

## Romanian Chart of Accounts

### **Class 1 – Capital accounts**

#### **10 Capital and reserves**

- 101 Capitals
  - 1011 Subscribed and not paid in share capital
  - 1012 Subscribed and paid in share capital
  - 1015 Patrimony (autonomous companies)
  - 1016 Public patrimony
- 104 Premium related to capital
  - 1041 Share premium
  - 1042 Merger premium
  - 1043 Share premium contribution in kind
  - 1044 Debenture conversion premium
- 105 Revaluation reserve
- 106 Reserves
  - 1061 Legal reserve
  - 1063 Statutory or contractual capital reserve
  - 1064 Fair value reserve
  - 1065 Reserve representing the reevaluation reserve overhead
  - 1068 Other reserves
- 107 Conversion reserve
- 108 Minority interest
  - 1081 Minority interest – profit/loss for the period
  - 1082 Minority interest - other own capital
- 109 Own shares
  - 1091 Short-term own shares
  - 1092 Long-term own shares

#### **11 Retained earnings**

- 117 Retained earnings
  - 1171 Profit/loss carried forward
  - 1172 Retained earnings due to the adoption of IAS for the first time, with the exception of IAS29
  - 1174 Retained earnings due to the correction of accounting errors
  - 1176 Retained earnings due to the switch to adoption of Accounting Regulations according to the Fourth Directive of the European Economic Communities

#### **12 Profit /loss for the period**

- 121 Profit/loss for the period
- 129 Profit appropriations

#### **13 Investment subsidies**

- 131 Governmental investment subsidies
- 132 Non-repayable loans in the form of investment subsidies
- 133 Investment donations
- 134 Inventory surpluses in the form of non-current assets
- 138 Other amounts received in the form of investment subsidies

#### **15 Provisions**

- 151 Provisions
  - 1511 Provisions for litigation
  - 1512 Provisions for guarantees to customers
  - 1513 Provisions for the decommissioning of tangible non-current assets and other similar actions
  - 1514 Provisions for restructuring costs
  - 1515 Provisions for pensions and similar obligations
  - 1516 Provisions for taxes
  - 1518 Other provisions

#### **16 Loans and similar debts**

- 161 Debenture loans
  - 1614 Foreign debenture loans guaranteed by the State
  - 1615 Foreign debenture loans guaranteed by banks
  - 1617 Domestic debenture loans guaranteed by the State
  - 1618 Other debenture loans
- 162 Long-term bank loans

- 1621 Long-term bank loans
- 1622 Long-term bank loans in arrears
- 1623 Foreign Government loans
- 1624 Foreign loans guaranteed by the State
- 1625 Foreign loans guaranteed by banks
- 1626 State Treasury loans
- 1627 Domestic loans guaranteed by the State
- 166 Debts relating to financial assets
  - 1661 Debts towards related parties
  - 1663 Debts towards associates
- 167 Other loans and similar debts
- 168 Accrued interest on loans and similar debts
  - 1681 Accrued interest on debenture loans
  - 1682 Accrued interest on long-term bank loans
  - 1685 Accrued interest on debts towards related parties
  - 1686 Accrued interest on debts towards associates
  - 1687 Accrued interest on other loans and similar debts
- 169 Premium on redemption of bonds assimilate

## **Class 2 – Non-current assets**

### **20 Intangible assets**

- 201 Set-up costs
- 203 Development costs
- 205 Concessions, patents, licenses, trademarks and similar rights and assets
- 207 Goodwill
  - 2071 Positive goodwill
  - 2075 Negative goodwill
- 208 Other intangible assets

### **21 Tangible assets**

- 211 Freehold land and land improvements
  - 2111 Freehold land
  - 2112 Land improvements
- 212 Buildings
- 213 Plant and machinery, motor vehicles, animals and plantations
  - 2131 Plant and machinery
  - 2132 Measurement, control and adjustment devices
  - 2133 Motor vehicles
  - 2134 Animals and plantations
- 214 Fixtures and fittings

### **23 Non-current assets in progress and advances for non-current assets**

- 231 Tangible assets in progress
- 232 Advance payments for tangible non-current assets
- 233 Intangible assets in progress
- 234 Advance payments for intangible non-current assets

### **26 Financial assets**

- 261 Investments in related parties
- 263 Investments in associates
- 264 Investments accounted for using the equity method
- 265 Other long term investments
- 267 Long term receivables
  - 2671 Amounts owed by related parties
  - 2672 Accrued interest on amounts owed by related parties
  - 2673 Receivables related to associates
  - 2674 Accrued interest on receivables related to associates
  - 2675 Long term loans
  - 2676 Accrued interest on long term loans
  - 2678 Other long term receivables
  - 2679 Accrued interest on other long term receivables
- 269 Amounts payable relating to financial non-current assets
  - 2691 Amounts payable relating to investments in related parties
  - 2692 Amounts payable relating to associates

2693 Amounts payable in relation with other financial assets

**28 Depreciation of non-current assets**

280 Amortization of intangible assets

2801 Amortization of setup costs

2803 Amortization of development costs

2805 Amortization of concessions, patents, licenses, trademarks and similar rights and assets

2807 Amortization of goodwill

2808 Amortization of other intangible assets

281 Depreciation of tangible assets

2811 Depreciation of land improvements

2812 Depreciation of buildings

2813 Depreciation of plant and machinery, motor vehicles, animals and plantations

2814 Depreciation of other tangible assets

**29 Impairment of non-current assets or impairment losses for non-current assets**

290 Impairment of intangible assets

2903 Impairment of development costs

2905 Impairment of concessions, patents, licenses, trademarks and similar rights and assets

2907 Impairment of goodwill

2908 Impairment of other intangible assets

291 Impairment of tangible assets

2911 Impairment of land and land improvements

2912 Impairment of buildings

2913 Impairment of plant and machinery, motor vehicles, animals and plantations

2914 Impairment of other tangible assets

293 Impairment of non-current assets in progress

2931 Impairment of tangible assets in progress

2933 Impairment of intangible assets in progress

296 Impairment of financial assets

2961 Impairment of investments in related parties

2962 Impairment of investments in associates

2963 Impairment of other long term investments

2964 Impairment of amounts owed by related parties

**Class 3 – Inventories and work in progress**

**30 Raw materials and consumables**

301 Raw materials

302 Consumables

3021 Auxiliary materials

3022 Fuel

3023 Packaging materials

3024 Spare parts

3025 Seeds and saplings

3026 Fodder

3028 Other consumables

303 Materials in the form of small inventory items

308 Price differences on raw materials and consumables

**33 Work in progress**

331 Work in progress

332 Services in progress

**34 Goods**

341 Semi-finished goods

345 Finished goods

346 Residual products

348 Price differences on goods

**35 Inventories held by third parties**

351 Raw materials and consumables at third parties

354 Goods at third parties

356 Animals at third parties

357 Goods for resale at third parties

358 Packaging materials within third parties

**36 Animals**

- 361 Animals and poultry
- 368 Price differences on animals and poultry

**37 Goods purchased for resale**

- 371 Goods purchased for resale
- 378 Price differences on goods purchased for resale

**38 Packaging**

- 381 Packaging materials
- 388 Price differences on packaging

**39 Write-down of inventories and work in progress**

- 391 Write-down of raw materials
- 392 Write-down of consumables
  - 3921 Write-down of consumables
  - 3922 Write-down of materials in the form of small inventory
- 393 Write-down of work in progress
- 394 Write-down of goods
  - 3941 Write-down of semi finished goods
  - 3945 Write-down of finished goods
  - 3946 Write-down of residual products
- 395 Write-down of inventories held at third parties
  - 3951 Write-down of raw materials and consumables at third parties
  - 3952 Write-down of semi finished goods at third parties
  - 3953 Write-down of finished goods at third parties
  - 3954 Write-down of residual products at third parties
  - 3956 Write-down of animals at third parties
  - 3957 Write-down of goods for resale at third parties
  - 3958 Write-down of packaging materials at third parties
- 396 Write-down of animals
- 397 Write-down of goods purchased for resale
- 398 Write-down of packaging materials

**Class 4 – Third party accounts**

**40 Suppliers and similar accounts**

- 401 Suppliers
- 403 Bills of exchange payable
- 404 Suppliers of non-current assets
- 405 Bills of exchange payable to suppliers of non-current assets
- 408 Suppliers - invoices to be received
- 409 Advance payments to suppliers
  - 4091 Advance payments to suppliers for the purchase of inventories
  - 4092 Advance payments to suppliers for the purchase of services

**41 Customers and similar accounts**

- 411 Customers
  - 4111 Customers
  - 4118 Doubtful customers or customers involved in litigation
- 413 Bills of exchange receivable
- 418 Customers - invoices to be issued
- 419 Advance payments from customers

**42 Payroll and similar accounts**

- 421 Employees - salaries payable
- 423 Other social benefits granted to employees
- 424 Profit share payable to employees
- 425 Advances to employees
- 426 Amounts due to employees
- 427 Retentions from salaries payable to third parties
- 428 Other employee-related debts and claims
  - 4281 Other employee-related debts
  - 4282 Other employee-related claims

**43 Social security and similar accounts**

- 431 Social security
  - 4311 Company's contribution to social security
  - 4312 Employees' contribution to pension fund

- 4313 Company's contribution to health insurance
- 4314 Employees' contribution to health insurance
- 437 Unemployment fund
  - 4371 Company's contribution to unemployment fund
  - 4372 Employees' contribution to unemployment fund
- 438 Other personnel-related debts and claims
  - 4381 Other personnel-related debts
  - 4382 Other personnel-related claims
- 44 Amounts payable to the state budget, special funds and similar accounts**
  - 441 Income tax
    - 4411 Current income tax
    - 4418 Deferred tax
  - 442 Value added tax
    - 4423 VAT payable
    - 4424 VAT receivable
    - 4426 Input VAT
    - 4427 Output VAT
    - 4428 VAT under settlement
  - 444 Tax on salaries
  - 445 Subsidies
    - 4451 Government subsidies
    - 4452 Non-repayable loans in the form of subsidies
    - 4458 Other amounts received in the form of subsidies
  - 446 Other taxes and similar liabilities
  - 447 Special funds - taxes and similar liabilities
  - 448 Other debts and claims with the Treasury
    - 4481 Other debts payable to the Treasury
    - 4482 Other claims receivable from the Treasury
- 45 Group and shareholders / associates**
  - 451 Settlement between related parties
    - 4511 Settlement between related parties
    - 4518 Accrued interest for settlement between related parties
  - 453 Transaction with associates
    - 4531 Transactions with associates
    - 4538 Accrued interest on transactions with associates
  - 455 Amounts owed to shareholders
    - 4551 Shareholders / associates - current accounts
    - 4558 Accrued interest on shareholders' - current accounts
  - 456 Shareholders / associates - Amounts receivable related to capital
  - 457 Dividends payable
  - 458 Transactions related to joint operations
    - 4581 Transactions related to joint operations - liability
    - 4582 Transactions related to joint operations - asset
- 46 Sundry debtors and creditors**
  - 461 Sundry debtors
  - 462 Sundry creditors
- 47 Accruals and similar accounts**
  - 471 Accrued expenses
  - 472 Deferred incomes
  - 473 Suspense account
- 48 Internal transactions**
  - 481 Transactions between the entity and sub-units
  - 482 Transactions between sub-units
- 49 Provisions for doubtful debts**
  - 491 Provisions for doubtful customers
  - 495 Provisions for doubtful debts from group companies and shareholders / associates
  - 496 Provisions for doubtful sundry debtors

## **Class 5 – Treasury accounts**

### **50 Short term investments**

- 501 Short term financial investments in related parties
- 505 Redeemed debentures
- 506 Debentures
- 508 Other short term investments and related receivables
  - 5081 Other short term financial investments
  - 5088 Accrued interest on debentures and short term investments
- 509 Amounts payable for short term financial investments
  - 5091 Amounts payable for short term investments in related parties
  - 5092 Amounts payable for other short term financial investments

**51 Bank accounts**

- 511 Outstanding lodgments
  - 5112 Check
  - 5113 Bills of exchange held to maturity
  - 5114 Bills of exchange forwarded for discount
- 512 Cash at bank
  - 5121 Cash at bank in lei
  - 5124 Cash at bank in foreign currencies
  - 5125 Amounts under settlement
- 518 Interests
  - 5186 Accrued interest payable
  - 5187 Accrued interest receivable
- 519 Short term bank loans
  - 5191 Short term bank loans
  - 5192 Short term bank loans in arrears
  - 5193 Foreign government loans
  - 5194 Foreign loans guaranteed by the State
  - 5195 Foreign loans guaranteed by banks
  - 5196 State Treasury loans
  - 5197 Domestic loans guaranteed by the State
  - 5198 Accrued interest on short term loans

**53 Petty cash**

- 531 Petty cash
  - 5311 Petty cash in lei
  - 5314 Petty cash in foreign currencies
- 532 Cash equivalents
  - 5321 Postage and fiscal stamps
  - 5322 Holiday vouchers
  - 5323 Transport tickets
  - 5328 Other cash equivalents

**54 Letters of credit**

- 541 Letters of credit
  - 5411 Letters of credit in lei
  - 5412 Letters of credit in foreign currencies
- 542 Cash advances

**58 Internal transfers**

- 581 Internal transfers

**59 Write-down of treasury accounts**

- 591 Write-down of investments in related parties
- 595 Write-down of redeemed debentures
- 596 Write-down of debentures
- 598 Write-down of other short-term financial investments and related receivables

**Class 6 – Expense accounts**

**60 Expenses related to inventories**

- 601 Raw materials
- 602 Consumables
  - 6021 Auxiliary materials
  - 6022 Fuel
  - 6023 Packaging materials
  - 6024 Spare parts
  - 6025 Seeds and saplings

6026 Fodder

6028 Other consumables

603 Materials in the form of small inventory items

604 Materials not stored

605 Electricity, heating and water

606 Animals and poultry

607 Goods for resale

608 Packaging costs

**61 Third party services**

611 Maintenance and repair expenses

612 Royalties and rental expenses

613 Insurance premiums

614 Research expenses

**62 Other third party services**

621 Externally contracted manpower

622 Commissions and fees

623 Entertaining, promotion and advertising

624 Transport of goods and personnel

625 Travel

626 Postage and telecommunications

627 Bank commissions and similar charges

628 Other third party services

**63 Other taxes, duties and similar expenses**

635 Other taxes, duties and similar expenses

**64 Personnel expenses**

641 Salaries

642 Employee luncheon vouchers

645 Social security contributions

6451 Company's contribution to social security

6452 Company's contribution to unemployment fund

6453 Company's contribution to health insurance

6458 Other social security and welfare contributions

**65 Other operating expenses**

654 Bad debts written off

658 Other operating expenses

6581 Claims and compensations, fines and penalties

6582 Gifts and subsidies granted

6583 Net value of assets disposed of and other capital transactions

6588 Other operating expenses

**66 Financial expenses**

663 Losses on amounts receivable in relation with long term financial investments

664 Losses on disposal of financial investments

6641 Losses on disposal of long term financial investments

6642 Losses on disposal of short term financial investments

665 Foreign exchange losses

666 Interest expense

667 Discounts granted

668 Other financial expenses

**67 Extraordinary expenses**

671 Expenses related to natural disasters and other extraordinary events

658 Autres charges d'exploitation

6581 Dédommagements, amendes et pénalités

6582 Donations et subventions accordées

6583 Valeur nette des actifs cédés et autres opérations de capital

6588 Autres charges d'exploitation

**68 Depreciation and provisions; adjustments for impairment losses**

681 Depreciation and provisions; adjustments for impairment losses - operating expenses

6811 Depreciation of non current assets

6812 Provisions

6813 Impairment losses on non-current assets

6814 Impairment of current assets

686 Impairment losses and write down of financial assets

- 6863 Impairment losses on financial non-current assets
- 6864 Impairment of financial current assets
- 6868 Amortization of premiums on redemption of debentures

**69 Income tax and other taxes**

- 691 Income taxes
- 698 Other taxes not included above

**Class 7 – Revenue accounts**

**70 Net turnovers**

- 701 Sales of finished goods
- 702 Sales of semi-finished goods
- 703 Sales of residual products
- 704 Services rendered
- 705 Revenues from research studies
- 706 Rental and royalty income
- 707 Sale of goods purchased for resale
- 708 Revenues from sundry activities

**71 Variation in inventory**

- 711 Variation in inventory

**72 Own work capitalized**

- 721 Capitalized costs of intangible non-current assets
- 722 Capitalized costs of tangible non-current assets

**74 Subsidies for operating activities**

- 741 Subsidies for operating activities
  - 7411 Subsidies related to the turnover
  - 7412 Subsidies for raw materials and consumables
  - 7413 Subsidies for other external costs
  - 7414 Subsidies for wages and salaries
  - 7415 Subsidies for social security contributions
  - 7416 Subsidies for other operating expenses
  - 7417 Subsidies related to other income
  - 7418 Subsidies related to interest payable

**75 Other operating revenues**

- 754 Bad debts written off and subsequently collected
- 758 Other operating revenues
  - 7581 Claims and compensations, fines and penalties
  - 7582 Gifts and subsidies received
  - 7583 Proceeds from disposal of assets and other capital transactions
  - 7584 Amortization of investment subsidies
  - 7588 Other operating revenues

**76 Financial revenues**

- 761 Revenues from long term financial investments
  - 7611 Revenues from long term investments in related parties
  - 7613 Revenues from long term investments in associates
- 762 Revenues from short term financial investments
- 763 Revenues from long term receivables
- 764 Revenues on disposal of financial investments
  - 7641 Revenues on disposal of long term financial investments
  - 7642 Gains on disposal of short term financial investments
- 765 Foreign exchange gains
- 766 Interest incomes
- 767 Discounts received
- 768 Other financial revenues

**77 Extraordinary revenues**

- 771 Revenues from subsidies for extraordinary events and other similar revenues

**78 Write back of provisions and adjustments for depreciation or impairment losses**

- 781 Write back of provisions and adjustments for operating impairment losses
  - 7812 Write back of provisions
  - 7813 Reversal of impairment losses on non-current assets
  - 7814 Reversal of write-down of current assets
  - 7815 Amortization of negative goodwill



- 786 Reversal of adjustments for impairment losses
  - 7863 Reversal of impairment losses on financial non-current assets
  - 7864 Reversal of write-down of financial current assets

## **Class 8 – Special accounts**

### **80 Off-balance sheet accounts**

- 801 Commitments
  - 8011 Guarantees and warranties
  - 8018 Other commitments
- 802 Commitments received
  - 8021 Guarantees and warranties
  - 8028 Other commitments received
- 803 Other off-balance sheet accounts
  - 8031 Operational leased tangible assets
  - 8032 Assets held for processing or repair
  - 8033 Assets held in custody
  - 8034 Receivables written off but still followed up
  - 8035 Inventory under the form of used small inventory
  - 8036 Royalties, rents and similar debts
  - 8037 Bills of exchange discounted before maturity
  - 8038 Other off-balance sheet items
- 804 Amortization for the degree of non-usage of fixed assets
  - 8045 Amortization for the degree of non-usage of fixed assets
- 805 Interest for the leasing and other assimilated contracts not held till maturity
  - 8051 Interest payable
  - 8052 Interest receivable

### **89 Balance sheets**

- 891 Opening balance sheet
- 892 Closing balance sheet

## **Class 9 – Management accounts**

### **90 Internal transactions**

- 901 Internal transactions relating to expenses
- 902 Internal transactions related to costs of conversion
- 903 Internal transactions relating to price differences

### **92 Cost accounts**

- 921 Costs related to the core business
- 922 Costs related to auxiliary activities
- 923 Production overheads
- 924 Administrative overheads
- 925 Distribution costs

### **93 Production cost**

- 931 Cost of output
- 933 Cost of work in progress