioactive and nuclear facilities construction permission
1	4	2	2	3	14		Fee of hazardous facilities exploitation permit **
1	4	2	2	3	15		Fee international automobile regular passenger transportation and freight transportation permits
1	4	2	2	3	16		Fee of dual-use goods export, import, re-export and transit of the
1	4	2	2	3	17		Fee aviation works and irregular international air transportation permit
1	4	2	2	3	18		Fee duty-free retail, warehouse (open and / or closed), temporary storage warehouse (open and / or closed) on work permits
1	4	2	2	3	19		Fees, slot, betting, lotto, bingo and promotional drawing permit
1	4	2	2	3	20		Fee medicines for export and import, of pharmacological agents in clinical research and the pharmaceutical industry, I, II, and in-store point of activities of permit
1	4	2	2	3	21		The fee for a permit to import non-iodized salt
1	4	2	2	3	22		Fee of monuments of cultural heritage works, archaeological works and cultural values from Georgia Permit
1	4	2	2	3	99		Other unclassified permit fee
1	4	2	2	4			State license fees

1	4	2	2	4	1		Fee of construction products and services compliance certification
1	4	2	2	4	2		Georgia has received the certificate of authenticity and abroad received the certificate of recognition of Georgia certificate fee
1	4	2	2	4	3		Doctor and pharmacist certification fee
1	4	2	2	4	4		Objects and products, hygiene certification fees
1	4	2	2	4	5		Auditor Qualification Certification fee
1	4	2	2	4	6		Alcoholic drinks and origin of grape wines, ethyl alcohol and alcoholic beverages of the certification fee
1	4	2	2	4	7		The grafting and planting materials (grafted seedling) compliance certification fee
1	4	2	2	4	8		Veterinary certificate (Form №1 and form №2) for the issuance fee
1	4	2	2	4	9		Certificate good cattle (breeding certificate) fee
1	4	2	2	4	10		Certification fee seed sowings quality determination
1	4	2	2	4	99		Other unclassified state certificate fee
1	4	2	2	5			Registration fees
1	4	2	2	5	1		Quotes of the securities and the registration fee
1	4	2	2	5	2		Internationally, and local unions, the political unification of registration, as well as in their statutes or regulations of the changes and / or additions to the fee
1	4	2	2	5	3		(Non-commercial) legal entity, registered in Georgia and foreign (non-commercial) legal person's registration and in their statutes or regulations of the changes and / or additions to the fee **
1	4	2	2	5	4		Exterior vehicles, cab or frame, engine and trailer registration fee registration
1	4	2	2	5	5		Abroad, cultural property registration fee
1	4	2	2	5	6		Made by industrial animal feed and feed additives, pesticides registration fee
1	4	2	2	5	7		Medical treatment facilities, materials, merchandise and other objects in the registration fee
1	4	2	2	5	8		Registration and re-registration fee of biologically active additives
1	4	2	2	5	9		Enterprise, enterprise branch, in their statutes or regulations of the changes and / or additions to, the activities of the termination, liquidation or change of a legal form of the registration fee
1	4	2	2	5	99		Other unclassified registration fee
1	4	2	2	6			State expert fee
1	4	2	2	6	1		Fee Ministry of Agriculture Service's expertise
1	4	2	2	6	2		The fee of the Interior Ministry, the Service's expertise
1	4	2	2	6	3		Fee for industrial and civil buildings and complex construction projects in the planning documents for examination
1	4	2	2	6	4		Moving fee of monuments, cities and other human settlements, cultural heritage protection zones and historical buildings in the settlements in the reconstruction, restoration work and new construction projects examination

1	4	2	2	6	5		Technical Supervision examination fee
1	4	2	2	6	6		Fee of Environment and Natural Resources by the Ministry of State for Environmental Expertise
1	4	2	2	6	9		Other unclassified state expert fee
1	4	2	2	7			State fee
1	4	2	2	7	1		State tax courts for cases
1	4	2	2	7	2		State fee for the issuance of the citizenship and identity documents, the citizens of the state acts to register **
1	4	2	2	7	3		State duty of the citizenship and immigration-immigration issues for consideration
1	4	2	2	7	4		State duty of the official documents issued Apostolos authentication
1	4	2	2	7	5		Of the levy on the border-crossing points for the issuance of a visa
1	4	2	2	7	6		State fee for requesting documents
1	4	2	2	7	7		State fee for the legalization of documents
1	4	2	2	7	9		Other unclassified state fee
1	4	2	2	8			Consular fees
1	4	2	2	8	1		Fee for the diplomatic mission or consular post by the consular activities
1	4	2	2	8	2		Fee for the diplomatic mission or consular post by the notary actions
1	4	2	2	8	3		Fee for the diplomatic mission or consular post by requesting documents for
1	4	2	2	8	4		Fee for the diplomatic mission or consular post by the legalization of documents
1	4	2	2	8	5		Fee for the diplomatic mission or consular post by the ships and aircraft of consular services
1	4	2	2	8	9		Consular fees and other unclassified
1	4	2	2	9			The fee for copying public information
1	4	2	2	10			Tender fee **
1	4	2	2	11			Enforcement fee **
1	4	2	2	12			Postpone military service fee
1	4	2	2	13			Gambling business fee
1	4	2	2	13	1		Casinos (casino) gaming table
1	4	2	2	13	2		Gambling machines
1	4	2	2	13	3		Betting, bingo, lotto coffers
1	4	2	2	13	4		Drawing from
1	4	2	2	13	5		Systemic-electronic game from
1	4	2	2	13	6		The lottery
1	4	2	2	13	9		Other unclassified gambling business fee
1	4	2	2	14			Urban cleaning fee for
1	4	2	2	15			Cultural heritage rehabilitation area infrastructure fee
1	4	2	2	16			Special fee (the zone) agreement for the issuance of
1	4	2	2	17			Probation fee **

1	4	2	2	99			Other unclassified fee
1	4	2	3				Sold by non-market goods and services
1	4	2	3	1			Gains from the sale of goods
1	4	2	3	1	1		Revenues from excise stamps nominal value
1	4	2	3	1	9		Other non-classified from the sale of goods
1	4	2	3	2			Revenues from rendering services
1	4	2	3	2	1		Income buildings and leases or management (usufruct, rental and other) programs
1	4	2	3	2	2		Income of machinery and equipment lease or management (usufruct, rental and other) programs
1	4	2	3	2	3		Income from other non-classified state property lease or management (usufruct, rental and other) programs
1	4	2	3	2	9		Income from rendering services and other unclassified
1	4	2	3	3			Other income from non-market goods and services to be sold
1	4	2	4				Realization of goods and services billed *
1	4	3					Sanctions (fines and penalties)
1	4	3	1				Income from sanctions (fines and penalties) administrative offenses
1	4	3	1	1			Income from sanctions (fines and penalties) administrative offenses in labor, health and social security systems
1	4	3	1	2			Income from sanctions (fines and penalties) that might threaten the state ownership of administrative offenses
1	4	3	1	3			Income from sanctions (fines and penalties) administrative offenses in environmental protection, the use of nature
1	4	3	1	4			Income from sanctions (fines and penalties) administrative offenses in the history and the cultural, education and training in the field
1	4	3	1	5			Income from sanctions (fines and penalties) administrative offenses in the industry, and the use of electric and thermal field of water supply
1	4	3	1	6			Income from sanctions (fines and penalties) administrative offenses in the field of agriculture, veterinary - sanitary rules
1	4	3	1	7			Income from sanctions (fines and penalties) administrative offenses in the road transport sector and in the field of communications
1	4	3	1	7	1		Traffic violation
1	4	3	1	7	2		Disobedience of parking violation
1	4	3	1	7	3		Ticketless travel due
1	4	3	1	7	4		Regular transportation breached
1	4	3	1	7	9		Other administrative offenses in the road transport sector and in the field of communications
1	4	3	1	8			Income from sanctions (fines and penalties) administrative offenses in the field of trade and finance
1	4	3	1	9			Income from sanctions (fines and penalties) that might threaten public order, administrative offenses

1	4	3	1	10			Income from sanctions (fines and penalties) determined governing rules, as well administrative offenses
1	4	3	1	11			Income from sanctions (fines and penalties) due to administrative violations of housing rights, housing and communal services and amenities in the field
1	4	3	1	11	1		Cleaning violation
1	4	3	1	11	2		Government unit the territory because of the rules violation
1	4	3	1	11	3		Perversion of the image of self-government unit
1	4	3	1	11	9		Other administrative offenses in the housing rights of citizens, housing and communal services and amenities in the field
1	4	3	1	12			Income from sanctions (fines and penalties) of the legal entity - the CRA related to the operation of the Administrative
1	4	3	1	99			Income from other non-classified sanctions (fines and penalties) administrative offenses
1	4	3	2				Income from sanctions (penalties and fines) for violation of the border illegally
1	4	3	3				Income from sanctions (fines and penalties) of loans in violation of maturities
1	4	3	4				Income from sanctions (fines and penalties) construction activities in the identified violations of
1	4	3	5				Income from sanctions (fines and penalties) under the Criminal Code offenses
1	4	3	6				Income from sanctions (fines and penalties) in gambling business in violation of the permit conditions
1	4	3	9				Income from other non-classified sanctions (fines and penalties)
1	4	4					Voluntary transfers, except for grants
1	4	4	1				Current
1	4	4	2				Capital
1	4	5					Mixed income and other non-classified
1	4	5	1				Agricultural land for non-agricultural Purpose Land instead of the cost of damages and compensation for revenue
1	4	5	2				Proceeds from the issuance of a permit for outdoor advertising
1	4	5	3				Treasury income from guarantee
1	4	5	4				Vehicle parking regulation of the transfer of income from the
1	4	5	5				Other transferring the management of revenue from
1	4	5	6				Realized income from the share of the total price of the lottery ticket
1	4	5	7				Gain local regular transportation permission
1	4	5	8				Toll Fees
1	4	6	0				Black and / or colored metal scrap export tariffs Income from
1	4	5	9				Other unclassified revenues

Note:

* Is not defined by the applicable law or used only at the time of accrual

** Canceled by the applicable legislation or other regulations

Revenue Classification methodological explanations

Revenues (1)

According to this classification, revenues are divided into 4 groups, namely: taxes, social contributions, grants and other revenues.

Taxes (11)

The tax is determined by legislation transfer, which is to state authorities.

Non-payment or late payment of the fee paid by a tax penalties are recorded to the face, which becomes a fine, sanction or penalty charge. It happens to the fines, sanctions and fines accounted for, which is directly connected with the administration of tax revenue.

Tax return is considered as a negative income tax. This is a return of overpaid amount of correction. Value added tax if the taxpayer, except for the end-user, has the right to be considered when purchasing raw materials to the amount of tax paid. If the output exceeds the amount of goods and services sold to the charged amount, the tax return is recorded as a negative income.

The tax credit is a tax benefit of the reduced tax amount, and which otherwise would have been paid. In some cases, the tax credit may not exceed the volume of the amount of tax and the tax amount to a negative value, which is why the government have the obligation to pay for the taxpayer. Such charges represent costs and have to be accounted for as negative income.

Taxes on income, profits and capital cost nazrd at (111)

The article accounted for taxes imposed (I) wages and salaries, royalties, fee income, working conditions or other form of remuneration and compensation received in the form of income, which is linked to the remuneration of, (II) interest, dividends, rent of and intangible assets owned by the Ighebuli income, (III) of the capital value of the change in the income or loss of investment capital value increment distribution including income, (IV) a limited liability company, a joint stock company or other organizational legal form of the company, partnership, individual enterprise, a trust fund earnings; Heritage income, (V) or a social pension from insurance income, life insurance and other pension insurance account revenue, (VI) All other types of income, such taxes are provided in accordance with applicable laws.

Income, profits and capital cost to the taxpayer can be nazrd **individual (1111)** or **Enterprise (1112)** . If there is no information, which is determined by the taxpayer is an individual or company, then it will be recorded as **taxes on income, profits and capital value of nazrd, which can not be classified (1113)** . Inheritance tax paid income taxes are accounted for as individuals. Non-profit organizations from the earned income tax accounted for as fees from enterprises. Trust funds from the income tax is recorded as income tax on individuals from the recipient if the individual, in other cases it will be recorded as taxes from enterprises.

Tax from the individual (1111) include:

Income tax (11111)

This article is recorded in the income tax, which is divided into the following subgroups:

- the employer's income tax withheld (111111);
- tax on income received from individuals activities (111112);
- gadasakhadi individual entrepreneur individuals work proceeds (1111121)
- gadasakhadi individual entrepreneurs work proceeds (1111122)
- gadasakhadi entrepreneur individuals work proceeds (1111123)
- the tax on dividends received by the person from (111113);
- fees received by the person of interest (111114);
- Tax diplomatic institutions employed a resident of a derived from revenues (111115);
- non-residents the income tax (excluding income from the sale of property) (111116);
- payment by an individual tangible asset surplus from the sale of (111118);
- an individual fee for the disposal of property (111119);
- tax on property is inherited from the receipt (111110);
- where property tax revenues from the leasing of the (111111);
- Fixed tax on taxable property (111112);
- a fixed monthly payment from taxable activities (111113);
- other non-classified income tax (111199).

Tax from the enterprises (1112)

This article is recorded in the income tax (11121), which are divided into the following subgroups:

- resident enterprises (111211);
- other unclassified income tax (111219).

Other taxes on income, profits and capital value of nazrd, which can not be classified (1113)

As mentioned above, this code is recorded in such cases, the taxpayer can not be identified.

Taxes on wages and labor force * (112)

Taxes accounted for in this article, which is paid by the employer or self-employed pay a fixed amount or proportion to each employee and is not targeted to the social insurance scheme to finance. Payments, which are targeted to the social insurance system covering the costs accounted for *social insurance contributions* (121) article.

Taxes on property (113)

This article covers the taxes imposed on the use of property, property (ownership) or transfer. Property may be applied at a certain interval, or a one-time transfer of ownership of the moment.

Taxes on real estate (1131) . This type of tax is applied at a certain interval of time real estate (including land, buildings or other structures) or use of the property. May also be taxed owner, employer or both. The tax is calculated as a percentage of the property value, which is

determined by conventional lease, sale price, capitalized income or other characteristics, such as size or location.

Property tax (11311)

In this article are recognized by the legislation in the property tax, which is divided into the following subgroups:

- Enterprises of the property (other than land) tax (113111);
- foreign tax for the property (other than land) tax (113112);
- natural persons property (other than land) tax (113113);
- agricultural land tax (113114), which includes income from:
 - Individuals from the (1131141);
 - legal persons (1131142);
- arapasoplo-agricultural land tax (113115), which includes income from:
 - Individuals from the (1131151);
 - legal persons (1131152).

Net taxes on material values * (1132)

This article includes taxes, which are taxed at a certain interval of time, material values of the net value, which is usually defined as the sum of the value of assets minus liabilities related to the property.

And capital taxes on financial transactions * (1134)

This article includes taxes, which becomes the property of the owner's tax changes, taxes other than those that are classified as inheritance and donation taxes. In this article, as well as payments are recorded securities, purchase and sale, payments on checks or other payment methods and taxes specific legal transactions, such as contracts or certification of real estate. This category does not include payments for use of goods (in 1145 part of the article), taxes on capital cost nazrd on (Article 111, part), *taxes net material values ** (1132), *a one-time taxes on the property ** (1135), taxes and fees, which are levied in respect of legal costs or where, marriage or death registration costs (1422 mu Lee's part), *trade tax ** (11412) or a major stamp taxes (116 §).

One-time payments of property * (1135)

Taxes accounted for in this article, which is applied to the property or net tangible assets, a single time or at irregular intervals. It includes net taxes on material values, which is designed for unforeseen emergency expenditures or income redistribution purposes; Taxes on the property, such as land reclamation and improvement of the asset tax imposed by the government land development permit issuance or local infrastructure development due to the increase in land value, taxes on capital appreciation and all the other special tax on certain types of property.

Other property taxes * (1136)

This article includes all other taxes on the property, which is not included in 1131, 1132 or 1134 of the Convention, in particular taxes on personal property, jewelry, and cattle, other cattle, more specific type of property or wealth of the outward signs. Payments for specific

types of property, the use of such taxes on cars and the use of guns, are classified as *taxes on use of goods and the use of goods or permission to carry out activities* * (1145).

Taxes on goods and services (114)

This article is recorded in taxes imposed on goods production, sale (Sale), transfer, delivery, lease or natural resource extraction and delivery of services. It should also be included in taxes on use of goods and the use of goods or permission to work on. Taxes on goods and services include the following types:

- value added tax (11411);
- * taxes on trade, regardless of their payment takes place in manufacturing, wholesale trade and retail trade stage (11412);
- * turnover tax, which is applied to goods and services of one or mravaletapad, where the word "phase" of the production, distribution or delivery stage (11413);
- excise (1142);
- taxes imposed on vehicles or other goods for use * (11451);
- taxes, which are levied going to use goods or perform activities for a permit * (11452);
- taxes, minerals or other natural resources extraction, processing and manufacturing * (1146).

This category does not include *taxes on foreign trade and foreign economic operations* (115), but this article to account for taxes, which are levied goods are imported or crossing the border, and the payment obligation does not arise solely on the ground that the goods cross the border or the bills, which Performance is also applied to local S goods or operations. Taxes on goods and services is divided into six categories, which are described below.

General taxes on goods and services (1141)

This article includes all taxes imposed on a wide range of goods, rent, transportation, sale, purchase or ownership of other changes and a wide range of services are provided, in addition to the taxes, which are accounted for under *the import tax* (1151) and *taxes on exports* *(1152). Such taxes may be levied on goods and services, whether it's produced by local manufacturers, if it is imported, as well as goods and services tax on these payments can be made at any stage of the production and supply (stage). It should also be accounted for during the import of such payments are paid. In case of export refunds of taxes recorded in the same category as a negative revenue. If taxes are applied to goods and services and not a separate species from their wide range, then they must be accounted for *Excise* (1142) article. Owing to its nature, if possible, be attributed to tax in two different categories, then it must be accounted for in the article, which is the dominant part of this tax. This article is divided into the following categories:

Value Added Tax (11411). Value Added Tax (VAT) is a tax, which the goods and services tax on the production and supply of various cascade stage and the full amount of the payment is made by the end user. The tax otherwise called for deductible tax, as it is usually the producers are not required for the government to pay tax on the full amount to which they are collected by their clients, they are entitled to tax breaks to deduct the funds that are paid by

the suppliers of intermediate goods purchasing or Tzu Basically, capital (funds) formation. Normally, tax is calculated from the price of goods or services, the goods and services of all the other taxes. In addition to the import duty may be VAT payments for imports of goods and services as well.

The fees include:

- of the products sold and services rendered (114111);
- imported products (114112);
- Value Added Tax and other unclassified (114119).

Trade tax * (11412). This category includes all taxes, the payment takes place once in production, wholesale or retail level.

Turnover tax and other taxes on goods and services * (11413). This category accounted for payments, which are applied to goods and services in many stages and the total for the previous stage of the tax paid without deduction. This article also recorded, all taxes on consumption, which incorporates value-added, multi-trade and other tax features.

Excise (1142)

Excise tax is applied to specific goods and services or goods and services in a single group, which may be classified as *general taxes on goods and services* (1141), *fiscal monopolies profit* *(1143), *the import tax* (1151) or *taxes on exports* *(1152). Excise tax can be made at any stage of the production and delivery of goods and is usually calculated based on the cost, weight, concentration or by number. This fee includes the special taxes on specific products, such as sugar, sugar beet, matches or chocolate, taxes, by which certain kinds of goods, or a narrow band is applied to a different rate, and taxes imposed on tobacco products, alcoholic beverages, motor fuels and oils. If the tax is applied to imported goods, but the rate of tax shall be taxed or domestically manufactured goods, then it belongs to the excise tax, and not imports. The same rule applies if there is no local production of a product or a similar product produced by local manufacturers can not. Taxes on electricity, gas and other energy costs under excise and should not be recorded as *payments for a specific service* *(1144). Excise goods are classified in the territory of the products manufactured and imported commodity groups.

The fees are divided into the following groups:

- **Excise of the area from the sale of manufactured products (11421)**, which are divided into the following subgroups:

- Excise tobacco to (114211). This source code is recorded in excise taxes the income earned, which is established by the Tax Code of the 188th article of the first paragraph of the table in paragraph 3 of "tobacco products (except for raw tobacco)" and is divided into a fixed fee (1142111) and advaluri tax (1142112);

- Excise vodka from (114212). This source code is recorded in excise taxes the income tax established by Article 188 of the first paragraph of the table in paragraph 2 of "ethyl alcohol and alcoholic beverages" - vodka (HS code 2208 60);

- Excise alcoholic drinks (except alcohol) (114213). This source code is recorded in excise taxes the income tax established by Article 188 of the first paragraph of the table in paragraph 2 of "ethyl alcohol and alcoholic beverages", in addition to birch (HS code 2208 60);

- Excise beer from (114214). This source code is recorded in excise taxes the income tax established by Article 188 of the first paragraph of the table in the first part of the "beer" - malt beer (HS code 2203 00);

- Excise from mobile communications (114215). This source code is recorded in excise taxes the income tax established by Article 188, paragraph 3 of Article - Mobile communications services are divided into local and calls to (1142151), and international calls (1142152);

- Excise natural gas from (114216). This source code is recorded in excise taxes the income earned, which is established by the Tax Code of the 188th article of the first paragraph of the table in paragraph 5 of "petroleum gases and natural gas (except pipeline moved)", in particular, means of transport for natural gas: gas condensate Natural (FEACN Code 2709 00 100 00), natural gas (liquefied) (HS code 2711 11 00 000), natural gas (gaseous state) (HS code 2711 21 00 000);

- other non-classified products (1142110). This source code is recorded on the territory of the other products excise taxation of the income, which is defined by the applicable law.

- **excise imported products (11422)**, which are divided into the following subgroups:

- Excise tobacco to (114221). This source code is recorded in excise taxes the income earned, which is established by the Tax Code of the 188th article of the first paragraph of the table in paragraph 3 of "tobacco products (except for raw tobacco)" and is divided into a fixed fee (1142211) and advaluri tax (1142212);

- Excise vodka from (114222). This source code is recorded in excise taxes the income tax established by Article 188 of the first paragraph of the table in paragraph 2 of "ethyl alcohol and alcoholic beverages" - vodka (HS code 2208 60);

- Excise beer from (114223). This source code is recorded in excise taxes the income tax established by Article 188 of the first paragraph of the table in Part I -1 "beer" - malt beer (HS code 2203 00);

- Excise fuel (114224). This source code is recorded in excise taxes the income tax established by Article 188 of the first paragraph of the table in paragraph 6 of "petroleum, petroleum distillates and oil paintings" - light distillates and products (HS code 2710 12);

- Excise from Diesel (114225). This source code is recorded in heavy distillates of taxation of the income, which is determined by the Tax Code of the 188th article of the first paragraph of the table in paragraph 6 of "petroleum, petroleum distillates and work products" - a remake of the specific processes (HS code 2710 19 310 00), chemical transformation processes 2710 19 310 00 kvesub The position specified in (HS code 2710 19 00 350), the sulfur content of 0.05 mass.% - by weight (HS code 2710 19 00 410), the sulfur content of 0.05 mass.% - more than, but not more than 0.2.% - by weight (HS code 2710 19 00 450), the sulfur content of 0.2.% - more than (HS code 2710 19 00 490), the sulfur content of 0.05 mass.% - Isa (HS code 2710 20 00 110);

- kerosene from excise (114226). The code of the recorded medium distillates, taxation of the income, which is determined by the Tax Code of the 188th article of the first paragraph of the table in paragraph 6 of "petroleum, petroleum distillates and work products" - a remake

of the specific processes (HS code 2710 19 110 00), chemical transformation processes 2710 19 110 00 Scepters Ubpozitsia specified in (2710 19 150 00), jet fuel (HS code 2710 19 00 210), the rest of (HS code 2710 19 00 250), the rest of (HS code 2710 19 00 290), the sulfur content of 0.05 it .% - more than, but not more than 0.2.% - by weight (HS code 2710 20 00 150), the sulfur content of 0.2.% - more than (HS code 2710 20 00 190);

- Other products from the excise duty (114227). This source code is recorded in the oil taxation of earned income, which is determined by the Tax Code of the 188th article of the first paragraph of the table in paragraph 5 of "petroleum gases and natural gas (except pipeline moved)" - Propane (HS code 2711 12), Bhutan (HS code 2711 13), ethylene, propylene, butadiene and butileni (HS code 2 71114 00000), the rest of (HS code 271119 00000), paragraph 6 of "petroleum, petroleum distillates and work products" - all excise goods, except for the light, medium and heavy distillates, in particular: the processing of specific processes (HS code 2710 19 00 110), the chemical transformation processes, 2710 19 110 00 kvesubpozitsia specified in (HS code 2710 19 00 210), reaktiu I fuels (HS code 2710 10 00 210), the rest of (HS code 2710 19 00 250), the rest of (HS code 2710 19 00 290), the table in paragraph 7 of "Biodiesel", in the table in paragraph 8 of "pyrolysis Liquid product ", the table of the 9th " coal oils and resins on high temperature distilled other products ", 10th in the table of" additive, a solvent, antiknock ", 11th in the table of" lubricants A means ";

- Cars from Excise (114228). This source code is recorded in excise taxes the income earned, which is established by the Tax Code of the 188th article of the first paragraph of the table in paragraph 4 of "Cars (a taxable transaction and the year when the vehicle release, the difference between the case of import - the customs declaration registration Year when automobile production in the difference between the), volume 1 cm³ engine "light vehicle importation of goods accounted excise tax payable (HS code 8703);

- other non-classified products (1142210). This source code is recorded in other imported products from excise taxes the income earned, which is defined by the applicable law.

- **other unclassified Excise (11429).**

Fiscal monopoly profits * (1143)

This article covers the fiscal monopoly profits on the part of the transfer of the Budget. Fiscal monopolies are those enterprises, which are the monopoly of the market for the use of certain goods and services in the production or distribution of the high monopoly price setting, in fact imposing a tax authority and typing. Fiscal monopolies are being created by the government, in order to obtain revenue, which otherwise could have been taken in the production of goods or sale of employed in the private sector through taxation. Typical goods, the production and trade of the fiscal monopoly by the tobacco products, alcoholic beverages, salt, matches, petroleum products and agricultural products.

While the payments should be considered only fiscal monopolies over normative profit, the profit is only the part that exceeds the country's "normal" profit level, due to the fact that over the norm profit calculation is difficult, so the practical recognition of the tax revenue of the recorded fiscal monopolies budget facts Obrivad transferred. Fiscal monopolies part of profits, which remains at their disposal, not included in the tax revenues.

Taxes on specific services * (1144)

In this article are recorded all taxes imposed certain types of services, such as transportation services, insurance premiums, banking services, entertainment, restaurants and advertising. The same article also accounted for taxes imposed on gambling, betting and football doghisa, lottery and more. Entering casinos, horse-race attendance and other similar taxes. Also, included in taxes on certain types of services. At the same time, from this activity are recorded under general taxes on goods and services (1141). Taxes imposed on an individual by the tote or other species in the sum of the winnings should be classified as *taxes on income, profits and capital cost of nazrd* (111). State lottery is held in the form of profit transferred to the budget are recorded as *dividends* (1412) or *quasi-corporations revenues ** (1413). Bills or checks or other types of securities, transfer and maturing classified as *taxes on capital and financial operations ** (1134). Stamp tax, which can not be attributed to taxes, services or other transactions are recorded *in other taxes* (116) article. Taxes on electricity, gas and other energy sources accounted for *Excise* (1142) article.

Taxes on use of goods and the use of goods or permission to carry out activities * (1145)

One of the government's regulatory function is to prohibit or restrict the use of some of the goods or property of some types of activities without a special permit, which set the amount of the fee will be issued a license or other certificate. If such a license is not issued by the government is related to special needs or actions with a small amount of work, and the license will automatically be issued after payment of the fee, then such payments are regarded as the only source of income, or making additional payments, despite the fact that the payment was Natsvlod state will issue a special certificate or other authorization. At the same time, if the government issues licenses for the purpose of performing its regulatory functions - for example, the individual's qualifications and competence to establish the effectiveness of the operation of machinery or a safety check or other supervisory function, which could not have been otherwise - to get a license then dried Cardamom amounts of revenue from the sale of goods and services if the charge is not significantly exceed the costs. Basically, these fees and *administrative fees and charges* (1422) between the border is often not clear.

More specifically, the following types of administrative fees of taxes: a) When paying a tax return does not receive specific benefits, such as the fee for domestic animals (birds) slaughtering permits, which are used for the development of agriculture; B) fees, which are levied in return for the taxpayer does not provide specific services, such as hunting, fishing or carrying weapons or permit the use, when it is not connected to the state-owned land use; C) if the payment of a fee in exchange for paying a benefit only, but the benefits do not correspond to the amount of tax, such as a fee for permission to sell the milk from which the income is spent on consumption of milk propaganda.

Despite the fact that this category accounted for taxes imposed on goods and not to use or transfer of property, goods, property rights registration may lead to tax payment obligation. For example, animal or vehicle ownership registration can be expected from the use of the tax payment obligation. Tax may be imposed on the use of functionally useless nivtebze, particularly automobiles and antique weapons.

When the work permit shall be taxable income, wages fund and a combined turnover of the base, it becomes difficult and other taxes, the intersection between the boundary between them. If possible, the individual income divided by the base, then it shall be distributed in accordance with the base. If such a division is not possible, but it is known that the tax should be taken over the base, then it must be accounted for in accordance with the base. Classification items related to both cases may arise in the use of the property and ownership of the case, which may be classified as *taxes on real estate* (1131), *payments net material values* *(1132) or *other taxes on property* *(1136). This category accounted for taxes, unlike taxes, which are accounted for in accordance with Article 1131, tax on property ownership or lease of the property, and usually they are calculated according to the value. 1132 and 1136 belong to the category of taxes imposed on property and not to use the assets of the group and not the specific types of goods and the cost basis of the property.

This category is divided into taxes on vehicles and other taxes on goods and the use of goods or the use of the permit:

- **taxes on vehicles** * (11451). Taxes are recorded in this article use the vehicles or vehicle usage permit. It does not include taxes on the car, as the property or material value. This article should not be accounted for, well, for a fee or other payment, road, bridge or tunnel for use.

- **Other taxes on the use of goods and the use of goods or permission to carry out activities** * (11452). In this article are registered business activity or professional activity permits and licenses revenues. Such licenses may have a tax character, which may be paid to industrial activities permit or professional activities, as well as specific types of activities. This article should be recorded in business activity taxes or general revenues generated through licensing, which set a fixed amount or a certain type of entrepreneurial activity for a specified schedule or calculated according to various indices of the base, such as an industrial area, installed capacity, capital or Satellite Irto restricted tonnage. This article does not contain taxes, which the entrepreneur is applied to the overall value of the product sold, which should be recorded under *general taxes on goods and services* (1141). Taxes and licenses for specific activities include the sale of permits for goods and services provided. This tax can be carried out at regular intervals, or one-time use of the goods on each occasion. This article shall be recorded, as well as payments for environmental pollution, toxic gas emissions imposed, fluid discharge or other dangerous substances.

Taxes accounted for in this article, in addition to business and professional licenses to revenues include revenue from hunting or fishing permits and taxes from your animals, if this activity is not allowed to perform normal activities of the commercial. This article also includes revenue from radio and TV licenses, except when the entire population benefits from the radio and television programs, which is a service fee and not a tax.

Other taxes on goods and services * (1146)

In this article are recorded payments minerals, fuel and other depletable resource extraction, which is privately owned or part of a larger body of the other property and all other taxes on goods and services, which are not recorded in 1141 to Article 1145 of the article. Exhaustible resource extraction tax normally applied to natural resources or the weight

of the unit, but it may be that the tax base of its value. Government-owned natural resource extraction on the fee payable shall be accounted for as *rent* (1415).

Taxes on foreign trade and foreign economic operations (115)

Import tax (1151)

This category includes the import tax, which is paid in goods crossing the border due to the economic. This tax may be imposed on the income or the mobilization of the internal market and taxation in order to protect or advalurad conducted in a special manner, but by law it should apply only to imports. Taxes, of which the payment takes place at the time of importation because it represents taxable goods and services of the common variety of the group are recorded as *general taxes on goods and services* (1141) and *Excise* (1142).

Taxes on exports * (1152)

This category includes all types of taxes and other fees, the payment takes place only on the grounds that the goods have been exported out of the border resident or non-resident served. Returns the time of export, which represents the general consumption tax, excise or import tax has been paid on the amount, it is deducted from the corresponding category and are not contained in this article.

Exporting or importing fiscal monopolies profit * (1153)

The Government may establish additional revenue for specific goods or services for export or import monopoly of the enterprise, from which the income is earned, in other cases, may be obtained by levying import or export or currency transactions. If there is such an industry, trade or industry monopoly transferred to the budget by the Board of profit is treated as a tax. The profits of an enterprise income are recorded at the time when he will be transferred to the budget and do not include the enterprise development funds left at his disposal. Exporting or importing or trading enterprise Fiscal Council's budget transferred to profit, if they are not monopolists, are recorded as *property income* (141). In fiscal monopoly enterprise or by the Board of Trade transferred to the budget part of the profit, which does not participate in foreign trade and the activities carried out by the local market, are recorded as *property income* (141) or *fiscal monopolies profit **(1143).

Currency Exchange fiscal monopoly profits * (1154)

When the government or monetary authorities of the monopoly power of the currency used in the purchase and sale of pastashorisi difference of income that exceeds the administrative costs, then such income is mandatory fees paid for the currency as a buyer and seller. Such revenues and the import or export of foreign currency purchase and sale of tax equivalent. Exporting or importing monopolies in fiscal revenues will be accepted by the state monopoly of power and the use of tax revenues are recorded when the government takes such proceeds. In this article are not recorded as revenue, which are obtained in the form of profit from foreign exchange operations, except in cases where the profit derived from foreign currency purchases and sales of foreign exchange by maintaining the difference.

Taxes on foreign exchange * (1155)

This category includes the taxes imposed on foreign currency purchase or sale, regardless of the exchange rate is a uniform or differentiated. It should also be accounted for taxes

imposed on foreign currency outside the country (transfer), or the payment of taxes is going to buy the currency at the moment. If the tax is imposed on foreign currency outside the country (transfer) gaikhdevineba not buying the currency, then it shall be recorded under *other taxes on foreign trade and foreign economic operations* *(1156).

Other taxes on foreign trade and foreign economic operations (1156) *

This article is recorded in other taxes imposed on foreign trade and economic relations in various aspects, such as special taxes on overseas travel, taxes on foreign investments, payments to international insurance operations and payments of currency abroad taking the (transfer), or the payment of a Currency becomes the time of purchase, which are recorded under *the bills of exchange currency* *(1155).

Other taxes (116)

Taxes accounted for in this article, which is different from the tax base and the tax base above it. It accounted for overpaid or incorrectly paid taxes, abolished taxes and tax arrears of tax revenue, the tax base can not be identified and also, non-payment or late payment of tax is charged on penalties, sanctions, penalties and interest, which is assumed to konkreту Lee species of tax possible. This article is divided into two categories: **Other bills undertakings from** (1161) and **other payments to non-entrepreneur or subjects which can not be classified** (1162). This Article shall be recorded by the person paid taxes, the tax base is not an actual or Presumptive income taxes and are often referred to as the livestock. Taxes paid by an individual, the taxable base for the Presumptive or actual income is recorded under **taxes on income, profits and capital value of nazrd** (111). It should also be registered in the stamp taxes, which are attributed to other specific kinds of tax possible. For example, the revenues from the sale of stamps, which are binding on the contract or on the check. Gains from the sale of the stamps, which can be attributed to the more specific categories, such as tobacco or alcohol, should be recorded as taxes on products in particular, under *Excise* (1142) or *taxes on specific services* *(1144). In addition, this article is recorded in indirect taxes expenses, the payment takes place at the time of purchase, but which becomes the personification of the individual benefits and also, at the same time in which payments are taxable and a tax base from which the proceeds belong to any of the tax base is not possible. In particular, this article includes:

Other payments from undertakings (1161), which is divided into the following groups:

- overpaid or incorrectly paid taxes (11611);
- annulled taxes (11612);
- Penalties for tax and customs offense (11613);
- Penalties for tax offense (116131), which is divided into the following subgroups:
 - a declaration for late submission (1161311);
 - fine declaration of tax reduction (1161312);
 - jarima cash registers using the rule violation (1161313);
 - a fine of documents, without transportation, marketing and lack of metering on (1161314);
 - VAT penalty for violation of the requirements provided for in (1161315);
 - Tax penalties and other unclassified offense (1161316);

- Penalties for violation of customs (116132);

- fine (11614);

Other bills entrepreneur subjects or which can not be classified (1162)

Other unclassified payments (1163).

Social Contribution (12)

Social contributions are the actual or the accrual method of accounting, the accrued revenue, which is obtained either from an employer, its employees instead of, or the employee, self-employed or unemployed person, and that contributions implementing or dependent person or guardian to the social insurance scheme Garant Tion of the right. Contribution may be mandatory or voluntary.

Social contribution base is the salary and the salary or the number of employees. If used instead of gross salary income, self-employed, for example, then the revenues are recorded under social contributions. Mandatory payments, the tax base is different, and the revenues generated by targeted approaches to the social insurance scheme for financing is treated as taxes.

Social contributions are divided into **social insurance contributions (121)** and **other social contributions (122)**, depending on what type of insurance scheme becomes social. Social contribution funded pension scheme (savings) or autonomous pension insurance fund, will not be considered as income and are recorded as transactions in financial assets and liabilities.

Social insurance contributions (121) is classified according to the source of contributions.

Employee contributions (1211) is paid by the employee or, or deducted from the employee's salary or wages of the employee and instead paid by the employer.

Employer contributions (1212) are paid out instead of the employer. The contributions are not subject to consolidation by the government, because of the social contribution, which is paid by the government will not be considered as a contribution by the government, but such a contribution is regarded as a contribution to the household, the actual transfer takes place by the government.

Or self-employed person's contributions aradasakmebuli (1213) of such contributions, which are carried out aradakiravebuli person.

Social insurance contributions, which can not be classified (1214) of this Article shall be recorded in such contributions, whose source can not be identified.

Voluntary social contributions are recorded in addition to the memorandum, shall make such rectification fiscal revenues in the calculation.

Other social contributions * (122) includes an actual or accrued (only accrual case) contributions, which is carried out in a social security scheme for financing, which operate by the government, funded by the employee or by the employer on his behalf of employees, the civil servants' social security and is not intended for Neill issuing pensions. Social insurance scheme, unlike the social security scheme in accordance with the amount of aid is linked to the contributions and are usually designed only for persons employed by the government, but such a scheme may be a function of the level of government and the other levels of government is intended to be employed in the pirtatvisa.

Employee contributions (1221) is paid by the employee or, or deducted from the employee's salary or wages of the employee and instead paid by the employer.

Employer contributions (1222) are paid out instead of the employer. The contributions are not subject to consolidation by the government, because of the social contribution, which is paid by the government will not be considered as a contribution by the government, but such a contribution is regarded as a contribution to the household, the actual transfer takes place by the government.

Accrued contributions * (1223) (only the accrual method) arises when the government of its employees, former employees or their dependents directly from social security, insurance enterprise or autonomous or Non-autonomous pension fund category. This time, the government officers are immune to many kinds of social risks, even if it is not happening any insurance payments. In this case, the income shall be the amount of social contributions accrued, which will be necessary for their future social security payments.

Grants (13) is an optional transfer of the state unit of the other state entities, from other governments or international organizations.

Grants are divided into international organizations grants (131), foreign governments, and grants (132) units and other state grants (133).

Grants classified as current and capital grants, and can be taken as cash or in kind.

The grants are the grants, which are intended for current expenses and is not intended to buy assets. Capital grants are the grants that the grant recipient has pledged to use to buy assets (excluding working capital). Capital grants for the transfer of assets (other than cash and working capital) and on the basis of bilateral or multilateral agreement between the creditor and the obligations debtorsa Cancel (off). If it is impossible to determine the nature of the grant, then it must be accounted for under the current grants.

Compound compiling statistics (the unified budget, the consolidated budget, the consolidated budget of the central budget, the municipal budget, the budget of the Republic and of the unified budget avotonomiuri) Other grants are subject to the consolidation of the units derived from (last night), the report includes all cos Gena units of the state, leaving only the consolidated report will be other governments and international organizations from grants.

Other revenues (14)

Income tax, social contributions and grants in addition to revenues include revenue from the property, the sale of goods and services and other miscellaneous income.

Property income (141)

Property income includes a variety of revenues, which the unit will get its own financial assets are non-derivative or other item of the transfer. Such income includes interest, dividends, quasi-corporations, income from insurance policies, income from ownership and rent.

Percent (1411) is the income received by the individual nature of the entity's financial assets, namely deposits, securities other than shares, loans and receivables from. Such financial assets arise when government cash resources for temporary use to another entity. The interest

rate at which the interest accrued, may be the outstanding principal amount of the interest, the amount of pre-determined amount, or both.

This chapter includes:

- the other levels of governance from loans (loans), the percent of the (benefits) (14111);
- Financial institutions from loans (loans), the percent of the (benefits) (14112);
- state participation of enterprises from loans (loans), the percent of the (benefits) (14113);
- Private enterprises from loans (loans), the percent of the (benefits) (14114);
- deposits and interest on accounts (14115);
- Interest income from other non-classified (14119).

Dividends (1412)

The unit may be a shareholder of the company or the owner of the enterprise and the financial resources to receive dividends in return. Shares of the enterprise and their owners do not provide a pre-determined income. Distributable profit is determined by the shareholders or participants in the meeting.

The government may take the form of dividends from the enterprises, where the distribution of profits may be irregularly and such amounts may not exactly match the definition of a dividend. However, dividends are recorded in the authorized capital of the enterprises with the participation of all income, the central bank's profit for the part, which is transferred to the budget, the central bank's monetary out the functions of the state and the operations of the lottery is held, including profit. *Fiscal monopoly profits* * (1143) and *the exporting or importing fiscal monopolies profit* * (1153) in the form of budget revenues are not included in this article and it will be recorded as taxes.

Sometimes it is difficult to ascertain whether the companies income from a dividend, if it is to reduce the share of the enterprise. The dividend is paid from the funds of the enterprise's current revenues, which was adopted during the reporting period, production activities. Enterprise may affect a variety of paid dividends and the equalization of the amounts paid exceed the current production activities income. Such income represents dividends, but the privatization of the enterprise's assets or the sale of assets and profits from previous years accumulated reserves or property values at the expense of the budget of a large amount of one-time transfer of funds of state enterprises to reduce shares, dividends are not recorded under the transactions and Financial assets.

This group includes:

- state share of the profits from dividends (14121);
- NBG's profit from (14122);
- income from dividends and other unclassified (14129).

Quasi-corporations revenues * (1413)

Quasi-corporation, to the Convention, can not affect the distribution of dividends, but the owner's decision in favor of misave he could pay current income. Quasi-corporations paid by the funds should be considered a dividend and must be accounted for in this article.

As well as the case of dividends, the quasi-corporations does not include revenues from funds received from the sale of assets. Quasi-corporation from the sale of assets transferred to the budget of the Corporation's share is equivalent to the reduction. This article also does not contain a quasi-corporation's previous large amount of accumulated reserve funds budget, which also should be considered as a reduction in the share of the corporation.

Income from insurance policies owned by * (1414)

Insurance companies have the technical reserves, which are designed and pre-insurance contributions and is intended as reserves due claim for life insurance and the insurance reserves against the risk of uzrunvelsaqopisa. The reserves of the insurance policyholder assets, including the unit, if it holds the insurance policy and the insurance company's obligations (liabilities). Revenues, which the insurance company will take the insurance technical reserves of Investment, the income from policyholders and insurance policies should be attributed to income from ownership. This kind of government revenues is not typical, is negligible and does not have a regular character.

Rent (1415)

The rent is an income that is derived from lease or rental of non-derivative (naturally created) assets (land, minerals and other natural resources). Other types of leases, including long-term lease for the use of the electromagnetic spectrum, should be considered as *non-core* assets.

The Government may possess the resources of the minerals that the government may be entitled to lease or otherwise by the right to minimize the lease or other nature of the lease, which will be payable for one-time or gradual lease, license or permit period. Such tax is sometimes referred to as "royalties", but it is actually a rent that is accepted by the owner in exchange for transferring it to another person in the possession of his property. Payment of rent can be made with periodic fixed payments that do not depend on the extent of the extracted natural resource, or usually the calculation of the amount is calculated by the quantity, volume or cost of the extracted minerals. In exchange for obtaining the right to geological research on the state-owned land plot, the taxes may be paid for the purpose of determining only the experimental drilling or the amount of other minerals for the research work. Despite the fact that such works are not minimized, the payments paid for obtaining a work permit represent the ration.

Any other type of rent is payable, which is paid to obtain a permit for cutting the wooden material on the state-owned land plot, as well as the permit for the use of natural or non-resident water resources for recreational or commercial purposes, including the fishing permit and the use of payable state land as a grazing To get a permit.

Should not be confiscated in the use of natural resources in taxes, enterprise licenses and other duties. Natural resources are taxed to obtain such natural resources, which are the property of private or other government. If the payment is calculated in accordance with the profit, then it should be recorded as *taxes on income, profits and capital value of nazrd (111)*. If

duties are calculated according to the total volume of production, then it is recorded as *other taxes on goods and services* * (1146). Payments of mining activities on the License or Permit shall be classified as *taxes on use of goods and the use of goods or permission to carry out activities* * (1145).

Should not be mixed up with the rent, as well as derivative assets (fixed assets) of income from leases, which are recorded on *the sale of goods and services* (142) article. The difference is caused by the fact that the lease of the derivative assets is treated as a manufacturing process involving both the leaseholder and the recipient, because often the leaseholder is responsible for the current and capital repairs of the fixed assets or other costs necessary for its normal functioning. On the other hand, the landlord is not considered to be a participant of the proceeding while leasing or using the land, utility minerals or electromagnetic spectrum of the government owned. The renting of a residential home is a fee for housing services, which we can not say about the income received from leased non-derivative assets.

One transaction may include rent and delivery of goods and services simultaneously. Such a case may occur when a contract is leased to land and a building located on it, where the contracts are not separately determined by the lease of the land and building-lease payments. If there is not enough information on which the pay is divided into land and lease of the building, then the entire income is registered as a rent if the share of the lease in the total taxes is higher, otherwise the revenues shall be accounted for by the sale of goods and services.

Fee for the use of natural resources (14151)

- Fee for use of entrails of the earth (141511);
- Fee for the use of timber resources of the State Forest Fund (141512);
- for the use of non-timber forests and the use of timber plants products (141513);
- Fee for use of water resources (141514);
- Fee for the use of animal resources (141515);
- Removal of migratory birds from the environment (141516);
- Fee for use of other nonclassified natural resources (141519).

- Fees from fishing licenses (14152);

- Fee for hunting (14153);

- Income from land leasing and management (usufruct, renting, etc.) from the transfer (14154);

- Revenues received from the license for issuing a license (14155);

- Other unclassified rent (14159)

Sale of goods and services (142)

Sold by the market of goods and services (1421). The market institution is part of the enterprise, which is located in a separate location, performs one production activity and the share of the principal activity in the added value added to it. The government's market institution is an institution which sells or otherwise disposes of a large part of its production or a whole volume, the price that is economically important. This category includes all the

market institutions for whom a statistical report is made. If the statistical report includes the state corporations, then the revenue received from the goods realized by all the market institutions of state corporations shall be recorded in this article. The income received by the market institution for lease of the principal means is the realization of goods and services and is recorded in this article. Realization of non-financial assets, including real estate, does not represent the realization of goods and services. The sale of fixed assets is not an income, it is recorded in transactions with non-financial assets.

Administrative fees and duties (1422). This article includes compulsory license and permit fees and other administrative duties which represent the realization of goods and services in its content. Examples of administrative fees are car driving license, passport, court, TV and radio fees, or TV-radio programs are conducted by the state unit. In order to realize the fees and services for the realization of the goods and services it is important that the government perform the regulatory function, for example, to verify the competence of a physical person, effective and safe functioning of the machine, or supervise other forms which otherwise would not be provided by the market. If the fee is much higher than the costs incurred by the service, then it should be classified as a *tax on the use of goods and the use of goods or permission to carry out activities* * (1145). If the license validity period is 10 years and above, then it is recorded as *intangible fixed assets* (31132) sale.

This chapter presents:

Customs fees ** (14221)

License Fees (14222)

- fees for the feeding and feeding of children's food products (142221);
- Fees from the biological pesticide production licenses (142222);
- Fees from licensing of nuclear and radiation (142223);
- Fee from General or Special Licensing (142224) of activities related to the military-combat and specific types of weapon (including trade);
- Fees from manufacture, purchase, import and export of electronic means of surveillance (142225);
- Fees from private and community broadcasting licenses (142226);
- Fees from natural gas processing, oil processing and transportation licenses (142227);
- Fee from the general, special and other licensed educational activities (142228);
- Fees from life insurance, insurance (not life) and reinsurance licenses (142229);
- Fees from banking activities, non-bank deposit - credit activities, securities registrars, brokerage activities, stock exchanges, central depository, assets manager manager and specialized depository licenses (1422210);
- Fees from General, Special and Other Licenses of Medical Activities (1422211);
- Fees from General or Oil and Gas Exploration and Oil and Gas Special Licenses (1422212) of Oil and Gas Use;
- Special or timber preparation and hunting equipment for forest use, as well as licensing of utilization of minerals and use of underground space (1422213);

- Fees from the licenses of wild flora and fauna species (1422214) facing the Sochi concrete and endangered species for the export purpose;
- Fees from regular international air transportation licenses (1422215);
- Fee from the numbering resource licensing (1422216);
- Other unclassified license fee (1422299).

Permission Fees (14223)

- Fee for transit and / or import permits of products subject to veterinary and phytosanitary control (142231);
- Fee for the Environmental Impact Permit (142232);
- Fee from the surface water facility for water and sanitation permits (142233);
- Permission for the production, transportation, import, export, re-export or transit of limited circulation materials (142234);
- Fee for the use of explosive materials for industrial purpose (142235);
- fee for nuclear and radiation permits (142236);
- Permission to export, import, re-export and sea introduction of wild flora and fauna species, their parts and derivatives exposed to the extinction of fees (142237);
- Permission to import, export, re-export and transit, economic territory of the tank, weapon, ammunition, military-weapon weapon, and temporary importation and / or withdrawal outside of the territory of Georgia (142238);
- to transfer and transport and transfer of weapons and ammunition, permits to import and export weapons of a single type of weapon from Georgia and to obtain arms from Georgia (142239);
- Fee on the permit of importing and transporting weapons and ammunition from Georgia to Georgia and permitting them to travel to Georgia during the visit of foreign and international organizations as well as other important persons (1422310);
- Permit for collecting and exhibiting weapons (1422311);
- Permission for construction (except for special importance, radiation or nuclear facilities construction) (1422312);
- fee for the construction of objects of special importance, including radiation or nuclear facilities (1422313);
- Fee for permission for exploitation of hazardous industrial facilities ** (1422314);
- fee for international automobile regular passenger transportation and freight transportation permit (1422315);
- fee for dual-use goods export, import, re-export and transit permits (1422316);
- fee aviation works and irregular international air transportation permit (1422317);
- fee for the duty-free retail, warehouse (open and / or closed), temporary storage warehouse (open and / or closed) on work permits (1422318);
- fees, slot, betting, lotto, bingo and promotional drawing permit (1422319);
- export and import fees, medicines, pharmaceutical products, clinical research and the pharmaceutical industry, I, II, and in-store point of activities permit (1422320);
- The fee for a permit to import non-iodized salt (1422321);

- fee of cultural heritage works, archaeological works and cultural values from Georgia Permit (1422322);

- other non-classified permit fee (1422399).

State license fees (14224)

- fee for construction products and services compliance certification (142241);

- Georgia has received the certificate of authenticity and abroad received the certificate of recognition of Georgia certificate fee (142242);

- the doctor and the pharmacist certification fee (142243);

- objects and products, hygiene certification fees (142244);

- Auditor Qualification Certification fee (142245);

- alcoholic beverages and origin of grape wines, ethyl alcohol and alcoholic beverages of the certification fee (142246);

- The grafting and planting materials (grafted seedling) compliance certification fee (142247);

- veterinary certificate (Form №1 and form №2) for the issuance fee (142248);

- Certificate of good cattle (breeding certificate) fee (142249);

- certification fee seed sowings quality determination (1422410);

- other non-classified state certificate fee (1422499).

Registration fees (14225)

- Quotes of the securities and the registration fee (142251);

- Internationally, and local unions, the political unification of registration, as well as in their statutes or regulations of the changes and / or additions to the fee (142252);

- (non-commercial) legal entity, registered in Georgia and foreign (non-commercial) legal person's registration and in their statutes or regulations of the changes and / or additions to the fee ** (142253);

- Exterior vehicles, cab or frame, engine and trailer registration registration fee (142254);

- cultural values abroad, the registration fee (142255);

- made by industrial animal feed and feed additives, pesticides registration fee (142256);

- Medical treatment facilities, materials, merchandise and other objects of the registration fee (142257);

- registration and re-registration fee of biologically active additives (142258);

- of business registration, the statute or regulation changes and / or additions to, the activities of the termination, liquidation or change of a legal form of the registration fee (142259);

- other unclassified registration fee (1422599).

State expert fee (14226)

- Ministry of Agriculture Service fee for the examination (142261);

- Fee of the Interior Ministry, the Service's examination (142262);

- fee for industrial and civil buildings and complex construction projects in the planning documents for examination (142263);

- moving fee of monuments, cities and other human settlements, cultural heritage protection zones and historical buildings in the settlements in the reconstruction, restoration work and new construction projects for examination (142264);
- fee for the technical supervision of expertise (142265);
- Fee for the Ministry of Environment and Natural Resources by the state ecological expertise (142266);
- other non-classified state expert fee (142269).

State tax (14227)

- State tax courts for cases (142271);
- State fee for the issuance of the citizenship and identity documents, civil status acts registration ** (142272);
- State fee of the citizenship and immigration-immigration issues for consideration (142273);
- State fee of the official documents issued Apostolos authentication (142274);
- the levy of the border-crossing points of the visa issuance (142275);
- State fee for requesting documents (142276);
- State fee for legalization of documents (142277);
- other non-classified state fee (142279);

Consular fee (14228)

- Fee for the diplomatic mission or consular post by the consular activities (142281);
- Fee for the diplomatic mission or consular post by the notary activities (142282);
- Fee for the diplomatic mission or consular post by requesting documents for (142283);
- Fee for the diplomatic mission or consular post by the legalization of documents (142284);
- Fee for the diplomatic mission or consular post by the ships and aircraft of consular services (142285);
- other non-classified consular fee (142289);

public information copying fee (14229)

tender fee ** (142210)

an enforcement fee ** (142211)

to postpone military service fee (142212)

gambling business fee (142213)

- Casinos (casino) gaming table (1422131);
- from slot machines (1422132);
- betting, bingo, lotto coffers (1422133);
- from the drawing (1422134);
- System-electronic game to (1422135);
- the lottery (1422136);
- other non-classified gambling business fee (1422139)

Urban cleaning fee for (142214)

Cultural heritage rehabilitation area infrastructure fee (142215)

Special fee (the zone) agreement for the issuance of (142216)

Probation fee ** (142217)

Other unclassified fee (142299) (here it's all included in the fee, not included in the above classification)

Sold by non-market goods and services (1423)

In this article are recognized by the government of non-market goods and services sold by the income from administrative fees and charges besides. This generally involves the social or community activities of the manufactured product and services by non-sales income, such as summer schools produced products, the experimental farms of native seed, income from the sale of postage stamps, the museum's works of art Find copies of the income from selling, tuition fees at state universities, state hospitals and clinics for treatment fees, the state museum, park, cultural and entertainment facilities by income from tickets sold, if the facility is not included in the organizational form of state corporations.

This section includes:

- **Revenues from the sale of goods (14231)** :

- the nominal value of the excise stamps revenues (142311);

- other non-classified from the sale of goods (142319);

- **Revenues from rendering services (14232)**:

- income buildings and leases or management (usufruct, rent, etc.) in the program (142321);

- income of machinery and equipment lease or management (usufruct, rent, etc.) in the program (142322);

- Income from other non-classified state property lease or management (usufruct, rent, etc.) in the program (142323);

- other non-classified income from rendering services (142329).

- **Other revenues from non-market goods and services sold by (14233)** .

Realization of goods and services billed * (1424) (applicable only to the accrual basis of accounting in case) . When the unit wage payment in kind for the purpose of using the service to run cattle. This time it operates in two directions: one, as the employer, and the second, as a manufacturer of goods and services. Wage payment properly and fully reflect the need for the kind of remuneration reflected in wages and salaries in the article, as well as in the form of cash remuneration, which were used by the employee to the employer goods and services from purchase order. This article covers all transactions, which in fact is going on sale of goods and services in the form of in-kind goods and services sold and needs assessment.

Sanctions (fines and penalties) (143)

Sanctions (fines and penalties) of the mandatory transfers, the imposition of a court or other administrative body by law or administrative procedures for the violation. It is recorded without a court-imposed sanctions (fines and penalties).

Sanctions (fines and penalties), imposed a specific tax evasion or other violation, must be accounted for in this particular bill. Other sanctions (fines and penalties), imposed a tax law violation and to identify the specific tax can not be accounted for as *other taxes* (116).

This article covers the following categories:

- income from sanctions (fines and penalties) administrative offenses (1431)

- income from sanctions (fines and penalties) administrative offenses in labor, health and social protection (14311);

- income from sanctions (fines and penalties) that might threaten the state ownership of administrative offenses (14312);

- income from sanctions (fines and penalties) administrative offenses in environmental protection, nature (14313);

- income from sanctions (fines and penalties) administrative offenses in the history and the cultural, education and training in the field (14314);

- income from sanctions (fines and penalties) administrative offenses in the industry, and the use of electric and thermal field of water supply (14315);

- income from sanctions (fines and penalties) administrative offenses in the field of agriculture, veterinary and sanitary rules (14316);

- income from sanctions (fines and penalties) administrative offenses in the road transport sector and communications industry (14317), which are divided into:

- due to violation of traffic rules (143171);

- Disobedience of parking violation, (143172);

- ticketless travel due to (143173);

- regular transportation breached (143174);

- other administrative offenses in the road transport sector and in the field of communications (143179);

- income from sanctions (fines and penalties) administrative offenses in the field of trade and finance (14318);

- income from sanctions (fines and penalties) that might threaten public order, administrative offenses (14319);

- income from sanctions (fines and penalties) determined governing rules, as well administrative offenses (143110);

- income from sanctions (fines and penalties) due to administrative violations of housing rights, housing and communal services and amenities of the industry (143111), which is divided into:

- Cleaning violation (1431111);

- Management of the territory as a violation of the rules (1431112);

- Self-image of the distortion due to the (1431113);

- other administrative offenses in the housing rights of citizens, housing and communal services and amenities in the field (1431119);

- income from sanctions (fines and penalties) of the legal entity - the CRA related to the operation of the Administrative (143112);

- Income from other non-classified sanctions (fines and penalties) administrative offenses (143199);

- income from sanctions (fines and penalties) of illegal violation of the (1432):

- income from sanctions (fines and penalties) of loans in violation of maturity (1433);
- income from sanctions (fines and penalties) construction activities in the identified violations of the (1434);
- income from sanctions (fines and penalties) under the Criminal Code offense (1435);
- income from sanctions (fines and penalties) in gambling business in violation of the permit conditions (1436);
- Income from other non-classified sanctions (fines and penalties) (1439).

Voluntary transfers, except for grants (144)

This category includes cash donations (accrual basis in the case of non-monetary gifts) and other voluntary transfers of individuals, private non-profit organizations, foundations and non-governmental organizations, enterprises and corporations (government and international organizations) to surrender to the government.

The current voluntary transfers, except for grants (1441) include, for example, for humanitarian reasons, the government transferred cash resources (the accrual basis of accounting for the food, adialebs, drugs or cash), the nature of which is not intended for capital expenditures.

Capital voluntary transfers, except for grants (1442) include a school, hospital, museum, theater or cultural center for the construction or purchase of the monetary transfers or the accrual method of accounting in the case of land, buildings or intangible assets such as patents or copyrights, the present form of government transfer. When it is not clear which species should be attributed to the transfer, if the current capital, then it should be recorded in the current transfers.

Mixed income and other non-classified (145)

Revenues are recorded in this article, which do not include all of the above categories. Gains in this category can enter, is a former military purpose of the sale of assets, which are not subject to fixed assets accounting, Waste, requirements for insurance companies, which are not related to life insurance, the insurance premium, which is not related to life insurance, the program the I also carried out by the government, the damages caused, in addition to the amounts recovered as a result of the court decision and all other income, which did not have sufficient information to be classified in the other he is above the Law. It should also be recorded during the lottery tickets sold per cent of the total price, the payment takes place in favor of the budget, and the revenues of the local municipal regular passenger transportation, as well as previous years unused budgetary funds received as a result of the return of the funds, treasury single account with the uncertain funds, whic Officer to further clarify the purpose and directed to the other.

- agricultural land for non-agricultural Purpose Land instead of the cost of damages and compensation for the revenue (1451);
- Proceeds from the issuance of a permit for outdoor advertising (1452);
- Treasury guarantee of revenue (1453);
- transport parking regulation of the transfer of income from the (1454);

- Other income from the transfer of management rights (1455);
- revenue from the sale of lottery tickets from the total value of shares (1456);
- gain local regular transportation permission (1457);
- Toll Fees (1458);
- Black and / or colored metal scrap export tariffs from revenue (1460);
- other non-classified revenue (1459).

Note:

* Is not defined by the applicable law or used only at the time of accrual

** Canceled by the applicable legislation or other regulations

To the IV (8.07.2011 the N 678)

Economic Classification of Expenditure

The economic costs of the classification of the budget expenditures of financial transactions by economic grouping.

Contains the economic classification of expenditure items:

(30.12.2014 N 415 enacted from January 1, 2015.)

Code						Title
2						Costs
2	1					sallary
2	1	1				Wages
2	1	1	1			The amount of salaries
2	1	1	1	1		Remuneration
2	1	1	1	2		Title Programs
2	1	1	1	3		Premium
2	1	1	1	4		Refill
2	1	1	1	5		Royalty
2	1	1	1	6		compensation
2	1	1	2			Salaries commodity form
2	1	2				Social contributions
2	2					Goods and Services
2	2	1				Contracted workers' compensation
2	2	2				Assignment
2	2	2	1			A business trip within the country
2	2	2	2			Trips abroad
2	2	3				Office expenses
2	2	3	1			Stationery, writing paper drafting, accounting forms, papers, books, stationery and other materials purchase
2	2	3	2			Computer software acquisition and upgrade costs

2	2	3	3			Normative acts, and special reference books, newspapers and magazines and purchase all kinds of publishing and printing (secondary activities) costs
2	2	3	4			Low-cost office equipment purchase and installation / dismantling costs
2	2	3	4	1		TV
2	2	3	4	2		Refrigerator
2	2	3	4	3		Computers
2	2	3	4	4		Copying
2	2	3	4	5		Purchase cartridges and refilling
2	2	3	4	6		Photo-Video-Audio Equipment
2	2	3	4	7		mobile phone
2	2	3	4	8		Telephone, fax machine
2	2	3	4	9		Musical instrument
2	2	3	4	10		Heating and cooling equipment
2	2	3	4	11		Other inexpensive office equipment purchase and installation / dismantling of the costs related to
2	2	3	5			Office equipment purchase and installation costs
2	2	3	5	1		Office Furniture
2	2	3	5	2		Upholstered furniture
2	2	3	5	3		Other inexpensive office equipment purchase and installation costs related to
2	2	3	6			Office for the necessary articles and materials acquisition expenses
2	2	3	7			Washing, dry cleaning and sanitary goods acquisition costs
2	2	3	8			Buildings and their surrounding areas of the repair costs
2	2	3	9			Office equipment, inventory, equipment maintenance, operation and repair of current consumption
2	2	3	10			Communications costs
2	2	3	11			Postal service costs
2	2	3	12			Utility costs
2	2	3	12	1		Power Consumption
2	2	3	12	2		Water consumption
2	2	3	12	3		And liquid natural gas consumption
2	2	3	12	4		Sewage and consumption asinilizatsiis
2	2	3	12	5		Heating and heating fuel and other raw materials, as well as the purchase of generator fuel consumption
2	2	3	12	6		Buildings and their surrounding areas Care / Cleaning costs

2	2	3	12	7			Duties related to the use of housing utility costs
2	2	3	13				Animals for maintenance and the costs related to the harness
2	2	3	14				Office expenses, which are not classified
2	2	4					Representation Expenses
2	2	5					Food costs
2	2	6					Medical Costs
2	2	7					Soft inventory and the purchase of uniforms and personal hygiene-related costs
2	2	8					Transport, equipment and weapons operation and maintenance costs
2	2	8	1				Fuel / lubricants acquisition costs
2	2	8	2				The current repair costs
2	2	8	3				Operation, maintenance and spare parts purchasing costs
2	2	8	4				Transport rental (shipping transportation) costs
2	2	8	5				Low-cost tools and equipment to buy storage costs
2	2	8	6				Transport, equipment and weapons operation and maintenance costs of unclassified
2	2	9					Military equipment and ammunition acquisition costs
2	2	10					Other goods and services
2	2	10	1				Bank service fees
2	2	10	2				Diplomatic attachés and storage costs
2	2	10	3				Examination and inspection costs
2	2	10	4				Training of the personnel, the training and internship related expenses
2	2	10	5				Advertising costs
2	2	10	6				Sessions, conferences, congresses, seminars and other meetings with expenses
2	2	10	7				Advice, notary, interpreter and translation services costs
2	2	10	8				Expenses for audit services
2	2	10	9				Archival service costs
2	2	10	10				Buildings were reduced
2	2	10	11				Apartment rentals
2	2	10	12				Cultural, sports, educational and exhibition activities costs
2	2	10	13				Broadcasting costs

2	2	10	14				Other goods and services and other costs incurred
2	3						Fixed capital consumption *
2	4						percent
2	4	1					Foreign liabilities
2	4	1	1				Bilateral creditors
2	4	1	2				Multilateral creditors
2	4	1	3				Commercial organizations
2	4	1	4				Other external liabilities
2	4	2					In the state of the domestic units units
2	4	3					State units of its domestic obligations
2	5						Subsidies
2	6						Grants
2	6	1					Grants to foreign governments
2	6	1	1				Current
2	6	1	2				Capital
2	6	2					Grants to international organizations
2	6	2	1				Current
2	6	2	2				Capital
2	6	3					Grants to other state entities
2	6	3	1				Current
2	6	3	2				Capital
2	6	3	1				Grants in the central budget
2	6	3	1	1			State budget grants
2	6	3	1	1	1		Current
2	6	3	1	1	2		Capital
2	6	3	1	2			Grants of the central budget (s) has / A (N) (s) of
2	6	3	1	2	1		Current
2	6	3	1	2	2		Capital
2	6	3	2				Grants of the unified budget
2	6	3	2	1			Grants in the republican budget
2	6	3	2	1	1		Current
2	6	3	2	1	1	1	Special transfer
2	6	3	2	1	1	2	Other
2	6	3	2	1	2		Capital
2	6	3	2	1	2	1	Special transfer
2	6	3	2	1	2	2	The capital transfers
2	6	3	2	1	2	2	Other

2	6	3	2	2			Grants of AR (s) has / A (N) (b)
2	6	3	2	2	1		Current
2	6	3	2	2	2		Capital
2	6	3	3				Grants in the general municipal budget
2	6	3	3	1			Grants budget
2	6	3	3	1	1		Current
2	6	3	3	1	1	1	Equalization transfer
2	6	3	3	1	1	1	The target transfer
2	6	3	3	1	1	3	Special transfer
2	6	3	3	1	1	4	Other
2	6	3	3	1	2		Capital
2	6	3	3	1	2	1	Special transfer
2	6	3	3	1	2	2	The capital transfers
2	6	3	3	1	2	2	Other
2	6	3	3	2			Grants of self-government unit (s) has / A (N) (b)
2	6	3	3	2	1		Current
2	6	3	3	2	2		Capital
2	7						Social security
2	7	1					Social Insurance
2	7	1	1				The amount of
2	7	1	2				Commodity form
2	7	2					Social help
2	7	2	1				The amount of
2	7	2	2				Commodity form
2	7	3					The employer's social assistance
2	7	3	1				The amount of
2	7	3	2				Commodity form
2	8						Other expenses
2	8	1					Estate-related expenses, other than interest
2	8	2					Miscellaneous expenses
2	8	2	1				Various current expenses
2	8	2	1	1			Courts and other quasi-judicial bodies of the decision of the enforcement costs
2	8	2	1	2			Of a building cost of insurance
2	8	2	1	3			The equipment cost of insurance
2	8	2	1	4			Vehicle insurance costs
2	8	2	1	5			Personnel cost of insurance
2	8	2	1	6			Other insurance costs

2	8	2	1	7		Learners expense vouchers
2	8	2	1	8		State grants Cost
2	8	2	1	9		Training costs for scholarships
2	8	2	1	10		President of Grants expenses
2	8	2	1	11		President's Scholarship costs
2	8	2	1	12		President of Research Grants expenses
2	8	2	1	13		Other scholarships and grants at the expense
2	8	2	1	14		Disaster damage costs
2	8	2	1	15		Taxes (other than the cost of goods and sashemomosavlo accounted for VAT)
2	8	2	1	16		Fees
2	8	2	1	17		Commissions
2	8	2	1	18		Operating costs of the various other current expenses
2	8	2	2			Various capital expenditures

Economic Classification of Expenditure

Methodological explanations

H. R. J. e b i (2)

According to this classification are divided into 8 main groups, namely: salaries, goods and services, consumption of fixed capital, interest, subsidies, grants, social security and other costs.

Note: own capital formation related to the transactions are not considered as expenses.

Remuneration (21)

The remuneration of the employer during the period of the work to cover the cost of compensation in cash or in the form of a commodity. Remuneration **includes salaries (such as monetary and commodity form) (211) and social contributions (212).**

Remuneration (21) does not include contractors, self-employed persons or other types of workers' fees, which are not part of the state unit of the staff numbers. Any such payments are both goods and services (22).

Wages (211)

Salary of reward for work done in cash or in the form of commodity, as well as the fee for their summer holidays.

The amount of salary (2111)

This category includes work done on their summer holidays and wages.

Remuneration (21111)

The nominal monthly salary in the general category, which is determined according to the position of its workers. See, the wages of their summer holidays. The salary and job category of staff statute.

The salary and title (21112)

This category includes the salaries of the nominees for granted.

Premium (21113)

This category includes all types of cash incentives, in addition to "other costs" reflected in state awards and other relevant legal act of the awards of cash bonuses.

Plug (21114)

This category includes non-working hours, night shifts, holidays and weekends to work for an additional fee and under the law of any other supplement.

Royalty (21115)

This category includes wages paid to the literary and musical works, scientific works and inventions of authors and works, publications and other use, in addition to "other costs" and "social security" outlined in compensation.

Compensation (21116)

This category includes all types of employee for the regulatory monetary compensation, except for the "social security" (27) and "other expenses" (28) of the compensation.

Salary commodity form (2112)

This category includes "cash wages" (2111) in the form of a commodity, and the reward of all *gasatsemelsa*.

Social contributions (212) *

This category includes the insurance scheme are the social costs related to the contributions.

Goods and services (22) *

Note: *Other stocks to buy in the cash cost* (except when buying stocks at the expense of economic classification for the various categories of non-financial assets and the classification of their transactions are recorded in the respective categories) procurement of goods and services to be considered and accounted for in arapin Nsur assets reflected. Other stocks in the actual use of the actual costs to be written off, which in turn use the goods and services considered.

Contracted workers' compensation (221)

This category includes non-staff workers contracted for monetary or commodity form of compensation.

Business trip (222)

This category includes the inside (2221) and outside the country (2222) during business travel, travel, place of residence, the daily quota and communication costs related to the missions; Business travel costs during the representative; Out of business trips assigned to the mandatory employee insurance, passport fees and other documents (including visa) signing, as well as other expenses related to the missions.

Office expenses (223)

This category includes the costs of multiple *mtsirepasian* and consumer goods, including *mtsirepasian* assets, which have a regular use of the character; Also underlying assets, the values of non-derivative assets and maintenance (operation) and in case of damage repair costs, which did not increase their value. The current repair, operation and maintenance costs of

such measures, which are periodically required to implement the asset owners or users, make it possible to use these assets for the life cycle, and they do not change the properties of the operating assets, just to keep their working situation Or damaged to be restored to their initial condition.

Office expenses (223) includes:

Stationery, writing paper drafting, accounting forms, papers, books and other similar sakentselario masadzlebis acquisition (2231);

Computer programs for the purchase and renovation costs (2232), such as the inexpensive and in most cases the use of computer programs for a one-year renewal and acquisition costs;

Normative acts, and special reference books, newspapers and magazines and purchase all kinds of publishing and printing (secondary activities) costs (2233);

Low-cost office equipment purchase and installation / dismantling costs (2234): TV (22341), refrigerator (22342), computer equipment (22343) (computer, printer, scanner, UPS, computer hardware accessories), photocopiers (22344) Cartridges buy and excitation (22345), a photo-video-audio equipment (22346) (camera, sound recording equipment, audio-video equipment), t Mobile Leponi (22347), telephone, fax machine (22348), musical instruments (22349), heating and cooling equipment (223410), another inexpensive office equipment purchase and installation / dismantling of the related costs (223411);

Office equipment purchase and installation costs (2235), such as office furniture (22351), furniture (22352), other office inexpensive equipment (kitchen utensils, clothes hanger, seal / stamp, table lamps, picture and picture frame, clock, fireproof closet (sAFE) and other office equipment) and acquisition costs related to the installation (22353);

Office articles and materials necessary for the acquisition costs (2236), which includes an office for the local purchase of agricultural goods and materials costs;

Washing, dry cleaning and sanitation costs of subjects (2237);

Buildings and their surrounding areas of the repair costs (2238);

Office equipment, inventory, machinery maintenance, (operation), and the repair costs (2239);

Communication costs (22310), such as in local telephone service, long distance telephone services, mobile phone, TV channels to use, use of the Internet, a connection and communication with the other costs;

Postal service costs (22311), which includes all kinds of mail, including parcels, telegrams, radiograms, money transfers and other costs;

Utility costs (22312), such as electricity (223121), water (223122), natural and liquid gas (223123), sewage and asinilizatsiis (223124), heating and heat for other fuel and raw materials, as well as generator fuel acquisition (223125), a building -nagebobebis and their surrounding areas Care / Cleaning (223126), duties related to the use of housing commune Ginning costs (223127). At the same time, (223126) code does not include the buildings and their surrounding areas of maintenance and cleaning costs, if this is related to building construction, and (223127) code does not include the utility costs, which are included in the rent and are recorded (221011) in the source code;

Animal service and maintenance costs associated with the harness (22313). However, the code does not include the costs of food for the animals, which include the costs of food (225); Office costs, which are not classified (22314) in other categories;

Representation Expenses (224) includes a representative of the citizens of the incurred costs, as well as the activities of the foreign guests of the costs incurred.

This category includes the reception and official dinner, a party or other events, excursions and cultural and entertainment events, souvenirs / manufacturing, airport and departure, (VIP service), transport services and travel, hotel service (reservation, the cost of living and other), Consular Services Urebis (visas, extensions), the majority of deputies of the bureau and other representative expenses.

Food costs (225)

This category includes kindergartens, children's homes, educational and other institutions in nutrition-related costs, military personnel, police and nutrition-related costs, in prisons and detention centers in nutrition-related costs, labor in dangerous conditions samushaobebisa for a special meal Related costs, mountainous and inaccessible places of workers in nutrition-related costs, blood donors, sports competitions and meetings of the nutrition-related costs, service dogs and horses, and experimental animal nutrition-related costs, medical facilities and food-related's The all costs. In addition, this category does not include food provided with the code 21116 compensation costs.

Medical expenses (226)

This category includes drugs and other medical products, medical instruments, including the purchase of optical devices, medical disinfection-disinfestations and medical waste management costs, general medical care costs, labs / rooms for medical use materials S acquisition costs, the purchase of blood and plasma and other medical expenses.

Soft inventory and the purchase of uniforms and personal hygiene-related expenses (227)

The categories include clothing, including personal care for laundry and shoe purchase and storage costs, bed linen, mattresses, blankets, pillows, purchase and storage costs, personal hygiene-related costs, the military and other servants of the unified form for the purchase and storage costs, sports uniforms and respec It is also special equipment purchase and maintenance costs, carpets, rugs, curtains, blinds and other similar goods in the purchase, storage, alteration and shekervisa and other similar costs.

Transport, equipment and weapons operation and maintenance costs (228)

This category includes vehicles, weapons and equipment operation and maintenance costs associated with, in particular:

Fuel / lubricants acquisition costs (2281), which includes petrol, diesel and other fuels / lubricants acquisition costs;

The current repair costs (2282);

Operation, maintenance and spare parts purchasing costs (2283);

Transport rental (shipping transportation) costs (2284);

Low-cost tools and equipment purchase and storage costs (2285);

Transport, equipment and weapons operation and maintenance costs for unclassified (2286);

Military equipment and ammunition acquisition costs (229)

This category includes military funding arms (for example, rockets, shells, etc.) and the arms necessary for the functioning of equipment and machinery (such as rocket launchers, military ships, submarines, tanks, planes, etc.), military vehicles, ammunition, inexpensive accessories acquisitions and other miscellaneous costs. At the same time, military equipment and ammunition, as well as acquisition costs include the above-mentioned technical means of major repair costs.

Police and internal security services by the above-mentioned types of equipment (except bullet-Drugs and inexpensive accessories) purchase costs are accounted for as a purchase of the underlying asset.

Other goods and services (2210)

The categories include:

Bank service charges (22101);

Diplomatic attachés and storage costs (22102);

Examination and inspection costs (22103);

Training of the personnel, the training and the costs associated with the internship (22104);

Advertising costs (22105);

Sessions, conferences, congresses, seminars and other meetings with the expenses (22106);

Advice, notary, interpreter and translation services costs (22107);

Costs for audit services (22108);

Archival services costs (22109);

Buildings protection costs (221010);

Landlord (221011);

Cultural, sports, educational and exhibition activities costs (221012);

Broadcasting costs, which includes coverage of various events, live broadcasts, and the associated costs of broadcasting in addition to economic classification of expenses provided the costs of other items (221013);

Other goods and services and other costs incurred (221014), which in turn includes: the parades, training and military exercises and maneuvers related costs; Extradition and transportation costs; Research, development and other similar measures for funding; Admissions organizational costs; Awards, presented souvenirs (except for the costs of the costs envisaged by souvenir), medals and other gifts related to the acquisition and costs; Touring costs; Field of the costs of the works; Buying tickets for travel expenses; Research costs, including: maketebisa trial and laboratory standards, reagents, chemicals, paper, pottery, medicine and other scientific purposes to make a purchase; Also, the publication of scientific works and Approved textbooks, maps, charts, diagrams, sketches,

models and other scientific subjects inexpensive acquisition costs; Educational and scientific purposes, and maintenance costs for the purchase of animals (other than, their food); Training and practice-related costs; Training for the necessary items and materials, training and methodological literature and curriculum materials, training and methodological literature and educational programs for testing and printing, forms, certificates, diplomas, school magazines, student tickets, books and other educational documents offsets acquisition costs; Expeditions costs; standardization and certification-related costs; Tender costs; Technical and safety-related costs; Fire protection services; The passport system of inventory and related costs; Monuments and memorials on maintenance costs; Arrangement and maintenance of cemeteries, as well as a Member of Parliament in the event of the death of his funeral and cemetery concerns with the costs of the event; Produced assets (fixed assets and values) ijarasa rent and related costs, in addition to rent (221011) of the costs; Assets into the ownership transfer related costs (appraisers, dealers auktsionerta and services and other expenses); National currency banknotes and coin manufacturing-related costs; In addition, banknotes and coins in circulation is a financial transaction, which is not related to any income or expenses; "State secret", the costs of the measures envisaged by the law, in addition to "state secret", the basis of the law, the budget classification of the other items in the framework of the duties; Also includes law enforcement agencies and special services fees, which are attributable to the current legislation of state secrets; Goods and services provided to other costs, which are not classified as "goods and services" (22) Verses. (15.04.2016 N78 extended to January 1, 2016 arising from the legal relations)

Consumption of fixed capital (23) *

Consumption of fixed capital during the reporting period, depreciation of physical, moral and normal wear and tear as a result of accidental damage, the unit owned by him and used to reduce the costs of fixed assets. Its value is carried out in a given period, the average cost rate. Consumption of fixed capital is a promising indicator and it can vary greatly from state financial records reflected the depreciation (amortization) of the size of it, which is usually the main asset of the starting price is calculated using.

* Note: This article is valid only at the time of accrual

Percent (24)

Percent of payments arising from the financial requirements for some types, namely, deposits, securities (other than shares), loans and accounts receivable from. Liabilities arise when one unit (debtor) loan to the second unit (creditor). Percent of payments by the debtor to the creditor, the creditor secured by the economic value of the use.

If the unit is acting as guarantor (hereinafter - the guarantor) of other entities loans and other interest liabilities, and it carries interest payments, the payments should not be classified as interest, the guarantor's liability before. If the guarantor does not recognize the obligation, to two types of operations:

- If the guarantor does not take the other side (the Borrower) and a financial liability, or it is expected that this obligation by the other party after the fact will not be covered, this operation must be displayed:

- subsidies "(25) of the enterprise if the other party or organization;
- "grants" (26) of the other unit if the other party;
- "other expenses" (28) of, when the other side of family farms, farming or a non-profit organization serving.

- If the guarantor will take the other side (the Borrower) and the financial liability of the other party after the fact will be covered, the operation is recorded in financial assets (32) of the knee.

Subsidies (25) *(30.12.2014 the N 415 enacted from January 1, 2015.)*

Subsidies to corporations and organizations by the state unit of the purposes free of charge, returning the issued transfer. This article does not contain the public legal entities / (non-commercial) legal entities for the transfer of funds, which will be used to finance a voucher system for students, student grants and scholarships to the request.

In this article are registered with the legal entities / (non-profit) legal persons and other non-financial public enterprises and the current operating expenses of the transferred funds. Public legal entities / (non-profit) legal entities transferred to the capital transfer, which will increase the entity's assets, are recorded in non-financial assets, and if the transfer does not increase its capital assets, then a variety of capital expenses (2822). Enterprises transferred capital transfers recorded in the various capital expenditures (2822) article. Funding from foreign sources and budget execution of the projects, as well as funds to be issued shall be recorded in conjunction with the subsidy, in addition to "other expenses", "non-financial assets" and "financial liabilities ativebsa and" laid funds. At the same time, public legal entities / (non-commercial) legal entity for the purposes of operating and economic resources to be transferred to the content can be distributed according to the relevant articles.

The subsidy may be granted compensation for expenses incurred for the production of the product and the level of the selling price for the exposure. In addition, it also provides a subsidy for enterprises on behalf of the interest payments. Enterprises accounted for as financial assets and loan funds issued not as a subsidy.

Subsidies paid only to producers and not the end users. Grants represent only the current and capital transfers. State entities by the household for their service or non-profit organizations for the transfers, their destination is classified as a "social security" (27) or "miscellaneous expenses" (282). Other state transfers to the units are classified as miscellaneous expenses (282).

"Grants (26) * *(30.12.2014 the N 415 enacted from January 1, 2015.)*

* Note: this classification for the purposes of the grant does not match the contents of the "grants" of the law provided for the definition and classification of costs for the use of the term "grant" is used only for the purposes of this classification.

The grants represent the current or capital transfers from one destination to the other units of the item, the international organization or foreign government. Grantee Grant classified according to the type of unit. Another item to be transferred to the State grants are accounted for under the units to be transferred to transfer. In addition, targeted and special transfer can be recorded as current grants and capital grants to the knee, while the equalization

transfer only grants the article, but the destination of the capital costs as well. The capital transfers of capital transfers recorded in the knee. At the same time, the state unit to another unit in the form of loans transferred to the transfer are recorded as assets and not as grants.

The purpose of the grants include grants, which are allocated for current expenses and is not related to the grantee by acquisition. Capital purposes grants provides for the grant recipient's assets to purchase or maybe cash transpersa also include a grantee may use, or require the use of an asset or purchasing assets (stocks) in the asset transfer (material stocks and funds in addition), debtor And the creditor reached a mutual agreement to abolish, or other entity to recognize the debt. If the grant is characteristic of some doubt, then it should be classified as a current grant.

Compound compiling statistics (the unified budget, the consolidated budget, the consolidated budget of the central budget, the municipal budget, and the budget of the Autonomous Republic of the budget) The grants are subject to the consolidation of the transferred unit (annulment), report The compilation of the state of the units, which will remain in the consolidated report only from other governments and international organizations grants.

Social security (27)

Social security is a transfer of cash or in the form of a commodity, which is carried out in the whole population or its part of the social risks for protection.

Social Security Article include:

Social insurance (271) *, which includes social assistance (272) under the category of social transfers, which can be carried out with the participation of the insurance scheme.

* Note: This is used only if there is an insurance scheme.

Social assistance (272), which includes: state pensions, compensations, academic scholarships, the disabled, pensions, unemployment assistance during Allowances for Refugees; Violence Victims Compensation, vulnerable households in social allowances, allowances for the population below the poverty line; Monetization program of assistance, help with pregnancy, childbirth and child care, adoption, health care costs (in addition to the rehabilitation of medical facilities and the "goods and services" (22) of the medical costs) and more.

The employer's social assistance (273), which includes: dismissal compensation, the full or partial amount of the salary, which was paid for employee illness and accidental damage due to the absence at the time, on duty personnel killed or injured in the amounts to be paid, pregnancy, Shobiarobisa and child care, as well as adoption by the state of social assistance in the social assistance (compensation) and others. As well as social benefits (272) provided in the social transfers, which may be paid by the employer.

In addition, in the case of the social transfer recipients is employed, that their income on deposits (in the form of social tax) and, therefore, automatically becomes part of the insurance scheme, then the transfer of social insurance. While the social transfer, which the insurance scheme will be issued without the participation of beneficiaries, considered as social assistance.

Other expenses (28)

The categories include:

Property-related costs, excluding interest (281), which in turn are divided into 4 groups: Dividends, quasi-corporations' income amounts recovered, estate-related costs, which are covered by insurance policy holders and rent. In addition, the properties of the costs related to the unit's non-derivative asset to be the owner of the assets to be paid, and it does not include costs related to the property of a single species - percent. Since it is classified as a separate article (see. *Per cent (24)*).

Miscellaneous expenses (282), which includes a variety of transfers of some kind, and also the costs of the operations, which are not classified elsewhere. In addition, funding from foreign sources and budget execution of the projects, the costs incurred in the case, if the project proponent is not a legal entity.

282 different costs in turn are divided into:

2821 various current expenses;

2822 various capital expenditures.

Miscellaneous expenses include the current (2821):

Courts and other quasi-judicial bodies entrusted enforcement costs (28211), which includes the courts and other quasi-judicial (arbitration and other) decisions imposed money, in case, if the court decision comes into force, and the amount of coverage is carried out in the current period (one and the share capital; Live in), while the payments are recorded as financial assets and liabilities and their operations in the classification, if the court decision comes into force, and its execution is done in different years. In the event of a court decision relating to the charges, which are recorded in the organization's balance sheet, are recognized for their coverage of financial assets and liabilities and their operations in the classification;

Buildings insurance costs (28212);

Insurance costs of equipment (28213);

Vehicle insurance costs (28214);

Personnel expenses insurance (28215);

Other insurance expenses (28216);

Student vouchers expenses (28217);

State grants expenses (28218);

Teaching Fellowship costs (28219);

President of Grants costs (282110);

President's Scholarship costs (282111);

President of Research Grants costs (282112);

Other named scholarships, grants and expenses (282113);

Disaster damage costs (282114);

Taxes (except sashemomosavlo and cost of goods accounted for VAT), which includes legislation to all kinds of taxes, penalties, fines, fees, charges and the laws of other charges, in addition to the income tax and the value of goods accounted for value added tax (282115) ;

Taxes and fees (282116);

Fees (282117);

Operating costs of the various other current expenses (282118), which includes: the state units of travmirebisa individuals or property losses, as well as compensation paid in case of death. Such payments may be mandatory or voluntary decision by the court out of the agreement. Tuition fees; Orphan and homeless pupils / students of tuition fees; Natural disasters as a result of injuries received to compensate for the payments; Market by manufacturers from the purchase of goods and services, which will be distributed directly to households for final consumption, in addition to social benefits; State awards cash prizes established, the relevant legal act of the other awards by the establishment of monetary prizes; Funding from foreign sources and budget execution of the projects, the destination of the funds to be issued if the project proponent is not a legal entity and other unclassified costs.

Various capital expenditures (2822) include: family farms issued for cash / commodity form of capital transfers, family farms or in their sales market enterprises in the cash / commodity form of capital transfers, non-profit institutions for issued cash / commodity form of capital transfers, enterprises of capital formation in the United States A prince of payments made by the unit, enterprises and non-financial assets of injury compensation costs and a variety of unclassified capital expenditures. "

Chapter V of (8.07.2011 the N 678)

Non-financial assets and their operations classification

Non-financial assets and their operations in the classification of non-financial assets and the purchase of non-financial assets and operations into the group by types.

Contains the non-financial assets and the classification of their transactions articles:

Codes					Assets codes				Title
31					61				Non-financial assets
31	1				61	1			The main assets
31	1	1			61	1	1		buildings
31	1	1	1		61	1	1	1	Residential buildings
31	1	1	2		61	1	1	2	Non-residential buildings
31	1	1	3		61	1	1	3	Highways
31	1	1	4		61	1	1	4	Streets
31	1	1	5		61	1	1	5	ways
31	1	1	6		61	1	1	6	Bridges
31	1	1	7		61	1	1	7	Tunnels
31	1	1	8		61	1	1	8	Sewage and water supply systems
31	1	1	9		61	1	1	9	Power Lines
31	1	1	10		61	1	1	10	Pipelines
31	1	1	11		61	1	1	11	Other buildings
31	1	2			61	1	2		Machinery and equipment
31	1	2	1		61	1	2	1	Means of transportation
31	1	2	1	1	61	1	2	1	The truck
31	1	2	1	2	61	1	2	1	Off-road vehicles
31	1	2	1	3	61	1	2	1	passenger car

31	1	2	1	4	61	1	2	1	4	Tractors, combines and other agricultural machinery
31	1	2	1	5	61	1	2	1	5	Bulldozers and other special equipment
31	1	2	1	6	61	1	2	1	6	Other vehicles
31	1	2	2		61	1	2	2		Other machinery and equipment
31	1	2	2	1	61	1	2	2	1	TV
31	1	2	2	2	61	1	2	2	2	Refrigerator
31	1	2	2	3	61	1	2	2	3	Computer
31	1	2	2	4	61	1	2	2	4	mobile phone
31	1	2	2	5	61	1	2	2	5	Printer, scanner, copier
31	1	2	2	6	61	1	2	2	6	Uninterruptible power supplies
31	1	2	2	7	61	1	2	2	7	Voice recorders
31	1	2	2	8	61	1	2	2	8	camera
31	1	2	2	9	61	1	2	2	9	Video-audio equipment
31	1	2	2	10	61	1	2	2	10	Telephone, fax machine
31	1	2	2	11	61	1	2	2	11	Musical instrument
31	1	2	2	12	61	1	2	2	12	Medical apparatus and instruments
31	1	2	2	13	61	1	2	2	13	Optical device
31	1	2	2	14	61	1	2	2	14	Furniture
31	1	2	2	15	61	1	2	2	15	Upholstered furniture
31	1	2	2	16	61	1	2	2	16	Wrist and other types of hours
31	1	2	2	17	61	1	2	2	17	Sporting Goods
31	1	2	2	18	61	1	2	2	18	Painting, sculpture, art objects, antiques and expensive collections
31	1	2	2	19	61	1	2	2	19	Outfits
31	1	2	2	20	61	1	2	2	20	Other machinery and equipment, which are not classified
31	1	3			61	1	3			Other major assets
31	1	3	1		61	1	3	1		Cultivated assets
31	1	3	2		61	1	3	2		Intangible fixed assets
31	1	3	2	1	61	1	3	2	1	Licenses
31	1	3	2	2	61	1	3	2	2	Other intangible fixed assets
31	2				61	2				Stocks
31	2	1			61	2	1			Strategic reserves
31	2	2			61	2	2			Other stocks
31	2	2	1		61	2	2	1		Materials and supplies
31	2	2	2		61	2	2	2		Unfinished production
31	2	2	3		61	2	2	3		Finished products
31	2	2	4		61	2	2	4		Goods purchased for subsequent sale
31	3				61	3				Values
31	4				61	4				Non-derivative assets
31	4	1			61	4	1			Land
31	4	2			61	4	2			Fossil
31	4	3			61	4	3			Other natural assets
31	4	3	1		61	4	3	1		Radio frequency spectrum license
31	4	3	2		61	4	3	2		Other natural assets
31	4	4			61	4	4			Non-derivative intangible assets

Non-financial assets and the classification of their transactions

Methodological explanations

Non-financial assets (31)

The classification of non-financial assets and their operations are classified into 4 main groups, namely: fixed assets (311); Stocks (312); VALUES (313); Non-derivative assets (314).

Note: *The asset purchase includes the acquisition of all types of costs, such as transportation costs, appraisers, dealers auktsionerta and service costs, as well as the drafting / design costs, acquisition-related costs of installation and dismantling, and more. And if they leave assets, property-related costs are recorded as "goods and services" in the knee.*

I. Basic assets (311)

The main assets are produced assets that are more than one year or a multiple time constant used in the manufacturing or service process and the cost of which is 500 GEL and more. The subjects, who have a long life cycle, but are not intended for repeated use, can not be classified as fixed assets (such as fuel use charcoal).

Assets of significant improvement, which increases their production capacity, longer life cycle, or both, represents a major overhaul and is recognized as a major asset purchase. Overhaul of the asset is meant to upgrade, reconstruction and expansion, which is the analysis of investment decisions and the operational benefits of the asset growth, capacity or extend the useful life of the asset prior periods. In addition, a major asset in the current state of the storage and repair costs, which does not affect their production capacity and the life cycle, are recorded as "goods and services" (22).

Police and internal security by the arms (for example, rockets, shells) and the arms necessary for the functioning of the technical equipment (for example, rocket launchers, military ships, submarines, tanks, planes), as well as armed vehicle purchase is considered a major asset. At the same time, a kind of military funding for equipment purchase are accounted for "goods and services" (22) of the knee. Also, it should be noted that such a purchase, which is useful for both military and civil purposes (for example, military airfields, harbors, hospitals, office equipment) are seen as a major asset purchase. In addition, funding from foreign sources and budget execution of the projects by a capital grant, which is used as a project developer, as well as the state (with the exception of other government transfer item purchased financial assets) in non-financial assets Esakmnelad, are recorded in non-financial assets.

The main assets include:

Buildings (3111);

Machine-plant and equipment (3112);

Other major assets (3113).

Buildings (3111)

This category includes buildings, including the newly constructed buildings cost, as well as the construction of buildings surrounding the costs of cleaning and preparation. See, all the equipment, tools and hardware costs, which are an integral part of the building or structure.

In addition, the buildings include the military and / or military purposes purchased / constructed buildings, if they are similar to civilian buildings and use them in the same tsesitaa possible.

The buildings, in turn, include:

Residential buildings (31111)

Buildings include the buildings, which are wholly or mainly used for residential purposes (residential garages and other facilities included). The categories include floating houses, barge, living vans and trailers, which are used in the main place of residence.

Non-residential buildings (31112)

Non-residential buildings include all buildings, except residential buildings. Buildings in this category of buildings example of the office, administrative buildings, schools, hospitals, public entertainment buildings, warehouses, industrial buildings, commercial buildings, hotels and restaurants.

Highways (31113);

Streets (31114);

Ways (31115);

Bridges (31116);

Tunnels (31117);

Sewage and water supply systems (31118);

Power transmission lines (31119);

Pipelines (311110)

Other buildings (311111)

This article covers all the building, which does not belong to the buildings in the above, in particular:

Railway, subway, airport runways,

Harbors, dams and other waterworks;

Mines and other mining-related facilities;

Communication tools;

Sports halls / playgrounds and other recreational facilities;

And other buildings.

Machinery and equipment (3112)

* *Note:* machinery, buildings and other structures that make up an integral part, are included in the cost of the building or structure and does not belong to the category of machinery.

** *Note:* the inexpensive and long-lasting consumer goods purchase, the purchase of which is carried out on a regular and stable volume, is not considered a major asset.

Machinery and equipment (3112) include:

Vehicles (31121)

Other machine-machinery and equipment (31122)

Vehicles (31121)

This category accounted for all kinds of traffic means, which is designed to move people, goods, as well as special equipment, which is used in agriculture, construction, etc. And it includes:

Trucks (311211)

Off-road motor cars (311212)

Vehicle (311213)

Tractors, combines and other agricultural machinery (31214)

Several bulldozers and other special equipment (31215)

Other means of transport (31216). This category accounted for all other means of transport, which does not include the above items, in particular the railway, water, air and road transport rolling stock, including sports and special transport - electric locomotives, diesel locomotives, steam trains, the service-support and rescue boats and ships, boats, buoy, harbor, freight And cars, fire engines, motorcycles, bicycles, buses, airplanes, helicopters (helicopters) and others.

Other machinery and equipment (31122)

This category includes all types of machine-machinery and equipment, except vehicles. The article covers - general and special-use vehicles; Office, accounting and computing devices and other machinery and equipment;

In addition, if the state museums and other similar organizations in the possession of the paintings, sculptures, costumes, art works and antiques, as well as various kinds of valuable collections and other equipment not used in any market or non-market by providing service, in which case they are classified, whic Gori, the values (313).

Other machinery and equipment (31122) includes the following categories:

TV (311221)

Refrigerator (311222)

Computer (311223)

Mobile Phone (311224)

Printer, scanner, copier (311225)

Uninterruptible power supplies (311226)

Sound Recording Equipment (311227)

Camera (311228)

Video-Audio Equipment (311229)

Telephone, fax machine (3112210)

Musical instrument (3112211)

Medical apparatus and instruments (3112212)

Optical device (3112213)

Furniture (3112214)

Soft furniture (3112215)

Wrist and other types of hours (3112216)

Sporting Goods (3112217)

Painting, sculpture, art objects, antiques and expensive collections (3112218)

Costumes (3112219)

Other machinery and equipment, which are not classified (3112220).

Other major assets (3113)

Cultivated assets (31131)

Cultivated assets include animals and plants, which are used multiple times or continuously for more than one year time, the production of other goods and services, including, for the destination of the animals. Cultivated assets include only units of state supervision, control and governance under the cultured plants and animals. Other animals and plants are classified as non-derivative assets or do not belong to the economic assets.

Titles in this category belong to the animals: reproduction products (fish and including poultry); Dairy products; Prize cattle; Sheep or other animals, which are used for the production of wool; As well as the transportation of goods and the use of the horse race and more.

This category may include plants: trees, bushes and vineyards, which are kultivirdeba fruit, nut, and other resin and timber cultivation.

Cultivated assets includes exit animal and plant them in the form of sales or other expenses, including the slaughter of animals sold or by their owners before the end of the life cycle of the carcasses and cut plants.

However, if the plants and animals gamoqenebisaa single, pre-determined like cattle and trees for firewood use, these are classified as stocks (312) and not the underlying assets (311).

Cultivated assets do not include exit animal and plant epidemics spreading, pollution, drought, famine or other natural disasters caused losses. Animal and plant natural causes losses, as well as animals and plants due to the remoteness of the value of fixed capital consumption provides.

Intangible fixed assets (31132)

Licenses (311321)

This category includes licenses for a period of over 10 years and the right to use, in addition to the radio frequency spectrum license (31431), which is regarded as a "natural assets" (3143).

Other intangible assets (311322)

This category covers the kind of objects that are used for more than one year in production and their consumer is the subject of ownership or license only. This category belongs to:

Costs related to the search for minerals, such as: trial actual drilling costs, as well as for testing, in particular, the expenses related to air intelligence or transportation;

Computer software. These include programs, their descriptions and supporting materials for both systematic and applied applications that can be expected longer than one year; This also includes elaboration or procurement of a wide database;

Entertainment genres of various genres such as films, sound recordings, manuscripts, radio and television programs, musical works, sports events, literary and art works, etc.

At the same time, despite the fact that scientific research, market research and similar activities can be a future economic benefit, the related costs will be considered as "other goods and services" (2210), and not as a non-core assets.

II. Material supplies (312)

Material reserves include goods which are stored for further sale, use in the production process or future use.

Note: Exit stocks reflected then, when there is a sale of goods, the use of production, as well as other categories of stocks move.

Strategic Resources (3121)

Strategic Suppliers include: Goods stored for strategic purposes and special occasions; Goods stored by market regulatory bodies; And goods that have special importance for the country (eg wheat and oil).

Other material supplies (3122)

Raw materials and materials (31221)

Raw materials and materials are composed of all natural resources and materials that are stored in the production process.

Unfinished production (31222)

The endless production belongs to the products manufactured by a manufacturer or manufactured by the manufacturer and their production will be completed by the same manufacturer in the future, but usually they are not subject to sale, delivery or transfer to another party without further processing.

Finished products (31223)

The finished products include goods that are the result of the production process, still maintained by its manufacturer and are not subject to further processing until other entities are served. State units may have finished products only if goods are sold for sale or other units.

Goods purchased for further realization (31224)

This article includes the goods purchased for further sale or transfer to another unit, whose physical shape changes are not carried out, as the goods mentioned in the moment of procurement already have the type of finished products.

The owner of the goods acquired for further realization can transport, store, categorize, sort or packet it to make it realistic for the end-user. Any state unit can say that it has a stock of goods intended for further realization if it sells goods at economically significant rates. This category also includes goods purchased by the state unit for free of charge or sold at economically low price.

III. Values (313)

Values are derivative goods that have a significant value. They are purchased and stored primarily as a means of accumulation and are not primarily used for production or

consumption. It is expected that their real value will increase over time, in the extreme case will not decrease, and the quality will not deteriorate when stored in appropriate conditions.

The values belong to:

- Gems and metals such as diamond, non-golden gold, platinum, silver, and so on. Sh. This is not intended as an interim resource for consumption in the manufacturing process;

- Paintings, sculptures and other things that are recognized as artwork or antiques;

- Jewelry, collections and other valuables of high value jewelry made of precious stones and metals.

The majority of the assets owned by state units which belong to the values are classified as other machinery and equipment (31122) because they are mainly exhibited in museums and are not included in the means of accumulation.

Note: Value includes the value of this asset as well as any expenses related to the transfer of property, and in the event of expiration, the expenses related to transfer of property should not be reflected in the "other goods and services" (2210).

IV. Non-derivative Assets (314)

Non-derivative assets include assets created by naturally generated or legal or accounting operations that can be guaranteed to protect property. In other cases, this does not represent economic assets and is not considered as non-financial assets.

Land (3141)

The land itself represents the soil, including soil cover and surface water and significant improvements that can not be physically separated from the ground, except for the following objects:

Building buildings on land or land, such as roads, office buildings and tunnels;

- Cultivated vineyards, fruit gardens and other plantations of trees, grain crops and animals;

- Fossil resources;

- Unlikely biological resources;

- Underground water resources.

Surface waters include: reservoirs, lakes, rivers, and other inland waters which can be applied to real estate ownership. Furthermore, this may become the basis for carrying out transactions between the subjects.

Significant improvement of land, which is physically impossible to separate, is included in the cost of land. Such improvement increases the quantity and qualitative characteristics of the land, or the productivity of the land, or the contradiction of its quality. An important improvement is the elimination of the land area at the expense of the sea by the construction of boulder counterclockwise or bamboo; Forest cover for the use of the land for entrepreneurial purposes; Irrigation of dry lands with the construction of irrigation channels; Drainage, dams, wave dams and other barriers to prevent flooding and erosion.

Minerals (3142)

The mineral deposits include minerals such as oil, natural gas, coal (including anatracy, bitumen and barber coal), metal shells (including black, colored and precious metal) and useful non-metallic minerals (quarries, clay and sand quarries, chemicals and fertilizers, salt, quartz , Gypsum, natural gemstones, bitumen, peat and more Including deposits) proven reserves. Shafts, bore-wells and other minerals necessary to obtain minerals are the main activities (311).

Other Natural Assets (3143)

Radiofrequency spectrum license (31431)

Radiofrequency spectrum license includes licensing for ten years and more.

Other Natural Assets (31432)

This category belongs to uncultified biological resources, water resources and electromagnetic spectrum.

Uncultivated biological resources include animals and plants on which they can establish and protect property rights, but their natural growth and / or renovation (regeneration) are not under direct control, responsibility and management of any state unit. For example: intact forests and fish stock that can be commercially exploited. This category belongs to only those resources which have economic cost and are not included in the value of the land related to it.

Water resources are the resources of ground and other groundwater resources that are quite deficient in order to justify ownership rights and / or use of them. Such resources are used for economic purposes or used in the near future. They also have an economic value that does not include land value.

The electromagnetic spectrum consists of radio frequencies, which is used for transmission of sound, data and TV signals.

Non-derivative Intangible Assets (3144)

Non-derivative intangible assets include products for public arrangement based on legal or accounting activities. Some such assets allow the holder to carry out specific activities or to carry out specific goods or services and to prevent other entities from doing such activities without the owner's permission. Non-derivative intangible assets include patent facilities, lease contracts and other contracts, as well as purchased goodwill.

Patents protect inventions provide a legal or judicial decisions. Examples of protective inventions are: composites, processes, electronic and electrodes, equipment, pharmaceutical composition and new types of artificially created living organisms.

Leases and other contracts, which are classified as being economic assets, including lease agreements for land and buildings; Exclusive rights to the use of electromagnetic spectrum or minerals; Contracts with sportsmen and authors; Also, rights are still being purchased for material assets.

Acquired *Goodwill* is the difference between the amount paid for the enterprise and the value of the assets, liabilities, excluding. Goodwill costs include long-term economic benefits, which are not identified as separate assets.

Chapter VI

Functional classification of operations on expenses and non-financial assets

Functional code				D
7				Total expenses
7	01			General purpose state service
7	01	1		Execution of executive and representative bodies, financial and fiscal activities, foreign relations
7	01	1	1	Ensuring the execution of executive and representative bodies
7	01	1	2	Financial and fiscal activity
7	01	1	3	Foreign relations
7	01	2		Foreign economic assistance
7	01	2	1	Economic assistance to developing countries with transition economies
7	01	2	2	Economic assistance through international organizations
7	01	3		General purpose service
7	01	3	1	General staff service
7	01	3	2	General purpose planning and statistical services
7	01	3	3	Other general purpose services
7	01	4		Fundamental scientific research
7	01	5		Applied research in general purpose public service
7	01	6		Related operations
7	01	7		General purpose cash flow between different government levels
7	01	8		Other non-classified activities for general state services
7	02			Defense
7	02	1		the Armed Forces
7	02	2		civil Defence
7	02	3		Foreign military aid
7	02	4		Applied Research in the field of defense
7	02	5		Other non-classified activities in the field of defense
7	03			Public Order and Safety
7	03	1		Police Department and State Security
7	03	2		Fire and rescue services
7	03	3		Judges and prosecutors
7	03	4		PRISONS
7	03	5		Applied Research in the field of public order and safety
7	03	6		Other non-classified activities in the field of public order and saprtkhoebis
7	04			Economic activity

7	04	1		General economic, commercial and labor-related activities
7	04	1	1	General economic and commercial activities
7	04	1	2	Labor-related issues
7	04	2		Agriculture, forestry, fishing and hunting
7	04	2	1	Agriculture
7	04	2	2	Forestry
7	04	2	3	Fisheries and hunting
7	04	3		Fuel and Energy
7	04	3	1	Coal and other solid mineral fuels
7	04	3	2	Oil and natural gas
7	04	3	3	Nuclear Fuel
7	04	3	4	Other types of fuel
7	04	3	5	Electrical Power
7	04	3	6	Non-electric energy
7	04	4		Mining and processing industry, construction
7	04	4	1	Mineral resources other than mineral fuels
7	04	4	2	Processing Industry
7	04	4	3	construction
7	04	5		Transport
7	04	5	1	Motor Transport and Roads
7	04	5	2	sea transport
7	04	5	3	Railway Transport
7	04	5	4	Air Transport
7	04	5	5	Pipelines and other types of vehicles
7	04	6		Communications
7	04	7		Other sectors of the economy
7	04	7	1	Trade, reserves, storage and warehousing
7	04	7	2	Hotels and restaurants
7	04	7	3	Tourism
7	04	7	4	Multipurpose development projects
7	04	8		Gamoqnebiti studies of economic activities in the area
7	04	8	1	Applied Research in the economic, commercial and labor-related activity
7	04	8	2	Applied research in agriculture, forestry, fishing and hunting in
7	04	8	3	Applied Research in the case of oil and energy sector
7	04	8	4	Applied research in mining and mineral processing industry and construction
7	04	8	5	Applied Research in the field of transport
7	04	8	6	Applied Research in the field of communication

7	04	8	7	Applied research on other types of economic activity
7	04	9		Other non-classified activities in the field of economy
7	05			Environment
7	05	1		Waste collection, recycling and disposal
7	05	2		Wastewater Management
7	05	3		Fight against pollution
7	05	4		Protection of biodiversity and landscapes
7	05	5		Applied Research in the field of environment
7	05	6		Other non-classified activities in the field of environment
7	06			Housing and utility services
7	06	1		Housing
7	06	2		Utility Development
7	06	3		Water supply
7	06	4		Street light
7	06	5		Applied Research in housing in
7	06	6		Other non-classified activities in housing of
7	07			Health
7	07	1		Medical products, equipment and apparatus
7	07	1	1	Pharmaceutical products
7	07	1	2	Other medical products
7	07	1	3	Therapeutic appliances and equipment
7	07	2		Outpatient Services
7	07	2	1	General outpatient services
7	07	2	2	Specialized outpatient services
7	07	2	3	Dental Services
7	07	2	4	Average Personnel
7	07	3		Hospital Services
7	07	3	1	General hospital services
7	07	3	2	Specialized hospital services
7	07	3	3	Medical centers and maternity services
7	07	3	4	Sanatoria and health services buildings
7	07	4		Public Health Services
7	07	5		Applied Research in Health Care
7	07	6		Other non-classified activities in the health field
7	08			Recreation, Culture and Religion
7	08	1		Recreation and sporting services

7	08	2		Services in the field of culture
7	08	3		TV and radio broadcasting and publishing activities
7	08	4		Religious and other community activities
7	08	5		Applied Research in recreational, cultural and religious
7	08	6		To other unclassified leisure activities, culture and religion of the area
7	09			Education
7	09	1		Pre-school education
7	09	2		General Education
7	09	2	1	Elementary Education General
7	09	2	2	Basic general education
7	09	2	3	General secondary education
7	09	3		professional education
7	09	4		high education
7	09	4	1	Higher Professional Education
7	09	4	2	Higher Education Academic
7	09	5		Post-graduate education
7	09	6		Education Sector Support Services
7	09	7		Applied Research in the field of education
7	09	8		Other non-classified activities in the field of education
7	10			Social Security
7	10	1		Patients and persons with disabilities in social security
7	10	1	1	Social protection of patients
7	10	1	2	Social protection of persons with disabilities
7	10	2		Elderly Social Security
7	10	3		Allocated the social protection
7	10	4		Social protection of families and children
7	10	5		For social protection
7	10	6		Housing
7	10	7		Social exclusion issues, which are not subject to classification
7	10	8		Applied Research in the field of social protection
7	10	9		Other non-classified activities in the field of social protection

Costs and operations with non-functional classification of methodological explanations

701 for general state services

7011 executive and representative bodies, financial and fiscal activities, foreign relations

70111 executive and representative bodies

Providing

1. This article covers:

- A) general government services, in all levels of the representative body, the executive authorities, municipalities and other bodies and the relevant administrative offices and storage operation, as well as insurance costs;
- B) a reference libraries and other institutions publishing costs, which are mainly served in executive and representative bodies;
- C) temporary or permanent committees operating costs, which are created in the executive and legislative bodies, their activities in order to improve, as well as executive and representative bodies of the reform costs.

2. This article shall not include:

By the executive authorities with specific functions related to implementation costs. For example, one of the staff costs, which are classified according to the function of the administrative costs. Also, the Central Election Commission expenses, which are classified in the 7018 code.

70112 Financial and fiscal activities

1. This article covers:

- A) the financial and fiscal activities, and service-related costs. In particular, financial and fiscal authorities (Ministry of Finance, the Treasury, the customs and tax authorities, etc.) and the relevant administrative services and the operation of storage devices, as well as insurance costs;
- B) income, financial and non-financial assets and liabilities of operations management, reserve funds and disbursing debt management related costs. Also, in the field of accounting, auditing and control of the costs of services (CCG);
- C) the financial and fiscal information, technical documentation and statistical data processing and distribution costs. As well as all levels of government financial activities related to implementation costs.

2. This article shall not include:

State debt service and its restructuring costs (7016), the costs of monitoring the banking system (70411).

70113 Foreign Relations

1. This article covers:

- A) external relations activities, and service costs. In particular, the Foreign Affairs Implementing state institutions (Ministry of Foreign Affairs, foreign diplomatic and consular missions and other) and administrative operation of the machines and storage, as well as insurance costs;

B) cooperation with international organizations and the organizations joining the costs. Also, foreign policy in order to support the measures in the country and outside the information services and cultural activities, and service-related costs;

C) the existing libraries, reading rooms and reference services to other financial or technical support costs;

D) regular contributions and special payments, which are suitable for international organizations to finance current expenditure.

2. This article shall not include:

Developing and transition countries for economic assistance (70121); Overseas missions accredited to the costs, which are designed to aid the economic, international and regional organizations to implement aid programs costs (70122); Military units abroad costs (7021); Other military assistance (7023); Tourism activities and services (70473).

7012 foreign economic assistance

70121 economic assistance to developing and transition economies
Countries

1. This article covers:

A) developing and transition countries for economic aid for the costs of their services and administrative offices and storage operation, as well as insurance costs;

B) carrying out the missions of foreign countries accredited in economic aid, technical assistance programs / support-related costs, including scholarships programs. Also, the training costs;

C) grants (in cash or in the form of goods) and credit in the form of economic assistance.

2. This article shall not include:

Contributions to international organizations established by the Economic Development and funds in foreign countries provided military assistance, which is classified in accordance with (70122) and (7023) in the knees.

70122 through the international economic organizations

Help

1. This article covers:

A) the international organizations and other countries for assistance related costs, including the cost of insurance;

B) in other countries of the monetary or commodity form of contributions to international, regional and other international organizations in economic development funds.

2. This article shall not include:

The costs of participation in international peacekeeping operations, which are classified (7023) article.

7013: General Services

General purpose of the service, which is not linked to the public sector in particular to any one sector. It is the national general-purpose service. For example: general personnel policy, a common statistical and other related costs.

70131 General personnel services

1. This article covers:

- A) the total public sector human resource policy development and implementation costs. In particular, the state institutions and administrative offices and storage operation, as well as insurance costs, that serve the area;
- B) the institutions of staff selection, evaluation methods for development and implementation of, the work to establish the classification of related costs;
- C) Public Services in the establishment of norms and working conditions for their performance and control of other similar expenses;

2. This article shall not include:

Specific functions related to personnel expenses. For example, one of the staff-related costs, which performed the function is classified in the appropriate code.

70132 general-purpose planning and statistical services

1. This article covers:

- A) general socio-economic planning and statistical service-related costs. The operating and administrative functions, as well as insurance costs;
- B) the general socio-economic planning and statistics related to the programs and projects for the development, coordination and monitoring costs.

2. This article shall not include:

Specific functions related to the general socio-economic planning and statistical services.

70133 Other general services

1. This article covers:

- A) General-purpose other service-related costs, such as centralized supply and purchases, state and local documents in the archives of the creation and maintenance costs;
- B) the disposal of the government or the occupied buildings, car park, state publishing houses, print, and other similar institutions operating costs;
- C) centralized computer and data processing and database services;
- D) units of state property registration in costs;
- E) citizens and their property registration and accounting-related costs, as well as officials in the property and finance database containing information about establishing and operating the related costs;
- F) the costs of the insurance field.

2. This article shall not include:

Specific functions related to implementation of the general-purpose service.

7014 Fundamental Research

Fundamental research includes experimental and theoretical scientific research aimed at the discovery of any fact or scientifically sound new knowledge. Its purpose, as a rule, is not specific to any practical use.

7014 Fundamental Research

1. This article covers:

A) Fundamental scientific research institutions carrying out the state administration and operation, as well as insurance costs;

B) grants and subsidies, which are designed for research institutions and universities in the field of implementation of fundamental scientific research funding.

2. This article shall not include:

Practical research and experimental development.

Applied Research in 7015 general government

Services in

Applied scientific research and experimental development related to new research. They are specifically directed to any practical application of new knowledge to use.

1. This article covers:

A) general government services in the field of applied research and experimental development related to implementation costs. In particular state agencies and administrative offices and storage operation, as well as insurance costs, which are carrying out such research;

B) grants and subsidies, which are designed for research institutions and universities in the field of applied research and experimentation to be implemented to finance.

2. This article shall not include:

Fundamental research (7014)

7016 debt-related transactions

1. This article covers:

Debt service interest credits and warranty costs, as well as the costs related to the restructuring of liabilities units.

2. This article shall not include:

Debt management related costs, which are classified as financial and fiscal activities (70112).

7017 general-purpose cash flows from different levels of government

Among

1. This article covers:

A) general-purpose cash flows between different levels of government, which are not intended for specific purposes;

B) the development of regional programs and projects related costs.

7018 other non-classified activities of general government

Services in

1. This article covers:

A) general public services related costs, which are not classified in this sphere in other articles. For example, voter registration, elections and referendums related costs;

B) protection of human rights and freedoms, rights violations and to identify and eliminate them, as well as costs associated with the restoration of rights;

C) All other costs that are not classified for general state services other articles, as well as insurance costs in this field.

702 Defense

7021 Armed Forces

1. This article covers:

A) The Armed Forces of the activities and services related costs. In particular, military authorities and their administrative offices and storage operations, as well as insurance-related costs;

B) naval, air (air), the Land Forces Command, military communications and intelligence bills. Also, reserve and auxiliary forces of management and foreign military attaches' offices, hospitals and field costs.

2. This article shall not include:

Military aid missions (7023); Non hospitals (7073); Military institutions, which teaches not only special, but zogadasaganmanatleblo programs (709); Military personnel pension (7102).

7022 Civil Defense

1. This article covers:

A) civil defense activities and administrative services, as well as insurance costs; Emergency plans and conduct of training, as well as emergency response costs.

B) Civil Defense Forces operation and support costs.

2. This article shall not include:

Citizens Protection Service (7032), for emergency food products, equipment and other supplies and procurement expenses (7109).

7023 Foreign Military Financing

1. This article covers:

A) military assistance to other countries in regard to administrative costs, foreign countries, international organizations and military alliances with foreign military missions, as well as insurance costs;

B) military assistance grant (money or goods) in the form of equipment lease costs; Contributions to international peacekeeping Operations.

7024 Applied Research in the field of defense

1. This article covers:

A) the state of administrative and operational costs of carrying out the practical defense-related (a) and scientific-experimental research, including insurance costs;

B) grants and subsidies for research institutions and universities, which are carried out by using the field of defense research.

2. This article shall not include:

Fundamental research (7014)

7025 other non-classified activities in the field of defense

1. This article covers:

- A) the common defense policy, action plans, programs, projects and budget development costs;
- B) the legislative framework in the field of defense, monitoring, and improving its improvement costs;
- C) the common defense policy and action plans for the implementation of the regulation and control costs;
- D) defense related general information, technical documentation and statistics on the preparation and dissemination of the costs;
- E) all other costs, which are not classified under other items of defense;
- F) the costs of the insurance field.

703 Public Order and Safety

7031 Police Department and State Security

1. This article covers:

- A) Police activity and service-related costs. In particular, police administrative expenses, registration of aliens, immigrants for work and issuance of travel documents, collection and documentation of the detainees on the statistical accounting of production costs;
- B) traffic control (if necessary regulation), as well as the costs of smuggling activities, ocean fishing and maritime control;
- C) regular and auxiliary police forces of the costs, which are operated by the ports, borders and coastline protection. Also, the special police forces of the costs of services for state agencies.
- D) costs of road work inspectors, police and the police forensic laboratory activities related to training costs;
- E) the protection of the special services of the operation costs, which are designed to protect state institutions and officials in order to ensure their security;
- F) the costs of the insurance field.

2. This article shall not include:

Education, professional training, which together provide a general education, and (709)

7032 Fire and Rescue Service

1. This article covers:

- A) the operation of the fire-rescue services and administrative costs, including insurance costs.
- B) regular and auxiliary forces of the firefighting and rescue measures implemented costs. And to implement a staff training costs;
- C) the costs of providing security avalanches, floods and other emergencies, as well as other costs associated with the rescue activities.

2. This article shall not include:

Civil defense expenditures (7022), a work crew costs, which are specially designed for the emerging forest fire prevention measures are prepared and equipped.

7033 judges and prosecutors

1. This article covers:

- A) the judicial system and the functioning of the administrative bodies of the costs, including the cost of insurance;

- B) the execution of court decisions and court imposed fines mobilization-related costs, including costs probatsiuli system;
- C) the judicial system of legal representation and counseling facilities costs;
- D) The costs related to the operation.

2. This article shall not include:

Penal institutions and administrative costs (7034)

7034 PRISONS

1. This article covers:

- A) buildings in penal institutions, care, maintenance and operation, as well as administrative and insurance costs;
- B) maintenance and service costs of inmates, correctional institutions and the functioning of the system operation costs.

7035 Applied Research in the field of public order and safety

1. This article covers:

- A) Public order and safety in the field of scientific applied research costs;
- B) grants and subsidies to public order and safety in the field of scientific and experimental studies of implementing organizations, research institutes and universities to support;
- C) insurance costs in this field.

7036 other non-classified activities of public order and Security field

1. This article covers:

- A) Public Order and Security of the common policy, action plans, programs and projects for the development, coordination and monitoring costs;
- B) Public Order and Security of the legislative framework for the preparation and enactment of related costs;
- C) the general nature of the information processing and dissemination of technical documentation and preparation of statistical data related to the costs, including the cost of insurance;
- D) all other expenses that are not attributable to the Public Order and Security in other articles.

704 economic activity

7041 general economic, commercial and labor resources

Related activities

70411 General economic and commercial activity

1. This article covers:

- A) general economic and commercial activities, and service-related costs, including foreign economic and commercial activities;
- B) the general economic and commercial activities related to economic policy development and implementation costs. As well as various government agencies and the private sector and the economic and commercial relations with the costs of providing;

- C) export-import, domestic trade, consumer and securities markets regulation, trade and competitive markets, as well as expenses related to the regulation of monopolies;
- D) the banking sector control and regulation, as well as the costs associated with the activities of the agencies, which carry out patent, trademark issue, assign the copyright, registration of companies, weather forecasts, hydrological surveying and control, as well as the monitoring of standards of care;
- E) grants and subsidies in general economic and commercial activities in the field of policies and programs;
- F) the user's awareness of their rights and the protection of related costs;
- G) the related fields of insurance costs.

2. This article shall not include:

Specific sectors of the economy.

70412 labor-related issues

1. This article covers:

- A) with respect to the labor service and administrative expenses, in the area of policy development and implementation, working conditions (the amount of working hours, wages, safety, labor activities) regulation and control costs;
- B) the costs of implementing programs and projects aimed at increasing workforce mobility, sex, race and age and other forms of discrimination, as well as a general reduction of unemployment. Especially in groups, where the unemployment rate is high compared to the rest of the population. Labor exchanges and other intermediary bodies of the field service costs.
- C) concerning the regulation of labor resources to processing and distribution, technical documentation and preparation of statistical data related to the costs;
- D) grants and subsidies in the field of common policies and programs, as well as insurance costs in this field.

2. This article shall not include:

Particular in the field of human resource costs associated with the regulation; Unemployment allowances (7105).

7042 Agriculture, forestry, fishing and hunting

70421 Agriculture

1. This article covers:

- A) the agricultural sector in the management of organizations and establishments in operation costs, insurance costs;
- B) costs related to the implementation of agricultural activities. Such as farming land maintenance, process improvements and related costs;
- C) agrarian reform, agricultural sector regulation and control costs. As well as special programs and projects aimed at the development of farming and to support them in the delivery of services;

D) flood protection, irrigation and drainage systems in the construction and operation costs, these works, including allocation of grants and subsidies;
E) veterinary, plant disease control, seeds and its quality control measures sorting costs;
F) in the agricultural sector in general information, technical documentation and statistical data for the preparation and distribution costs.

2. This article shall not include:

Multipurpose development projects (70474).

70422 Forestry

1. This article covers:

A) forestry activities in the area, services and administrative costs, including the cost of insurance;
B) forest resources protection, expansion and rational use of forest resources and the exploitation of timber for costs;
C) forest protection and restoration activities related costs, pests and plant diseases, and fire prevention measures in the fight against the implementation costs;
D) forestry sector licensing control and regulation costs;
E) of the forestry sector in general information, technical documentation and statistical data for the preparation and distribution costs;
F) grants and subsidies, which are intended to implement projects and programs in the field of forestry.

70423 Fisheries and hunting

1. This article covers:

A) fishing and hunting-related costs. Such as fish and wild animal breeding, protection and rational use of resources;
B) the rivers and seas fishing, fish breeding and hunting wild animals in the control of fishing and hunting licenses, the issuance costs;
C) Fish farming, animal breeding and selective services activities and services;
D) fishing and hunting-related general information and technical documentation of statistical data collection and dissemination of the costs;
E) grants and subsidies for fishing and hunting in the field of implementation of projects and programs, as well as in the commercial development spro for costs;
F) the costs of the insurance field.

2. This article shall not include:

Seas and oceans is the control of fishing (7031); Natural parks and reserves management and support costs (7054).

7043 fuel and energy

70431 Coal and other solid mineral fuels

1. This article covers:

- A) all types of coal and other solid mineral fuel extraction and refining, as well as other types of fuel conversion costs;
- B) solid fuel related activities and services; Mine Exploration, conservation, recycling and rational use; Control of solid mineral fuel extraction, processing, distribution and use;
- C) solid mineral fuels and related general information and technical documentation, statistical data collection and distribution costs;
- D) grants and subsidies in the field of projects and programs, as well as in the field of business development for the costs;
- E) the costs of the insurance field.

2. This article shall not include:

Solid mineral fuel transportation costs (classified 7045 in the source code).

70432 oil and natural gas

1. This article covers:

- A) Oil and natural gas production, processing and distribution costs (including the urban area located in the natural gas distribution networks and operating costs) in the field of its activities, services and administrative costs, as well as insurance costs;
- B) Oil and natural gas extraction and processing activities and related expenses. Such as oil and natural gas wells to find, study, conservation reserves, further processing and use costs;
- C) Oil and natural gas production, processing and distribution in the field of control and regulation costs;
- D) the general nature of the information and technical documentation, statistical data collection and distribution costs; Grants and subsidies to the sector programs and projects.

2. This article shall not include:

Oil or gas transportation costs (classified 7045 In the source code).

70433 Nuclear Fuel

1. This article covers:

- A) nuclear fuel related activities, services and administrative costs, including the cost of insurance; Nuclear fuel resource extraction, processing, and management of *dakonservebasa* related costs;
- B) nuclear fuel extraction, processing and distribution in the field of control and regulation costs; Nuclear fuel in the field of general information and technical documentation, statistical data collection and distribution costs;
- C) grants and subsidies for nuclear fuel mining and processing industries to promote.

2. This article shall not include:

Nuclear fuel transportation costs associated with the (classified with the code 7045); Dumping of radioactive waste (7051).

70434 other types of fuel

1. This article covers:

- A) other types of fuel (alcohol, wood and wood waste) extraction and processing costs in the field of administrative costs, as well as insurance costs;
- B) The fuel production, use and availability of general information and technical documentation, statistical data collection and distribution costs;
- C) grants and subsidies in other types of fuel mining and processing industries to promote.

2. This article shall not include:

Forestry (70422), solar and wind energy (70435) and geothermal resources (70436).

70435 Electricity

1. This article covers:

- A) electricity as a traditional (thermal or hydro generation), as well as renewable sources (solar and wind energy) production costs. The electricity sector, including administrative costs, as well as insurance costs;
- B) electricity generation and distribution-related costs. Such as power generation, distribution and transmission facilities and operating costs;
- C) in the electricity sector of the production, use and availability of general information and technical documentation, statistical data collection and distribution costs;
- D) grants and subsidies to the electricity sector projects and programs.

2. This article shall not include:

Non-electrical energy (70436)

70436 for non-electrical energy

1. This article covers:

- A) non-electric energy production and related activities and services; Mainly related to steam, hot air and hot year in the form of heat production, distribution and consumption;
- B) power supply for the construction and operation of facilities related costs, which generate non-electric energy;
- C) non-electric energy production, consumption and access to general information and technical documentation, statistical data collection and distribution costs;
- D) grants and subsidies for non-electrical energy consumption for the promotion, as well as insurance costs in this field.

7044 mining and processing industry, construction

70441 mineral resources other than mineral fuels

1. This article covers:

- A) mineral resources for the related costs. In particular, metal-containing minerals, sand, stone, clay, chemical raw materials, mineral fertilizer, salt, precious stones, asbestos, gypsum, etc. The costs associated with the acquisition;
- B) mining and mineral resource extraction and processing costs related to the activities and services, such as: the field of administrative and support costs, and storage devices. This activity control and monitoring costs;

C) mining of mineral resources, and related general information and technical documentation of statistical data collection and dissemination of the costs;

D) grants and subsidies to the mining industry and mineral resources for the promotion of related activities, including insurance costs.

2. This article shall not include:

Coal and other solid fuel materials (70431), oil and natural Gas (70432), nuclear fuel (70433).

70442 Processing Industry

1. This article covers:

A) with respect to the processing industry and service costs, such as plant construction, operation costs, industry development, expansion and improvement costs.

B) with respect to the processing industry and the service of the state regulation and control of costs;

C) the processing industry in general and technical information and documentation, collection and dissemination of statistical data related to the costs;

D) grants and subsidies to encourage the processing industry, including insurance costs.

2. This article shall not include:

Coal enrichment (70431), cleaning of oil (70432) and nuclear fuel production (70433) related costs.

Construction 70443

1. Article ghnishnuli include:

A) costs associated with the construction activities and services, such as: the development and regulation of construction standards, building lease permitting, safety standards in order to ensure the construction (building) inspection of facilities, as well as the construction sector monitoring and control costs.

B) Construction of general information and technical documentation of statistical data collection and dissemination of the costs;

C) grants and subsidies to encourage the construction, including insurance costs.

2. This article shall not include :

Grants and subsidies for residential apartments, industrial buildings, streets, utilities and cultural institutions, and so on. Sh. Support construction (which are classified according to their purpose); Housing and communal standards and regulation (7061);

7045 Vehicles

70451 Motor Transport and Roads

1. This article covers:

A) the transport systems and related infrastructure (roads, bridges, tunnels, vehicle parking and vehicle, as well as road signs, traffic lights and so on) the procurement, construction, installation, functioning, operation and maintenance related costs;

B) the means of traffic control and regulation of the consumer (vehicle registration and driver's license, vehicle examination, passenger and freight vehicles for the size and load specifications determination, liner, and long-distance buses, as well as truck drivers working on Tebis determination and a. Y) related costs;

C) transport systems for regulation and control (licensing, truck freight and passenger transport on the tariffs, traffic on schedule and intervals, etc.) costs;

D) road transport systems and road construction work on the general nature of the information and technical documentation of statistical data collection and dissemination of the costs;

E) grants and subsidies to road transport systems and the improvement of infrastructure and renewal, including insurance costs.

2. This article shall not include:

Traffic control (7031), manufacturers of vehicles allocated for grants and subsidies (70442); Cleaning streets (7051); Noise emissions from dams and other types of noise structures, which includes the City Motorway sound attenuator to cover the surface (7053); Lighting (7064).

70452 Maritime Transport

1. This article covers:

A) inland, coastal and maritime transport systems and related infrastructure (port, dock, navigation aids and equipment, canals, bridges, tunnels, wave fences, terminals and so on.) Construction, operation, exploitation and maintenance-related costs;

B) customer control and regulation of maritime transport (ships and crew registration, licensing and inspection of passengers and cargo safety regulation) related costs;

C) maritime traffic control systems and the functioning of the regulation (privileges, transportation and passenger transportation tariffs, as well as the service hours and schedule approval, etc.) related costs;

D) marine transportation and marine transportation systems to work on the construction and general information and technical documentation of statistical data collection and dissemination of the costs;

E) grants and subsidies to improve the functioning of marine transportation systems, including insurance costs.

2. This article shall not include:

Shipyard for giving grants and subsidies (70442);

70453 Rail Transport

1. This article covers:

A) railway transport systems and railway facilities (railways, railway stations, terminals, tunnels, bridges, and so on) with the construction, operation and maintenance of khajrebs;

B) the vehicle user control and regulation of the (railway rolling stock, railway embankments, passengers and cargo security, and so on. Etc.), as well as rail transportation systems functioning of the control and regulation (privileges, transportation and passenger transportation tariffs, as well as the service hours and Schedule approval, etc.) related costs;

C) railway transport systems and railway construction work on the general nature of the information and technical documentation of statistical data collection and dissemination of the costs;

D) grants and subsidies to rail transportation systems and rail facilities to improve performance, including insurance costs.

2. This article shall not include:

Rolling stock (wagons) producers subsidies grants (70442); Noise emissions from dams and other facilities construction noise, rail-track special sound attenuator including surface coverage (7053).

70454 Air Transport

1. This article covers:

A) the air transport system and air transportation facilities (airports, runways, terminals, waiting halls, air navigation facilities and equipment, flight control, etc.) construction, functioning, operation, maintenance, repair and maintenance costs associated with the ;

B) Air transport users in the control and regulation of (aircraft, pilots, crew registration, licensing and inspection, passenger safety rules to control and regulate air transport accident investigation, etc.), air transport system operation and control and regulation (cargo g Dazidvisa and passenger transportation tariffs, as well as the service hours and schedule of approval and so on. Etc.) related costs;

C) air transport and air transport systems work on the construction and general information and technical documentation, statistical data collection and dissemination;

D) grants and subsidies for air transport and air transport systems to improve the functioning of the structures, including insurance costs.

2. This article shall not include:

Aircraft manufacturers for grants and subsidies issue (70442).

70455 Pipeline and other types of vehicles

1. This article covers:

A) pipelines and other means of transport (funicular, cable cars) for the construction, functioning, operation and maintenance expenses related to;

B) pipelines and other means of transport, consumer control and regulation of the (equipment registration, licensing and inspection, training of operators to raise their qualifications (training), technical safety regulations, etc.), as well as pipelines and other transportation systems in operation in the regulation and control of (Prive Legia granted, shipping rates, as well as approval of the service schedule, etc.) related costs;

C) the pipeline and other transport systems construction and operation of the general nature of the information and technical documentation of statistical data collection and dissemination of the costs;

D) grants and subsidies to improve the operation of pipelines and other transportation systems, including insurance costs.

7046 Communications

1. This article covers:

- A) communication systems (postal, telephone, telegraph, cellular and satellite systems) with the construction, operation and maintenance expenses related to;
- B) communication systems operating in the regulation and control (privileges, transmission frequencies, tariffs and service markets, defining the specifications, etc.) related costs;
- C) the communications industry and the service-related questions about the general nature of the information and technical documentation of statistical data collection and dissemination of the costs;
- D) grants and subsidies to improve the operation of the communication system, including insurance costs.

2. This article shall not include:

Navy (70452) and air (70454) by radio and satellite navigation means; TV and radio broadcasting systems (7083).

Other sectors of the economy in 7047

70471 Trade, stockpiling, storage and storage

1. This article covers:

- A) costs associated with trading, inventory and warehousing;
- B) regulation and control of wholesale and retail trade (issuance of licenses, protection of trade rules, labeling of packaged food and other family products, inspection of scales and other resources), as well as regulation of protection and storage of norms (licensing and state customs Control of warehouse activities Lit) costs;
- C) Costs related to the regulation of prices and products norms;
- D) the collection and publication of statistical data related to trade and wholesale trade, creation and storage of stockpiles;
- E) grants and subsidies to improve activities related to wholesale and retail trade, storage and warehousing, including insurance costs.

2. This article shall not include:

Issues related to pricing and other controls that apply to manufacturers (classified according to the function); Food and other similar subsidies (710) for groups or individuals individually defined.

70472 hotels and restaurants

1. This article includes:

- A) Costs related to the construction, expansion, improvement, operation and maintenance of hotels and restaurants, including insurance expenses;
- B) costs related to the regulation and control of restaurants and hotels (sanitary norms and service rules, regulation of prices, licensing of restaurants and hotels, etc.);
- C) Expenditure on the collection and dissemination of statistical data, preparation of general information and technical documentation on issues and services related to functioning of restaurants and hotels.

70473 tourism

1. This article includes:

- A) Expenses of activities and services to be implemented in the field of tourism, such as: construction of tourism facilities, their promotion and development, tourism bureaus management and advertising campaigns;
- B) Costs related to collection and publication of statistical data related to tourism sphere.

70474 Multicultural Development Projects

1. This article covers:

- A) Expenditure related to the creation, implementation, and technical services, monitoring and control of multilateral development projects;
- B) expenditure related to the collection and dissemination of statistical data, preparation of general information and technical documentation on activities and services related to multilateral development projects;
- C) grants and subsidies for implementation of multilateral projects, including insurance expenses.

2. This article shall not include:

Projects that have one basic function and the remaining functions are secondary (classified according to the main function)

7048 Applied Research in Economic Activities

70481 Applied research in general economic, commercial and labor Resources-related activities

1. This article covers:

- A) Expenditure on the implementation of scientific-experimental research in the activities related to general economic, commercial and labor resources and their practice;
- B) grants and subsidies in support of applied and experimental research in the activities related to general economic, commercial and labor resources conducted by research institutes or universities;
- C) insurance costs in the field.

70482 Applied research in agriculture, forestry, Fishery and hunt

1. This article covers:

- A) expenditure on the implementation of scientific-experimental research in the activities related to agriculture, forestry, fisheries and hunt;
- B) grants and subsidies to support applied and experimental research in agriculture, fisheries, fisheries and hunt activities conducted by research institutes or universities;
- C) insurance costs in the field.

70483 Applied Research in Fuel and Energy

1. This article covers:

- A) expenditure on implementation and implementation of scientific-experimental research related to the fuel and energy;
- B) grants and subsidies to support applied and experimental research in the energy and energy sectors which carry out research institutes or universities;
- C) insurance costs in the field

70484 Applied research in mining and processing industry and construction

1. This article includes:

- A) expenditure on the implementation of scientific-experimental research in the activities related to mining activities, processing industry and construction;
- B) grants and subsidies to support applied and experimental research in mining activities, processing industry and construction activities, which are carried out by research institutes or universities.

70485 Applied Research in Transport

1. This article covers:

- A) Expenditure on implementation of scientific-experimental research related to the field of transport and implementation of their practice;
- B) Grants and subsidies to support applied and experimental research in the field of transport carried out by research institutes or universities.

70486 Applied research in the field of communication

1. This article covers:

- A) Expenditure on implementation of scientific-experimental research in the field of communication and their practice;
- B) Grants and subsidies to support applied and experimental research in the field of communication, which are carried out by research institutes or universities.

70487 Applied research in other types of economic activity

1. This article includes:

- A) expenditure on implementing scientific-experimental research in other economic activities and their practices;
- B) Grants and subsidies to support applied and experimental research in other economic activities conducted by research institutes or universities.

7049 other non-classified activities in the economic sphere

1. This article covers:

- A) the cost, coordination and monitoring of common policies, programs and plans in the sphere of economic activity, as well as budgeting;
- B) construction and exploitation of landslide anti-defensive structures;
- C) All other expenses which are not classified in other articles but relate to economic activity.
- D) insurance costs in the field.

705 Environmental Protection

7051 Waste collection, recycling and destruction

1. This article includes:

- A) Expenses related to the collection, processing and destruction of household waste. Such as: waste collection in streets, parks, markets, roads, public parks, squares, etc. and their cleaning, including transportation costs to the place of waste disposal or destruction;
- B) all waste recycling and destruction which is used for the physical, chemical or biological processing of any type of household waste, landfills, ground, special containers or water. (Including nuclear waste). As well as the costs of conservation or liquidation of landfills, waste processing, their destruction sites;
- C) Expenditure on administration, management, control and inspection of the mentioned process, as well as insurance coverage related to this area.

7052 Wastewater Management

1. This article covers:

- A) Expenditure of sewage system exploitation and wastewater treatment costs, such as costs for installation of collectors, pipes and waterways. As well as any wastewater (rain water, household and other wastewater) from the place of origin to the refrigerating stations or to the surface waters and the expenditure incurred;
- B) any mechanical and biological processing costs of wastewater, which aims to ensure compliance with such water ecological standards and quality with other established norms;
- C) Expenditure of administration, management, control and inspection of the mentioned process. As well as grants and subsidies in the sphere, as well as insurance coverage related to this area.

7053 Fight against environmental pollution

1. This article covers:

- A) the costs associated with various activities and services aimed at combating air, climate, natural waters and environmental pollution as well as the fight against vibration, noise and radiation;
- B) Expenditure related to creation, installation, technical equipment and operation of control systems and stations (other than meteorological stations) in the environmental sphere;
- C) the cost of protection of noise protection and other similar structures, protection against the contamination of water reservoirs. Preventive measures and control over the wastes of negative impacts.

D) Costs related to construction, installation, maintenance and maintenance of cleaning facilities, including transportation costs of environmental pollution;

E) Expenses of administration, management, control and inspection of the mentioned process. As well as grants and subsidies for contamination and control of environmental pollution, as well as insurance coverage related to this area.

7054 Protection of biodiversity and landscapes

1. This article covers:

Including the costs associated with the protection of flora and fauna (endangered and endangered species), animal and plant habitat habitats (landscapes and parks) and landscapes protection measures, including the cost of restoration of damaged landscapes (deserted mines or stone extraction sites);

B) Expenditure on administration, management, control and inspection of biodiversity and landscape protection measures. As well as grants and subsidies to implement projects and programs in the field of biodiversity and landscape protection, as well as insurance coverage related to this area.

7055 Applied Research in the field of environmental protection

1. This article covers:

A) the expenses of the activities and administration of those state agencies implementing and scientific-experimental research in the environmental field;

B) grants and subsidies by which the state provides research institutes or universities for the implementation of applied and scientific-experimental research in the environmental sphere, as well as the cost of insurance related to this field.

7056 Other non-classified activities in the field of environmental protection

1. This article covers:

A) the field of environment management, regulation, administration and control costs. Such as: the field of the common policies, programs and plans, coordination and monitoring;

B) environmental activities and services legislation and standards for the development and implementation of related costs;

C) general information on the environmental and technical documentation of statistical data collection and distribution costs. As well as all the costs that are not classified as other articles, as well as in the related fields of insurance costs.

706 Housing and utility services

7061 housing

1. This article covers:

A) housing in the area of activities and services for administrative costs, such as housing development, monitoring and evaluation costs, including housing standards for the development and regulatory costs (regardless of who is engaged in residential housing in the governmental and private sectors);

B) the housing of the cleaning of old settlements, with land acquisition, as well as the reconstruction of residential buildings (facades, elevators, roofs, entrance doors and other building) costs;

C) construction activities and services related to general information and technical documentation of statistical data collection and dissemination, as well as the sustainability of housing construction and determination of earthquake-related costs;

D) grants and subsidies to expand the housing fund, gaumjoebesebisa and storage, as well as in the related fields of insurance costs.

2. This article shall not include:

Construction standards for the development and regulation of their defense (70443); Household expenditures for housing assistance in the form of cash or commodity (7106)

7062 Utility Development

1. This article covers:

A) with respect to the development of utilities and services for administrative costs, construction and land use in the field of the legislation regulating the control of costs;

B) the construction of new neighborhoods or old areas of the rehabilitation costs of planning, residential areas of the home, including services related to industrial facilities, medical, educational, cultural institutions and relaxation areas for improvement and reconstruction plans, as well as the measures for the financial program BIS development costs;

C) development of communal service and service-related questions about the general nature of the information and technical documentation of statistical data collection and dissemination of the costs;

D) grants and subsidies in order to improve the utility industry, as well as in the related fields of insurance costs.

2. This article shall not include:

The events related to the actual costs of implementing the plans, which include apartments, commercial buildings, public and cultural institutions, construction, roads, and so on (they are classified according to function); Agrarian reform and land settlement (70421); Construction (70443) and housing standards (7061) defense costs.

7063 Water supply

1. This article covers:

A) the supply of the related administrative costs, such as: drinking water regulation and control, water cleanliness, value, and quality control costs;

B) a non-profit water supply systems for the construction and / or operating costs;

C) issues related to the supply of services and on general information and technical documentation of statistical data collection and dissemination of the costs;

D) grants and subsidies for the operation of water supply systems, construction, maintenance and renewal of measures to support, as well as in the related fields of insurance costs.

2. This article shall not include:

Irrigation systems (70421); Multipurpose development projects (70474); Wastewater collection and cleaning (7052)

7064 Outdoor Lighting

1. This article covers:

- A) the exterior lighting of the administrative costs, external lighting installation, operation, maintenance and renewal costs;
- B) outdoor lighting standards for their performance in the regulation and control of costs, as well as in the related fields of insurance costs.

2. This article shall not include:

Road construction and operation of the light used for the external costs of providing (70451).

7065 Applied Research in housing in

1. This article covers:

- A) in housing-related applied research and experimental-research costs to be realized;
- B) grants and subsidies to the organizations, research institutions and universities, which are carried out by using the experimental studies and in housing, as well as in the related fields of insurance costs.

7066 other non-classified activities in housing of

1. This article covers:

- A) a pedestrian subways, rail and road bridges, shadrebnebis, stadiums, houses of ritual, public baths, sapirparesheobis, construction, installation and maintenance costs associated with the memorial boards preparation, damonatazhebas and maintenance related expenses S, as well as streets and numbering of the city regarding costs;
- B) rodents and other animals, and to ensure the safety of the population of the territories inhabited by the sanitary protection, as well as other similar expenses;
- C) for housing and utilities related to general information and technical documentation of statistical data collection and dissemination of costs, as well as in the related fields of insurance costs.
- D) all other costs, which are not classified for housing and utilities sector in other articles, such as housing and communal services in the field of common policies, legislation and standards for the development and implementation of their performance of the control and regulation costs. Also, the purchase of property related costs, which are not classified for housing and utilities in other articles.

707 Health

7071 medical products, devices and machines

70711 pharmaceutical products

1. This article covers:

Pharmaceutical products (medicines, drugs, serums, vaccines, vitamins, minerals and other) software, supply costs, in the field of administrative and management costs;

70712 Other medical products

1. This article covers:

Other medical products (medical thermometers, plaster, disposable syringes, driveways products, first aid and other drugstores.) And Supply costs, in the field of administrative and management costs, as well as in the related fields of insurance costs.

70713 therapeutic appliances and equipment

1. This article covers:

A) the therapeutic purpose devices and systems for the provision of related costs. Such as glasses and contact lenses, hearing aids, prostheses (including their manufacturing costs), orthopedic devices, corsets, wheelchairs and wheelchairs, crutches, and other pressure measuring apparatus;

B) in the field of administrative and management costs. Also, therapeutic purpose machines and equipment costs associated with the repair, as well as in the related fields of insurance costs.

2. This article shall not include:

Therapeutic purpose equipment lease-related costs, which are classified (70724) in the source code;

7072 outpatient services

70721 general outpatient services

1. This article covers:

A) general medical clinics, clinics and family medicine centers by the medical services;

B) the scope of the administrative, financial support, monitoring and control costs, as well as in the related fields of insurance costs.

2. This article shall not include:

Medical research laboratories and X-ray centers, service-related costs, which are classified (70724) in the source code;

70722 specialize in outpatient services

1. This article covers:

A) specialized medical institutions, clinics and family medicine centers or doctors' services by the costs. Such a treatment of clinics service costs;

B) specialized medical institutions, clinics and family medicine centers or doctors for medical services rendered by administrative expenses. Also, the inspection service and financial support-related costs;

C) by the orthodontist in the cost of the service;

D) the related fields of insurance costs.

1. This article does not include:

Dental clinics; Medical research laboratories and X-ray centers, service-related costs, which are classified according to (70723) and (70724) codes;

70723 Dental Services

1. This article covers:

- A) ambulatory patients with dental services costs;
- B) general and specialized dental clinics and support costs associated with the inspection service, including their administrative costs;
- C) the adjustment of the denture-related costs;
- D) the related fields of insurance costs.

2. This article shall not include:

Manufacture of dental prostheses, medical research laboratories and X-ray centers, service costs, which are classified in accordance with (70713) and (70724) codes;

70724-medical services

1. This article covers:

- A) ambulatory treatment of medical personnel expenses. Such as nurses, midwives, physiotherapists, logopedists and other similar services rendered by medical personnel (as a specialist out-patient facilities and outpatient clinics, as well as the family);
- B) the scope of activities and services for the management, inspection and control costs;
- C) medical research laboratories and X-ray centers related costs, equipment rental and destination therapeutic spa treatment. Also, acupuncture, pedicure and traditional medicine specialists working in the field service costs. (15.07.2008 N 606)
- D) the related fields of insurance costs.

2. This article shall not include:

Healthcare service laboratories and diagnostic centers costs, which are classified under (7074) and (7075) in the Codes;

7073 Hospital Services

70731 General hospital services

1. This article covers:

- A) general expenses related to the services provided by hospitals, including their administrative costs. Such hospitals are usually not limited to any particular field and are engaged in a common treatment hospitalized;
- B) general hospitals, inspections and financial support-related costs;
- C) the related fields of insurance costs.

2. This article shall not include:

Special medical centers care costs, which are classified (70733) in the source code;

70732 Specialized hospital services

1. This article covers:

- A) Specialized hospitals for services rendered by the costs, which differ from general hospitals in that their services are limited to specific diseases. For example, lung diseases, cancer, throat-ear, nose, mental patients, the treatment of children, etc .;

- B) specializes in management, inspection and financial support costs;
- C) the related fields of insurance costs.

2. This article shall not include:

Maternity homes, which are classified (70733) in the source code;

70733 medical centers and maternity services

1. This article covers:

- A) special medical centers and maternity services rendered by related costs;
- B) in the field of management, administrative, and financial support for the costs of the inspections;
- C) the related fields of insurance costs.

70734 sanatoria and health services buildings

1. This article covers:

- A) sanatoria and health care costs incurred by the houses, which provide treatment to the patients who underwent surgery, have suffered serious illness and who need control over medicines, physiotherapy procedures, exercises to restore lost function or holidays;
- B) sanatoria and recreation for the management, administrative, and financial support for the costs of the inspections.

7074 Public Health Services

1. This article covers:

- A) The field of health care costs for other services, such as: Special squads by workplaces, schools or other non-medical institutions in the service, emergency medical assistance. The latter is not included in the hospital under the emergency medical service personnel costs.
- B) in the field of administrative, financial inspection and support costs;
- C) blood bank operation (reception, processing, storage, transportation), disease detection (cancer, tuberculosis, venereal disease), prevention (immunization, vaccination) and the control measures taken (for meals) related costs;
- D) the epidemiological situation on the collection of data-related costs;
- E) health issues in information collection and distribution costs;
- F) the costs of medical laboratory services, medical institutions, reconstruction and repair, as well as improving their equipment related costs;
- G) the related fields of insurance costs.

2. This article shall not include:

Research laboratories and diagnostic costs, which are classified in accordance with (70724) and (7075) in the Codes;

7075 Applied Research in Health Care

1. This article covers:

- A) in the health sector and applied scientific research and experimental development and functioning of institutions carrying out state-related costs;

- B) grants and subsidies in the field of health research and to support the implementation of experimental studies conducted by universities and research institutes;
- C) diagnostic laboratory costs;
- D) the related fields of insurance costs.

2. This article shall not include:

Fundamental research-related costs, which are classified (7014) in the source code;

7076 other non-classified activities in the health field

1. This article covers:

- A) in the health sector in general policies, plans, programs and budget development, coordination and control of their implementation costs;
- B) in the health sector in the development of legislation and standards and their implementation costs;
- C) medical institutions and medical personnel licensing costs;
- D) in the health sector in general and technical information and documentation in the preparation of statistical data collection and dissemination of the costs;
- E) health issues, which are not classified as other articles;
- F) the related fields of insurance costs.

708 Recreation, Culture and Religion

7081 recreation and sports field

1. This article covers:

- A) in the field of sports and leisure activities, and service costs. In particular, the state institutions in the field of administrative costs;
- B) leisure and sports facilities (sports halls, playgrounds, stadiums, tennis courts, running tracks, swimming pools, gardens, parks and camps, etc.) construction, arrangement, and rehabilitation costs;
- C) sports equipment provision and use of regulatory costs, sports and leisure activities for buildings and sites (squares, stadiums, tennis courts, running tracks, sports halls, parks, beaches and other) financial support and administrative costs, as well as sports and leisure measures concerning the Enunciated in other costs;
- D) grants and subsidies to sports teams and individual athletes for financial support;
- E) the related fields of insurance costs.

2. This article shall not include:

Zoological and botanical gardens, aquariums and other similar objects (7082); Sports and leisure facilities, which include educational institutions (709).

7082 services in the field of culture

1. This article covers:

- A) with respect to the field of culture and service costs. In particular, the culture of their facilities and the organization of management-administrative costs, the cultural institutions of the functioning of the control and regulation costs;

B) cultural facilities (libraries, museums, art galleries, theaters, exhibition halls, monuments, historic buildings, historic sites, zoos and botanical gardens, aquariums and so on) for the construction, rehabilitation, operation, performance, as well as cultural events , conduct and support costs;

C) grants and subsidies to artists, writers, composers and other cultural representatives, as well as cultural activities for financial support;

D) national or local holidays of the costs, if they are not being made to attract tourists;

E) the related fields of insurance costs.

2. This article shall not include:

Cultural events held abroad (70113); Local, regional or national festivities, which are mainly intended to attract tourists (70473); Broadcasting costs (7083).

7083 TV and radio broadcasting and publishing activities

1. This article covers:

A) radio and television broadcasting and publishing sector with respect to the costs of services and, in the field of administrative, control and regulation costs;

B) radio and television broadcasting and publishing business conduct and financial support costs;

C) grants and subsidies for TV and radio broadcasting facilities and equipment acquisition, as well as newspapers, magazines and books for publication to support projects and programs;

D) the related fields of insurance costs.

2. This article shall not include:

Large and small general-purpose printing state (70133); TV and radio programs through the education costs (709).

7084 Religious and other community services

1. This article covers:

A) religious activities and service costs, administrative expenses and other public services;

B) worship and other social events, building operation, maintenance and repair costs;

C) grants and subsidies to religious, civic, youth and social organizations, as well as trade unions and political parties to stimulate activity and financial support;

D) the related fields of insurance costs.

7085 Applied Research in recreational, cultural and religious

1. This article covers:

A) prescribed by the recreation, culture and religion in the field of scientific research, management and control their costs;

B) grants and subsidies for organizations, research institutions and universities, which are recreation, culture and religion to carry out scientific research and experimental;

C) the related fields of insurance costs.

7086 other non-classified activities of leisure, culture and Religious

1. This article covers:

- A) leisure, culture and religion in general policies, plans, programs and budget planning, coordinating and monitoring the implementation of their costs;
- B) the general nature of the information and technical documentation of statistical data collection and distribution costs. As well as all the costs that are not classified as other articles;
- C) the related fields of insurance costs.

709 Education

7091 pre-school education

1. This article covers:

- A) preschool costs, including their administrative costs;
- B) pre-school education in the field of implementation costs of projects and programs;
- C) the related fields of insurance costs.

7092 General Education

70921 General primary education

1. This article covers:

- A) Basic general education costs, including their administrative costs;
- B) general primary education, the costs of implementing projects and programs;
- C) older and young people in primary education in general maintenance costs;
- D) the related fields of insurance costs.

70922 basic general education

1. This article covers:

- A) the costs of providing basic education, basic general education institutions, including administrative costs;
- B) basic general education, the costs of implementing projects and programs;
- C) the related fields of insurance costs.

70923 general secondary education

1. This article covers:

- A) general secondary education costs, including their administrative costs;
- B) general secondary education, the costs of implementing projects and programs;
- C) the related fields of insurance costs.

7093 Professional Education

1. This article covers:

- A) professional education costs, including their administrative costs;
- B) professional education programs and implementation costs;

C) the related fields of insurance costs.

7094 Higher Education

70941 Higher Professional Education

1. This article covers:

- A) higher professional education costs, including their administrative costs;
- B) higher professional education in the field of implementation costs of projects and programs;
- C) the related fields of insurance costs.

70942 higher education

1. This article covers:

- A) higher education costs, including their administrative costs;
- B) higher education costs of implementing projects and programs;
- C) the related fields of insurance costs.

7095 umaghlesisshemdomi Education

1. This article covers:

- A) umaghlesisshemdomi education costs, including their administrative costs;
- B) umaghlesisshemdomi education costs of implementing projects and programs;
- C) the related fields of insurance costs.

7096 Education Sector Support Services

1. This article covers:

- A) support for the education sector to ensure the service costs, such as transportation, food, lodging, medical and dental treatment and other support services;
- B) Educational institutions, accreditation and monitoring of the test preparation of organizational costs;
- C) the general field of education reform-related costs;
- D) the related fields of insurance costs.

2. This does not include education in the field of health systems control and regulation of service (7074);

7097 Applied Research in the field of education

1. This article covers:

- A) fundamental, applied and scientific-experimental research costs to be realized in the field of education;
- B) grants and subsidies for education in the field of applied research and experimental implementation undertaken by organizations, such as universities and research institutes;
- C) the related fields of insurance costs.

7098 other non-classified activities in the field of education

1. This article covers:

- A) a common policy in the field of education, plans, programs and budgets for the development, coordination of their costs;
- B) the field of education legislation and standards
Development and implementation costs;
- C) the costs of education, arts and sports;
- D) the field of education in general and technical information, documentation, statistical data collection and distribution costs. As well as other costs, which are not classified in the field of education in other articles;
- E) the related fields of insurance costs.

710 Social Security

7101 patients and persons with disabilities

Social Security

71011 patients social protection

1. This article covers:

- A) illness or injury as a result of temporarily disabled for the purpose of social security benefits in cash or in kind, allocated allowances;
- B) social protection programs to be implemented in the field of administrative costs, management costs;
- C) as a result of illness or injury to persons temporarily disabled for cash aid and assistance in kind for the costs incurred, such as: a fixed salary and proportionate to the various payments, assistance with daily activities, means of transportation, etc.
- D) the protection of patients' social costs of implementing programs and projects;
- E) the related fields of insurance costs.

71012 persons with disabilities in social protection

1. This article covers:

- A) persons with disabilities (irrespective of whether such partial or total disability), who have a physical or mental disability can not engage in economic activity, or live life in the usual manner, the costs of providing social protection. Including temporary disabilities assistance programs administrative and management costs;
- B) cash or in-kind assistance to persons who have lost their ability to work in whole or in part;
- C) cash allowances, such as a disability pension for persons who are not reached retirement age and have the physical or mental disability; Allowances for persons retiring before the expiration of the term, which is due to the abilities; Allowances to leave with respect to disability pensions for persons who are within their means to carry out labor activities; Allowances for persons caring for persons with disabilities; Other periodic and immediate benefits for people with disabilities to social protection;

D) in-kind assistance. Such as persons with disabilities with housing and meals for the relevant institutions, services and means of transportation, etc .; Persons with disabilities and other vocational training to ensure their professional and social rehabilitation; Assistance with daily activities, which is reflected in the provision of means of transportation, domestic things done; Various types of goods and services to persons with disabilities for their social life in order to involve;

E) the related fields of insurance costs.

2. This article shall not include:

Allowances, as well as cash in kind, are nearing retirement age and disabled persons with disabilities (7102)

7102 Elderly Social Security

1. This article covers:

A) the costs of providing social security for the elderly, such as: the costs of cash and in-kind assistance to be provided for the social protection programs, including administrative costs;

B) cash allowances, such as: Pension, retirement age persons; Limitation of early retirement, the pension retirement age before the people; Partial pensions, which are issued, as they reach the age of retirement, and the retirement age of onset of the persons who continue to work, but work part-time; Allowances for elderly care, and other periodic simultaneous benefits;

C) the costs of benefits in kind to be provided, such as housing and meals for the elderly, or who live in specialized institutions or with family; Assistance with daily activities (transport services, sashianao matters); Allowances for Elderly momvlelebis; Various types of goods and services provided for the elderly, their social life in order to involve;

D) war and the civil servants' pension provision costs;

E) the related fields of insurance costs.

2. This article shall not include:

Retired ahead of the withdrawal of the allowance for persons who retired before the pension age to get out of their disability (71012) or unemployment (7105)

7103 allocated the social protection

1. This article covers:

A) Social security costs, both monetary and in-kind assistance in the form of, for persons who were dependent and have lost their breadwinner (spouses, former spouses, children, grandchildren, parents or other relatives). The Social Security program administration costs;

B) cash allowances, such as pensions, survivor's case; The death of the survivor's benefits; Other periodic or one-time benefits for vulnerable persons;

- C) assistance in kind, such as the deceased's burial assistance, various types of goods and services delivered to vulnerable individuals, their social life in order to involve;
- D) the related fields of insurance costs.

7104 families and children, social protection

1. This article covers:

- A) low-income families on social assistance-related costs, as well as impoverished families and their social security-related costs;
- B) monetary and in-kind social benefits provided to families, where they live in someone else's dependents or guardians of children under. The field of the administrative costs;
- C) cash allowances, such as cash allowances for methotrexate; Paid leave, other periodic or one-time assistance for children and families, and their different needs (for example, the families where one parent is or where they live physically or mentally handicapped children);
- D) assistance in kind, such as: pre-school age children throughout the day, or days of some of the shelters and the provision of meals; Babysitter software costs; Boarding and financial assistance to the families who have adopted children. Social protection for certain types of goods and services delivered to the place of residence of the children or their responsible persons; (Children's camps and entertainment centers);
- E) the related fields of insurance costs.

2. This article shall not include:

Family planning services (7074)

7105 social protection of unemployed

1. This article covers:

- A) for the unemployed such as monetary and in-kind assistance, the programs to be implemented in the area of administrative costs;
- B) cash allowances, such as: full or partial support for the unemployed; Allowances related to the early retirement of the term, wasting aged persons who are affected by the reduction in lost jobs or just general deterioration of the economic situation on the basis of; Targeted benefits of workers in any of the groups, which are involved in vocational training programs; As a result, the reduced compensation in case of dismissal; Other periodic or one-time assistance for the unemployed, who for a long time do not have a job;
- C) assistance in kind, such as: the provision of vocational training for the unemployed or those persons trained, who are threatened by the loss; The unemployed and their families in the shelters, providing food and clothing costs;
- D) the related fields of insurance costs.

2. This article shall not include:

The total costs of the programs and plans that are intended to advance the mobility of the work force, reducing unemployment and creating employment especially for those groups,

where unemployment is high (70412); Cash or in kind assistance provided for unemployed people who reach retirement age (7102).

7106 housing

1. This article covers:

- A) Social Security providing cash or in kind, costs such as socially disadvantaged households' housing expenses (the benefit is to get families to participate in the examination, which determines the need to issue such a benefit);
- B) benefits in kind, such as: provision of temporary or long-term payments, which are associated with renting apartments, landlords current expenses, compensation for partial (to repay the principal and interest); Or a kind of public housing, shelter;
- C) the related fields of insurance costs.

7107 issues of social exclusion, which are not subject to Classify

1. This article covers:

- A) for the purpose of social protection in the form of cash or in-kind assistance to individuals who suffer from social exclusion or face such a threat (the poor, low-income individuals, immigrants, refugees, drug addicts and users of alcohol, violence, etc.), in the area of administrative costs including;
- B) the categories of persons for monetary compensation, such as benefits for the poor and other vulnerable persons receiving benefits in this category, for their hard financial conditions to mitigate;
- C) in-kind assistance, such as the poor and social exclusion endangered persons and temporary shelters and food for long periods; Patients suffering from alcohol and drug rehabilitation, medical costs; Also in this category of persons for the costs of providing goods and services, such as legal counseling, shelters during the daytime, food, clothing, fuel and other;
- D) the related fields of insurance costs.

7108 Applied Research in the field of social protection

1. This article covers:

- A) Social field of applied scientific research and experimental expenditures implementing state institutions;
- B) grants and subsidies in the field of applied social science research and experimental support undertaken by the organizations, research institutes and universities;
- C) the related fields of insurance costs.

7109 arklasipitsirebuli activities in the field of social protection

1. This article covers:

- A) social protection policies, programs and plans for the development, coordination and administration costs, in the field of legislation and standards relevant to the preparation and implementation costs;

- B) social protection of the general nature of the information and technical documentation, statistical data collection and distribution costs;
- C) cash or in-kind assistance to earthquake, fire, flood and other natural disaster victims; Products, equipment and other resources for the purchase of supplies and expenses, for their use in emergency situations;
- D) of utility and communication payments assistance, municipal transport cost of providing full or partial costs;
- E) Defending the war dead and the dead soldiers providing funeral expenses;
- F) refugees and unaccompanied dead ritual service provision costs;
- G) other expenses, which are not classified as social security in other articles;
- H) the related fields of insurance costs.

Chapter VII

Financial assets and liabilities and their classification operations

Financial assets and liabilities Classification of financial assets purchase and expiration, liabilities and repayment operations, as well as financial assets and liabilities of the grouping by type.

Note: financial assets and liabilities of operations to include both financial assets and liabilities growth, as well as decrease, depending on what kind of operation is performed on them.

Classification of financial assets contains the operations of the Convention:

Assets, operations codes			Assets codes			Title
32			62			Financial assets
32	1		62	1		Home
32	1	2	62	1	2	Currency and deposits
32	1	3	62	1	3	Securities other than shares
32	1	4	62	1	4	Loans
32	1	5	62	1	5	Stocks and other capital
32	1	6	62	1	6	Insurance technical reserves
32	1	7	62	1	7	Derivatives
32	1	8	62	1	8	Other receivables
32	2		62	2		Foreign
32	2	2	62	2	2	Currency and deposits
32	2	3	62	2	3	Securities other than shares
32	2	4	62	2	4	Loans
32	2	5	62	2	5	Stocks and other capital
32	2	6	62	2	6	Insurance technical reserves
32	2	7	62	2	7	Derivatives
32	2	8	62	2	8	Other receivables

32	3		62	3		Monetary gold and special drawing rights
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Classification of operations contains the obligations of the Convention:

Liabilities transactions codes			Responsibilities codes			Title
33			63			Commitments
33	1		63	1		Home
33	1	2	63	1	2	Currency and deposits
33	1	3	63	1	3	Securities other than shares
33	1	4	63	1	4	Loans
33	1	5	63	1	5	Stocks and other capital (only state enterprises and organizations)
33	1	6	63	1	6	Insurance technical reserves
33	1	7	63	1	7	Derivatives
33	1	8	63	1	8	Other payables
33	2		63	2		Foreign
33	2	2	63	2	2	Currency and deposits
33	2	3	63	2	3	Securities other than shares
33	2	4	63	2	4	Loans
33	2	5	63	2	5	Stocks and other capital (only state enterprises and organizations)
33	2	6	63	2	6	Insurance technical reserves
33	2	7	63	2	7	Derivatives
33	2	8	63	2	8	Other payables

Financial assets and liabilities and their operations;

Classification methodological explanations

Financial assets (32) and liabilities (33)

Financial assets include financial requirements, monetary gold and special drawing rights. Financial claim is an asset, which gives the right to one institutional unit - the owner of the asset (ie the creditor) to receive one or more payments from a second unit (as debtor), including under the contract signed in accordance with the terms and provisions. The financial requirement for the asset, since it provides for creditors to receive the economic benefits and the opportunity to accumulate. The creditor may receive additional benefits, interest or other payments related to property, and / or ownership of the profit. The financial requirements of a typical example of the cash assets, deposits, credits and loans, bonds, derivatives and receivables. In addition, funding from foreign sources and budget execution of the projects, the funds to be disbursed.

When a financial requirement, at the same time, the debtor acquires an obligation of the same amount, which corresponds to a given financial asset. Ie Payment or payments that the creditor has the right to receive the contract, at the same time the payment or payments, which according to the contract, to the debtor. Thus, the obligation to commit to providing economic benefits to the institutional unit, which holds the relevant financial requirements. In addition,

funding from foreign sources and budget execution of the projects, loans to financial assets and liabilities are recorded in the corresponding article.

Currency and deposits (3212, 3222, 3312, 3322) (30.12.2014 the N 415 enacted from January 1, 2015.)

Currency consists of notes and coins in circulation, which is widely used in the implementation of payment. They are issued by the central bank or government units and the issuer of the unit commitment. National currency has a fixed nominal value.

The deposits of the financial assets, which have a fixed nominal value and payment to be used. The accumulation of deposits by types and may be able to direct the exchange, which will bring interest income, or the owner of the deposit to the right kind of service.

State entities are recorded as assets. Various types of deposits, foreign currency deposits. It is also possible for an entity to be responsible as a deposit. For example, a court or tax authority may retain the deposit as collateral for the solution of the dispute.

Securities other than shares (3213, 3223, 3313, 3323)

Securities (other than shares) belongs to the transferable financial instruments, which confirm the existence of institutional units and obligations which must be managed funds, financial instruments or any other objects to giving economic value. Securities, usually determined by the interest to be paid and the debt principal repayment schedule.

Example securities other than shares, representing:

- Promissory notes;
- Bonds and unsecured debt liabilities, including bonds convertible into shares;
- Commercial Paper;
- Negotiable certificates of deposit;
- Depository Receipts market marketable;
- Bonds, which are issued in underwriting and banking mechanisms renewable emission-supported programs;
- In securities convertible mortgage loans and credits, as well as credit card receivables;
- Credits and Loans, who actually received the negotiable instruments character;
- Preferred shares, which are fixed income support, but do not allow enterprises to the liquidation value of its residual distribution of the right to participate;
- Bank acceptances.

Promissory notes, negotiable certificates of deposit, bank acceptances and commercial paper of the securities, which give holders the right to a certain specified period of time to set a fixed amount of money and who are issued with a discount.

Bonds and unsecured debt obligations of the securities, which give holders the right to receive a certain fixed money income or specific variable contract revenues, which usually is called

interest. Bonds and unsecured debt obligations of the majority, as well as the owners of the undisputed right to receive a fixed amount, or the period of time, to cover the debt principal. In addition, the perpetual bonds have no maturity.

Bonds are zero-coupon bonds, which do not involve periodic payments during the period of validity of the bonds.

***Note: National Bank of to non-financial instruments treated as securities (other than shares).
Loans (3214, 3224, 3314, 3324)***

Referred to loans with financial instruments, which are formed when the creditor gives the debtor funds and assets in the form takes aramimoktsevad document. In this category are included in the mortgage credits and loans, credit repayable credits and loans, credits, installment sales, credits and loans trade credits to finance an agreement for the sale of further by buying financial assets and liabilities, which were secretly formed a finance lease as a result, also, claims or liabilities PCs, the International Monetary Fund with regard to the form of loans and credits have. As well as other types of loans and credits. Normal, trade credits and other receivables / payables are not considered to be credit and loans.

Of financial leasing, provided the purchase is considered that there is a transfer of ownership from the Lessor lessee, as the property of all the risks and benefits of fact, the lessor on, even if the legal terms of the lease term of the leased item to the lessor's property remains. It is believed that such a shift of property rights, financed on credit, which is the lessor and the lessee's obligation assets.

Other receivables / payables (3218, 3228, 3318, 3328)

Other receivables / payables consists of trade credits, as well as all other types of accounts payable (including arrears accumulated in previous years it), which are not classified in other articles.

Trade credits are separated from the goods and services to buyers. Such credits are making payment to delay the outcome of the ordinary, as well as sellers of credit for the deliberate allocation of sales proceeds. Trade credits do not include borrowings, securities other than shares, or other obligations, which are issued to finance trade. If the unit makes a normal bill, or other securities, a trade credit payment consolidating, then such promissory notes or securities included in "securities other than shares" (3313, 6313).

Insurance technical reserves (3216, 3226, 3316, 3326)

Insurance technical reserves are made up of family farms by pension funds and life insurance reserves are put to the net value of it, it means that it received an advance payment of bonuses, as well as insurance reimbursement claims reserve. State-units can commit insurance technical reserves, as a party, which manages insurance programs, in addition to life insurance, and Non-autonomous programs or programs that do not take into account the special pension fund, as well as they can be owned assets, line of insurance policies mplobe His form, in addition to life insurance policies.

Insurance payments intended to cover the amount of the provision of the facilities, which are insurance programs (except life insurance) operators have the requirements for which payments have not yet been carried out, are not regulated, or may become the subject of

litigation. Insurance companies to discuss the requirements for the accumulation of insurance or the occurrence of accidents, which forms the basis for the request. Such reserves are insurance programs for operators and the obligations of the beneficiaries of the assets, which amount to the end of their requirements in the form of compensation will be.

Derivatives (3217, 3227, 3317, 3327)

Called derivative financial instruments, arising from other financial instruments at the base. Derivative financial instruments linked to a specific financial instrument, indicator, or commodity, and through which specific financial risks can be sold on the financial market as a separate object.

There are two major classes of financial derivatives: forward-type contracts, including swaps, and option contracts. The forward contract, the two sides agreed to exchange part of the basic set of objects, which can be both real and financial, agreed price, fixed-time. Swap the purchase agreement provided for further redemption.

Option is a contract that the option buyer the right (but does not impose on it any obligation) to buy ("call" option) or sell ("Put" option) a particular financial instrument or item, a pre-determined price for a given period of time or within a certain period.

Monetary gold and special drawing rights (323)

Monetary gold include gold coins, cast and cut bars of at least 995/1000 tests, which are acting as monetary accommodation units owned by the state and included in official reserve assets.

Normally, monetary regulation body of the National Bank, the monetary authority to regulate some of the functions of the unit is capable of this or that state.

Monetary gold is a financial asset for which there is no other institutional units from the obligation of a correspondent. Its rate is being organized by the market price, or the monetary regulatory authorities signed a bilateral agreement.

Any gold, which is accounted for by the unit and do not fit the definition of monetary gold, and the non-financial assets include tangible assets or reserves (312), or values (313). Gold denominated deposits, credits and loans, as well as the securities are reflected as deposits, credits and loans, securities, and not as monetary gold. Gold Swap (exchange) of the purchase agreement the purchase agreement, under which monetary gold is changing in other reserve assets, usually foreign exchange deposits. This will be reflected as a credit or a loan.

Special Drawing Rights of the International Monetary Fund by the international reserve assets, which is distributed to member countries, to fill the existing reserve assets. Special Drawing Rights are owned by only IMF member countries of the monetary regulatory authorities and authorized international financial organizations, in limited quantities. Special Drawing Right represents a financial asset for which there is no obligation of a correspondent, so the IMF member countries, the distribution of which was provided by the Special Drawing Right, they do not have to pay the Special Drawing Rights unconditional commitment. State unit of the Special Drawing Rights of the owner only if the monetary authority to regulate the function of a performer.

Appendix A **moghebulia** (8.07.2011 N 678)